SUPPLEMENTARY INSTRUCTIONS FOR VIRGINIA CITIES AND TOWNS
2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for this government, please include the following fiscal activities:

This city or town general government
Behavioral health authorities
Community development authorities
Drainage districts (municipal)
Fire and rescue districts
Health center or hospital commissions (serving a single city or town)
Health partnership authorities (including joint)
Housing rehabilitation areas or zones
Industrial or economic development authorities
Joint and regional citizen detention commissions
Mosquito control districts (municipal)
Park authorities
Parking authorities
Planning districts (joint county-city-town)
Public facilities district (municipal)
Public recreation facilities authorities
Redevelopment and housing authorities
Regional jail boards created under joint exercise of power agreements
Regional public libraries operated by one city under contract
Road authorities (municipal)
Sanitary districts
Service districts (created by one local government or created by court order with a local government in charge of the board)
Special service districts (city or town)
Special town school districts
Tourism financing development authorities (created by a single city or town)
Transportation districts under the following acts:
- Local transportation (single municipality or two or more contiguous localities)
- Public transportation systems
- Transportation districts – 1964 law (single municipality)
- Water and sewer authorities (single city)

SPECIAL NOTE

SCHOOL SYSTEM FINANCES
Include
- All transactions (revenue, expenditure, debt, and cash and security holdings) of this city or town school system at the appropriate parts of the questionnaire

PART 2 - REVENUES

3. A. Property taxes (code T01)
Include
- All real and personal property taxes collected for all city or town funds
- Both current and delinquent taxes for all purposes
- Bank stock taxes
- Taxes for schools and school debt retirement (if this government operates a school system or contracts with another government for that purpose)
- Collections from other levies
- Interest and penalties on delinquent taxes
- Proceeds of tax sales

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)
Include
- City or town general sales tax for governments with power to impose a local sales tax

Exclude
- Amounts of the county general sales tax shared with this city or town (*report in PART 2, question 4, item M., Code D30*)

6. Public utilities sales tax (code T15)
Include
- City or town franchise taxes

7. Tobacco products tax (code T16)
Include
- City or town cigarette tax

8. Other sales taxes (code T19)
Include
- Hotel and motel room occupancy tax
- Restaurant meals taxes
- Short-term rental tax

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21)
Include
- Proceeds from licenses issued for holding coin-operated amusement devices

3. Motor vehicle licensing and permit taxes (code T24)
Include
- Local vehicle licenses

6. Other licensing and permit taxes (code T29)
Include
- Bicycle licenses
- Building permits
- Other licenses and permits

3. E. Other taxes

2. Documentary and stock transfer taxes (code T51)
Include
- Portion of proceeds received from the tax on real estate transfers and retained by the local treasury

4. Intergovernmental revenues

A. Streets and highways - From the State (code C46)
Include
- State grants for roads and highways

B. Education - From the State (code C21)
Include
- State aid for local school system

D. Health and/or hospitals - From the State (code C42)
Include
- Health and mental health grants

M. General support - From the State (code C30)
Include
- ABC profits
- Rolling stock tax distribution

N. All other - From the State (code C89)
Include
- Other state grants or reimbursements received by this government

PART 3 - EXPENDITURES

11. Personnel expenditures (code Z00)
Include
- Salaries and wages for all employees, full-time and part time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deduction for income taxes, social security, or retirement coverage

PART 4 - INDEBTEDNESS

12. Long-term debt

B. Debt for private purposes
Include
- Industrial revenue or pollution control bonds issued by this government