

**REVIEW AND ANALYSIS OF
ENHANCED EMERGENCY SERVICES
REVENUES AND EXPENSES
FOR VIRGINIA'S LOCAL GOVERNMENTS**

**AUDITOR OF
PUBLIC
ACCOUNTS**



COMMONWEALTH OF VIRGINIA

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E911 SERVICES SURVEY



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November 5, 1999

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We have performed an analysis of E911 revenues and expenses by locality per your request.

SUMMARY OF FINDINGS AND ISSUES

- The reporting of E911 expenses raises several issues relative to the legislative intent of the use of E911 services taxes.
 - *Was the legislative intent of the statute, Code of Virginia Section 58.1-3813, (1) to fund all E911 communication costs, (2) to fund all costs of operating a locality's communication center, or (3) to fund some portion of these costs?*
 - *If the legislative intent is to fund only E911 costs or a portion thereof, how does a locality separate or allocate these costs from other communication costs?*
 - *If a locality can use an E911 position to handle other administrative calls or duties, should E911 taxes fund those activities?*
 - *Should all localities fund E911 program director or coordinator positions if they work exclusively on E911 operations?*
- Localities use different type of funds to record E911 activity, which raises the following issues:
 - *Should localities have separate accounting over E911 revenues and expenses?*
 - *Should localities use an individual fund or budget to record these transactions?*
- In 1999, localities collected \$68,065,475 in E911 services taxes, an increase of approximately \$38,050,000 over the past six years. This increase comes from tax increases, more localities assessing the tax, and more telephone lines.
- The average E911 services tax rate has increased from \$.99 to \$1.30 over the past six years.
- As of June 1999, sixteen localities were collecting E911 services taxes but were not providing enhanced emergency telephone service. All of these localities have begun or have plans to provide enhanced services in the future.
- Fourteen localities are not collecting E911 services taxes and do not provide enhanced emergency telephone service. Two localities do not collect the tax, yet provide the enhanced service.

Legislative Intent of Allowable Costs

The Code of Virginia allows E911 taxes to fund:

1. the initial capital, installation, and maintenance costs of the E911 emergency telephone system,
2. recurring maintenance, repair, and system upgrade costs, and
3. salaries or portion of salaries of dispatchers or call-takers.

We found inconsistent interpretation of what the localities consider allowable E911 expenses. In responding to our survey, some localities reported personal service costs for all dispatchers and call-takers within a communication center, even though they handle administrative calls in addition to the 911 calls. Other localities reported a portion of the costs for dispatchers or call-takers depending on call activity or funding levels.

Some localities considered all communication equipment and system upgrade costs as allowable even though these purchases provided both E911 and other capabilities to the locality's communication operations. Some localities charged "other expenses" they attributed to the E911 services as allowable while other localities did not.

When reviewing reported expenses, it would appear that E911 services taxes only funded 65% to 72% of total expenses over the past three fiscal years. However, based on the responses received, it is difficult to determine whether these expenses were E911 related costs only or, in some cases, whether the responses included all E911 costs. This raises the following questions in order to resolve this issue:

Was the legislative intent of the statute, Code of Virginia Section 58.1-3813, (1) to fund all E911 communication costs, (2) to fund all costs of operating a locality's communication center, or (3) to fund some portion of these costs?

If the legislative intent is to fund only E911 costs or a portion thereof, how does a locality separate or allocate these costs from other communication costs?

If a locality can use an E911 position to handle other administrative calls or duties, should E911 taxes fund those activities?

Should all localities fund these positions if they work exclusively on E911 operations? The Code of Virginia currently restricts the funding of E911 program director or coordinator positions to certain localities.

Accounting for E911 Revenues and Expenses

While the localities use fund accounting to record their financial transactions, they use different funds to account for E911 revenues and expenses. Most localities (56%) use their General Fund to account for E911 activity. Some localities include E911 expenses within the Police or Sheriff's Department budget, while others have a separate Communications Center or E911 budget. There is not always a separate accounting, or relationship within the General Fund, of E911 revenues and expenses.

Some localities use a Special Revenue Fund (32%) or another fund (12%) to account for E911 financial activity, which can provide additional accountability over these funds. Due to the different funds used to record E911 activity, it raises the following issues.

Should the localities have separate accounting over E911 revenues and expenses?

Should localities use an individual fund or budget to record these transactions?

E911 Services Tax Revenue

Revenue received from E911 services taxes has increased approximately \$38,050,000 over the past six years, from \$30,015,478 in 1994 to \$68,065,475 in 1999. This revenue increase comes from tax increases, more localities assessing the tax, and more telephone lines. Over the past six years the tax rate has increased from an average of \$.99 in 1994 to \$1.30 in 1999, an increase of 31%. Not including towns that have taxes imposed by the counties, the number of localities assessing E911 service taxes has increased from 119 to 140, or 18%. We could not determine the increased number of telephone lines.

For the years 1994-1998, we summarized the tax revenue reported in the Comparative Report of Local Government Revenues and Expenditures, as adjusted by information provided in three localities' survey responses. We used survey responses to summarize E911 tax revenue for 1999. We estimated the 1999 tax revenue for those localities that did not respond to the survey or did not provide 1999 financial data. Appendix 2 shows E911 services taxes for each locality included in the Comparative Report for the fiscal years 1994-1998 and the estimated revenue for 1999.

Tax Rates

The average E911 services tax rate has increased from an average of \$.99 in 1994 to \$1.30 in 1999, or 31% over the last six years. As illustrated in Appendix 3, we show the tax rates charged by each locality. We used several sources to determine these tax rates, including the Weldon Cooper Center for Public Service's annual publication of Tax Rates for Virginia's Cities, Counties, and Selected Towns, locality responses, and information from telephone service providers.

Cities and Counties Collecting E911 Taxes without Providing Enhanced Services; and Other Localities Not Collecting E911 Taxes

As of June 1999, there were sixteen localities of the total 135 cities and counties that collected E911 services taxes, but did not provide enhanced emergency telephone services. Nine of these localities provide basic emergency telephone services and seven do not have any emergency telephone services. These localities were collecting the taxes in anticipation of providing E911 services in the near future. Several of the localities have since converted to the enhanced emergency services.

There are sixteen localities that do not collect E911 services taxes, seven of which provide no 911 services and seven that provide basic 911 services. Two of the sixteen localities provide the enhanced emergency telephone service but do not collect E911 services taxes.

Data Collection and Analysis

Our analysis included summarizing E911 services taxes as reported in the Comparative Report of Local Government Revenues and Expenditures, conducting a survey of local governments to obtain financial information on E911 revenues and expenses, and discussing the survey results with selected local governments. We accumulated and analyzed all the survey responses for reporting to the State Crime Commission. We visited 40 localities for additional questions and clarification of their E911 operations and financial activity. We also obtained tax rate information from the Weldon Cooper Center for Public Service Center, locality responses, and telephone service providers.

We appreciate the cooperation of the localities responding to our survey and meeting with us to discuss their E911 operations.

Sincerely,

Walter J. Kucharski
Auditor of Public Accounts

SURVEYS OF LOCAL GOVERNMENTS

We developed a survey of local governments to determine their E911 services tax rate, how they account for E911 financial activity, which departments receive and dispatch E911 calls, and to provide a summary of E911 revenues and expenses for the years 1997, 1998, and 1999. A copy of the survey form is included in Appendix 4. We sent surveys to all 40 cities and 95 counties, and thirty selected towns. We received responses from 81% of the localities surveyed. The responding localities account for approximately 93% of estimated E911 services taxes collected over the last three years. We have summarized the key survey responses in this Appendix.

The localities reported that E911 services taxes covered approximately 72% of expenses in 1997, 71% in 1998, and 65% in 1999. This percentage has decreased due to purchases of additional equipment and system upgrades in 1999.

	<u>1999</u>	<u>1998</u>	<u>1997</u>
E911 services taxes	\$ 61,817,475	\$ 60,423,192	\$ 50,002,512
Other sources	<u>7,128,457</u>	<u>7,473,722</u>	<u>6,901,750</u>
Total revenues	<u>68,945,932</u>	<u>67,896,914</u>	<u>56,904,262</u>
Total expenses	<u>94,408,564</u>	<u>85,629,994</u>	<u>69,493,526</u>
Deficiency of revenues under expenses	<u>\$(25,462,632)</u>	<u>\$(17,733,080)</u>	<u>\$(12,589,264)</u>

Appendix 1A shows a more detailed summary of revenues and expenses and Appendix 1B shows E911 services taxes, total revenues, and total expenses by each locality for the years 1997-1999 as reported in the survey responses.

Recording and Accounting for E911 Services Revenue and Expenses

Based on the survey responses, the majority of the localities (56%) use the General Fund to record E911 financial activity. In most cases, the E911 services are included as part of a departmental budget such as the Police Department, Sheriff's Department, or a Communications Center. Generally, there is not a separate General Fund budget and accounting for E911 services expenses.

Other localities use a Special Revenue Fund (32%) or another fund (12%) to account for E911 revenues and expenses.

What fund does the locality use to record E911 service taxes and related financial transactions?

Type of Locality	General Fund	Special Revenue Fund	Other	Not Applicable	Did Not Respond	Total
Cities	25	5	4	1	5	40
Counties	27	29	8	12	19	95
Towns	8	-	1	14	7	30
Totals	60	34	13	27	31	165

Who Maintains the E911 System?

Survey responses indicate that more localities (40%) use a separate communications system to provide E911 services. Other localities have the E911 system within the Police Department (37%), Sheriff's Department (20%), or Fire Department (3%).

Type of Locality	Police Dept.	Sheriff's Dept.	Fire Dept.	Separate System	Not Applicable	Did Not Respond	Total
Cities	23	-	2	9	1	5	40
Counties	7	21	1	32	15	19	95
Towns	8	-	-	1	14	7	30
Totals	38	21	3	42	30	31	165

Call Volume

Survey responses show that most localities (70%) maintain records of call volume; however, some localities did not have the records or system to differentiate between E911 and other administrative calls. The survey question did not specifically request a breakdown of calls received by the PSAP (public safety answering point); therefore, all survey responses did not address the splitting of calls between E911 and other.

Does the Locality Maintain Call Volume? Can the Locality Allocate E911 From Other Calls?

Type of Locality	Yes	No	Not Applicable	Did Not Respond	Total	Able to Split Calls
Cities	21	13	1	5	40	8
Counties	48	16	12	19	95	15
Towns	5	3	15	7	30	-
Totals	74	32	28	31	165	23

Summary of Localities Collecting E911 Taxes without Providing Enhanced Services; and Other Localities Not Collecting E911 Taxes

We noted sixteen localities that collect E911 services taxes, but do not provide enhanced emergency telephone services. As indicated below, nine localities provide basic emergency telephone services and seven do not have any emergency telephone services. These localities are collecting the taxes in anticipation of providing E911 services in the near future.

Localities Collecting Tax; Not Providing Enhanced 911 Services		
Locality	Type of Emergency Phone Services	Anticipated Date of E911 Service
City of Covington	None	-
City of Falls Church	None	-
County of Alleghany	None	September 2000
County of Amherst	None	-
County of Botetourt	None	September 1999
County of Charlotte	None	July 1999
County of Essex	Basic	Spring 2000
County of King William	Basic	January 2001
County of Lunenburg	None	Spring 2000
County of Middlesex	Basic	-
County of Nelson	Basic	March 2000
County of Northumberland	Basic	August 1999
County of Pulaski	Basic	-
County of Richmond	Basic	June 15, 1999
County of Tazewell	Basic	Spring 2000*
County of Westmoreland	Basic	July 2000

*County is waiting for outcome of lawsuit.

There are sixteen localities that do not collect E911 service taxes, seven of which provide no 911 service and seven that provide basic 911 services. Two of the sixteen localities (Counties of Louisa and Russell) not collecting the tax do provide the enhanced emergency telephone service.

Localities Not Collecting E911 Service Taxes	
Locality	Type of Emergency Phone Services
City of Clifton Forge	Basic
County of Appomattox	None
County of Bath	Basic
County of Bland	None
County of Buchanan	None
County of Craig	Basic
County of Dickenson	None
County of Fluvanna	Basic
County of Highland	Basic
County of King & Queen	Basic
County of Lee	None
County of Louisa	E911
County of Madison	None
County of Mathews	Basic
County of Russell	E911
County of Scott	None

Summary of Revenues and Expenses
For Localities Responding to APA Survey
For the Fiscal Years 1997-1999

	1999	1998	1997
Revenues:			
E911 services taxes	\$ 61,817,475	\$ 60,423,192	\$ 50,002,512
Interest	378,492	420,336	443,947
Other	6,749,965	7,053,386	6,457,803
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Total revenues	68,945,932	67,896,914	56,904,262
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Expenses:			
Personal services	44,895,544	44,263,913	40,126,911
Contractual services	8,434,807	8,812,738	8,803,660
Supplies and materials	1,527,480	1,980,747	2,103,813
Continuous charges	5,627,647	5,324,677	4,561,973
Repairs and maintenance	2,698,094	2,530,645	2,411,966
Equipment	10,380,900	3,480,607	2,143,894
System Upgrades	12,214,224	11,459,037	4,752,181
Other capital	725,970	1,622,312	489,701
Other expenses	7,903,898	6,155,318	4,099,427
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Total expenses	94,408,564	85,629,994	69,493,526
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Deficiency of revenues under expenses	<u>\$ (25,462,632)</u>	<u>\$ (17,733,080)</u>	<u>\$ (12,589,264)</u>

Tax revenues above do not include approximately \$2,616,000 for localities not responding to the survey and approximately \$3,632,000 for localities who responded but did not provide 1999 revenues, which have been estimated and included in Appendix 2.

Summary of Revenues and Expenses by Locality
 For Localities Responding to APA Survey
 For the Years 1997-1999

LOCALITY	1999 E911 Taxes	1999 Total Revenues	1999 Total Expenses	1998 E911 Taxes	1998 Total Revenues	1998 Total Expenses	1997 E911 Taxes	1997 Total Revenues	1997 Total Expenses
Cities:									
Alexandria	\$ 299,367	\$ 299,367	\$ 3,601,889 *	\$ 310,561	\$ 310,561	\$ 2,813,371 *	\$ 294,155	\$ 294,155	\$ 2,615,831 *
Bristol	86,046	87,282	120,619 *	92,172	93,158	111,710 *	35,778	36,452	22,510
Buena Vista	71,224	167,507	243,230	59,326	65,158	179,320	60,163	67,361	113,959
Charlottesville	346,847	355,285	809,685	337,045	373,307	890,637	371,349	431,127	778,529
Chesapeake	2,057,466	2,057,466	1,977,508	1,807,168	1,807,168	1,627,655	517,404	517,404	339,531
Colonial Heights	122,536	122,536	92,951 *	104,332	104,332	104,552 *	42,791	42,791	93,777 *
Danville	184,540	1,320,638	1,320,638 *	-	515,267	515,267 *	-	415,499	415,499 *
Emporia	38,056	38,056	169,141 *	37,240	37,240	173,445 *	36,354	36,354	154,277 *
Fairfax	266,242	266,242	502,588 *	256,488	256,488	441,886 *	118,939	118,939	415,587 *
Franklin	98,987	98,987	94,299 *	103,828	103,828	84,794 *	97,890	97,890	27,741
Hampton	2,111,210	2,111,210	1,797,943 *	1,486,229	1,486,229	1,614,614 *	1,132,002	1,132,002	1,038,119 *
Harrisonburg	232,280	250,476	235,372 *	132,886	132,886	113,064 *	114,780	114,780	105,751 *
Hopewell	38,999	38,999	220,482 *	46,783	46,783	214,521 *	41,799	41,799	179,724 *
Lexington	44,012	44,012	213,330 *	42,794	42,794	153,253 *	46,390	46,390	158,307 *
Lynchburg	1,005,684	1,165,913	3,051,690 *	1,066,527	1,372,401	1,799,112 *	647,459	1,052,603	1,232,253 *
Manassas	173,849	173,849	705,950 *	167,106	167,106	652,853 *	163,706	163,706	557,188 *
Manassas Park	56,278	56,278	50,057	57,014	57,014	50,057	51,484	51,484	50,057
Martinsville	178,020	178,020	200,822	175,013	175,013	188,223	79,163	79,163	169,805
Newport News	2,404,268	2,404,268	2,324,386 *	2,053,326	2,053,326	2,243,632 *	1,577,780	1,577,780	1,701,078 *
Norfolk	3,369,220	3,369,220	2,934,580 *	3,154,713	3,154,713	2,924,762 *	2,381,819	2,381,819	2,895,993 *
Norton	15,812	15,812	DNP	20,298	20,298	DNP	17,455	17,455	DNP
Petersburg	265,352	265,352	597,333 *	260,288	260,288	449,000 *	158,273	158,273	447,000 *
Poquoson	152,307	152,307	277,389 *	157,667	157,667	156,482 *	147,988	147,988	149,847 *
Portsmouth	1,087,620	1,215,109	1,215,109 *	978,931	1,314,992	1,314,992 *	810,677	1,317,289	1,317,289 *
Radford	53,507	53,507	20,963	55,900	55,900	43,997	50,427	50,427	24,262
Richmond	DNP	DNP	DNP	2,728,946	2,999,243	2,840,766 *	2,617,099	2,617,099	2,784,884 *
Roanoke	1,090,634	1,090,634	2,524,481 *	942,525	942,525	2,602,395 *	696,851	696,851	835,175 *
Salem	146,052	146,052	551,285 *	153,724	153,724	548,798 *	139,594	139,594	444,300 *
Staunton	342,531	342,531	557,162 *	265,377	265,377	389,296 *	269,030	269,030	387,617 *
Suffolk	476,520	476,520	1,207,544 *	524,854	524,854	952,487 *	456,602	456,602	961,583 *
Virginia Beach	5,291,561	6,541,361	6,787,947 *	5,081,489	6,342,445	5,925,602 *	4,825,707	5,813,226	5,284,316 *
Williamsburg	80,000	80,000	330,771 *	76,273	76,273	312,398 *	39,860	39,860	296,334 *
Winchester	308,963	497,218	503,974 *	274,542	900,538	702,592 *	285,337	485,593	397,530 *

* - Total expenses include personal services costs
 DNP - Locality did not provide information in its survey response
 N/A - Not applicable

Summary of Revenues and Expenses by Locality
 For Localities Responding to APA Survey
 For the Years 1997-1999

LOCALITY	1999 E911 Taxes	1999 Total Revenues	1999 Total Expenses		1998 E911 Taxes	1998 Total Revenues	1998 Total Expenses		1997 E911 Taxes	1997 Total Revenues	1997 Total Expenses	
Counties:												
Albemarle	767,358	887,965	788,152	*	713,508	786,707	740,240	*	670,511	753,988	723,938	*
Alleghany	-	-	-		-	-	-		-	-	-	
Amherst	191,598	191,598	178,274	*	156,962	156,962	100,013		149,886	149,886	37,309	
Arlington	3,136,460	3,154,902	4,311,394	*	2,977,891	2,994,977	4,122,385	*	1,779,636	1,784,415	4,107,863	*
Augusta	664,071	664,071	822,796	*	633,104	633,104	2,157,079	*	573,788	573,788	1,087,489	*
Bedford	330,785	439,009	982,722	*	710,278	792,432	1,011,808		614,177	659,131	100,552	
Botetourt	-	-	-		287,826	287,826	583,323		327,986	684,953	424,682	
Brunswick	172,949	196,041	147,484	*	165,145	186,145	224,515	*	160,079	182,579	73,110	*
Buckingham	-	-	-		-	-	-		-	-	-	
Campbell	469,786	504,830	419,692	*	480,687	519,140	535,256	*	438,373	579,666	481,841	*
Caroline	141,929	275,984	279,815	*	103,073	103,073	115,562		100,711	100,711	94,182	
Carroll	335,345	347,074	432,714	*	294,603	329,038	344,892	*	273,787	293,298	279,657	*
Charles City	39,437	40,571	26,952		37,253	38,182	26,920		35,048	35,654	26,395	
Charlotte	128,562	135,886	359,024	*	115,362	129,393	151,107	*	113,018	124,345	10,741	*
Chesterfield	2,837,666	2,838,151	4,145,098	*	1,762,952	1,763,686	3,877,040	*	1,401,151	1,401,155	3,793,291	*
Clarke	153,702	153,702	307,677	*	116,118	116,118	160,913	*	69,628	69,628	80,621	*
Culpeper	306,459	573,390	512,774	*	318,903	318,903	753,518	*	316,624	316,624	86,431	
Cumberland	35,883	35,883	114,222		33,869	33,869	15,377		29,267	29,267	21,018	
Dinwiddie	-	-	-		65,858	65,858	40,239		62,773	62,773	36,922	
Essex	78,138	80,555	82,132	*	75,071	91,094	158,130		180,092	190,159	108,791	
Fairfax	13,790,031	13,790,031	17,053,541	*	13,172,802	13,172,802	17,397,731	*	11,685,847	11,685,847	13,588,136	*
Fauquier	767,385	866,350	826,549	*	691,948	923,360	871,508	*	654,127	755,002	769,153	*
Floyd	160,348	196,554	197,000	*	N/A	N/A	N/A		N/A	N/A	N/A	
Franklin	218,477	219,822	189,500	*	222,764	225,178	179,532	*	201,368	204,026	280,380	*
Frederick	399,062	399,062	794,552	*	333,252	333,252	991,284	*	DNP	DNP	DNP	*
Gloucester	215,188	215,188	210,008	*	248,587	248,587	244,648	*	237,322	237,322	199,312	*
Greensville	46,341	46,341	46,341		44,611	44,611	44,611		43,530	43,530	43,530	
Henrico	2,066,678	2,066,678	8,766,319	*	1,995,191	1,995,191	2,182,288	*	1,863,301	1,863,301	1,780,899	*
Henry	DNP	DNP	DNP		223,883	686,904	739,998	*	224,165	849,570	692,678	*
Isle of Wight	155,764	155,764	114,837	*	149,220	149,220	106,115	*	141,466	141,466	103,311	*
James City	402,632	402,632	648,677	*	381,099	381,099	612,185	*	230,321	230,321	596,494	*

* - Total expenses include personal services costs
 DNP - Locality did not provide information in its survey response
 N/A - Not applicable

Summary of Revenues and Expenses by Locality
For Localities Responding to APA Survey
For the Years 1997-1999

LOCALITY	1999 E911 Taxes	1999 Total Revenues	1999 Total Expenses		1998 E911 Taxes	1998 Total Revenues	1998 Total Expenses		1997 E911 Taxes	1997 Total Revenues	1997 Total Expenses	
Counties:												
King George	191,076	194,661	213,922	*	183,318	188,070	186,040		172,233	175,550	189,089	
King William	141,669	141,669	17,675		137,229	137,229	36,185		131,279	131,279	193,216	
Loudoun	1,323,252	1,323,252	1,609,984	*	1,811,559	1,811,559	925,218	*	908,108	908,108	921,187	*
Lunenburg	84,876	94,386	156,575		97,086	105,424	149,514		91,688	97,281	27,562	
Mecklenburg	396,933	407,718	492,450	*	383,172	389,703	499,849	*	379,226	493,912	459,587	*
Montgomery	45,201	165,858	224,463	*	55,784	147,630	195,215	*	48,347	133,408	179,869	*
Nelson	209,755	213,817	83,467	*	215,493	223,113	64,998	*	186,434	191,574	70,303	*
New Kent	184,026	184,026	173,452	*	170,706	170,706	135,415	*	157,696	157,696	112,988	*
Northampton	334,440	382,459	343,171	*	291,319	339,499	341,587	*	263,507	318,807	351,251	*
Orange	201,318	201,318	419,787	*	175,260	175,260	245,520	*	151,873	151,873	241,038	*
Page	164,199	164,199	412,953	*	157,220	157,220	344,477	*	160,186	160,186	457,917	*
Patrick	204,607	214,965	225,929		190,289	204,412	195,738		187,375	252,509	234,666	
Pittsylvania	574,478	574,478	842,626	*	489,132	489,132	988,905	*	470,448	470,448	1,253,541	*
Prince George	93,773	93,773	74,251		87,150	87,150	84,260		83,197	83,197	115,497	
Prince William	1,745,798	4,525,263	4,642,021	*	1,604,569	4,361,465	4,344,641	*	1,252,437	3,601,674	3,425,692	*
Pulaski	63,526	63,526	79,423	*	65,347	65,347	98,739	*	58,195	58,195	56,124	
Rappahannock	87,004	87,532	124,200	*	72,258	72,464	63,600	*	74,211	74,211	70,100	*
Richmond	76,674	76,674	144,606	*	88,040	88,040	42,796	*	85,964	85,964	9,050	*
Roanoke	923,815	923,815	594,936	*	617,813	617,813	507,942		540,525	540,525	315,004	
Rockbridge	158,968	158,968	533,749	*	161,547	161,547	190,979	*	148,977	148,977	242,549	*
Rockingham	270,181	302,925	321,992	*	234,169	374,876	361,893	*	194,640	403,253	276,555	*
Shenandoah	413,009	413,009	363,669	*	437,006	437,006	337,059	*	413,836	413,836	300,571	*
Smyth	284,559	289,849	205,566	*	278,627	284,456	365,948	*	350,232	350,232	283,299	*
Spotsylvania	653,227	653,227	281,619	*	554,566	554,566	283,326	*	402,412	402,412	666,340	*
Stafford	592,368	592,368	1,122,969	*	568,010	568,010	1,089,709	*	501,671	501,671	1,019,444	*
Tazewell	337,156	337,156	467,216	*	351,814	386,046	342,346	*	322,769	324,140	342,082	*
Warren	188,063	188,063	229,485	*	175,988	175,988	186,814	*	189,039	189,039	220,026	*
Westmoreland	98,113	334,389	220,916		80,157	80,157	59,794		77,150	77,150	73,607	
Wythe	172,606	172,606	161,781	*	162,141	162,141	220,754	*	142,729	142,729	263,465	*
York	694,096	694,096	848,766	*	652,909	652,909	546,543	*	607,097	607,097	559,884	*

* - Total expenses include personal services costs
DNP - Locality did not provide information in its survey response
N/A - Not applicable

Summary of Revenues and Expenses by Locality
 For Localities Responding to APA Survey
 For the Years 1997-1999

LOCALITY	1999 E911 Taxes	1999 Total Revenues	1999 Total Expenses	1998 E911 Taxes	1998 Total Revenues	1998 Total Expenses	1997 E911 Taxes	1997 Total Revenues	1997 Total Expenses
Towns:									
Chincoteague	40,296	52,646	151,229 *	N/A	N/A	31,067	N/A	N/A	N/A
Christiansburg	62,154	62,154	97,975 *	56,967	56,967	55,542 *	54,013	54,013	55,222 *
Colonial Beach	34,741	34,741	25,669	33,107	33,107	25,590	31,957	31,957	25,560
Farmville	57,523	60,327	46,385	55,689	57,729	43,889	59,699	60,894	43,336
South Boston	56,771	56,771	174,690 *	58,734	58,734	162,011 *	59,951	59,951	145,585 *
Vinton	52,207	52,207	DNP	50,724	50,724	DNP	48,977	48,977	DNP
West Point	29,840	29,840	116,591 *	30,176	30,176	112,458 *	29,204	29,204	110,015 *
Wise	Tax collections are remitted to the County of Wise for operation of the E911 system.								
Wytheville	67,153	67,153	163,042 *	64,932	64,932	139,883 *	61,143	61,143	157,926 *
TOTALS	\$ 61,817,475	\$ 68,945,932	\$ 94,408,564	\$ 60,423,192	\$ 67,896,914	\$ 85,629,994	\$ 50,002,512	\$ 56,904,262	\$ 69,493,526

* - Total expenses include personal services costs
 DNP - Locality did not provide information in its survey response
 N/A - Not applicable

Summary of Emergency Services Taxes
For the Years 1994-1999

Locality	1999	1998	1997	1996	1995	1994
Cities:						
Alexandria	\$ 299,367	\$ 310,560	\$ 294,154	\$ 285,336	\$ 300,711	\$ 269,473
<i>Bedford</i>	103,000	103,900	94,357	91,416	89,201	78,604
Bristol	86,046	63,416	56,615	79,992	66,435	59,455
Buena Vista	71,224	59,326	60,163	52,678	55,571	56,350
Charlottesville	346,847	337,045	371,349	282,985	294,073	300,640
Chesapeake	2,057,466	1,807,168	517,404	488,373	462,746	436,030
Clifton Forge	-	-	-	11,204	19,169	14,193
Colonial Heights	122,536	104,332	42,791	41,137	36,391	38,113
<i>Covington</i>	13,000	13,652	13,364	33,475	33,194	-
Danville	184,540	-	-	-	-	-
Emporia	38,056	37,240	36,354	35,859	35,199	14,188
Fairfax	266,242	214,682	118,939	108,762	51,943	49,936
<i>Falls Church</i>	121,000	121,827	116,991	101,563	19,483	19,227
Franklin	98,987	103,828	86,781	44,056	41,402	41,333
<i>Fredericksburg</i>	150,000	150,045	139,245	132,308	126,170	121,901
Galax	39,658	51,787	31,659	24,092	22,877	21,906
Hampton	2,111,210	1,486,229	1,132,002	1,095,778	1,066,062	1,049,486
Harrisonburg	232,280	133,552	115,304	119,899	113,002	117,853
Hopewell	38,999	46,783	41,800	40,737	36,865	39,114
Lexington	44,012	42,794	46,390	37,116	37,421	39,290
Lynchburg	1,005,684	1,067,751	711,380	203,059	216,897	140,792
Manassas	173,849	167,106	163,706	156,270	139,006	132,942
Manassas Park	56,278	57,014	51,484	48,633	44,665	41,979
Martinsville	178,020	175,013	79,163	70,853	72,785	83,138
Newport News	2,404,268	2,053,326	1,577,780	835,184	707,646	580,719
Norfolk	3,369,220	3,227,375	2,192,402	2,324,784	2,271,702	2,121,389
Norton	15,812	20,298	17,455	11,330	10,728	-
Petersburg	265,352	262,490	179,410	74,857	73,032	71,818
Poquoson	152,307	157,666	147,988	141,787	120,881	31,335
Portsmouth	1,087,620	978,931	810,677	858,813	714,380	244,756
Radford	53,507	55,900	50,427	49,312	49,171	42,207
Richmond	3,000,000	2,999,243	2,617,099	3,060,067	3,035,615	1,925,961
Roanoke	1,090,634	942,525	696,851	551,614	302,089	294,623
Salem	146,052	155,562	139,594	131,128	67,165	61,168
Staunton	342,531	265,378	269,031	259,317	210,049	122,622
Suffolk	476,520	524,854	456,602	397,981	349,180	306,386
Virginia Beach	5,291,561	5,441,555	5,109,685	4,764,002	4,443,067	3,667,334
<i>Waynesboro</i>	90,000	89,063	84,476	80,840	79,127	77,478
Williamsburg	80,000	76,273	39,860	36,377	41,687	31,173
Winchester	308,963	260,674	253,003	166,510	146,679	110,442
Total cities	\$26,012,648	\$24,166,163	\$18,963,735	\$17,329,484	\$16,003,466	\$12,855,354

Localities in *italics* did not return the survey.

Summary of Emergency Services Taxes
For the Years 1994-1999

Locality	1999	1998	1997	1996	1995	1994
Counties:						
Accomack	\$ 243,678	\$ 211,974	\$ 205,846	\$ 197,319	\$ 191,789	\$ 154,516
Albemarle	767,358	713,508	670,511	660,772	815,861	705,935
Alleghany	20,000	19,446	40,017	50,822	49,662	43,857
<i>Amelia</i>	51,000	51,343	50,809	47,899	44,883	42,826
Amherst	191,598	157,514	149,886	146,972	148,388	174,285
Appomattox	-	-	-	-	-	-
Arlington	3,136,460	2,977,891	1,779,636	1,701,994	439,676	423,288
Augusta	664,071	635,397	601,808	290,799	254,246	270,910
Bath	-	-	-	-	-	-
Bedford	330,785	719,138	619,909	582,626	558,530	530,511
Bland	-	-	-	-	-	-
Botetourt	290,000	287,826	327,986	105,261	-	-
Brunswick	172,949	165,145	160,079	160,624	151,392	147,429
Buchanan	-	-	-	-	-	-
Buckingham	33,000	33,472	36,734	32,523	35,204	30,015
Campbell	469,786	459,461	442,297	422,065	412,218	407,257
Caroline	141,929	102,766	101,053	100,339	93,365	88,478
Carroll	188,500	152,913	162,849	108,497	158,348	153,050
Charles City	39,437	37,801	35,048	39,272	29,672	24,115
Charlotte	128,562	114,622	114,002	113,314	108,937	25,076
Chesterfield	2,837,666	1,762,952	1,401,151	658,465	685,757	658,285
Clarke	153,702	116,116	69,627	66,535	57,877	30,739
Craig	-	-	-	-	-	-
Culpeper	306,459	318,903	316,624	280,483	247,753	258,195
Cumberland	35,883	33,869	26,877	30,567	24,453	23,931
Dickenson	-	-	-	-	-	-
Dinwiddie	65,000	65,858	62,773	60,617	58,071	55,201
Essex	78,138	71,095	179,347	186,925	28,955	-
Fairfax	13,790,031	13,172,802	11,685,847	8,579,020	8,126,483	4,383,918
Fauquier	767,385	691,948	654,127	620,559	418,357	221,294
Floyd	160,348	159,963	137,843	3,085	8,533	2,602
Fluvanna	-	-	-	-	-	-
Franklin	218,477	222,764	201,368	217,458	223,923	219,290
Frederick	399,062	333,252	285,873	310,804	305,785	294,150
<i>Giles</i>	130,000	128,643	131,928	128,407	136,280	134,141
Gloucester	215,188	248,587	237,322	229,579	217,691	208,795
<i>Goochland</i>	100,000	101,543	92,957	86,812	81,890	78,146
Grayson	107,187	87,587	85,447	81,955	79,679	77,649
<i>Greene</i>	140,000	141,793	134,670	120,393	29,275	-
Greensville	46,341	44,635	43,558	44,165	43,380	44,412

Localities in *italics* did not return the survey.

Summary of Emergency Services Taxes
For the Years 1994-1999

Locality	1999	1998	1997	1996	1995	1994
Counties:						
<i>Halifax</i>	\$ 63,000	\$ 63,129	\$ 193,770	\$ 183,046	\$ 176,695	\$ 182,117
<i>Hanover</i>	400,000	400,415	151,002	487,214	370,975	397,239
Henrico	2,066,678	1,995,191	1,863,301	1,177,661	340,333	323,370
Henry	224,000	223,883	224,165	208,482	117,702	207,846
Highland	-	-	-	-	-	-
Isle of Wight	155,764	149,220	141,466	127,482	130,071	124,936
James City	402,632	381,099	230,321	139,985	72,652	62,601
King & Queen	-	-	-	-	-	-
King George	191,076	168,627	172,759	167,864	156,898	150,496
King William	141,669	137,229	131,279	114,240	46,267	-
<i>Lancaster</i>	100,000	100,780	98,958	90,164	92,969	92,058
<i>Lee</i>	-	-	-	-	-	-
Loudoun	1,323,252	1,811,559	908,108	809,988	701,153	646,335
Louisa	-	-	-	-	-	-
Lunenburg	84,876	91,317	90,778	67,658	28,017	27,480
Madison	-	-	-	-	-	-
Mathews	-	-	-	-	-	-
Mecklenburg	396,933	384,926	495,963	335,875	257,947	227,675
<i>Middlesex</i>	25,000	25,631	-	-	-	-
Montgomery	45,201	52,646	49,202	46,863	45,564	55,742
Nelson	209,755	215,493	186,434	180,983	173,725	168,409
New Kent	184,026	170,706	157,696	111,371	79,721	90,814
Northampton	90,762	73,148	76,889	74,903	72,963	-
<i>Northumberland</i>	118,000	117,217	111,064	109,763	113,405	101,762
<i>Nottoway</i>	89,000	88,354	90,206	81,294	80,201	78,497
Orange	201,318	189,270	161,115	138,846	131,250	119,999
Page	164,199	157,220	160,186	-	-	27,258
Patrick	204,607	190,822	240,108	190,727	175,843	-
Pittsylvania	574,478	490,553	452,547	433,372	434,764	392,779
<i>Powhatan</i>	128,000	128,252	117,114	90,526	44,437	50,149
<i>Prince Edward</i>	Tax collected by the Town of Farmville					
Prince George	93,773	87,150	83,197	80,402	76,924	70,757
Prince William	1,745,798	1,605,000	1,252,000	1,011,000	856,094	596,950
Pulaski	63,526	65,798	58,468	61,668	54,998	66,687
Rappahannock	87,004	72,558	74,211	85,237	85,087	79,163
Richmond	76,674	88,040	85,964	76,156	78,281	83,051
Roanoke	923,815	617,813	540,525	523,329	442,654	212,864
Rockbridge	158,968	162,327	149,328	118,822	132,195	127,225
Rockingham	270,181	234,169	194,640	191,998	185,120	165,394
Russell	-	-	-	-	-	-
<i>Scott</i>	-	-	-	-	-	-

Localities in *italics* did not return the survey.

Summary of Emergency Services Taxes
For the Years 1994-1999

Locality	1999	1998	1997	1996	1995	1994
Counties:						
Shenandoah	\$ 413,009	\$ 438,760	\$ 414,907	\$ 390,691	\$ 206,931	\$ 129,333
Smyth	284,559	268,648	262,060	259,897	105,584	-
<i>Southampton</i>	55,000	54,809	53,474	54,894	55,915	72,004
Spotsylvania	653,227	554,566	402,412	395,348	365,322	366,678
Stafford	592,368	568,009	501,671	451,208	287,225	251,332
<i>Surry</i>	55,000	54,689	52,291	54,405	67,435	67,378
<i>Sussex</i>	116,000	115,816	117,727	111,121	110,737	97,637
Tazewell	337,156	385,462	322,769	130,820	-	-
Warren	188,063	175,988	189,039	153,823	152,138	150,544
<i>Washington</i>	184,000	183,489	174,222	167,432	162,546	205,432
Westmoreland	98,113	80,157	77,150	84,408	75,433	69,235
<i>Wise</i>	100,000	99,423	89,568	54,378	53,135	47,598
Wythe	172,606	162,405	143,138	151,076	136,361	122,174
York	694,096	652,909	607,097	569,507	539,050	437,828
Total counties	\$41,367,142	\$39,077,199	\$33,596,098	\$27,012,854	\$22,339,030	\$16,859,122
Towns:						
Abingdon	-	-	-	-	-	-
Altavista	-	-	-	-	-	-
Ashland	-	-	-	-	-	-
Big Stone Gap	-	-	-	-	-	-
<i>Blacksburg</i>	260,000	259,097	160,548	150,617	153,263	74,275
Blackstone	-	-	-	-	-	-
Bluefield	-	-	-	-	-	-
Bridgewater	-	-	-	-	-	-
Chincoteague	40,296	-	-	-	-	-
Christiansburg	62,154	62,008	54,013	51,224	45,056	47,282
Colonial Beach	34,741	35,634	31,957	32,649	30,343	9,905
Culpeper	-	-	-	-	-	-
Dumfries	-	-	-	-	-	-
Farmville	57,523	55,689	59,699	47,162	44,854	35,798
Front Royal	-	-	-	-	-	-
Herndon	-	-	-	-	-	-
Leesburg	-	-	-	-	-	-
Luray	-	-	-	-	-	-
Marion	-	-	-	-	-	-
<i>Pulaski</i>	25,000	24,171	25,409	27,474	22,209	32,615
Richlands	-	-	-	-	-	-
Rocky Mount	-	-	-	-	-	-
Smithfield	-	-	-	-	-	-

Localities in *italics* did not return the survey.

Summary of Emergency Services Taxes
For the Years 1994-1999

Locality	1999	1998	1997	1996	1995	1994
Towns:						
South Boston	\$ 56,771	\$ 58,734	\$ 59,961	\$ 57,234	\$ -	\$ -
South Hill	-	-	-	-	-	-
Strasburg	-	-	-	-	-	-
Tazewell	-	-	-	-	-	-
Vienna	-	-	-	-	-	-
Vinton	52,207	50,724	48,977	43,431	29,594	20,901
Warrenton	-	-	-	-	-	-
West Point	29,840	30,306	28,617	28,921	27,990	27,287
Wise	-	-	-	-	-	-
Wytheville	67,153	65,271	61,415	62,961	55,541	52,940
Total towns	\$ 685,685	\$ 641,634	\$ 530,596	\$ 501,673	\$ 408,850	\$ 301,003
Grand Total	\$68,065,475	\$63,884,996	\$53,090,429	\$44,844,011	\$38,751,346	\$30,015,478

Source: 1994 - 1998 are based on the Comparative Report of Local Government Revenues and Expenses, as adjusted for information provided by three localities
1999 amounts are based on surveys returned by the localities; for localities not returning a survey or not providing the taxes received, the 1999 amount is estimated based on prior years

This schedule does not include towns collecting E911 services taxes that are not in the Comparative Report of Local Government Revenues and Expenditures.

Locality	1999	1998	1997	1996	1995	1994
Towns:						
Orange			Imposed by Orange County			
Pearisburg			Imposed by Giles County			
Ridgeway			Imposed by Henry County			
Rural Retreat			1.50 imposed by Wythe County			
Saltville	1.50	1.50	1.50	1.50	Unavailable	Unavailable
Shenandoah	1.25	1.25	1.25	1.25	1.25	Unavailable
Windsor			Imposed by Isle of Wight County			
Average Tax Rate	\$1.30	\$1.30	\$1.28	\$1.19	\$1.10	\$0.99

E-911 SERVICES SURVEY

Please complete and return (mail or fax) this survey, by August 13, 1999, to:

Mail: Auditor of Public Accounts
Attn: Bill Cole, Deputy Auditor
P. O. Box 1295
Richmond, VA 23218

Fax: (804)225-3357

E-mail: whcole@apa.state.va.us

I. Please indicate your locality. Locality: _____

II. Please indicate the contact person and phone number. Name: _____
Phone: _____

III. Does your locality receive E-911 service taxes?
If no, you may stop and return the survey. Yes / No

IV. What is the locality's monthly tax rate? _____

V. How are E-911 service taxes deposited and recorded? *(Check appropriate box)*

1. General Fund	
2. Special Revenue Fund (Describe _____)	
3. Other Fund (Describe _____)	

VI. How does the locality account for any balances (i.e. revenues greater than expenses) from year to year?

1. No accounting - balances included in General Fund fund balance at year end
2. Maintained in separate department, function, or fund
3. Balances are restricted, reserved, or designated
4. Other explanation - Describe:

VII. Does the locality use the local tax for purposes other than those delineated in the Code of Virginia (Section 58.1-3813)
If yes, please explain: Yes / No

VIII. Who maintains the E-911 system? *(Check appropriate box)*

1. Police Department	
2. Sheriff's Department	
3. Separate System	
4. Not available	

IX. Does the locality maintain, or does the PSAP (public safety answering point) provide, any records/information on call volume? Yes / No

E-911 SERVICES SURVEY

If yes, please provide the call volume for the last three fiscal years.

1999 - _____
 1998 - _____
 1997 - _____

X. Please explain how personnel costs (if any) are charged for E-911 services.

XI. Please list the personnel (if any) funded by E-911 service taxes.
 List name, position, and percentage of time charged:

Name	Position	% Charged
_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%

XII. Are any of these positions funded by the Compensation Board?

Yes / No

If yes, please indicate the position(s) and percentage of funding.

Name	Position	% Funded
_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%

XIII. Please complete the financial information for revenues, expenses, and fund balances (if applicable) on the financial statement (*page 4 of survey*) for the fiscal years ended June 30, 1999, 1998, and 1997

E-911 SERVICES SURVEY

DUE DATE: August 13, 1999

Summary of Revenues and Expenses
 Emergency Telephone Service
 For the FYE 1999, 1998, and 1997

	Fiscal Year Ended June 30, 1999	Fiscal Year Ended June 30, 1998	Fiscal Year Ended June 30, 1997
Revenues:			
E-911 Service Taxes	\$	\$	\$
Interest			
Other sources: <i>(describe)</i>			

Total revenues			
Expenses			
Personal services (salaries and fringe benefits)			
Contractual services			
Supplies and materials			
Continuous charges (leases, insurance)			
Repairs and maintenance			
Equipment <i>(list/describe equipment)</i>			

System upgrades <i>(list/describe system upgrades)</i>			

Other capital outlay			
Other expenses <i>(describe)</i>			

Total expenses			
Excess/(deficiency) of revenues over/(under) expenses			
Fund balance at beginning of year (if applicable)			
Fund balance at end of year (if applicable)	\$	\$	\$