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**A SURVEY OF LOCAL GOVERNMENTS:**  
**THE COMPARATIVE REPORT OF LOCAL GOVERNMENT**  
**REVENUES AND EXPENDITURES**

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Prepared for:  
Auditor of Public Accounts  
Commonwealth of Virginia

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**ABOUT THE CENTER FOR PUBLIC POLICY:**

The Center for Public Policy at Virginia Commonwealth University is a multidisciplinary public policy research center serving decision makers in local, state and federal governments as well as nonprofit organizations, foundations and private sector corporations. Employing the diverse skills of its faculty and professional staff, the Center for Public Policy is recognized for high-quality, objective research in a variety of public policy areas including health policy, urban and metropolitan development, and state and local government and politics. The Center for Public Policy houses VCU's Ph.D. program in Public Policy and Administration and directs executive leadership and managerial training programs for the Commonwealth of Virginia, local governments and nonprofit organizations. The Director of the Center for Public Policy is Dr. Robert Holsworth, a nationally recognized expert in Virginia and U.S. politics.

**ABOUT VIRGINIA COMMONWEALTH UNIVERSITY:**

Virginia Commonwealth University is a public research university located in Richmond, Virginia. VCU includes eleven schools, one college and the VCU Health System, which includes the Medical College of Virginia. VCU serves over 25,000 students and is ranked by the Carnegie Foundation as a Doctoral Research University-Extensive, one of only four such institutions in the Commonwealth of Virginia.

**ABOUT THE PROJECT DIRECTOR:**

Dr. David Scott is a Research Manager at the Center for Public Policy. Dr. Scott holds a Ph.D. in political science and specializes in public policy analysis, public opinion, customer satisfaction and organizational effectiveness.

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## EXECUTIVE SUMMARY

The Auditor of Public Accounts (APA) contracted with the Center for Public Policy (CPP) at Virginia Commonwealth University to conduct a study to help evaluate the Comparative Report of Local Government Revenues and Expenditures. This study is part of the APA's efforts to improve reporting procedures for the Comparative Report and the utility of the report itself.

The study consisted of a survey of local government officials to gather their evaluations of the Comparative Report. The survey address a number of topics related to the Comparative Report including:

- Resources needed to complete the reporting procedure
- Standards used in the reporting process
- Problems with the reporting process
- Utility of the Comparative Report
- Usage of the Report
- Improvements for the Report
- Satisfaction with the Auditor of Public Accounts

One hundred forty-two local government officials from across Virginia responded to the survey and represent a cross-section of local officials across the state who complete and use the Comparative Report. Many of these officials reported that they use the Comparative Report and a large majority depends upon the Report to compare their locality with other Virginia localities. In fact, regardless of whether or not they use the Comparative Report, over 85% of respondents believed that there is a need for local governments to be able to compare their cost of operations through some means.

Though they appreciate its utility, respondents noted several problems with the current Report and gave their input on how to address these problems. Respondents noted difficulty in collecting necessary data and meeting the submission deadline for the transmittal forms. As for problems using the report, local officials mentioned insufficient tax and demographic data and a lack of data comparability. To address these problems, respondents strongly supported adding demographic data, tax data and assessed value of real property for each locality.

## I. Introduction

At the request of the Auditor of Public Accounts, the VCU Center for Public Policy conducted a survey to evaluate the Comparative Report of Local Government Revenues and Expenditures. The results of this survey of local government officials will assist the APA in its efforts to improve the processes and data related to the Comparative Report.

The final report that follows below lays out the local government officials' evaluations of the Comparative Report. The report briefly discusses the results from each question that was asked in the survey. Tables from closed-ended questions are referenced in the report and are listed in Appendix B. Responses from open-ended questions are listed *verbatim* in Appendix C.

## II. Summary of Methodology

To perform the evaluation of the Comparative Report, a mail survey of local government officials was utilized. Mail surveys were sent to 340 city, county, and town officials and council and board members. An attempt was made to reach both those officials responsible for completing the Comparative Report transmittal forms (e.g. finance directors) and those who might use the Report (e.g. city managers, administrators, council members).

Responses were received from 142 officials and board members for a simple response rate of 42%. Once bad addresses are accounted for, a more accurate **response rate of 44%** is calculated. Though we would have liked to achieve at least a 50% response rate, 44% falls towards the higher end of the range of typical mail survey response rates (30%-50%). In phone calls and notes received from respondents, they commented that they believed the survey should be completed by finance directors (i.e. those who complete the transmittal) rather than by the users of the report. While we only know this opinion to exist in a handful of cases, there is no doubt that this reduced our responses overall. Of the 117 respondents who listed their job title, 72 (**62%**) listed job titles related to accounting, auditing, budget or finance. In contrast, only 37 (**32%**) listed administrative job titles. This provides further evidence of a self-selection bias towards financial officials and away from administrators.

Of the 142 responses, 110 represented unique towns, cities or counties. Of the 168 independent towns, cities and counties required to submit account information for the Comparative Report, this represents a **coverage rate of 65%**. That is to say, a large majority of the Commonwealth's larger localities responded to this survey. The respondents represented all geographical regions of Virginia, though there were fewer respondents from South Central and Northern Virginia. See Table 1 below.

**Table 1**

<b>Virginia Regions</b>	
	<b>Percent</b>
Northwest	23.4
Northern VA	10.9
West	28.9
South Central	14.1
Tidewater	22.7
Total	100

### **III. Discussion of Results**

#### **A. Survey Respondents and their Experiences with the Comparative Report**

##### **1. Overall experience**

- On the whole, the respondents were experienced government officials in their locality. The majority of officials (66%) have served their locality for more than five years. See Table A.1 in Appendix B.
- The great majority of respondents (73%) indicated that they employ a CPA firm to assist their locality in preparing the transmittal forms. See Table A.2 in Appendix B.
- Of the thirty-nine respondents who did not indicate that they use a CPA firm, 64% have more than five years experience completing the transmittal forms. See Table A.3 in Appendix B.
- In general, the localities base their ledgers upon the APA Uniform Financial Reporting Manual's Chart of Accounts. Eighty-five percent (85%) of the respondents indicated that they use the Chart of Accounts while only 9% indicated that they did not. See Table A.4 in Appendix B.

##### **2. Staff Resources**

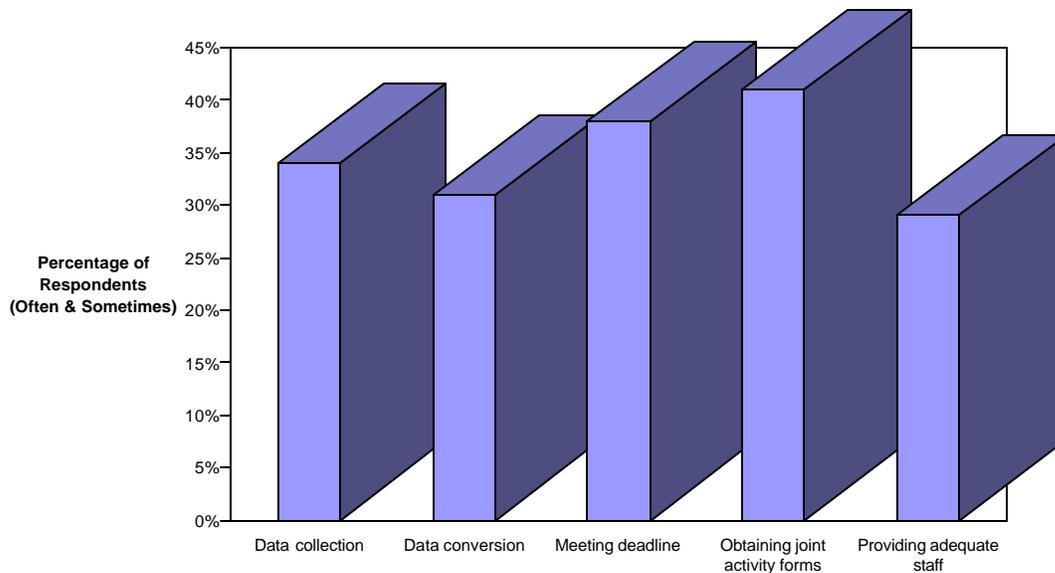
- Of those localities that did not use a CPA firm, there was great variation in the staff resources necessary to complete the form.
  - The majority of localities (80%) use between one and five staff members to complete the form. See Table A.5 in Appendix B.
  - Respondents also reported large differences in the number of staff hours the form takes to complete. This ranged from 21% who indicated less than 40 hours to 15% who reported that the forms took more than 160 hours to complete. See Table A.6 in Appendix B.

#### **B. Completing the Comparative Report Transmittal Forms**

- When prompted, respondents did indicate that they experienced difficulty with some issues when completing the transmittal forms. See Figure 1 below and Tables B.1-B.5 in Appendix B.
- The most common problem noted was **obtaining joint activity forms**. Forty-five percent (45%) of respondents indicated that this was sometimes or often a problem.

- The survey also asked respondents about data collection, data conversion, meeting the reporting deadline and providing adequate staff resources. The percentage of respondents mentioning that these were often or sometimes a problem were (in rank order – percentage reporting “often” or “sometimes” in parentheses):
  - Difficulty meeting submission deadline (38%)
    - A useful exercise is to compare this figure of 38% with the number of localities that did not submit their forms on time. Thirty-six localities (or 21%) did not provide their FY 2000 Comparative Report information by the November 30, 2000 deadline.<sup>1</sup> The survey responses indicate that even those who do meet the submission deadline may still find the deadline difficult to meet.
  - Difficulty collecting necessary data (34%)
  - Difficulty converting data to meet APA uniform chart of accounts (31%)
  - Difficulty providing adequate staff and/or resources to complete the forms (29%)
- Respondents were also asked an open-ended question about other problems that they encounter when completing the Comparative Report transmittal forms. Only twenty-nine of the one hundred forty-two respondents indicated any additional problems. See Q9 in Appendix C for a list of comments.

Figure 1 - Problems Completing CCR Forms



<sup>1</sup> *Comparative Report of Local Government Revenues and Expenditures: Year Ended June 30, 2000.* Commonwealth of Virginia, Auditor of Public Accounts.

**C. Need and Uses for the Comparative Report**

- Respondents responded positively and strongly when asked if Virginia needed a means of comparing costs across localities. **Eighty-five percent (85%)** of respondents either “strongly agreed” or “somewhat agreed” to the following statement: *There is a need for Virginia local governments to be able to compare their cost of operations with each other.* See Table C.1 in Appendix B.
  - **Fifty percent (50%)** of respondents provided additional written comments regarding the need to compare. Respondents pointed to the need to compare tax rates and revenues as well as expenditures per capita. See Q11 in Appendix C for all comments.
- When asked if the APA’s Comparative Report provided the comparative data needed, there was slightly less consensus among respondents. Sixty-two percent (62%) of the respondents agreed that the Comparative Report did meet their comparative information needs while 17% said it did not. See Table C.2 in Appendix B.
  - In open-ended responses, twenty respondents provided a variety of reasons why the Comparative Report does not provide the comparative data they need. See Q13 in Appendix C.
- Though there were relatively few respondents who believed there is no need to compare localities, there does appear to be a relationship between respondent evaluations of the need to compare and the Comparative Report as the means for doing so. As Table 2 below shows, of those who believe there **is** a need to compare data, only 32% did not agree that the APA’s Comparative Report provided the data they need.<sup>2</sup> In contrast, of those who did **not** believe in a need to compare costs, 70% did not indicate that the Comparative Report provides the data they need.

**Table 2**

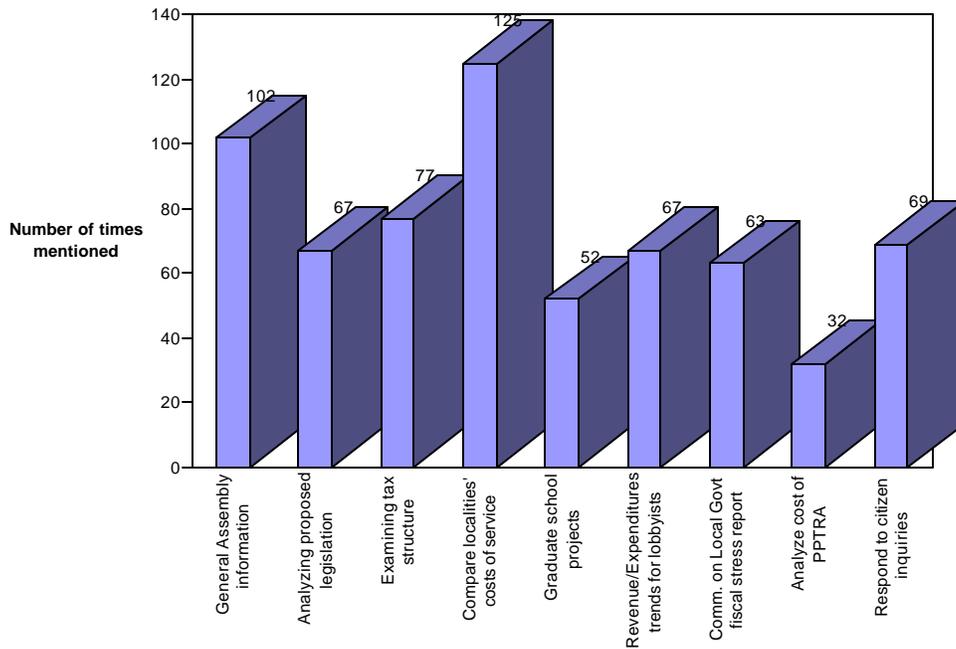
		APA'S comparative report provides the data you need				Total
		Yes	No	Don't Know	No answer	
<b>Need to</b>	Agree	67.8%	15.7%	10.7%	5.8%	100.0%
<b>Compare</b>	Neutral	33.3%	11.1%	44.4%	11.1%	100.0%
<b>Costs</b>	Disagree	30.0%	30.0%	20.0%	20.0%	100.0%
	Total	62.9%	16.4%	13.6%	7.1%	100.0%

\*Figures listed are row percentages

- Regardless of their evaluation of a comparative report, respondents felt strongly that such a report requires uniform reporting (82%). See Table C.3 in Appendix B.
- When asked to evaluate what the Comparative Report was used for, respondents mentioned the General Assembly and comparing localities’ costs of services most often. See Figure 2 below and Tables C.4a-C.4i in Appendix B.

<sup>2</sup> Percentage is a sum of No, Don’t Know and No Answer.

**Figure 2 - Comparative Report usage - opinion**



- When asked how frequently they used the Comparative Report, most respondents answered “sometimes” (43%) or “rarely” (34%). See Table 3 below.

**Table 3**

**Frequency of use of CCR**

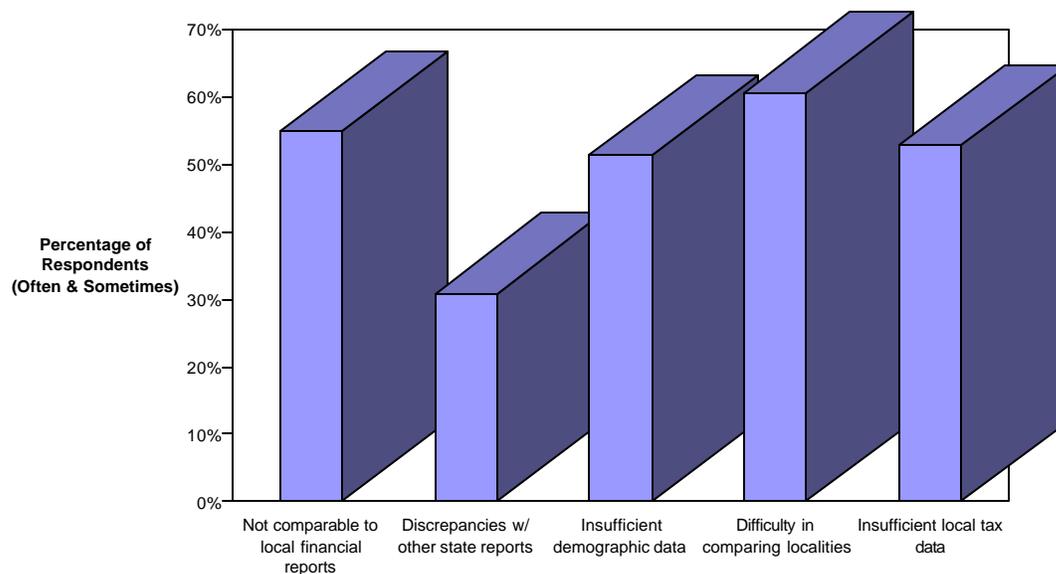
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	18	12.7	12.7	12.7
	Sometimes	61	43.0	43.0	55.6
	Rarely	48	33.8	33.8	89.4
	Never	14	9.9	9.9	99.3
	No answer	1	.7	.7	100.0
Total		142	100.0	100.0	

- When asked what they used the Comparative Report for, the majority of respondents discussed its utility in comparing localities. See Q16 in Appendix C for all comments.

## D. Problems Using the Comparative Report

- Respondents noted a number of problems with using the Comparative Report when prompted. Over 50% of respondents noted that they encounter the following problems either sometimes or often. See Figure 3 below and Tables D.1a-D.1E in Appendix B.
  - Not comparable to *local* financial reports (55%)
  - Insufficient demographic data (51%)
  - Difficult to compare localities (61%)
  - Insufficient local tax data (53%)
- The only problem that did not draw a great deal of attention was discrepancies with other state reports (31%).
- When asked to discuss other problems, twenty-nine respondents provided open-ended responses. Listed as Q18 in Appendix C.

Figure 3 - Problems using the Comparative Report

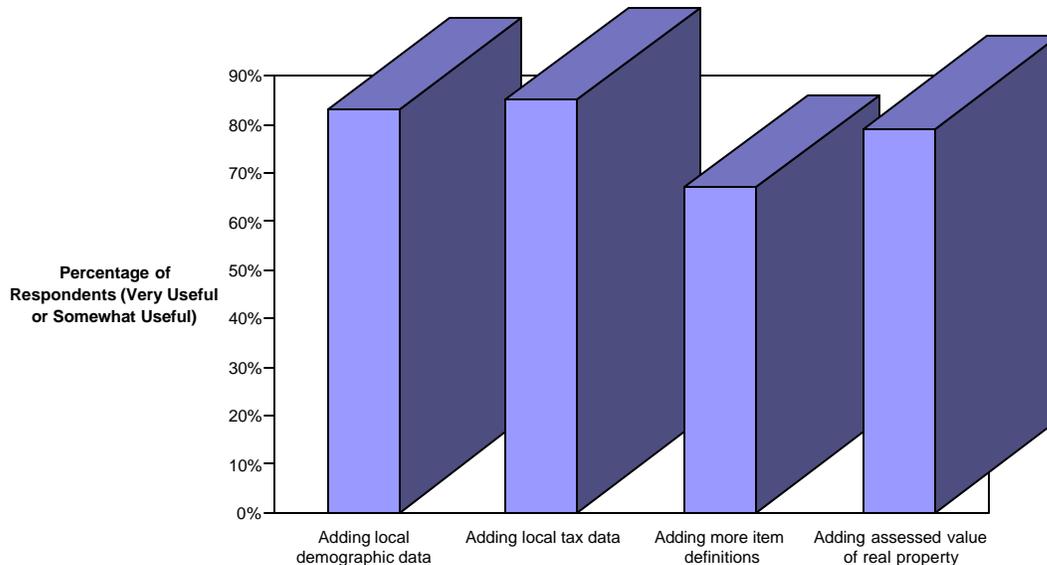


## E. Changing the Comparative Report

- The majority of the respondents considered the suggestions for changes to the Comparative Report useful. The percentage of those considering proposed changes either very useful or somewhat useful were the following:

- Adding local demographic data 83%
- Adding local tax data 85%
- Adding more item definitions 67%
- Adding assessed value of real property 79%

Figure 4 - Changes to the Comparative Report



- Frequency tables E.1-E.4 can be found in Appendix B. Open-ended responses are listed as Q22 in Appendix C.

#### F. Satisfaction with the Auditor of Public Accounts

- Respondents are relatively satisfied with the support that they received from the Auditor of Public Accounts when completing the Comparative Report.
- Sixty-five percent (65%) are either very or somewhat satisfied. An additional 25% are neither satisfied nor dissatisfied.
- Only three respondents indicated any level of dissatisfaction.
- In survey satisfaction ratings, the highest category is the best indicator of how well an organization excels in service. With 26% of the respondents indicating “very satisfied”, the APA has room to improve its support services for the Comparative Report in subsequent years. However, when examining satisfaction ratings, it is important to note that the most relevant evaluation is a comparison of satisfaction ratings across years. The APA may wish to consider these satisfaction ratings as a baseline for future evaluations.

**Table 4**

**General satisfaction w/ support of APA when completing Comparative Report forms**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Very satisfied	37	26.1	26.1	26.1
Somewhat satisfied	55	38.7	38.7	64.8
Neither satisfied nor unsatisfied	35	24.6	24.6	89.4
Somewhat unsatisfied	3	2.1	2.1	91.5
No answer	12	8.5	8.5	100.0
Total	142	100.0	100.0	

#### **IV. Conclusion**

In general, local government officials believe in the need to compare costs across localities and feel that the APA’s Comparative Report is the appropriate tool for that purpose. While noting problems with the Report, respondents also indicated strong support for several of the changes suggested in this survey.

Several issues emerge in the survey for the consideration of the Auditor of Public Accounts in the future.

- Survey respondents were primarily those involved with the process of **completing** the Comparative Report. Given the predominance of CPA firms in the reporting process, the APA may wish to collect the evaluations of CPA firms in order to gain an accurate representation of satisfaction with the reporting process.
- In the future, a more explicit focus on **using** the Comparative Report may be necessary to achieve the input of administrators and municipal managers. This may necessitate separate surveys for completing and using the report.
- Surveys that evaluate processes and satisfaction are inherently dynamic instruments. They are most useful at evaluating processes not at a given moment but over time. As the APA implements changes in the processes and services associated with the Comparative Report, it should use the results of this survey to track the effectiveness of these changes.

**Comparative Report of Local Government Revenues and Expenditures**  
**Survey of Local Governments**

**Auditor of Public Accounts**  
**Commonwealth of Virginia**

**Conducted by the Center for Public Policy and Survey & Evaluation Research Laboratory**  
**Virginia Commonwealth University**

2002

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Thank you for taking a few minutes to tell us your impressions of the process required to complete the Comparative Report for the Auditor of Public Accounts. Your responses to this survey are very important to this study. Your participation is voluntary and you may omit any questions that you do not wish to answer. You are also free to stop this survey at any time or for any reason.

For each question, please place an "X" in the appropriate box or fill in the blank (print clearly) with your best answer. Once you have finished with the questionnaire, please return it to the Survey and Evaluation Research Laboratory at VCU in the postage-paid pre-addressed envelope that is provided.

1. **Your Name (optional):** \_\_\_\_\_

**Locality:** \_\_\_\_\_

**Agency:** \_\_\_\_\_

**Job Title** \_\_\_\_\_

2. **How long have you served as a local government official in this locality?**

- ? One year
- ? Two to five years
- ? More than five years

**Completing the Comparative Report:**

3. **Do you use your CPA firm or other outside private organization to assist you in the preparation of the Comparative Report transmittal forms?**

- ? Yes, CPA firm (skip to question 7)
- ? Yes, other organization (skip to question 7)
- ? No
- ? Don't know

4. **How long have you been involved with the process of completing the Comparative Report?**

- ? One year
- ? Two to five years
- ? More than five years

5. **How many staff members in your locality are involved in completing the Comparative Report?**

- ? One staff member
- ? Two to five staff members
- ? More than five staff members

6. **How many staff hours does it take to complete the Comparative Report?**

- ? Less than 40 hours
- ? 40 – 80 hours
- ? 80 – 120 hours
- ? 120 – 160 hours
- ? More than 160 hours

**7. Is your accounting general ledger based on the APA’s Uniform Financial Reporting Manual’s chart of accounts?**

- ? Yes
- ? No
- ? Don’t know

**8. The following is a list of potential problems encountered when *completing* the Comparative Report transmittal forms. Please indicate whether you encounter each of these problems often, sometimes, rarely or never.**

Often   Sometimes   Rarely   Never   Don’t Know

- A. Difficulty in collecting necessary data
- B. Difficulty converting data to meet APA uniform chart of accounts
- C. Difficulty meeting submission deadline
- D. Difficulty obtaining joint activity forms
- E. Difficulty providing adequate staff and/or resources to complete the forms

**9. What other problems do you encounter when completing the Comparative Report?**

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**Using the Comparative Report:**

**10. *There is a need for Virginia local governments to be able to compare their cost of operations with each other.* Please indicate whether you agree or disagree with this statement.**

- ? Strongly agree
- ? Somewhat agree
- ? Neither agree nor disagree (skip to question 13)
- ? Somewhat disagree (skip to question 13)
- ? Strongly disagree (skip to question 13)
- ? Don’t know (skip to question 13)

**11. What information do you think should be compared?**

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**12. If a comparative report is needed, do you believe it should be based on uniform reporting for consistency?**

- ? Yes
- ? No
- ? Don't know

**13. Does the APA's Comparative Report provide the comparative data you need?**

- ? Yes
- ? No
- ? Don't know

**If no, why not?**

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**14. What do you think the APA's Comparative Report is used for?**

**Choose all that apply**

- ? Provide information for General Assembly
- ? Analysis for proposed legislative changes
- ? Study of government tax structure
- ? Compare cost of services to other localities
- ? Graduate school projects
- ? Provide local government revenue and expenditure trends for lobbyists (government associations)
- ? Commission on Local Government's annual fiscal stress report
- ? Analyze cost of PPTRA to the Commonwealth
- ? Respond to citizen inquiries
- ? Other. Please specify \_\_\_\_\_.

**15. How frequently do you use the Comparative Report issued by the Auditor of Public Accounts?**

- ? Often
- ? Sometimes
- ? Rarely
- ? Never

**16. What do you use the Comparative Report for?**

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**17. The following is a list of potential problems encountered when *using* the Comparative Report. Please indicate whether you encounter each of these problems often, sometimes, rarely or never.**

Often Sometimes      Rarely Never      Don't Know

- A. Not comparable to *local* financial reports
- B. Discrepancies with other *state* reports
- C. Insufficient demographic data
- D. Difficult to compare different localities
- E. Insufficient local tax data

**18. What other problems do you encounter in using the Comparative Report?**

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**Changes to the Comparative Report:**

**19. Please consider the following potential changes to the CCR. How useful would you consider each of these changes?**

Very      Somewhat      Not Very      Not At All      Don't Know  
Useful      Useful      Useful      Useful

- A. Add local demographic data
- B. Add local tax data
- C. More definitions of items in the report
- D. Add assessed value of real property

**20. What other changes to the reporting process for the Comparative Report would you consider useful?**

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**Comparative Report Satisfaction:**

**21. In general, how satisfied are you with the support you receive from the Auditor of Public Accounts when completing the Comparative Report?**

- ? Very satisfied
- ? Somewhat satisfied
- ? Neither satisfied nor unsatisfied
- ? Somewhat unsatisfied
- ? Very unsatisfied

**Other Comments and Suggestions:**

22. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**This completes the survey. Thank you for your time and input. Please return the survey in the enclosed postage-paid, pre-addressed envelope. No postage required.**

Or mail to:  
Survey and Evaluation Research Laboratory  
Virginia Commonwealth University  
P.O. Box 843016  
Richmond, VA 23284-3016

**Appendix B: Data Tables**

**Table A.1**

**Tenure as govt official w/ this locality**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 year	11	7.7	7.7	7.7
	2-5 years	32	22.5	22.5	30.3
	> 5 years	94	66.2	66.2	96.5
	No answer	5	3.5	3.5	100.0
	Total	142	100.0	100.0	

**Table A.2**

**Use CPA/outside firm for CCR transmittal**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes CPA firm	103	72.5	72.5	72.5
	No	32	22.5	22.5	95.1
	Don't Know	3	2.1	2.1	97.2
	No answer	4	2.8	2.8	100.0
	Total	142	100.0	100.0	

**Table A.3**

**Tenure completing CCR**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 year	2	1.4	5.1	5.1
	2-5 years	9	6.3	23.1	28.2
	> 5 years	25	17.6	64.1	92.3
	No answer	3	2.1	7.7	100.0
	Total	39	27.5	100.0	
Missing	System	103	72.5		
Total		142	100.0		

**Table A.4****Ledger based on APA Uniform Financial Reporting Manual's Chart of Accts**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	121	85.2	85.2	85.2
	No	13	9.2	9.2	94.4
	Don't Know	5	3.5	3.5	97.9
	No answer	3	2.1	2.1	100.0
	Total	142	100.0	100.0	

**Table A.5****# Staff completing CCR**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 staff member	13	9.2	33.3	33.3
	2-5 staff members	18	12.7	46.2	79.5
	> 5 staff members	6	4.2	15.4	94.9
	No answer	2	1.4	5.1	100.0
	Total	39	27.5	100.0	
Missing	System	103	72.5		
	Total	142	100.0		

**Table A.6****Staff hours completing CCR**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 40 hrs	8	5.6	20.5	20.5
	40-80 hrs	14	9.9	35.9	56.4
	80-120 hrs	3	2.1	7.7	64.1
	120-160 hrs	4	2.8	10.3	74.4
	> 160 hrs	6	4.2	15.4	89.7
	No answer	4	2.8	10.3	100.0
	Total	39	27.5	100.0	
Missing	System	103	72.5		
	Total	142	100.0		

**Table B.1****Problems completing CCR forms: obtaining joint activity forms**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	31	21.8	21.8	21.8
	Sometimes	33	23.2	23.2	45.1
	Rarely	26	18.3	18.3	63.4
	Never	9	6.3	6.3	69.7
	Don't Know	19	13.4	13.4	83.1
	No answer	24	16.9	16.9	100.0
	Total	142	100.0	100.0	

**Table B.2****Problems completing CCR forms: meeting deadline**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	17	12.0	12.0	12.0
	Sometimes	37	26.1	26.1	38.0
	Rarely	41	28.9	28.9	66.9
	Never	10	7.0	7.0	73.9
	Don't Know	16	11.3	11.3	85.2
	No answer	21	14.8	14.8	100.0
	Total	142	100.0	100.0	

**Table B.3****Problems completing CCR forms: data collection**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	12	8.5	8.5	8.5
	Sometimes	36	25.4	25.4	33.8
	Rarely	46	32.4	32.4	66.2
	Never	9	6.3	6.3	72.5
	Don't Know	16	11.3	11.3	83.8
	No answer	23	16.2	16.2	100.0
	Total	142	100.0	100.0	

**Table B.4****Problems completing CCR forms: data conversion**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	14	9.9	9.9	9.9
	Sometimes	31	21.8	21.8	31.7
	Rarely	43	30.3	30.3	62.0
	Never	13	9.2	9.2	71.1
	Don't Know	16	11.3	11.3	82.4
	No answer	25	17.6	17.6	100.0
	Total	142	100.0	100.0	

**Table B.5****Problems completing CCR forms: providing adequate staff resources**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	15	10.6	10.6	10.6
	Sometimes	26	18.3	18.3	28.9
	Rarely	37	26.1	26.1	54.9
	Never	22	15.5	15.5	70.4
	Don't Know	18	12.7	12.7	83.1
	No answer	24	16.9	16.9	100.0
	Total	142	100.0	100.0	

**Table C.1****Need for local govts to compare cost of operation**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	61	43.0	43.0	43.0
	Somewhat agree	60	42.3	42.3	85.2
	Neither agree nor disagree	9	6.3	6.3	91.5
	Somewhat disagree	4	2.8	2.8	94.4
	Strongly disagree	6	4.2	4.2	98.6
	No answer	2	1.4	1.4	100.0
	Total	142	100.0	100.0	

**Table C.2****APA'S comparative report provides the data you need**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	88	62.0	62.0	62.0
	No	24	16.9	16.9	78.9
	Don't Know	19	13.4	13.4	92.3
	No answer	11	7.7	7.7	100.0
	Total	142	100.0	100.0	

**Table C.3****Uniform reporting necessary for a comparative report**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	117	82.4	96.7	96.7
	No	1	.7	.8	97.5
	Don't Know	1	.7	.8	98.3
	No answer	2	1.4	1.7	100.0
	Total	121	85.2	100.0	
Missing	System	21	14.8		
	Total	142	100.0		

**Table C.4a****APA'S comparative report usage: Gen'l Assembly information**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Chosen	102	71.8	71.8	71.8
	Not Chosen	40	28.2	28.2	100.0
	Total	142	100.0	100.0	

**Table C.4b****APA'S comparative report usage: analyzing proposed legislative changes**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Chosen	67	47.2	47.2	47.2
	Not Chosen	75	52.8	52.8	100.0
	Total	142	100.0	100.0	

**Table C.4c****APA'S comparative report usage: examining tax structure**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Chosen	77	54.2	54.2	54.2
	Not Chosen	65	45.8	45.8	100.0
	Total	142	100.0	100.0	

**Table C.4d****APA'S comparative report usage: compare localities costs of services**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Chosen	125	88.0	88.0	88.0
	Not Chosen	17	12.0	12.0	100.0
	Total	142	100.0	100.0	

**Table C.4e****APA'S comparative report usage: grad school projects**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Chosen	52	36.6	36.6	36.6
	Not Chosen	90	63.4	63.4	100.0
	Total	142	100.0	100.0	

**Table C.4f****APA'S comparative report usage: revenue/expenditure trends for lobbyists**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Chosen	67	47.2	47.2	47.2
	Not Chosen	75	52.8	52.8	100.0
	Total	142	100.0	100.0	

**Table C.4g****APA'S comparative report usage: Comm on Local Govt's fiscal stress report**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Chosen	63	44.4	44.4	44.4
	Not Chosen	79	55.6	55.6	100.0
	Total	142	100.0	100.0	

**Table C.4h****APA'S comparative report usage: analyze cost of PPTRA to Commonwealth**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Chosen	32	22.5	22.5	22.5
	Not Chosen	110	77.5	77.5	100.0
	Total	142	100.0	100.0	

**Table C.4i****APA'S comparative report usage: respond to citizen inquiries**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Chosen	69	48.6	48.6	48.6
	Not Chosen	73	51.4	51.4	100.0
	Total	142	100.0	100.0	

**Table D.1****Problems using CCR: not comparable to local financial reports**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	25	17.6	17.6	17.6
	Sometimes	53	37.3	37.3	54.9
	Rarely	19	13.4	13.4	68.3
	Never	8	5.6	5.6	73.9
	Don't Know	18	12.7	12.7	86.6
	No answer	19	13.4	13.4	100.0
	Total	142	100.0	100.0	

**Table D.2****Problems using CCR: discrepancies w/ other state reports**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	10	7.0	7.0	7.0
	Sometimes	34	23.9	23.9	31.0
	Rarely	26	18.3	18.3	49.3
	Never	10	7.0	7.0	56.3
	Don't Know	40	28.2	28.2	84.5
	No answer	22	15.5	15.5	100.0
	Total	142	100.0	100.0	

**Table D.3****Problems using CCR: insufficient demographic data**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	22	15.5	15.5	15.5
	Sometimes	51	35.9	35.9	51.4
	Rarely	16	11.3	11.3	62.7
	Never	6	4.2	4.2	66.9
	Don't Know	21	14.8	14.8	81.7
	No answer	26	18.3	18.3	100.0
	Total	142	100.0	100.0	

**Table D.4****Problems using CCR: difficult to compare different localities**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	36	25.4	25.4	25.4
	Sometimes	50	35.2	35.2	60.6
	Rarely	19	13.4	13.4	73.9
	Never	7	4.9	4.9	78.9
	Don't Know	13	9.2	9.2	88.0
	No answer	17	12.0	12.0	100.0
	Total	142	100.0	100.0	

**Table D.5****Problems using CCR: insufficient local tax data**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Often	25	17.6	17.6	17.6
	Sometimes	50	35.2	35.2	52.8
	Rarely	24	16.9	16.9	69.7
	Never	5	3.5	3.5	73.2
	Don't Know	17	12.0	12.0	85.2
	No answer	21	14.8	14.8	100.0
	Total	142	100.0	100.0	

**Table E.1****Utility of changes: add local demographic data**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very useful	61	43.0	43.0	43.0
	Somewhat useful	57	40.1	40.1	83.1
	Not very useful	3	2.1	2.1	85.2
	Not at all useful	5	3.5	3.5	88.7
	Don't Know	4	2.8	2.8	91.5
	No answer	12	8.5	8.5	100.0
	Total	142	100.0	100.0	

**Table E.2****Utility of changes: add local tax data**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very useful	71	50.0	50.0	50.0
	Somewhat useful	49	34.5	34.5	84.5
	Not very useful	4	2.8	2.8	87.3
	Not at all useful	3	2.1	2.1	89.4
	Don't Know	3	2.1	2.1	91.5
	No answer	12	8.5	8.5	100.0
	Total	142	100.0	100.0	

**Table E.3****Utility of changes: more definitions of items in report**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very useful	46	32.4	32.4	32.4
	Somewhat useful	49	34.5	34.5	66.9
	Not very useful	17	12.0	12.0	78.9
	Not at all useful	6	4.2	4.2	83.1
	Don't Know	4	2.8	2.8	85.9
	No answer	20	14.1	14.1	100.0
	Total	142	100.0	100.0	

**Table E.4****Utility of changes: add assessed value of real property**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid				
Very useful	63	44.4	44.4	44.4
Somewhat useful	49	34.5	34.5	78.9
Not very useful	10	7.0	7.0	85.9
Not at all useful	3	2.1	2.1	88.0
Don't Know	5	3.5	3.5	91.5
No answer	12	8.5	8.5	100.0
Total	142	100.0	100.0	

## Appendix C: Verbatim Open-Ended Responses

# Comparative Report of Local Government Revenues and Expenditures

## Survey of Local Governments

### 9. What other problems do you encounter when completing the comparative report?

Q

Norm standard treatment of capital expenditures.

Haven't done it yet.

Auditor completes timing problem between closing year and auditor working on other reports during same time.

At this time, our auditors prepare the report for us once our annual audit has been completed.

Allocating certain departmental costs through agency funds that don't exist.

Since fairly unique, once a year task, difficult to train new person to prepare forms when there is turnover.

Inconsistent advice from APA staff as drafted on the "exceptions" listing--One year an item maybe allocated to Form 300 and the next year one similar item is required to be on form 100.

Since the submission of the CAFR and APA forms are due on the same date (11/30), it is difficult to allocate resources to meet the deadline for both reports.

Allocation of internal services difference in capital project definitions.

Differences in accounting for capital outlay.

Do not know since auditor handles it never said had problem.

If done correctly it takes 2 1/2 to 3 weeks of work.

Big problem is joint activity forms.

We have auditor prepare.

Too much detail is requested thus requires a great amount of staff time. The time investment is not worth the value of the report.

You would need to ask these questions to the town auditor since he completes this report.

[Firm name], completes our reports and I'm unsure what problems they encounter.

Form 100 is time consuming and difficult because we are unable to download expenditures by type and function and the data must be entered manually.

CPA firm completes not aware of any problems they may have in completing it.

Q9

Prepared by CPA

Converting the Solid Waste Fund to a governmental fund when we report it as an enterprise fund. Structure of reporting costs does not always mirror the City's departments / divisions or cost centers. (APA should consider providing definitions for reporting so results are consistent statewide.)

Conversion from CAFR to APA format.

Allocation of internal service funds.

Converting proper application of GAAP to non acceptable, e.g. converting enterprises to general fund activities; uncoupling capital project fund activity, etc.

Deadline for CAFR and Comparative report due by the same date November 30 each year.

Because the city has several component units which are reported as proprietary in nature. Some of the CAFR have to be reclassified to be reported in compliance with APA guidelines. This process often causes delays for Richmond.

Definition and classification of transactions.

Refuse collection in an enterprise fund but has to be reported as "governmental."

We have an internal service fund and that allocation gives me some trouble as well as developing an adequate method to allocate data processing.

# Comparative Report of Local Government Revenues and Expenditures

## Survey of Local Governments

### 11. What information do you think should be compared?

#### q11

Revenue and expenditure per capita in total.

The basic question is what level of effect is the locality putting fourth for each function relative to its region. Keep debt and capital separate.

All functional areas as a percent of total operating budget.

Revenues-local, state, federal. Revenues by type-property, sales, etc. Per capita expenditure / revenue comparisons. Expenditures by function including pest service just to name a few.

Staffing levels-educational requirements, work experience, training / educational opportunities provided to staff, revenue sources, expenditures.

Type of taxes.

Similar to current data, possible improvement on debt and details.

Operational costs by departments, debt service, capital projects, census information.

All information may be relevant at one time or another depending on the question asked to be researched.

Any information applicable to the situation / question at hand.

Public safety operating expenditure per capita, administrative operating expenditure per capita, public works operating expenditure per capita, parks and recreation operating expenditure per capita.

Up to user to decide what to compare.

General revenues and expenditures give me a starting point to select communities from which to get more detailed information.

Additional information on each localities tax structure would be helpful. We often call surrounding localities for this type of information.

I believe the areas being compared are good but we should keep in mind that there are huge cost differences between Northern Virginia or Richmond and Southwest Virginia.

Tax rates and types, citizen population, source of revenue, expenditures.

Activity expenditures, revenues, debt.

Tax rates, fees.

Costs associated with streets and other departments.

Reserve balances, debt balance ratios.

Percentage of local vs. non-local revenue. Per capita expenditures by function. Relative expenditure level by function versus average.

Allocation percents for service categories, cost per pupil expenditure by school category (not done currently) statistical data-composite index factors, population, special services / functions state averages, revenues streams by category on per capita basis (state fed / local) special taxing districts, road maintenance (counties), towns within boundaries.

Per Capita, Ratio

## q11

Inflation adjusted costs per capita full time equivalent personnel per 1000 citizens, four major debt ratios.

I realize you'd need a small book to explain the differences between localities, but comparison of basic services (i.e. police, fire, rescue, public works, park and recreation, schools) is important: Need some way to indicate what is included in cost of basic services (i.e. locality performs own refuse collection or contract with third party, etc.)

Per capita expenditures, percentage of revenues from local, state and federal sources.

Unapp. fund balance.

Funding levels and debt revenue lock.

Simple revenue and expense.

All of it.

Tax revenues, operating expenditures, per capita basis.

Everything

Any and all that is comparable.

Expenditures for state programs at local level.

Tax rates, revenue collections, program expenses, capital exp.

Revenues, population, and expenditures by category.

Additional school function data and current data.

Revenue comparisons are useful. Cost of direct services. Per capita comparisons can be misleading-cost of administration for instance, does not change in direct relationship to population.

Need to do it based on size (pop) and services offered-compare apples to apples vs. apples to oranges.

Expenditures, revenues, capital, outlaw bond information, fees, building permits, planning and zoning fees.

Budget vs. actual for expenditures and revenues. Demographic data, tax data.

Problem is the selection of the group to be compared with. When using the CAFR some like to select by population, same by neighboring jurisdictions, still others just wait to show average of all and where we stand. The comparisons can be skewed based on what you want the comparison to say or by how you put together the comparison group. Some general guidelines in how this report should and should not be used would be helpful.

Operating expenses, operating income, fund balance information, debt service, outstanding debt.

Only information that is truly comparable-i.e., service levels, quality vary widely.

In addition to what's already reported, employment data would be helpful. (e.g. F.T.E.'s per capita for general government administration, public safety, public works, etc.)

Cost of various operations within localities by function.

Cast of Services

Tax and income by population etc.

Basic operational information of similar sized localities.

All aspects that can be quantified.

Revenues, cost of operations.

## q11

Tax and fee rates expenditures by class.

Revenues by source.

Revenues by function, per capita, per 1 million in assessed prop value, local excluded, intergovernmental. Same for expenditure.

Unfunded mandates.

Certainly a need exists to compare revenues and expenditures. Comparisons are not meaningful due to the high level of reporting. Perhaps other benchmarks such as debt, demographic, cost per pupil, etc.

Various revenue and expenditure components, such as major classes of revenue and functional classification of expenditures. Also, debt information.

Revenues and expenses plus identify effective tax rates in each community.

Demographics, tax rates, assessed valuation, fund balance, revenues-local, state, federal, expenditures / expenses for enterprise activities.

Expenditure categories- useful in analyzing variances for annual audit.

Debt ratios; per capita general operating expenditures; general tax revenue; cost of basic services-police, fire, public works, public

Data should be compared, but no collection method will ensure complete comparability.

Cost per capita for providing services.

Joint activity funds

All general fund expenditures.

Revenue by function, expenditures by function, bond obligations, debt service, percentage changes in revenue, expenditures and debt obligations.

The more data available the better.

Tax rates, assessments, per capita income

Revenues, expenditures, fund balance, outstanding debt, enterprise activities.

Revenue sources, basically all data.

Comparable services for solid waste, law enforcement schools, libraries, social services, health administration, courts, constitutional officers, jails, etc.

# Comparative Report of Local Government Revenues and Expenditures

## Survey of Local Governments

### 13. Does the APA's Comparative Report provide the comparative data you need? If no, why

#### q13

It is difficult to compare categories, because it does not define what it is included in each. Need demographic data for each jurisdictions, such as per capita income average, home sale price, breakdown of population, tax rates.

We often need to compare the local tax generated funding for various functions. The report is often a year late so we collect audits from other localities.

Concern regarding how consistent the data being reports is. Are we all reporting "apples to apples" so that comparisons are valid?

Increased detail on revenues.

Does not appear that the expenses included in our departments are broken down in the same as another locality. Appears to be inconsistencies in reporting that suggests results are misleading.

Not always. Due to differences in organizational structures, sometimes a true comparison can not be made from the data available.

You use 10 year old (last census) population data for aiming at per capita income levels.

Each locality is structured without being uniform with others. (i.e. organizational chart).

The CAFR and CCR are not timely. Who has time to look through that much information. The numbers are not meaningful.

Even though reporting is by APA guidelines. There isn't a way to see what makes up numbers i.e. law enforcement not all may have dispatch costs or purchasing vehicle, etc so not really apples to apples.

Not considered to be consistent, comparable for many items.

We end up doing our own research anyway. We call other local governments for comparative data.

Like to add local tax rates.

It provides separate reports comparing cities to cities, counties to counties--it also does not compare results of uniform reporting standards, separate from spending from the county where town is located.

Difficult to describe

Localities categorize and report differently.

Would like to see demographic information, tax rates, assessment, fund balance.

I don't believe year-end conversions of data give you consistent data.

I think the data is not reported uniformly. If it was the current data would be sufficient.

Many times we find that information is compiled in such ways as it is not comparable. Various localities group data in such a way that you must contact that locality to get comparable data.

Inconsistent reporting of data.

# Comparative Report of Local Government Revenues and Expenditures

## Survey of Local Governments

**14. What do you think the APA's Comparative Report is used for? Other. Please**

**q14**

County Administration

For local government budgetary analysis.

Helps local government compare with others.

Unsure

To add to the burden of local governments finance departments.

Analyze performance of localities / state

Provide information to local government legislators.

# Comparative Report of Local Government Revenues and Expenditures

## Survey of Local Governments

### 16. What do you use the Comparative Report for?

#### q16

Comparing our county with other local jurisdictions, primarily looking at expenditures. Internal Analyses.

Comparisons with other localities of spending and revenue categories.

Historical analysis per capita data.

Raw data numbers.

To compare our information with other jurisdictions.

Varies

Budget preparation.

Comparison to other localities.

To compare the county's revenue allocation to other localities.

Revenue comparisons.

Compare cost of services, revenues, debt.

We like to see what localities of similar size are reporting. Many of our citizens like to use the numbers to point out our weaknesses.

Percent of average comparison with other localities similar in size.

Compare our locality with surrounding localities of similar size.

Comparisons to other governments.

Comparison of revenue, expenditure: i.e. debt service, education, recreation, government administration.

To compare information about other localities our size.

Determining communities that collect / spend in a fashion similar to Ashland.

To gather data about surrounding localities.

Budget preparations, financial forecasting, and assisting in revenues vs. expenditures for last year.

Comparisons to similar localities.

Comparison of our costs with other counties that have comparable populations and geographic locations.

Comparison to other localities for revenues and activity expenditures.

Compare local tax rates and revenues to other localities.

Evaluating efficiency and relative funding levels for departments.

**q16**

Comparisons often on a per capita basis.

Analysis

To compare our spending trends with other localities.

Comparison of general government expenditure levels.

Budget process in comparing to other similar jurisdictions and state averages.

Budget, Management Analysis.

Compare cost of operations, review revenue sources and trends, compare debt positions, etc. etc. etc.

Comparison of surrounding localities, especially in the area of debt management.

To compare revenues and expenditures across jurisdictions such as school expenditures as a percentage of total expenditures.

Compare to other local governments.

Budget and policy analysis.

Comparison of funding levels for towns of same population as South Boston.

To compare revenue and expenses.

Compare costs to other governments.

Comparative purposes to other localities.

Comparison of our costs or revenues to other governments. Mainly on a per capita basis.

Compare costs of service to other localities at budget time for elected officials.

Revenue analysis.

County administration uses the comparative report during budget work sessions to show where our locality is in relation to surrounding localities.

Comparing tax rates of localities of similar size, compare other items to localities of our size.

Comparative analysis, benchmarks, citizen inquiries, major variances.

Compare costs of service to other localities.

Analysis and comparison of revenues.

Fiscal analysis with each budget process.

Budget-cost comparison, analyze other taxation's in localities, comparison of debt service, portion of budget for education.

Comparing departmental costs for one locality to another.

Analysis / comparisons with other cities our size.

Council uses to compare town with southwest Virginia and use it as means to reduce costs when town is in Northern VA area.

Comparisons of data. Use for budgeting comparison, cost analysis, and as source of financial data.

Mostly during budget process making comparisons with other localities.

**q16**

Compare sources of revenue and expenses to other localities-benchmarking.

Compare ourselves to neighboring localities.

Sometimes to view specific information.

To compare cost of services with others and to compare revenues from specific areas with offices.

Hardly anything, again, it has little value to us.

To ask staff questions for a local answer.

Compare with other localities.

Tax revenue/ tax [?] compared to operational expenditures.

I don't.

Budget newsletter copy enclosed.

To make sure our revenues and expenditures are reasonable compared to other localities.

Compare Chesapeake to other localities in the area.

Debt per capita.

To compare revenues by source with similar sized counties.

Compare revs / expenses of "like" localities by various function. 5 year trends.

The city is currently using it to help restructure the Chart of Accountants.

It is used as a source of information in the preparation of a report which compares selected financial data for Hampton Roads cities. Also, the City's budget officials use the comparative data of selected localities for budgetary and financial analysis.

Assessing costs of operations and for setting rates and fees.

Comparison versus other localities in this region.

Not much.

It is a key resource for me in preparing an annual comparative expenditures and revenue report I prepare for the board of supervisors.

Budget Analysis.

Compare cost with other localities and compare with past years data.

Specifically identified revenues comparison (RLE & P/P Taxes) etc. debt burden comparison, costs of general governmental service is not consistent from one locality to the other, therefore, I rarely use for cost analysis.

Compare revenue and costs to other localities.

Budget and Office of Intergovernmental Programs.

Comparison to other VA jurisdictions.

Upon its receipt, the data is reviewed and Vinton's revenue and expenditures are compared to comparable governments. Vinton uses report to assist in calculating its gain share agreement with Roanoke County.

Compare cost with others.

To check other VA locality expenditure and revenues categories compared to City of Newport News.

**q16**

I use it as a reference to gather a specific cost center being questioned by the local governing body; particularly other jurisdictions of similar size. Occasionally, I'll review key information to see how the city compares to other jurisdictions, but I very seldom use the data for work related job assignments or special projects.

General information purposes / comparisons.

Obtain information for benchmarking

Citizen inquiries and inquiries from elected officials (members of the Board of Supervisors).

Comparison with surrounding counties. Verification of data presented to the Board of Supervisors.

I like to compare K and Q county with counties of like size and geography. It allows me to determine if we are getting the most for our dollars.

To do comparisons to other localities.

Trend data.

Presentation to governing body; self evaluation; citizen inquiry.

Comparison of equal size localities.

Analysis, research for town council.

In budget prep-compare revenues and expenditures of the same size locality as ours.

To gather information from other localities.

Compare spending with other jurisdictions. Compare difference in state aid.

# Comparative Report of Local Government Revenues and Expenditures

## Survey of Local Governments

### 18. What other problems do you encounter in using the Comparative Report?

#### q18

Explain in notes section of the book what is included in the expenditure categories such as Legislative Cultural Enrichment, other protection, inspections, environmental management.

Capital and operating costs we grouped together skewing comparisons.

Rate doesn't have most recent year.

Looking at the report there is no way to explain significant differences in numbers you are trying to compare. The report does not attend to measure the important significance that localities allocate to services. I.e. why do they allocate so much more to one service compared to another without knowing why one county spends 3 times as much on libraries (for example) compared to their next door neighbor the comparison have little value.

Not timely!

Although the report strives to achieve consistency, there are many variances that are difficult to report.

Capital outlay expenses are hard to qualify as emergency, recurring or spikes.

Bulk and detail do not make for a very "user-friendly" document. Not simple to quickly see where your locality rates unless you are familiar with document.

Timing of report availability need by January / February.

Census data need to be updated or estimate size prior census.

Do not use as a source of demographic data.

Too much information that makes it very hard to find data.

Lack of education data.

Are we really comparing apples with apples across the state?

Timeliness of publication.

Not user friendly.

Really haven't had problems.

It is necessary to analyze data further to determine why differences exist between localities.

On expenditure side, it is difficult to compare due to varied bookkeeping methods.

Capital spending-one-year expenditure are not always meaningful.

Because the basis for reporting is not consistent. The city does not use the report for any analysis.

Timeliness

Discrepancy with CAFR

**q18**

Comparability and consistency of data from one locality to the other.

Consistency in reporting of financial data across localities.

Debt service data not sufficient. Government versus enterprise.

Data is grouped in many different ways by localities making it necessary to contact locality to get comparable data. There is still a lack of consistency in reporting.

Lack of detail

Bulky

# Comparative Report of Local Government Revenues and Expenditures

## Survey of Local Governments

### 20. What other changes to the reporting process for the Comparative Report would you consider

#### q20

Per capita income. Would be great if town population per year (rather than just census years) could be provided.

Sources of support for expenditures by function see SAR table 12 / 13.

If debt service is particularly high, it would be nice to note why-such as construction of a care center, etc.

Listing of local contacts and audit firms.

Is the report available online?

Include number enrolled in school system. Tax rates for real and personal property. Some type of executive "recap" of 4 to 5 pages specific to each locality showing relative expenditure / revenue per capita ranking. Could spark interest in looking at details by decision makers. Could refer to website or full detail report as needed. Format could be same for each locality.

Timing of report availability need by January / February.

A way to incorporate GASB 34 reporting requirements into comparative cost with need to reallocate revenue and expenditure from CAFR reporting basis to comparative cost basis.

Simplified.

Uniform the structure of localities. Organizational chart. (Important for expenditures).

Definitions inclusive of localities. Interpretations.

Take out authority / Com debt. Focus on local government only.

Elimination of the report.

None that would make the report more costly to produce.

Make data available on CD-ROM.

Don't need separate town / county portrayal-nice to consolidate to compare. Local government spending-one jurisdiction to another.

Inclusion of organizational charts (summary level) for localities. Often, localities are organized differently, which makes comparison

Compare effective tax rates for real property and frequency of general assessments.

A more specific breakdown of what comprises each category would be useful.

This report is not completed until after CAFR is submitted to APA and GFOA (for certificate program). Make due date sometime after December 31.

Debt service data not sufficient. Government versus enterprise.

Discontinue CCR and use uniform audit report.

Eliminate the joint activity forms when your participation in them is less than 25 percent. Too difficult to coordinate with other localities to get the information needed.

**q20**

Provide for refuse as enterprise operation.

More detailed footnotes.

# Comparative Report of Local Government Revenues and Expenditures

## Survey of Local Governments

### 22. Other Comments and Suggestions:

#### q22

Issue and distribute the report in a timely manner, preferably by following March.

Staffing comparisons.

Surveys of other government entities is more helpful than current report-but I would not want to see changes add to the time and expense of completing.

One of the biggest problem areas from our review appears to be expenses included in general, government and administration from locality to locality. Would like to see localities of similar size grouped together instead of listing alphabetically.

As acting finance director there is a lot I am learning about my locality each day, but having a relationship with an auditor and its firm is a plus.

If "executive" summary developed for each locality, add feature to website where you can generate for group of user specified localities (up to 10).

Provide on web in easy format for sorting and manipulating.

Inconsistent advice from APA staff as drafted on the "exceptions" listing--One year an item maybe allocated to Form 300 and the next year one similar item is required to be on form 100.

I would like to have the public service corporation revenue information broken out between real estate and personal property.

Report needs to be simplified to make it more user friendly.

Make it a real comparative tool.

Making the data from similar entities comparable is a monumental task--good luck with the entire commonwealth.

Consider the real value of the report versus the high cost of preparing the same.

Much of the previous questions responses need to come from the town's auditor again he prepares the report for the town.

Present localities according to MSA's population, something that is useful.

Should be forwarded to our auditors for completion.

The CAFR and GASB #34 have more standardization in reporting. Perhaps this should be the basis for reporting to the state with localities, etc. Providing additional supplemental information. This additional information would be specific and not a recodification of entire CAFR.

How will the APA report be affected or impacted by GASB 34? Do you plan to give us guidance soon?

[APA employee-name removed] assists me with any questions I may have in completing this report. I thank her for that assistance.

Cost burden on locality. Audit report could do same thing.

Our locality used to prepare these forms in house but they were too time consuming for our staff of 1 person. Now we let our auditors prepare them with our prep work.