NOTES TO COMPARATIVE REPORT OF LOCAL GOVERNMENT

**REVENUES AND EXPENDITURES**

Year Ended June 30, 2020

**NOTE 1. Significant Accounting Policies and Procedures**

A. Organization of Report

This report presents local government operations for the general government and enterprise activities. General government includes the functions of general government administration; judicial administration; public safety; public works; health and human services; education; parks, recreation, and cultural; and community development.

**General Government: Exhibit A** presents a summary of the revenues and expenditures. Details of major sources of revenue available for general government are presented on **Exhibit B** - Local Revenues, **Exhibit B-1** - Inter-Governmental Revenues and **Exhibit B-2** - Other Local Taxes. **Exhibit C** presents an overview of expenditures by function; additional detail for each function is provided in **Exhibits C-1 through C-8. Exhibits D and E** provide information about capital project and debt service activities, respectively, related to general government functions.

**Enterprise Activities: Exhibit F** provides summary information for enterprise activities, which include utility services (water, sewer, electric, gas and steam); airports, harbors and other transportation services; nursing homes; hospitals, coliseums, and communications (internet and cable). This exhibit combines all such activities in which a local government participates.

**Outstanding Debt:** In addition to information on the operations of general government and enterprise activities described above, **Exhibit G** presents a summary of all outstanding debt of a locality. This information is detailed by type of debt (bonds, temporary loans, etc.) as well as by the function for which debt was issued (education; streets, roads, and bridges; and enterprise activities).

B. Sources of Data Presented

Data in this report comes from information submitted by cities, counties, and towns pursuant to §15.2-2510, Code of Virginia, and other agencies of the Commonwealth.

Local governments prepare the information following the requirements of the *Uniform Financial Reporting Manual.* The locality’s independent auditors review the information.

"Expenditures Made on Behalf of the Local Government" represent funds spent directly by the state that do not flow through the local government's accounting records. Expenditures on behalf of the local government are identified as being funded by either state or federal government. This data has been supplied by state agencies and is unaudited. Examples include payments for assistance to needy families and state maintenance of local highways.

Local government populations for cities and counties, noted on Exhibit A and Exhibit G, are the July 1, 2019, provisional estimates obtained from the following: *University of Virginia Weldon Cooper Center, Demographics Research Group. (2020). Virginia Population Estimates. Retrieved from* [*https://demographics.coopercenter.org/virginia-population-estimates*](https://demographics.coopercenter.org/virginia-population-estimates)

Town populations represent the 2010 U.S. Census, since the Center for Public Service does not estimate town populations. As described in Note 2, the report uses these populations to calculate "per capita" amounts throughout the various exhibits.

C. Joint Activities and Elements

Joint activities and elements consist of services provided by a local government in partnership with one or more other local governments. For example, a county may participate in a regional jail that serves residents of the county and a nearby city. For purposes of this report, the revenues and costs associated with joint activities and elements have been allocated to participating localities based on the percentage of contributions made to the entity's operations by each participating local government.

**NOTE 2. Definitions of Key Terms**

Following are brief definitions of key terms used in this report. This listing has been organized by Exhibit to assist the reader in understanding various classifications and calculations contained herein.

**EXHIBIT A - GENERAL GOVERNMENT**

**Local Revenue -** Total revenue received by general government from local sources. Local revenue is reported in detail by major and some minor sources on Exhibit B.

**Revenue from the Commonwealth -** Total revenue received by general government from the Commonwealth. This does not include federal funds originally received by the Commonwealth which are reported as federal pass-thru, nor does it include revenue specifically designated by the Commonwealth for capital projects, which is reported on Exhibit D. Revenue from the Commonwealth is detailed by major sources on Exhibit B-1.

**Revenue from the Federal Government -** Total revenue received by general government from federal sources. This revenue has been classified as federal pass-thru (revenue of federal origin received from the Commonwealth) and direct federal aid (revenue received directly from the federal government). Revenue from the federal government is detailed by major sources on Exhibit B-1.

**Percent of Revenue -** The percentage of the revenue type to total local revenues.

**Total Revenue -** Total revenue received by the local government except revenue specifically designated for capital projects, debt service, and enterprise activities, which is reported on Exhibits D, E, and F, respectively.

**Non-Revenue Receipts -** Collections that are not anticipated for support of normal operations, including funds received from the sale of land and buildings and insurance recoveries. These receipts tend to be non-recurring in nature.

**Transfers to General Government -** Transfers from capital projects, debt service or enterprise activities to general government.

**Maintenance and Operation Expenditures -** Summary total of expenditures for the operation of general government. These expenditures are detailed by function (for example, Public Safety) on Exhibit C and by activity (for example, Law Enforcement and Traffic Control) on Exhibits C-1 through C-8.

**Per Capita -** This calculation represents the division of the applicable amount for each locality by the population for that locality. Per capita amounts are presented to enhance analysis of the report by providing an indication of the cost of providing services per resident. The county per capita amounts use their total population which includes towns. Counties provide certain services for the towns within their boundaries and some towns provide services separate from their county. This report does not separately identify the per capita amounts for those applicable services. In addition, the report includes an average per capita for all counties, cities, and towns. The total per capita represents the division of the total amount of all cities, counties, and towns by the total populations for all cities, counties, and towns, respectively. For certain activities, in which the majority of localities have no expenditures, average per capita is a computation that uses total population of only those localities with expenditures in the activity. Such averages are highlighted (\*) in the exhibits.

**Percent of Average -** Refers to the percent of average per capita. The individual per capita amount for a city, county, or town is divided by the average per capita of all cities, counties, or towns, respectively.

**Transfers and Contributions -** Payments made by general government to support or subsidize capital projects, debt service, or enterprise activities. Enterprise activity transfers and contributions may include transfers to enterprise funds, contributions to authorities, and contributions to the enterprise activities of other local governments.

**EXHIBIT B - LOCAL REVENUE**

**General Property Taxes:**

**Real Property -** Revenue from current and delinquent taxes on real property and land redemptions.

**Public Service Corporations -** Current and delinquent real and personal property taxes on public service corporations.

**Personal Property -** Current and delinquent taxes on personal property and mobile homes. The reimbursement from the Commonwealth is reported as Non-Categorical State Aid on Exhibit B-1.

**Machinery and Tools** - Current and delinquent taxes on machinery and tools.

**Merchants' Capital** - Current and delinquent taxes on merchants' capital.

**Penalties and Interest** - Penalties and interest collected on all property taxes.

**Other Local Taxes -** Other Local Taxes are detailed by source on Exhibit B-2.

**Permits, Privilege Fees, and Regulatory Licenses -** Includes revenues from animal licenses; bicycle licenses; and building, electrical, and other similar permits.

**Fines and Forfeitures -** Includes revenue received by the local government from court fines and forfeitures and parking fines.

**Charges for Services -** Includes fees charged for various government operations. Examples include charges for Sanitation and Waste Removal (i.e., waste collection and disposal charges) and charges for Parks and Recreation (i.e., recreation fees). Charges for Services are structured so they can be reflected on Exhibits C-l through C-8 of this report on the same line as the expenditure activity which generated the revenue. For example, recreation fees are reported with expenditures for Parks and Recreation.

**Revenue from Use of Money and Property:**

**Interest -** Interest on investments received by general government. It does not include interest credited to capital projects, debt service, and enterprise funds, which is reported on Exhibits D, E, and F, respectively.

**Use of Property -** Income from general property rentals, concession rentals, and commissions.

**Miscellaneous -** Includes payments in lieu of taxes from enterprise activities and other localities and authorities, annexation payments for loss of net tax revenue, and gifts and donations from private sources. Miscellaneous revenue also includes income from the sale of property if the type of sale is of a recurring nature.

**Percent of Revenue -** The percentage of the revenue type to total local revenues.

**EXHIBIT B-1 - INTER-GOVERNMENTAL REVENUE**

**Payments in Lieu of Taxes -** Revenue received from the state or federal government in lieu of property taxes for services such as police and fire protection.

**Non-categorical Aid -** Revenue received from the state or federal government that may be spent at the local government’s discretion. Non-categorical aid from the state includes communication sales and use taxes, auto rental taxes, motor vehicle carriers' taxes, mobile home titling taxes, personal property tax reimbursement, tax on deeds (grantor tax), and the recovery of indirect costs. Non-categorical aid from the federal government includes Community Development Block Grants administrative monies and indirect cost recoveries. For FY2020, non-categorical aid also includes the federal CARES Act Coronavirus Relief Fund (CRF) resources that localities received in response to the COVID-19 pandemic.

**Categorical Aid -** Revenue received from the state or federal government designated for specific use by the local government. Examples of state categorical aid are Basic School Aid funds and the state's share of public assistance payments. An example of federal categorical aid is Impacted Area Aid grants that are to be used for Education.

**Shared Expenses (Categorical) -** Revenue received from the state for its share of expenditures in activities that are considered to be a shared state/local responsibility. Sources include the state's share of Commonwealth's Attorney, Sheriff, Commissioner of the Revenue, Treasurer, Medical Examiner, and Registrar/Electoral Board expenditures.

**Expenditures Made on Behalf of the Local Government -** As described more fully in Note 1, expenditures made on behalf of the local government represent the amount of direct state expenditures made to support general government operations. They do not include capital project expenditures.

**EXHIBIT B-2 - OTHER LOCAL TAXES**

**Other Local Taxes -** Includes revenue received from local taxes other than general property taxes.

**Local Sales and Use Taxes -** Includes revenue received from local sales taxes. All counties and cities assess an optional one percent local tax in addition to state sales tax.

**Consumer Utility Taxes -** Includes taxes on gas, water, and electric services. Utility companies add this tax to their bills, and remit the tax to the local government when received.

**Business License Taxes -** Includes license taxes on businesses, professions, and occupations. Local governments that do not levy a merchants' capital tax may impose a local license tax on businesses, occupations and professions operating within their jurisdiction.

**Franchise License Taxes -** Includes license taxes collected from public service corporations. Unlike the consumer utility tax which is paid by individuals, this tax is paid by utility companies based on a percentage of their gross receipts.

**Motor Vehicle License Taxes -** Includes license taxes paid on motor vehicles, including automobiles, motorcycles, trucks, trailers, and semi-trailers.

**Bank Stock Taxes -** Includes local revenues derived from bank stock taxes. Banks pay a tax based on their net capital.

**Recordation and Will Taxes -** Includes local revenues collected by the Clerk of the Circuit Court for the recording of deeds, deeds of trust, mortgages, leases, and contracts. Also includes the local tax on the probate of wills and grants of administration. The state tax on deeds, one-half of which is shared with localities, is reported as Non-Categorical State Aid on Exhibit B-1.

**Tobacco Taxes -** Includes taxes on the sale or use of cigarettes. Retailers add a flat fee onto the price of each pack of cigarettes before they are sold.

**Admission Taxes -** Includes taxes assessed on events that charge admissions, such as sporting events, museums, zoos, amusement parks, etc.

**Hotel and Motel Room Taxes -** Includes taxes paid on hotel and motel rooms, boarding houses, travel campgrounds, and other facilities that provide lodging for less than thirty days. Also referred to as the Transient Occupancy Tax.

**Restaurant Food Taxes -** Includes taxes levied on food and beverages offered for human consumption. Also referred to as Meal Taxes or Prepared Food Taxes.

**Coal Taxes -** Includes coal, oil and gas severance taxes. Also includes license taxes assessed on businesses that remove coal, oil and gas that are paid into a special fund for the improvement of certain public roads and those paid to the Coalfield Economic Development Authority.

**Other Local Taxes -** Includes various other local taxes authorized by the Code of Virginia, not separately captured above.

**Percent of Average -** Refers to the percent of average per capita. The individual per capita amount for a city, county, or town is divided by the average per capita of all cities, counties, or towns, respectively.

**EXHIBIT C - SUMMARY OF MAINTENANCE AND OPERATION**

**EXPENDITURES - BY FUNCTION**

**Function -** A group of related activities aimed at accomplishing a major service or regulatory program for which a locality is responsible. Examples of functions are Judicial Administration, Public Safety, and Health and Human Services. There are eight functions and the expenditures of the activities within each function are detailed on Exhibits C-1 through C-8 of this report.

**Nondepartmental -** Expenditures made by general government that are not specifically related to a particular function. Examples include costs incurred in annexation proceedings, donations to towns not designated for a specific purpose, and settlements made in tort claims settled out of court.

**Percent of Average -** Refers to the percent of a locality's per capita expenditures to the average per capita of all cities, counties or towns as applicable. This calculation is more fully described under the heading of "Exhibit A" of these notes.

**EXHIBITS C-1 THROUGH C-8 - FUNCTION EXPENDITURES - BY ACTIVITY**

The report headings in these Exhibits disclose each activity for the functions reported on Exhibit C. For example, Exhibit C-1 details legislative and general financial administrative activities within the General Government Administration function. There are eight Exhibits, one for each function reflected on Exhibit C.

In addition to reporting expenditures by activity, some Exhibits provide Memo only totals for certain expenditures. For example, Exhibit C-1 reports total General and Financial Administration expenditures. It details expenditures for the Commissioner of Revenue, Treasurer, Data Processing, Automotive Motor Pool, Central Purchasing, Print Shop, and Risk Management/Self Insurance. These expenditures are titled Reported Elements (Memo Only) to indicate they are included in the General Financial Administration total and are highlighted only for analytical purposes.

**Percent of Average -** Percent of average per capita. This calculation is further discussed under the heading "Exhibit A" of these notes.

**Sources of Funds for Expenditures -** Sources of funds for expenditures are not intended to equal total expenditures. Sources may exceed or be less than expenditures. The percent of expenditures is the percentage of each source to total expenditures of the function.

**Commonwealth Categorical Aid -** The amount of state aid or shared expenses received specifically for the function.

**Federal Categorical Aid -** The amount of federal categorical aid received specifically for the function. Federal pass-thru aid that the state distributes to the local government is reported separately from direct federal aid that the locality receives directly from the federal government.

**Local Charges for Services -** The amount of user charges for services provided by the function. These charges may be part of required local matching for state and federal grant programs.

**Expenditures Made on Behalf of the Local Government -** The amount of state expenditures made on behalf of the reporting local government for the function. State expenditures on behalf of local governments are included on Exhibits C-4, C-5, and C-6 as follows:

C-4 Expenditures by the state Department of Transportation for maintenance of streets, roads, and bridges.

C-5 Expenditures by the state Department of Health for the operation of the local health departments and by the state Department of Social Services from state and federal funds for assistance to needy families and from federal funds for heating and cooling assistance.

C-6 Expenditures by the state Department of Education for the school for the deaf and blind.

**EXHIBIT D - CAPITAL PROJECTS FOR GENERAL GOVERNMENT**

This exhibit reports general government capital projects only. It does not include enterprise activity capital expenditures for projects such as sewage plants, hospitals, water treatment facilities, etc. which are excluded from the Comparative Report.

**Source of Funds:**

**State and Federal Grants -** State and federal grants that have been received specifically for use on general government capital projects, except those capital projects related to enterprise activities. These amounts include state and federal categorical grants only. Non-categorical state and federal grants, if any, are included in Transfers from General Government.

**Debt Proceeds -** Proceeds received from the sale of bonds or other debt intended to finance capital projects.

**Interest Income -** Revenue from the investment of funds currently held for use on capital projects.

**Sale of Property -** Funds received from the sale of property and equipment that are recorded directly in the capital projects funds.

**Transfers from General Government -** General government transfers for capital projects.

**Payments from Other Governments -** Payments from other local governments or authorities for their portion of a locality's capital projects.

**Other Sources -** Any other source of funds not readily identified in the categories described above.

**Application of Funds:**

**Education -** The expenditure of funds for the construction of schools and other education related projects.

**Streets, Roads, and Bridges -** The expenditure of funds for the construction of streets, roads, and bridges. Expenditures for maintenance of existing streets, roads, and bridges are reported on Exhibit C-4.

**Other General Government -** The expenditure of funds for the construction of other general government facilities.

**Transfers to Other Funds -** Funds transferred to the general government or debt service fund, usually when the capital project is completed.

**Payments to Other Governments -** Funds provided to other local governments or authorities for a portion of their capital projects.

**Expenditures Made on Behalf of the Local Government -** The amount of state expenditures made on behalf of the reporting local government for this function. These expenditures are funded by both state and federal sources. Information is not available from the Department of Transportation to allocate the funding source separately between federal and state by locality, but the funding rates for the construction of highways, streets, roads and bridges is approximately 60% state and 40% federal, and for the maintenance of highways, streets, roads and bridges is approximately 82% state and 18% federal. Additional construction expenditures of $1,484,439,508 and maintenance expenditures of $ 1,196,314,601, are identified as allocated to Highway Department Districts and are not identified by locality. This data was obtained from the Virginia Department of Transportation and is unaudited.

**EXHIBIT E - DEBT SERVICE FOR GENERAL GOVERNMENT**

This exhibit reports the sources and applications of funds for general government debt service payments. It does not include enterprise activity principal and interest payments on debt.

**Source of Funds -** Funds received or designated during the reported fiscal year for debt service costs (excluding enterprise activities).

**Direct Sources -** Funds such as investment interest income and proceeds from the issuance of refunding bonds designated to retire debt and pay debt service costs. These sources are not transferred from any other fund of the local government.

**Transfers from Other Funds -** Funds transferred from general government and capital project funds for debt service costs. School fund transfers are included as transfers from general government.

**Payments From Other Governments -** Contributions from other local governments or authorities for their portion of debt service.

**Application of Funds:**

**Redemption of Debt -** Funds expended to retire outstanding debt principal of the local government, except debt incurred for enterprise activities. The redemption of debt relating to education and streets, roads, and bridges is separately reported because it is usually a major portion of local government debt costs.

**Debt Interest Costs -** Funds expended for interest payments on debt incurred by the general government. Does not include debt interest costs for enterprise activity debt.

**Payments to Other Governments -** Payments to other local governments or authorities for a portion of their debt service costs.

**EXHIBIT F - SUMMARY OF ENTERPRISE ACTIVITIES**

All local government enterprise type activities have been separated from general government reporting to make general government more comparable. These activities have been combined for reporting on this exhibit. The following are reported as enterprise activities for the comparative report:

|  |  |  |
| --- | --- | --- |
| Water & Sewer Utilities | Public Transportation | Steam Plants |
| Electric Utilities | Airports | Harbors/Ports |
| Gas Utilities | Hospitals  | Coliseums (stadiums and arenas) |
| Parking Facilities | Nursing Homes | Communication Services (telephone, internet, and cable) |

**Payments to Enterprise Type Activities -** Local government contributions to an enterprise activity organized and operated as an authority and not managed by the locality. Payments are usually from the general fund. Payments to support general operating and interest expenses are reported separately from contributions specified for enterprise activity capital projects and debt service.

**Payments to Other Local Governments for Enterprise Activities -** Local government contributions to enterprise activities operated by other local governments. Payments to support general operating and interest expenses are reported separately from payments and contributions specified for enterprise activity capital projects.

**Revenues from Direct Charges and Contributions -** Revenues received for enterprise activities operated by the local government.

**User Charges -** Direct charges to users for services provided by local government enterprise activities. This includes direct charges to users in other localities for services they received.

**Transfers From (To) General Government -** The net balance of transfers (to) and from the general government for enterprise activities operated by the local government. This does not include capital contributions by the local government.

**Contributions/Payments in Support of Operating Expenditures -** Revenues received from other governments to support the services provided by the locality's enterprise activities (not through direct charges or bills.) These amounts are separated by other local government contributions, direct contributions from the Commonwealth and contributions from the federal government (including federal "pass-thru" dollars.) This does not include contributions for capital projects or capital outlays.

**Miscellaneous Revenue -** Other revenue received by enterprise activities.

**Funds Available for Operations -** The total funds available to the locally-operated enterprise activities including all direct charges for services, general government subsidies and operating contributions/payments from other governments

**Local Government Enterprise Expenses:**

**General Operating Expenses -** Total direct operating expenses required to provide enterprise activity services. General operating expenses exclude fixed asset depreciation, debt interest costs and payments in lieu of taxes. They include the cost of goods sold or services rendered, cost of materials and supplies and all administrative costs.

**Depreciation -** The portion of the cost of all enterprise activity fixed assets charged as depreciation expense in the reported fiscal year.

**Debt Interest Expenses -** The total interest expense incurred on outstanding debt for enterprise activities, including interest on capital leases.

**EXHIBIT G - SUMMARY OF OUTSTANDING DEBT**

This Exhibit reflects the balance of all debt for the reporting locality, including debt, if any, to be partially retired by funds received from other local governments.

**Bonds and Bond Issue Anticipation Loans -** The gross outstanding balance of term bonds, sinking fund bonds, serial bonds and bond anticipation loans. Bond anticipation loans are issued with the intention of issuing long-term bonds at a later date.

**Literary Fund Loans -** The gross outstanding balance of loans from the Commonwealth for the construction of schools.

**Other Long-term Obligations -** The gross outstanding balance of other long-term debt for the reporting local government. This includes notes payable, capital leases, the locality’s liability for its early retirement incentive program costs, the locality and school board’s net pension liability, the liability associated with closure and post-closure monitoring of solid waste landfills, the balance of annexation settlements and the liability for accrued compensated absences.

**Temporary Loans -** The gross outstanding balance of debt that has a principal maturity of less than one year.

**Gross Debt by Function -** The outstanding balance of indebtedness segregated by the function (purpose) for which the debt proceeds were expended.

**Funds Restricted -** Available funds at year end restricted for the payment of indebtedness.

**Balance of Net Debt -** The total gross debt less the funds restricted at the end of the reported fiscal year. This represents the amount required to fund the outstanding balance of indebtedness of the reporting government.

**EXHIBIT H - DEMOGRAPHIC AND TAX DATA**

This Exhibit provides additional variables to assist users in performing analyses of local government revenues and expenditures. The town data is not included in this exhibit because we determined it is generally limited and incomplete.

**Source and Definition of Data Elements:**

**Populations** for cities and countiesare the July 1, 2019, provisional estimates obtained from: *University of Virginia Weldon Cooper Center, Demographics Research Group. (2020). Virginia Population Estimates. Retrieved from* [*https://demographics.coopercenter.org/virginia-population-estimates*](https://demographics.coopercenter.org/virginia-population-estimates)

**Land Area** presented in square miles is from the U.S. Census Bureau, 2010 Census.

**Population density** is population divided by land area.

**Unemployment rates** are the annual averages as of June 2020 (not seasonally adjusted). The rates are from the Virginia’s Career and Workforce- Labor Market Information data, available at https://virginiaworks.com. The source of Virginia LMI’s data is derived from the U.S. Bureau of Labor Statistics’ (BLS), Local Area Unemployment Statistics. Per BLS, the rate is based on the portion of the civilian labor force that is unemployed. The civilian labor force includes all persons in the civilian non-institutional population classified as either employed or unemployed.

**Average Daily Membership (ADM) in Public Schools** for the 2019-2020 school year is data provided directly from the Virginia Department of Education. They include K-12, special education, and post-graduate membership, but they exclude pre-kindergarten and pupils in local programs such as vocational and alternative education centers.

**Revenue capacity per capita rank scores** for fiscal year 2018 are from the Commission on Local Government’s fiscal stress report, available at the Virginia Department of Housing and Community Development’s [website](https://www.dhcd.virginia.gov/clg). The Commission determines the revenue capacity scores for each locality based on the Representative Tax System methodology. This approach looks at certain resource bases that indicate aspects of private-sector affluence that local governments can draw on to help finance their program objectives. The statistical measure identifies the revenue that a given locality could expect from its various resource bases at statewide average rates of return.

**Composite fiscal stress rank scores** for fiscal year 2018 are from the Commission on Local Government’s fiscal stress report, available at the Department of Housing and Community Development’s [website](https://www.dhcd.virginia.gov/clg). The Commission determines a fiscal stress index score for each locality. The index utilizes jurisdictional measures representing (1) the level of revenue capacity per capita for the fiscal year, (2) the degree of revenue effort over the same period, and (3) the magnitude of median adjusted gross income. The fiscal stress index scores are ranked. A rank of 1 represents the highest stress to the rank of 134, the lowest stress.

*Note: The Revenue Capacity and Fiscal Stress scores reflect the Commission on Local Government's most recent report as of the date of this report. As a result of delays with some localities reporting for the APA 2019 Comparative Report, the Commission has not been able to complete their 2019 fiscal stress report. Updated scores will be included in the amended version of this report when those 2019 scores are available.*

**Real estate tax rates** for the 2019 tax year or fiscal year 2020 (whichever year is reported) are from the *2019 Virginia Local Tax Rates* publication, which is prepared by the University of Virginia’s Weldon Cooper Center for Public Service. The nominal tax rates levied are per $100 of assessed real estate value. Other tax rates that may assist in governmental comparisons are also available from the Weldon Cooper Center for Public Service, available at <https://ceps.coopercenter.org/va-tax-rates>.

**Real estate taxable valuations** for the 2019 tax year are from the Department of Taxation’s fiscal year 2020 Annual Report, available at [www.tax.virginia.gov/annual-reports](http://www.tax.virginia.gov/annual-reports).

**NOTE 3: Analysis of Delinquent Transmittal Forms and Audited Financial Reports**

Table 1 below lists additional detail on the 35 localities delinquent in submitting the required 2020 Comparative Report transmittal data to the Auditor of Public Accounts by the statutory deadline of December 15. Table 1 also gives detail on the number of times these localities have been delinquent in their submissions over the past ten fiscal years.

**Table 1- Listing of Localities Delinquent in Submitting Comparative Report Transmittal Data**

|  |  |
| --- | --- |
| Number of Days FY2020Transmittal Forms Were Delinquent | Years Late |
| Locality | **1–30** | **31–60** | **Over 60** | **FY10 to FY20** |
|  |  |  |  |  |
| City of: |  |  |  |  |
| Emporia1 | - | - | XX | 4 |
| Hopewell1 | - | - | XX | 11 |
| Norton | - | - | XX | 6 |
| Petersburg | - | - | XX | 4 |
| Portsmouth | XX | - | - | 7 |
| Radford | XX | - | - | 2 |
| Roanoke | - | - | XX | 5 |
|  |  |  |  |  |
| County of: |  |  |  |  |
| Accomack | - | - | XX | 2 |
| Alleghany | XX | - | - | 4 |
| Amherst | XX | - | - | 1 |
| Appomattox | - | XX | - | 1 |
| Bedford1 | - | - | XX | 2 |
| Buchanan | - | XX | - | 6 |
| Carroll | - | XX | - | 1 |
| Clarke | - | - | XX | 2 |
| Essex | - | XX | - | 1 |
| Giles | - | - | XX | 2 |
| Grayson | XX | - | - | 2 |
| King George | XX | - | - | 1 |
| Lee1 | - | - | XX | 3 |
| Montgomery | - | - | XX | 1 |
| Prince Edward | - | - | XX | 3 |
| Prince William | - | - | XX | 8 |
| Pulaski | - | - | XX | 3 |
| Russell | - | - | XX | 3 |
| Stafford | - | XX | - | 10 |
| Warren | - | - | XX | 2 |
| Wise | - | - | XX | 6 |
|  |  |  |  |  |
| Town of: |  |  |  |  |
| Berryville | - | - | XX | 1 |
| Big Stone Gap | - | XX | - | 2 |
| Colonial Beach | - | - | XX | 4 |
| Dumfries | - | XX | - | 5 |
| Marion | - | XX | - | 9 |
| Rocky Mount1 | - | - | XX | 1 |
| West Point | - | XX | - | 8 |
|  |  |  |  |  |
| TOTALS | **6** | **9** | **20** |  |

**1** See further information below about the locality’s delinquent submissions.

As of the date of this report, the **Cities of Emporia and Hopewell, the Counties of Bedford and Lee, and the Town of Rocky Mount** have not submitted the required comparative report transmittal data nor their audited annual financial report. Accordingly, as noted on Exhibit A, we have not included the data for these five localities in this report.

Effective starting with the fiscal year 2016 reporting, the Auditor of Public Accounts accepts only the submission of the locality's final, audited financial report to comply with the statutory requirement. Table 2 below gives additional detail on the 46 localities delinquent in submitting their fiscal year 2020 final audited financial report to the Auditor of Public Accounts by the statutory deadline of December 15. Table 2 also gives detail on the number of times these localities have been delinquent in their submissions since FY2016.

**Table 2- Listing of Localities Delinquent in Submitting Audited Financial Reports**

|  |  |
| --- | --- |
| Number of Days FY2020Financial Reports Were Delinquent | Years Late |
| Locality | **1–30** | **31–60** | **Over 60** | **FY16 to FY20** |
|  |  |  |  |  |
| City of: |  |  |  |  |
| Buena Vista | - | XX | - | 5 |
| Emporia1 | - | - | XX | 5 |
| Hopewell1 | - | - | XX | 5 |
| Norton | - | - | XX | 5 |
| Petersburg | - | - | XX | 3 |
| Portsmouth | XX | - | - | 4 |
| Radford | XX | - | - | 5 |
| Roanoke | - | - | XX | 3 |
|  |  |  |  |  |
| County Of: |  |  |  |  |
| Accomack | - | - | XX | 5 |
| Alleghany | XX | - | - | 4 |
| Amherst | XX | - | - | 3 |
| Appomattox | - | XX | - | 3 |
| Bath | XX | - | - | 5 |
| Bedford1 | - | - | XX | 3 |
| Brunswick | - | - | XX | 5 |
| Buchanan | - | - | XX | 5 |
| Buckingham | - | XX | - | 5 |
| Carroll | - | XX | - | 5 |
| Clarke | - | - | XX | 4 |
| Dickenson | - | - | XX | 5 |
| Essex | - | XX | - | 2 |
| Frederick | XX | - | - | 4 |
| Giles | - | - | XX | 5 |
| Grayson | XX | - | - | 5 |
| Highland | - | - | XX | 2 |
| King George | XX | - | - | 1 |
| Lee1 | - | - | XX | 5 |
| Montgomery | - | - | XX | 2 |
| Page | - | XX | - | 5 |
| Prince Edward | - | XX | - | 5 |
| Prince William | - | - | XX | 5 |

**Table 2 Continued- Listing of Localities Delinquent in Submitting Audited Financial Reports**

|  |  |
| --- | --- |
| Number of Days FY2020Financial Reports Were Delinquent | Years Late |
| Locality | **1–30** | **31–60** | **Over 60** | **FY16 to FY20** |
|  |  |  |  |  |
| County Of: |  |  |  |  |
| Pulaski | - | - | XX | 5 |
| Rockbridge | XX | - | - | 5 |
| Russell | - | - | XX | 5 |
| Stafford | - | XX | - | 5 |
| Warren | - | - | XX | 5 |
| Wise | - | - | XX | 5 |
|  |  |  |  |  |
| Town of: |  |  |  |  |
| Berryville | - | - | XX | 3 |
| Big Stone Gap | - | XX | - | 5 |
| Colonial Beach | - | - | XX | 2 |
| Dumfries | - | XX | - | 2 |
| Marion | - | XX | - | 4 |
| Pulaski | - | XX | - | 5 |
| Rocky Mount1 | - | - | XX | 2 |
| Strasburg | - | XX | - | 3 |
| West Point | - | XX | - | 5 |
|  |  |  |  |  |
| TOTALS | **9** | **14** | **23** |  |

**1** See further information above about the locality’s delinquent submissions.

**NOTE 4: Electronic Format of the Comparative Report**

The Auditor of Public Accounts now only publishes an electronic copy of the report at the Local Government section of our [website](http://www.apa.virginia.gov/Local%20Government.aspx). The current and prior years’ Comparative Reports are located at <http://www.apa.virginia.gov/APA_Reports/LG_ComparativeReports.aspx>. The Auditor of Public Accounts will further update an amended version of the 2020 Comparative Report on our website; after all delinquent localities that are not included in this version of the report submit their transmittal data and final, audited financial report for our review.

While a printed report will no longer be published, we provide an alternative, modified electronic version of the report on our website that has been formatted for printing. Please contact the Auditor of Public Accounts with questions or comments about this report, (804) 225-3350, LocalGovernment@apa.virginia.gov.