To start, please confirm ...

Q1. What type of jurisdiction do you represent?  
☐ county  
☐ township  
☐ city  
☐ village  
What is the jurisdiction’s name? ____________________________

Q2. Thinking about business conditions in your community, do you think that during the next twelve months your community will have good times financially, or bad times financially?  
☐ Good times  
☐ Bad times  
☐ Neither  
☐ Don’t know  
What position do you hold? ____________________________

Q3. Thinking about the financial needs of your jurisdiction, would you say that your unit of government is less able or better able to meet its financial needs in...  

<table>
<thead>
<tr>
<th>Financial Needs</th>
<th>Significantly Less Able</th>
<th>Somewhat Less Able</th>
<th>Neither Less Nor Better Able</th>
<th>Somewhat Better Able</th>
<th>Significantly Better Able</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>... this fiscal year compared to the last fiscal year?</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>... the next fiscal year compared to this fiscal year?</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

Q4. Comparing your jurisdiction’s current fiscal year to its previous fiscal year, please consider the ways the following items have changed. Indicate whether, in your opinion -- there has been a decrease, an increase, or no change from the previous fiscal year.  

<table>
<thead>
<tr>
<th>Financial Items</th>
<th>Greatly Decreased</th>
<th>Somewhat Decreased</th>
<th>No Change</th>
<th>Somewhat Increased</th>
<th>Greatly Increased</th>
<th>Not Applicable</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue from property taxes</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Revenue from fees for services, licenses, transfers, etc.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Amount of debt</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Ability of your jurisdiction to repay its debt</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Amount of federal aid to your jurisdiction</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Amount of state aid to your jurisdiction</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Tax delinquencies</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Population of your jurisdiction</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Home foreclosures in your jurisdiction</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Public safety needs</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Infrastructure needs</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Human service needs</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Number of employees</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Pay rates for employee wages and salaries</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Cost of employee pensions</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Cost of current employee health benefits</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Cost of retired employee health benefits</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

Q5. Now, thinking about the next fiscal year, please indicate which actions your jurisdiction has taken or is likely to take.  

<table>
<thead>
<tr>
<th>Actions taken or likely to take</th>
<th>Greatly Decrease</th>
<th>Somewhat Decrease</th>
<th>No Change</th>
<th>Somewhat Increase</th>
<th>Greatly Increase</th>
<th>Not Applicable</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property tax rates</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Charges for fees, licenses, etc.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Reliance on general fund balance</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Reliance on “rainy day” funds</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Amount of services provided</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Actual public safety spending</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Actual infrastructure spending</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Actual human services spending</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Funding for economic development programs</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Amount of debt</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Sale of public assets (i.e., parks, buildings, etc.)</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Privatizing or contracting out of services</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Number and/or scope of interlocal agreements or other cost-sharing plans with other governments</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your jurisdiction’s workforce hiring</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your jurisdiction’s workforce layoffs</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your jurisdiction not filling vacant positions</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Employee pay rates</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Employees’ share of premiums, deductibles and/or co-pays on health insurance</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Employees’ share of contributions to retirement funds</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Retirees’ share of premiums, deductibles and/or co-pays on health insurance</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>
Q6. Are any of your jurisdiction’s employees members of a labor union?
   - Yes
   - No
   - Not Applicable
   - Don’t Know

Q7. (If you selected “yes” in Q6) How many separate unions represent your jurisdiction’s employees?
   Number: ________
   - Don’t Know

Q8. (If you selected “yes” in Q6) Approximately what percentage of your jurisdiction’s employees are represented by unions?
   Approximate percentage: _______%
   - Don’t Know

Q9. (If you selected “yes” in Q6) In your opinion, overall, have the union(s) that represent your employees been an asset, a liability, or neither, to your jurisdiction’s fiscal health?
   - A Significant Asset
   - Somewhat of an Asset
   - Neither an Asset nor a Liability
   - Somewhat of a Liability
   - A Significant Liability
   - Don’t Know

Q10. (If you selected “yes” in Q6) In your opinion, overall, have the union(s) that represent your employees been an asset, a liability, or neither, to your jurisdiction’s overall performance?
   - A Significant Asset
   - Somewhat of an Asset
   - Neither an Asset nor a Liability
   - Somewhat of a Liability
   - A Significant Liability
   - Don’t Know

Q11. (If you selected “yes” in Q6) Thinking about the last 12 months, how would you describe, overall, the relationship between your jurisdiction’s union(s) and your jurisdiction’s administration?
   - Excellent
   - Good
   - Fair
   - Poor
   - Don’t Know

Q12. Thinking about the current fiscal year, please indicate whether or not your jurisdiction utilized the following policies.

<table>
<thead>
<tr>
<th>Policy</th>
<th>Yes</th>
<th>No</th>
<th>Not Applicable</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee furloughs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A four-day work week</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Early retirement incentives or buyouts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reduced pay rates and/or benefits packages</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>for new hires, compared to current employee compensation rates</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reduced or eliminated training opportunities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>for local officials and/or local employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q13. Thinking about the next fiscal year, how likely is it that your jurisdiction will utilize the following policies?

<table>
<thead>
<tr>
<th>Policy</th>
<th>Very Likely</th>
<th>Somewhat Likely</th>
<th>Neither Likely</th>
<th>Somewhat Unlikely</th>
<th>Very Unlikely</th>
<th>Not Applicable</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee furloughs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A four-day work week</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Early retirement incentives or buyouts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reduced pay rates and/or benefits packages</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>for new hires, compared to current employee compensation rates</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reduced or eliminated training opportunities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>for local officials and/or local employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q14. In your current fiscal year, did your jurisdiction completely eliminate any particular services? (check all that apply)
   - Yes, service(s) completely eliminated and no longer provided at all
   - Yes, service(s) completely eliminated, but now provided by another entity
   - No
   - Don’t Know

Q15. (If you selected “yes” in Q14) Please briefly describe which service(s) were eliminated and the alternative source of service provision, if any.

Q16. Looking ahead to the next fiscal year, do you expect your jurisdiction will completely eliminate any particular services? (check all that apply)
   - Yes, service(s) will be completely eliminated and no longer provided at all
   - Yes, service(s) will be completely eliminated, but will be provided by another entity
   - No
   - Don’t Know

Q17. (If you selected “yes” in Q16) Please briefly describe which service(s) you expect will be eliminated and the alternative source of service provision, if any.
Some local jurisdictions are moving to formal multi-year budgeting, rather than the traditional single-year budgeting. Others are not.

Q18. Does your jurisdiction adopt single-year budgets or multi-year budgets?

☐ Single-year ☐ Two-year ☐ Three-year ☐ Other (please specify) ____________________ ☐ Don’t Know

Q19. (If you selected “single-year” in Q18) How likely is it that your jurisdiction will adopt formal multi-year budgeting in the next 12 months?

Very Likely ☐ Somewhat Likely ☐ Neither Likely Nor Unlikely ☐ Somewhat Unlikely ☐ Very Unlikely ☐ Don’t Know

Q20. In your current fiscal year, has your jurisdiction had to make any significant mid-year adjustments due to an inaccurate budget forecast? (check all that apply)

☐ Yes, because expenditures higher than expected ☐ Yes, because revenues lower than expected ☐ No ☐ Don’t Know

Q21. Different local jurisdictions manage their unreserved general fund balances in different ways depending on their specific circumstances. Despite these differences, we’re interested in tracking overall changes in these balances over time. Approximately what was your jurisdiction’s unreserved general fund balance as a percentage of general fund expenditures at the end of its last fiscal year?

☐ 0% or less ☐ 1-5% ☐ 6-10% ☐ 11-15% ☐ 16-20% ☐ 21-25% ☐ 26-30% ☐ over 30% ☐ Don’t Know

Q22. Thinking about your jurisdiction’s fiscal needs, overall, do you consider your jurisdiction’s unreserved general fund balance to be too high, about right, or too low?

☐ Too High ☐ About Right ☐ Too Low ☐ Don’t Know

Q23. In your opinion, is your jurisdiction’s cash flow and its ability to pay bills in a timely manner a significant fiscal problem, somewhat of a problem, not much of a problem, or not a problem at all?

☐ A significant problem ☐ Somewhat of a problem ☐ Not much of a problem ☐ Not a problem at all ☐ Don’t Know

When property taxes are delinquent, counties sometimes advance funds to the affected local governments to make them “financially whole” at that time. However, if the counties are later unable to collect the taxes or sell the property at auction, they may “charge back” the losses to the original jurisdictions. These “charge-backs” represent a potential hit to a local unit’s revenue.

Q24. (Please skip if you are a county official) Do you anticipate that your jurisdiction will have property tax charge-backs from your county government in the current or upcoming fiscal year? (check all that apply)

☐ Yes, this year ☐ Yes, next year ☐ No ☐ Not Applicable ☐ Don’t Know

Q25. (If you selected “yes” in Q24) In your opinion, are these potential charge-backs to your jurisdiction a significant fiscal problem, somewhat of a problem, not much of a problem, or not a problem at all?

☐ A significant problem ☐ Somewhat of a problem ☐ Not much of a problem ☐ Not a problem at all ☐ Don’t Know

Q26. Does your community have one or more special taxing authorities, such as a Downtown Development Authority (DDA), a Brownfield Redevelopment Authority, or another similar authority?

☐ Yes ☐ No ☐ Don’t know

Q27. (If you selected “yes” in Q26) In your opinion, overall, have your DDA and/or other special taxing authorities been an asset, a liability, or neither to your jurisdiction’s fiscal health to date?

☐ A Significant Asset ☐ Somewhat of an Asset ☐ Neither an Asset nor a Liability ☐ Somewhat of a Liability ☐ A Significant Liability ☐ Don’t Know

Q28. (If you selected “yes” in Q26) In your opinion, how likely is it that one or more of your special taxing authorities will have serious difficulty repaying their current debt?

☐ Very Likely ☐ Somewhat Likely ☐ Neither Likely Nor Unlikely ☐ Somewhat Unlikely ☐ Very Unlikely ☐ Tax Authority(ies) Have No Current Debt ☐ Don’t Know

Q29. (Please skip if you selected “no debt” in Q28) In your opinion, are the special taxing authorities’ debt obligations a significant fiscal problem, somewhat of a problem, not much of a problem, or not a problem at all for your jurisdiction’s fiscal health?

☐ A significant problem ☐ Somewhat of a problem ☐ Not much of a problem ☐ Not a problem at all ☐ Don’t Know

Next, we have some questions specifically about the pay and/or benefits your jurisdiction may provide its employees.

Q30. Overall, do you consider your jurisdiction’s pay rate(s) for new hires and current employees to be too high, about right, or too low?

<table>
<thead>
<tr>
<th></th>
<th>Too High</th>
<th>About Right</th>
<th>Too Low</th>
<th>Not Applicable</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>New hires</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Current employees</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>
Q31. Does your jurisdiction provide any fringe benefits (i.e., health care, dental, vision, life insurance, etc.) to current employees and/or new hires?

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
<th>Not Applicable</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>New hires</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q32. (If you selected “yes” in Q31) Overall, do you consider your jurisdiction’s fringe benefits package(s) for new hires and current employees to be too generous, about right, or not generous enough?

<table>
<thead>
<tr>
<th></th>
<th>Too Generous</th>
<th>About Right</th>
<th>Not Generous Enough</th>
<th>Not Applicable</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>New hires</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q33. (If you selected “yes” in Q31) Overall, do you consider the contributions (i.e., co-pays, deductibles, or share of premiums) your jurisdiction’s new hires and current employees make toward their health care benefits to be too high, about right, or too low?

<table>
<thead>
<tr>
<th></th>
<th>Too High</th>
<th>About Right</th>
<th>Too Low</th>
<th>Not Applicable</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>New hires</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q34. Does your jurisdiction offer any kind of retirement income benefits (defined benefit pensions, defined contribution plans, etc.) to new hires, current employees or retired employees?

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
<th>Not Applicable</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>New hires</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current retirees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q35. (If you selected “yes” in Q34) Does your jurisdiction offer its employees and/or current retirees a defined benefit plan (i.e., a traditional pension), a defined contribution plan (i.e., a 401K-type plan), both, a hybrid plan, or none of these? (check all that apply)

- Defined benefit only
- Defined contribution only
- Both (i.e., defined benefit plans for some employees, defined contribution for others)
- Hybrid plan (i.e., plans that combine features of both defined benefit and defined contribution plans for an individual employee)
- None of these
- Don’t Know

Q36. (If you selected “defined benefit only” in Q35) How likely is it that your jurisdiction will introduce either a defined contribution plan or a hybrid plan (plans that combine features of both defined benefit and defined contribution plans for an individual employee) for its employees and/or new hires within the next 12 months?

- Very Likely
- Somewhat Likely
- Somewhat Unlikely
- Very Unlikely
- Don’t Know

Q37. (If you selected “yes” in Q34) Thinking specifically about defined benefit plans (i.e., traditional pensions), does your jurisdiction have fiscal obligations as a result of providing retirement pensions?

- Yes
- No
- Not Applicable
- Don’t know

Q38. (If you selected “yes” in Q37) In your opinion, are your jurisdiction’s pension obligations a significant fiscal problem, somewhat of a problem, not much of a problem, or not a problem at all for your jurisdiction’s fiscal health?

- A significant problem
- Somewhat of a problem
- Not much of a problem
- Not a problem at all
- Don’t Know

GASB 45 refers to the set of federal accounting standards that require local governments to measure and report other post-employment benefits (sometimes referred to as “OPEB”), such as retirement health-care liabilities.

Q39. Does your jurisdiction offer any kind of health care or other retirement benefits to new hires, current employees or retired employees?

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
<th>Not Applicable</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>New hires</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current retirees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q40. (If you selected “yes” in Q39) Does your jurisdiction have fiscal obligations as a result of other post-employment benefits?

- Yes
- No
- Don’t know

Q41. (If you selected “yes” in Q40) In your opinion, are your jurisdiction’s retiree health care or other post-employment benefit obligations a significant fiscal problem, somewhat of a problem, not much of a problem, or not a problem at all for your jurisdiction’s fiscal health?

- A significant problem
- Somewhat of a problem
- Not much of a problem
- Not a problem at all
- Don’t Know

Q42. (If you selected “yes” in Q40) What actions has your jurisdiction taken so far to address GASB 45 accounting provisions? (check all that apply)

- In the process of or have completed actuarial study to determine/quantify liability
- Increased cost-sharing for retirees (e.g., higher premiums, co-payments, and/or deductibles)
- Negotiated with unions to reduce benefits
- Reduced benefits for non-union retirees
- Increased the age at which retirement benefits are available
- Increased the years of service required to receive retirement benefits
- Financed liability through bonds
- Other ______________________
- Jurisdiction has taken no actions yet
- Don’t Know
Now we’d like to ask you about some current issues in the state of Michigan.

Q43. First of all, do you feel things in the state of Michigan are generally going in the right direction, or do you feel things have gotten off on the wrong track?

- Right Direction
- Wrong Track
- Don’t Know

Q44. Do you feel things in your jurisdiction are generally going in the right direction, or do you feel things have gotten off on the wrong track?

- Right Direction
- Wrong Track
- Don’t Know

Q45. How would you rate the way Rick Snyder is performing his job as Michigan’s governor?

- Excellent
- Good
- Fair
- Poor
- Don’t Know

Q46. How would you rate the way the Michigan Legislature is performing its job?

- Excellent
- Good
- Fair
- Poor
- Don’t Know

Q47. How would you rate the way your jurisdiction’s governing board (e.g., county or township board, city or village council) is performing its job?

- Excellent
- Good
- Fair
- Poor
- Don’t Know

Q48. Governor Snyder has recently signed the “Local Government and School District Fiscal Accountability Act,” a new law that governs when and how emergency managers are appointed to oversee local governments and school districts in fiscal distress. How familiar are you with this legislation?

- Very familiar – I know a great deal about it
- Somewhat familiar – I have heard of it, and understand its major points, but don’t know many details
- Completely unfamiliar – I have never heard of it
- Don’t Know

Q49. (Please skip if you selected “completely unfamiliar” in Q48) In your opinion, on a scale of 1 to 10, where 1 is “not at all likely” and 10 is “very likely,” how likely is it that your government will have an emergency financial manager appointed by the state within the next 12 months?

- Not At All Likely
- Very Likely
- Don’t Know

Q50. (Please skip if you selected “1” in Q49) Some people think this Act may help tough decisions be made at the local level. Others do not. Even if it is never actually applied in your jurisdiction, overall, how effective or ineffective do you believe the Local Government and School District Fiscal Accountability Act will be at restoring or protecting your jurisdiction’s fiscal health?

- Very Effective
- Somewhat Effective
- Neither Effective Nor Ineffective
- Somewhat Ineffective
- Very Ineffective
- Don’t Know

Q51. (If you selected “effective” or “ineffective” in Q50) Why do you think this Act governing emergency managers will be effective or ineffective at restoring or protecting your jurisdiction’s fiscal health?

Q52. (Please skip if you selected “completely unfamiliar” in Q48) Overall, how effective or ineffective do you believe the Local Government and School District Fiscal Accountability Act will be at restoring or protecting the fiscal health of other local governments across the state?

- Very Effective
- Somewhat Effective
- Neither Effective Nor Ineffective
- Somewhat Ineffective
- Very Ineffective
- Don’t Know

Local government officials use a variety of tools for improving management decision-making and resource allocation. Performance management is used by some to quantify and improve local government performance and to engage citizens and other stakeholders. It often involves systematically collecting and analyzing data (e.g., tons of trash collected, improvement in emergency response times, etc.) to determine the efficiency and effectiveness of service delivery and program objectives.

Q53. Some jurisdictions in Michigan are utilizing performance management systems while others are not. Does your jurisdiction currently engage in formal performance management and measurement activities?

- Yes
- No
- Don’t Know

Q54. Governor Snyder recently presented a new state government performance measurement and benchmarking system in the form of a Michigan state government “dashboard.” How familiar are you with this new state dashboard?

- Very familiar – I know a great deal about it
- Somewhat familiar – I have heard of it, and understand its major points, but don’t know many details
- Mostly unfamiliar – I have heard of it, but know very little about it
- Completely unfamiliar- I have never heard of it
- Don’t Know
Q55. (Please skip if you selected “completely unfamiliar” in Q54) Governor Snyder is encouraging Michigan local governments to produce their own “dashboards.” How likely is it that your jurisdiction will launch its own dashboard within the next 12 months?

<table>
<thead>
<tr>
<th>Very Likely</th>
<th>Somewhat Likely</th>
<th>Neither Likely Nor Unlikely</th>
<th>Somewhat Unlikely</th>
<th>Very Unlikely</th>
<th>Already Have One</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q56. (Please skip if you selected “completely unfamiliar” in Q54) How effective or ineffective do you think a local government performance dashboard would be in helping to improve…?

- …your jurisdiction’s accountability and transparency
- …your jurisdiction’s performance

<table>
<thead>
<tr>
<th>Very Effective</th>
<th>Somewhat Effective</th>
<th>Neither Effective Nor Ineffective</th>
<th>Somewhat Ineffective</th>
<th>Very Ineffective</th>
<th>Don’t Know</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q57. Thinking now about the Federal Stimulus Package (the American Recovery and Reinvestment Act), overall, how much do you believe the Recovery Act has helped to improve economic conditions in your community to date?

- Very Much
- Somewhat
- Not at all
- Don’t Know

Q58. How much do you believe Recovery Act funding will improve economic conditions in your community in the long term?

- Very Much
- Somewhat
- Not at all
- Don’t Know

Q59. Overall, how much do you believe the Recovery Act has helped to improve economic conditions in the state of Michigan to date?

- Very Much
- Somewhat
- Not at all
- Don’t Know

Q60. How much do you believe Recovery Act funding will improve economic conditions in the state of Michigan in the long term?

- Very Much
- Somewhat
- Not at all
- Don’t Know

Q61. CLOSUP will protect your privacy and anonymity to the full extent provided by law. We need to confirm your personal information such as name, email address, and phone number for tracking and administrative purposes only. Your personal information will not be linked with your survey responses nor will it be shared with any outside sources.

Your name ____________________________
Your phone number ___ ___ ___ - ___ ___ ___ ___ ___ ___
Your email address ______________________

Finally, we would like to ask you some demographic questions. As with all of the questions in this survey, these are optional. Responses will be reported in aggregate form only so that your individual responses will remain confidential.

Q62. What is your gender? ☐ Male ☐ Female

Q63. In what year were you born? _________

Q64. How many years have you served in your current position? _________

Q65. Have you attended any local government training programs or seminars in the past 12 months? ☐ Yes ☐ No

Q66. Are you of Spanish, Hispanic, or Latino descent? ☐ Yes ☐ No

Q67. Please check one or more categories below to indicate what race(s) you consider yourself to be. (check all that apply)

☐ White ☐ Black or African American ☐ American Indian or Alaskan Native
☐ Native Hawaiian or other Pacific Islander ☐ Asian ☐ Multiracial
☐ Other ☐ Bachelor’s degree ☐ Master’s degree
☐ Professional/Doctorate degree ☐ Associate degree

Q68. What is the highest degree or level of school you have completed?

☐ 12th grade or less/no diploma ☐ High school graduate or GED
☐ Some college, no degree ☐ Bachelor’s degree
☐ Master’s degree ☐ Professional/Doctorate degree
☐ Associate degree

Q69. Generally speaking, do you think of yourself as a…?

☐ Republican ☐ Independent ☐ Democrat ☐ Something Else

Q70. (if Republican or Democrat) Would you consider yourself a strong or not very strong Republican/Democrat?

☐ Very Strong ☐ Not Very Strong ☐ Don’t Know

Q71. (if Independent) Would you consider yourself closer to …?

☐ the Democratic Party ☐ the Republican Party ☐ Neither