

**REPORT ON THE
TOWN OF HILLSVILLE –
CARROLL COUNTY
VOLUNTARY SETTLEMENT AGREEMENT**



Commission on Local Government
Department of Housing and Community Development
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**REPORT ON THE
TOWN OF HILLSVILLE –
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I. PROCEEDINGS OF THE COMMISSION

On September 9, 2010, the Town of Hillsville and the County of Carroll submitted to the Commission on Local Government for review a proposed voluntary settlement agreement negotiated by the two jurisdictions under the authority of Section 15.2-3400 of the Code of Virginia.¹ Consistent with the regulations promulgated by the Commission, the submission was accompanied by data and materials supporting the proposed agreement. Further, and in accordance with the Commission’s regulation 1 VAC 50-20-230(C), the Town and County gave notice of the proposed agreement to 21 other political subdivisions with which they are contiguous or with which they share functions, revenues, or tax sources.² The proposed agreement contains provisions for (1) the immediate annexation to the Town of Hillsville of approximately 610.8 acres³ of territory located in Carroll County; (2) revenue sharing with respect to certain taxes collected from that annexed area; (3) waiver of future annexation and city status rights by the Town for a period of 40 years; and (4) settlement of pending litigation and resolution of water and sewer services issues between the Town and the County.⁴

¹ Town of Hillsville, Notice by the Town of Hillsville of a Voluntary Settlement Agreement (hereinafter cited as the Town Notice), Sep. 9, 2010, which contains the Settlement Agreement and supporting materials.

² Ibid., Tab, “Local Governments Notified.”

³ The Town Notice stated that 610.8 acres were proposed for annexation; however, during the oral presentations to the Commission, the parties revealed that an additional parcel was added, at the request of the property owner, after Carroll County and the Town of Hillsville adopted the Agreement. According to Carroll County GIS records, that parcel is 4.92 acres, bringing the total annexation area to 615.92. For the purpose of this report, all supporting data is based on the original 610.8 acres. (Testimony of Carter Glass, IV, Counsel for the Town of Hillsville, November 16, 2010.)

⁴ Voluntary Settlement of Annexation, Revenue Sharing, and Utility Issues Between the Town of Hillsville and Carroll County (hereinafter cited as the “settlement agreement” or “proposed agreement”). See Appendix A for the complete text of the Settlement Agreement.

In conjunction with its review of the proposed settlement agreement, on November 15, 2010, the Commission held a public hearing, advertised in accordance with Section 15.2-2907(B) of the Code of Virginia, for the purpose of receiving citizen comment. The public hearing was attended by approximately twelve persons and no individuals testified. On November 16, 2010, the Commission toured relevant sections of the Town of Hillsville and Carroll County, and met at the Carroll County Government Center to receive oral testimony from the Town and County in support of the settlement agreement. In order to permit receipt of additional public comment, the Commission agreed to keep its record open for written submissions through November 30, 2010. The Commission did not receive any additional submissions or comments from the public.

II. SCOPE OF REVIEW

The Commission on Local Government is directed by law to review proposed annexations and other local boundary change and transition issues, as well as negotiated agreements settling such matters, prior to their representation to the courts for ultimate disposition. Upon receipt of notice of such a proposed action or agreement, the Commission is directed “to hold hearings, make investigations, analyze local needs” and to submit a report containing findings of fact and recommendations regarding the issue to the affected local governments.⁵ With respect to a proposed agreement negotiated under the authority of Section 15.2-3400 of the Code of Virginia, the Commission is required to determine in its review “whether the proposed settlement is in the best interest of the Commonwealth.”

As we have noted in previous reports, it is evident that the General Assembly encourages local governments to attempt to negotiate settlement of their interlocal concerns. One of the statutory responsibilities of this Commission is to assist local governments in such efforts. In view of this legislative intent, the Commission believes that proposed interlocal agreements, such as the one negotiated by the Town of Hillsville and Carroll County, should be approached with respect and presumption of their compatibility with applicable statutory standards. The Commission notes, however, that

⁵ Sec. 15.2-2907 (A), Code of Va.

the General Assembly has decreed that interlocal agreements negotiated under the authority of Section 15.2-3400 of the Code of Virginia shall be reviewed by this body prior to their final adoption by the local governing bodies. We are obliged to conclude, therefore, that while interlocal agreements are due respect and should be approached with a presumption of their consistency with statutory standards, such respect and presumption cannot be permitted to render our review a *pro forma* endorsement of any proposed settlement. Our responsibility to the Commonwealth and to the affected localities requires more.

III. GENERAL CHARACTERISTICS OF THE TOWN, THE COUNTY, AND THE AFFECTED AREAS

A. TOWN OF HILLSVILLE

Hillsville was originally settled in the 1760s but was not incorporated as a town until 1878. The Town was settled once roads were constructed in the area to serve as trade routes to Salem, North Carolina.⁶ Hillsville is located in the central area of Carroll County just west of the interchange between Interstate 77 and U.S. Route 58 and also serves as the county seat. The Virginia Department of Transportation (VDOT) is in the process of completing a bypass of the portion of U.S. Route 58 that runs through downtown Hillsville.⁷

Hillsville's population increased from 2,008 to 2,607 persons, or by 29.8%, between 1990 and 2000. The U.S. Census Bureau's estimate for the Town's 2009 population is 2,622, a further increase of 0.6%.⁸ Based on its land area of 8.71 square

⁶ Town of Hillsville Comprehensive Plan, July 2009 (hereinafter cited as Town Comprehensive Plan), p. 2CP.

⁷ Town Notice, p. 21.

⁸ U.S. Department of Commerce, Bureau of the Census, 1990 Census of Population and Housing, Summary Tape File 1; Census 2000, Summary Files 1 and 3; and Annual Estimates of the Resident Population for Incorporated Places in Virginia: April 1, 2000 to July 1, 2009 (SUB-EST2009-04-51).

miles and the 2009 population estimate, the Town has a population density of 301 persons per square mile.⁹

The population of the Town is older and less wealthy than the State as a whole. As of 2000, the median age of Hillsville residents was 43.3, compared with 35.7 for Virginia as a whole. The percentage of the Town's 2000 population that was age 65 or older was 23.3%, compared to 11.2% for Virginia. Census data from 1999 (the most recent data available) indicate that the Town's median family income was \$36,117, which is 66.7% of the statistic for the Commonwealth as a whole (\$54,169).¹⁰

In terms of the Town's physical development, recent land use data indicate that 17.65% of the land area is devoted to residential uses, 5.33% to commercial enterprise, 6.42% to industrial uses, and 4.89% to public uses. This leaves about 65.71% (3,661 acres) of the Town as undeveloped agricultural land or open space. Of this undeveloped land, 798.38 acres are within parcels that contain floodplains or steep slopes. Exclusive of this land affected by major environmental constraints, Hillsville retains approximately 2,863 acres, or 51.4% of its total land area, in parcels that are vacant and suitable for development.¹¹

B. COUNTY OF CARROLL

Carroll County was formed in 1842, from Grayson County, with additional territory added later from part of Patrick County. The county is situated on Interstate 77, along Virginia's border with North Carolina.¹²

⁹ Supplemental information provided in response to the Commission's request to the Town for additional information, (hereinafter cited as Town Response), p. 1.

¹⁰ U.S. Department of Commerce, Bureau of the Census, 1990 Census of Population and Housing, Summary Tape File 1; Census 2000, Summary Files 1 and 3.

¹¹ Town Response, pp. 1-2. The supplemental information indicated that the amount of agricultural/vacant land may be overstated. However, the acreage provided for floodplains and steep slopes includes the total acreage of any parcel that intersects a floodplain or steep slope; therefore, not all of the acreage stated is constrained, resulting in an understatement of land that is vacant and suitable for development.

¹² Comprehensive Development Plan, Carroll County, Virginia, adopted March 6, 2007, pp. 6, 65.

The population between 1990 and 2000 increased from 26,594 to 29,245 persons, or by 10%. The U.S. Census Bureau estimated the County's 2009 population was 29,034, a decrease of 0.7%.¹³ On the basis of its 2009 population estimate and an area of 496.37 square miles, the population density of Carroll County is 58 persons per square mile.¹⁴

The population of Carroll County is older than that of the state as a whole, but younger than that of the Town of Hillsville. The median age in 2000 was 40.7, compared to the state (35.7) and the Town (43.3). The percentage of residents age 65 or over was 17.0%, compared to the Commonwealth (11.2%) and the Town (23.3%).

Regarding income, Carroll County is less affluent than Virginia as a whole, but comparable to Hillsville. The median family income as of 1999 was \$36,755, compared to the State (\$54,169) and the Town (\$36,177).¹⁵

Carroll County, like many other localities in the region, has suffered from high unemployment and a declining manufacturing sector for at least the last decade. The unemployment rate has increased from 4.0% in 2000 to 10.9% in 2009. Statewide, the unemployment rate increased from 2.3% in 2000 to 6.7% in 2009. In 1990, 29.7% of the jobs in the county were in the manufacturing sector. By 2009, this figure had declined to 15.8%.¹⁶

A majority of the land in the county (87.2%) is either vacant, or devoted to conservation, agriculture, or forestry. Only 10.6% of the land is residential in nature.

¹³ U.S. Department of Commerce, Bureau of the Census, 1990 Census of Population and Housing, Summary Tape File 1; Census 2000, Summary Files 1 and 3 and Population Estimates Program, Table T1.

¹⁴ Town Notice, p. 22

¹⁵ U.S. Department of Commerce, Bureau of the Census, 1990 Census of Population and Housing, Summary Tape File 1 and Census 2000, Summary Files 1 and 3.

¹⁶ Virginia Employment Commission, Quarterly Census of Employment and Wages.

Commercial land uses occupy less than one percent of county land. These figures do not include the incorporated town of Hillsville.¹⁷

C. AREAS PROPOSED FOR ANNEXATION

The territory proposed for annexation consists of two areas comprised of approximately 610.8 acres,¹⁸ which have an estimated population of 34 persons¹⁹ and, based on 2009 assessment data, \$43,450,400 in assessed real property values subject to local taxation. Thus, the proposed annexation area contains 0.2% of the County's total land area, 0.1% of its population, and 1.8% of its total 2009 assessed real property values subject to local taxation.²⁰ Based on its area and the population estimate, the area proposed for annexation has a population density of 36 persons per square mile.

The first annexation area, referred to as Boundary Adjustment Area A ("Area A"), consists of 604 acres extending west from the existing town limits, along both sides of U.S. Route 58, to just west of the Interstate Route 77 interchange. The second annexation area, referred to as Boundary Adjustment Area B ("Area B"), consists of 6.8 acres on the west side of Howlett Street.^{21 22}

Currently, Area A contains a significant cluster of commercial activity associated with the Interstate 77 interchange. Additionally, residential uses are scattered throughout the area.²³ Area B is occupied by two residential dwellings.²⁴ Of the total annexation area (Area A and Area B), 27.89% of the land is devoted to residential uses, 14.26% to commercial uses, and 0.46% to public and semi-public uses. The remaining acreage

¹⁷ The 2030 Carroll County Plan, Final Review Draft, October 20, 2010 (hereinafter cited as Draft County Plan), p. 60.

¹⁸ Settlement Agreement, Subsection 2.1.

¹⁹ Town Response. As indicated on pages 5-6, the number of housing units in the annexation area is 17, and the estimated number of residents is 51, based on the Town's estimate of three persons per dwelling unit. According to the U.S. Census, the average number of residents per dwelling unit in Carroll County and Hillsville is approximately two; therefore, the estimated number of residents is likely to be closer to 34.

²⁰ Town Notice, pp. 22-24.

²¹ Ibid., Map 1.

²² Settlement Agreement, Subsection 2.1.

²³ Town Notice, Map 4.

²⁴ Town Response, p. 6

(57.38%) is either agricultural or vacant. Of this area, approximately 317.1 acres (51.92%) is vacant land with little to no development constraints.²⁵

IV. PRIOR ACTIONS OF THE COMMISSION

On December 23, 1993, the Town of Hillsville filed notice with the Commission of its intention to petition the court for the annexation of approximately 3.35 square miles of territory in Carroll County. Most of the land identified for annexation in the current proposed agreement was also sought by the Town during the prior proceedings before the Commission. Ultimately, mediation was used to assist in negotiations between the two parties, and, on November 14, 1994, a voluntary settlement agreement was submitted to the Commission for review. This agreement proposed an alternate annexation area that did not include the territory around Interstate 77 and Howlett Street that are the subject of the current proposed agreement.^{26 27 28} The Commission adopted its report regarding the prior agreement at its March 1995 meeting, in which the Commission cited concerns regarding the Interstate 77 interchange area and its potential to siphon economic activity away from Hillsville. The Commission recommended that the interchange area be annexed and that a revenue sharing arrangement be put into place whereby funds would flow from the Town to the County for a transitional period.²⁹

On September 28, 1995, the Town and County entered into a voluntary settlement agreement, which provided for the immediate annexation to the Town of 2.69 square miles of territory located in the County. Additional terms of the adopted agreement included a moratorium on future annexations for a period of fifteen years, a requirement

²⁵ Ibid., p. 2-3. The supplemental information indicated that the amount of agricultural/vacant land may be overstated. However, the acreage provided for floodplains and steep slopes includes the total acreage of any parcel that intersects a floodplain or steep slope; therefore, not all of the acreage stated is constrained, resulting in an understatement of land that is vacant and suitable for development.

²⁶ Commission on Local Government, Report on the Town of Hillsville – County of Carroll Voluntary Settlement Agreement, March 1995 (hereinafter cited as 1995 Commission Report), pp 1-3.

²⁷ Notice by the Town of Hillsville of its Intent to Petition for Annexation of Territory in Carroll County and Supporting Data, December 1993, Map Exhibit M-2.

²⁸ Notice by the Town of Hillsville and Carroll County of their Intent to Petition for Approval of a Voluntary Settlement, November 1994, Map Exhibit 2.

²⁹ 1995 Commission Report, pp. 57-62.

for the County to maintain its administrative offices in the Town limits for a period of fifteen years and a provision to allow the Town to adjust its boundaries within a specified additional 3.32 square mile area by ordinance. While the 1995 agreement did not provide for the annexation of the Interstate 77 area as recommended by the Commission, a revenue sharing plan was agreed upon whereby the County would share one-half of the meals and lodging tax revenues collected in the Interstate 77 area with the Town.³⁰

V. STANDARDS FOR REVIEW

As a previous section of this report has noted, the Commission on Local Government is charged with reviewing proposed interlocal settlements negotiated under the authority of Section 15.2-3400 of the Code of Virginia to determine whether such settlements are “in the best interest of the Commonwealth.” In our judgment, the Commonwealth’s interest in this and other interlocal agreements is fundamentally the preservation and promotion of the general viability of the affected localities. In this instance, the Commission is required to review an interlocal agreement which provides for (1) the immediate annexation to the Town of Hillsville of approximately 610.8 acres of territory located in Carroll County; (2) revenue sharing with respect to certain taxes collected from that annexed area; (3) waiver of future annexation and city status rights by the Town for a period of 40 years; and (4) settlement of pending litigation and resolution of water and sewer services issues between the Town and the County. A proper analysis of the proposed Town of Hillsville – Carroll County Voluntary Settlement Agreement, as mandated by statute, requires consideration of the ramifications of these provisions with respect to the current and future viability of the two jurisdictions.

A. INTERESTS OF THE TOWN OF HILLSVILLE

1. Land for Development

As indicated previously, the Town of Hillsville currently has within its boundaries approximately 3,661 acres of undeveloped land, or 65.71% of the Town’s total area. Of

³⁰ Voluntary Settlement Agreement between the Town of Hillsville and County of Carroll, September 28, 1995.

this vacant land, approximately 798 acres are potentially constrained by floodplains or steep slopes, leaving approximately 2,863 acres, or 51.4%, of its land area vacant and amenable to development. It is notable that the land which was annexed by the Town pursuant to the 1995 agreement has experienced minimal growth during the intervening years, whereas Area A, identified for annexation in the current proposed agreement, has experienced significant growth during the same time period due to its proximity to the Interstate 77 interchange.³¹

The proposed voluntary settlement agreement would allow the Town to expand its boundaries to include an additional 317.1 acres of vacant land that has high development potential and already serves as the gateway to the Town. The proposed agreement, in our view, will provide the Town with the ability to grow into additional vacant land with greater development potential than that which was annexed pursuant to the 1995 agreement.

2. Fiscal Assets and Public Service Liabilities

Fiscal Assets. The Town of Hillsville, which is a focal point for development in Carroll County, has not experienced growth in its fiscal base comparable to that of the entirety of Carroll County. The taxable real property value in Hillsville increased from \$97.5 million in 2000 to \$180.1 million in 2009, or by 84.7%. During the same period, such values for all of Carroll County increased from \$1,004.3 million to \$2,591 million, or by 158%.³² Additionally, local source revenues between FY1999/2000 and FY2009/2010 increased 38.1% for Hillsville, compared with 76.1% for the County.³³

The proposed agreement will permit the Town to annex an area containing approximately \$43.5 million in FY2009-2010 assessed real estate values, increasing the Town's total of such values by 24.2%.³⁴ Based on FY2009-2010 revenue sharing

³¹ Testimony of Greg Yonce, Town of Hillsville Councilmember, November 16, 2010. Mr. Yonce is also an experienced real estate agent and appraiser.

³² Town Notice, p. 27.

³³ Ibid., p.30.

³⁴ Ibid., p. 24.

payments made by Carroll County to Hillsville and other anticipated local taxes, the agreement would generate \$150,170 in additional revenues for the Town.³⁵

Public Service Liabilities. While the proposed annexation will provide the Town of Hillsville with additional revenues and the potential for future economic growth, it will concurrently present the municipality with increased public service responsibilities. The proposed agreement will require the Town to extend its general governmental services to the citizens in the areas annexed at the same level as currently provided to those within the municipality.³⁶ In terms of these additional public service responsibilities, the Town estimates that it will be required to expend an additional \$135,500 annually. The services that have an anticipated financial impact are police protection, public works and street lighting.³⁷

Based on these estimates, the annexation would result in a net increase of \$14,670 to the Town's General Fund, or 0.7% of the local source revenues, rendering the financial impact to the Town nearly revenue neutral.³⁸

3. Other Provisions.

In addition to the benefits of annexation, the agreement contains provisions that will terminate three utility contracts between the Town and County, dated 1953, 1986, and 2004, and end litigation regarding the 1953 and 1986 contracts. Both parties have further agreed that other utility agreements, which are not disputed, would continue.

Additionally, the utility provisions in the proposed agreement (1) clarify that all County facilities that are connected to Town utilities will be billed the same as commercial water and sewer customers; (2) provide for interim wholesale water rates from the Town to the County; (3) designate the service territories for the water and sewer providers within the Boundary Adjustment Areas; and (4) provide for continued

³⁵See Table 18, Appendix B.

³⁶Settlement Agreement, Sec. 2.4.

³⁷Town Notice, pp. 80-82.

³⁸See Table 18, Appendix B.

negotiations between the two parties regarding wholesale water distribution to areas south of the Town.³⁹

Disagreements regarding utility arrangements have been ongoing between the two localities since 1998.⁴⁰ The proposed agreement seeks to resolve these issues as well as to provide direction for the future development of the Town and County utility systems. In sum, prompt resolution of the water and sewer services issues coupled with settlement of the litigation pending between the Town and the County will conserve Town resources and improve relations between the Town and County and is, therefore, in the best interest of the Town.

B. INTERESTS OF THE AREAS PROPOSED FOR ANNEXATION

1. Community of Interest.

One of the factors appropriate for consideration in the analysis of proposed voluntary settlement agreements is the strength of the community of interest that connects the area proposed for annexation to the adjacent municipality. In this instance, the evidence suggests that there exists a significant degree of interdependence between the area proposed for annexation and the Town of Hillsville. First, Hillsville and the Interstate 77 interchange areas are the main focal points of commercial activity serving the area proposed for annexation and the entire county. Meals and lodging tax collections in Hillsville and the Boundary Adjustment Areas in FY2009-2010 comprised 84.9% of the total meals and lodging taxes collected in the county during the same time period. Land used for commercial purposes is concentrated in and around Hillsville, with 27.8% of the commercial land in Carroll County located within Hillsville and the Boundary Adjustment Areas, despite those areas only occupying 2% of the County's total land area.⁴¹

³⁹ Settlement Agreement, Sec. 5.

⁴⁰ Testimony of Carter Glass, Counsel for the Town of Hillsville, November 16, 2010.

⁴¹ See Table 19, Appendix B.

Second, the Town is the source of certain public services to the area proposed for annexation. The Town's police department has a mutual aid agreement with the County to provide backup police protection in the area. The volunteer fire department that serves the area is located within the town limits and is funded jointly by the Town and County. The Town also maintains a community trail, which is accessible to residents of the general area.

Third, the presence of public/semi-public and professional facilities in and immediately adjacent to the Town reinforces the relationship between the municipality and its nearby county residents. Carroll County government offices as well as the county's library and intermediate school are situated in Hillsville, and the property on which the high school is located is surrounded by the Town, thus contributing to the community of interest which ties the municipality to its adjacent areas.⁴²

Finally, the area that is proposed for annexation contains a significant amount of developed land, more similar to the Town than to the remainder of Carroll County. With respect to the area proposed for annexation, existing development is essentially an extension of development patterns that originated in the Town, with a new concentration of development around the Interstate 77 interchange.

2. Need for Urban Services

The approximately 0.95 square miles (610.8 acres) of territory that is the subject of the proposed agreement is estimated to contain a population of 34 persons, giving the area, as noted previously, a population density of 36 persons per square mile. While approximately 57.38% of the area proposed for annexation is currently vacant or in agricultural use, it also contains a large concentration of commercial activity associated with the Interstate 77 interchange as well as scattered residential dwellings. With respect to its prospective future development, the County's draft land use plan anticipates that

⁴² Carroll County High School is located on an enclave of unincorporated territory that resulted from the 1995 Voluntary Settlement Agreement. The property on which the school is located is completely surrounded by incorporated portions of Hillsville. (Notice by the Town of Hillsville and Carroll County of their Intent to Petition for Approval of a Voluntary Settlement Agreement, November 1994. Map Exhibit 2.)

Boundary Adjustment Area A will further develop. While Boundary Adjustment Area B is not intended for future development by the County, it is occupied by two existing residences in a developed residential area.⁴³

Water and Sewer. The Town of Hillsville and the Carroll County Public Service Authority (PSA) are the two providers of water and sewer systems in the area. While the voluntary settlement agreement alters existing wholesale utility agreements between the two localities, service for existing customers will remain unchanged except for two existing Hillsville residential customers located in Boundary Adjustment Area B, who will no longer be subject to the out-of-town customer surcharge. Customers in Boundary Adjustment Area A are existing PSA customers, and would remain the same; therefore, they would not benefit from reduced utility billings. The agreement further clarifies that water and sewer service will be provided by the PSA within Boundary Adjustment Area A, which should reduce the likelihood for potential future disputes over service territories in that area.⁴⁴

The Town of Hillsville has a water treatment plant that draws from Little Reed Island Creek, which has a production capacity of 600,000 gallons per day (GPD) and averages consumption of 300,000 GPD, or 50% of its permitted capacity. With respect to water storage, the Town has four facilities capable of holding 1,244,000 gallons, or about a four days' supply.⁴⁵ The Town currently provides wholesale water to the PSA for use in the County Industrial Park and Interstate 77 interchange area (Boundary Adjustment Area A) – an arrangement that will soon cease, as the PSA is in the process of constructing a regional water plant along with the Town of Wytheville and Wythe County to provide for most of its water supply needs.⁴⁶ The PSA will be allocated 1.3 million GPD from the new facility. The portion of the PSA's service area that will be connected to the plant currently uses about 515,000 GPD, or 39.6% of the capacity it will

⁴³ Draft County Plan, p. 98.

⁴⁴ Town Notice, pp. 35-39 inadvertently reversed Boundary Adjustment Areas A and B, which is acknowledged in the Town Response, p.7.

⁴⁵ Ibid, p. 35.

⁴⁶ James E. Cornwell, Jr., Carroll County Attorney, letter to staff of Commission on Local Government, Nov. 4, 2010 (hereinafter referenced as County Response), p. 5.

be allocated at the new plant. The PSA's storage facilities within this service area have a capacity of 2.2 million gallons, or four days' supply.⁴⁷

The Town's sewer system is served by a treatment facility that has a total capacity of 1,250,000 GPD, which currently receives an average flow of 400,000 GPD, or 32% of its capacity.⁴⁸ The PSA currently transmits sewage from most of its service territory to the City of Galax for treatment, where it has been allocated 260,000 GPD in sewage capacity. The Galax plant currently receives, on average, 125,000 GPD from the PSA, or 48% of its capacity.^{49 50}

With respect to water and sewer systems, the Commission acknowledges that both entities have sufficient capacity for the foreseeable future. However, it should be noted that one of the typical benefits of town annexation is the elimination of the out-of-town surcharge on utility billings for customers in the annexation area. This benefit will not be extended to the customers located within Boundary Adjustment Area A because they are at present, and will remain, PSA customers.

Solid Waste Collection and Disposal. The Town of Hillsville provides its residents with weekly solid waste collection, and non-residential users are provided up to three collections per week. The program is free and is fully financed by the Town. Also, the Town offers programs to pick up recyclable materials, special bulk debris and leaves and brush at no charge.⁵¹

Carroll County does not provide refuse collection; however, an exclusive franchise has been granted by the County to a private contractor to provide collection services to residents and businesses. Those who do not utilize the services of the contractor can make use of the regional landfill for a fee. Residential collection through

⁴⁷ Stephen V. Durbin (on behalf of Carroll County's Attorney), letter to staff of Commission on Local Government, Dec. 8, 2010, p. 2.

⁴⁸ Town Notice, p. 38.

⁴⁹ Draft County Plan, p. 188.

⁵⁰ Durbin (on behalf of Carroll County's Attorney), letter to staff of Commission on Local Government, Dec. 8, 2010, p. 2.

⁵¹ Town Notice, p. 40

the franchisee currently costs \$16.99 per month, and the fee to dispose of refuse at the landfill is \$3.00 to \$7.00, depending on the size of the load.⁵²

Upon annexation, the Town will extend its solid waste collection and disposal services to the annexed areas. Residents and businesses will benefit from the convenience of this service. Additionally, the general availability of publicly financed solid waste collection reduces the incidence of illegal disposal and has a beneficial effect on the community.

Planning, Zoning, and Subdivision Regulation. The Town of Hillsville conducts its public planning efforts with the assistance of a planning commission and a comprehensive plan that was revised in 2009. The Town has a subdivision ordinance and a zoning ordinance to assist in the management of its development. Also, the Town has adopted a five-year capital improvements program to identify capital projects needs and proposed sources of funding.⁵³ The current subdivision ordinance prohibits the construction of private streets, and, where appropriate, requires the installation of curb, gutter, and public utilities.⁵⁴ The Town does not have a dedicated staff member to handle land use matters; the functions are handled by existing administrative staff and consultants as needed.⁵⁵

Carroll County has an established planning commission and utilizes a comprehensive plan that was last amended in 2007.^{56 57} A new comprehensive plan has been drafted, and its adoption is anticipated in December 2010. The County has not adopted a five-year capital improvements plan to coordinate its fiscal planning and long-range capital needs; however, the County is in the process of considering one for

⁵² Ibid, pp. 40-41.

⁵³ Town Notice, pp. 44-45.

⁵⁴ Sections 140-31 and -37, Code of the Town of Hillsville.

⁵⁵ Town Notice, p. 44.

⁵⁶ County Response, pp. 1-2.

⁵⁷ Comprehensive Development Plan, Carroll County, Virginia, March 6, 2007 (hereinafter cited as Current County Plan).

FY2012-FY2016.⁵⁸ Further, the County has never adopted a zoning ordinance, notwithstanding recommendations to do so in the current and draft comprehensive plans.⁵⁹ ⁶⁰ The lack of land use regulations can severely impair the County's ability to protect its residents, businesses, and agricultural lands. The County has adopted a subdivision ordinance, which addresses standards for lot sizes, public utilities, clustering of lots, and VDOT street acceptance; however, there appear to be exceptions available to most of these requirements.⁶¹ The County has one full-time planner on staff to administer these matters.⁶²

Following the effective date of annexation, the Town will extend its zoning and subdivision regulations into the annexed areas.⁶³ The Town's comprehensive plan has already identified appropriate land uses for these areas.⁶⁴ It should be noted that, upon annexation, all such properties will be designated to be included in the A-1, Agricultural/Residential District until the Town Council follows the required procedures to reclassify the property to a more appropriate zoning classification.⁶⁵ The Town's A-1 zoning district has a rather small minimum lot size (40,000 square feet or just under one acre),⁶⁶ and Carroll County's typical minimum lot sizes (15,000 square feet to 0.75 acres) are even smaller.⁶⁷ These small minimum lot sizes could have the effect of encouraging scattered growth in the A-1 zoning district as well as in the unincorporated areas at the periphery of the Town. This situation may be difficult to address – if the Town were to attempt to limit growth within the A-1 district, it could encourage growth outside the Town limits unless the County were to adopt zoning controls to funnel growth into urbanized areas.

⁵⁸ Durbin (on behalf of Carroll County's Attorney), letter to staff of Commission on Local Government, Dec. 8, 2010, pp. 1-2.

⁵⁹ Current County Plan, pp. 94, 96, 97, 100.

⁶⁰ Draft County Plan, pp. 20, 108, 225.

⁶¹ Sections 113-4, and 113-27 through -29, Code of Carroll County. Developing a "Class B" subdivision rather than a "Class A" subdivision exempts the developer from most requirements, although it requires a larger lot size and is intended for vacation homes.

⁶² County Response, p. 2.

⁶³ Settlement Agreement, Subsection 2-4.

⁶⁴ Town Comprehensive Plan, pp. 16CP-17CP.

⁶⁵ Sec. 171-32, Code of the Town of Hillsville.

⁶⁶ Sec. 171-42, Code of the Town of Hillsville.

⁶⁷ Sec. 113-29, Code of Carroll County.

Both the Town and County have implemented all of the planning instruments that are required by the Commonwealth; however, the absence of development controls on the County's part leads the Commission to believe that Hillsville is more prepared to determine how growth occurs in the annexation area. The Commission further finds that the areas proposed for annexation would benefit from the application of the Town's land use controls.

Police Protection. Law enforcement services in Hillsville are provided by the Town's police department, which is staffed by 11 full-time officers. Seven of those officers are dedicated to patrol duty, and shifts are staggered so as to provide 24-hour coverage.⁶⁸ This staffing level is sufficient to give the Town one dedicated patrol officer for every 375 residents, or one for every 1.24 square miles. In 2009, 3,015 calls for service were received or 430.7 calls per patrol officer.⁶⁹

The Carroll County Sheriff's Office, which is headquartered in the County's offices in Hillsville, has the primary law enforcement responsibility for areas outside of the Town limits. The Office has 29 deputies, 13 of whom are dedicated to patrol responsibility. Therefore, the County (including the Town) has one patrol deputy for every 2,233 residents, or one for every 38.2 square miles.⁷⁰ In 2009, 15,958 calls for service were received, or 1,228 per patrol deputy.⁷¹

The County and Town law enforcement agencies have a history of working together. They have a mutual aid agreement, whereby each agency will provide assistance to the other as needed.⁷² In addition, the Sheriff's Office provides dispatching services for both agencies.⁷³

⁶⁸ Town Notice, pp 47-48.

⁶⁹ Town Response, p. 12.

⁷⁰ County Response, p. 8.

⁷¹ Draft County Plan, p. 201.

⁷² Testimony of Cornwell, Carroll County Attorney, November 16, 2010.

⁷³ Town Notice, p. 49.

The Commission has no knowledge of any law enforcement problems within the annexation area; however, given the concentration of commercial activity within Boundary Adjustment Area A, a significant demand for service in this area is likely. Therefore, the Town anticipates that an additional two to three police officers will be needed, along with an additional vehicle.⁷⁴ In our judgment, the extension of the Town's law enforcement services into this area will benefit its residents and businesses, and also provide some relief to the County Sheriff's Office.

Fire Protection. The Town and adjacent territory – including the areas proposed for annexation – are currently served by the Hillsville Volunteer Fire Department, which is jointly supported by the Town and County.⁷⁵ Based on the fire suppression capabilities of the department, along with the specifications of the Town and PSA water systems, properties located in the area proposed for annexation that are within 1,000 feet of a fire hydrant are classified “6” by the Insurance Services Office (ISO) in terms of their exposure to fire loss. Other properties in the area proposed for annexation that are more distant from fire hydrants have an ISO classification of “9.”^{76 77}

While residents of the area will not see changes in fire protection immediately following the annexation, as development occurs within the annexation area, utility extensions will likely result in the installation of additional fire hydrants closer to many of these properties, thus improving their ISO classification.

Parks and Recreation. As residents of Carroll County, residents of Hillsville and the area proposed for annexation are able to participate in County recreational programs and utilize the County's facilities, which principally consist of a park located just south of Boundary Adjustment Area A. The only park facility currently maintained by the Town is a three-mile linear park, Beaver Dam Trail, though a Town committee is exploring the potential for additional facilities. Also, a non-profit facility, known as the

⁷⁴ Ibid., p. 80.

⁷⁵ Town Notice, pp. 51-52.

⁷⁶ County Response, p. 9.

⁷⁷ Draft County Plan, p. 204.

Wellness Center, offers recreation and fitness programs for a fee, which is discounted for Town residents because the Town provides financial support to the Center.⁷⁸ Residents of the proposed annexation area will benefit from the discounted membership to the Wellness Center, as well as the use of any additional park facilities that the Town may eventually construct.

Curbs, Gutters, and Sidewalks. As mentioned previously in this report, the Town currently requires the installation of curbs, gutters, and sidewalks in new developments if density warrants them. The same is not required for developments in Carroll County.⁷⁹ For existing streets without these amenities, the Town has a program for property owners to share in the cost of the installation of curbs, gutters, and sidewalks.⁸⁰ This program could be beneficial to properties in the annexation areas as future growth occurs.

Street lighting. The Town of Hillsville provides street lighting through an arrangement with the local electricity provider. The Town has identified a need for additional street lighting in the annexation area. Upon request, the Town Council must approve the placement of additional streetlights within the Town.⁸¹ Currently, Carroll County does not provide any street lighting.⁸² These facilities contribute to public safety and can be a factor in crime prevention. In our judgment, the area proposed for annexation could benefit from the availability of street lighting through the Town's process.

Street Maintenance. With respect to street maintenance, all public roads in Hillsville and the Boundary Adjustment Areas are maintained by VDOT, with the exception of certain streets in Hillsville that are maintained by the Town because they do not meet VDOT minimum standards for acceptance into the state system. The Town also supplements VDOT's maintenance program by performing minor maintenance, such as

⁷⁸ Town Notice, p. 62.

⁷⁹ County Response, p. 10.

⁸⁰ Town Response, p. 14.

⁸¹ Town Notice, p. 58.

⁸² County Response, p. 10.

street sweeping, mowing, and snow removal.⁸³ Although VDOT’s primary responsibility for maintenance will remain unchanged, the annexation area should benefit by having Town resources available for additional street maintenance.

3. Other Considerations

Section 4.1-124 of the Code of Virginia requires counties and towns to hold a referendum on the question of whether liquor-by-the-drink sales shall be permitted at restaurants within their jurisdiction. The last time this question appeared on the ballot in Carroll County was in November 2003, at which time it failed with 5,116 “No” votes (59.77%) to 3,444 “Yes” votes (40.23%).⁸⁴ Unlike Carroll County, the Town of Hillsville allows the sale of mixed alcoholic beverages; therefore, the annexation would have the effect of permitting restaurants in the annexation area to serve mixed drinks.⁸⁵ The Commission notes that the area around the Interstate 77 interchange (Boundary Adjustment Area A) has developed significantly with hotels as well as fast-food chain restaurants.⁸⁶ The County noted three instances in which full-service restaurants expressed interest in opening a location near the interchange but decided instead to either locate in the City of Galax or to defer their plans due to the ban on the sale of liquor-by-the-drink.⁸⁷ In our view, the extension of Hillsville’s alcohol regulations into the territory proposed for annexation will encourage economic activity by making the land around the Interstate-77 interchange more attractive to full-service chain restaurants, thus enabling the area to better compete with other commercial areas in the region.

4. Summary of Service Needs

In the foregoing sections, the Commission has endeavored to analyze the existing and prospective urban service needs of the areas subject to annexation under the terms of the proposed agreement as well as the ability of the Town of Hillsville to meet those needs. On the basis of the data cited above, we find that the areas proposed for

⁸³ Town Notice, p. 57.

⁸⁴ Elections Results, State Board of Elections, November 4, 2003.

⁸⁵ Town Notice, p. 77.

⁸⁶ Commission tour of Hillsville, November 16, 2010.

⁸⁷ County Response, p. 3.

annexation will benefit from the extension of Town services and policies. Further, we find that the Town is capable of meeting the future needs of the area proposed for annexation.

C. INTERESTS OF THE COUNTY OF CARROLL

The proposed agreement between the Town of Hillsville and Carroll County will result in a significant loss to the County of meals and lodging taxes that will be simultaneously offset by the requirement that the Town share one-half of the meals and lodging tax proceeds with the County, thus reversing their current revenue sharing arrangement. Based on FY2009-2010 figures, the result of this revenue-sharing arrangement is a nearly revenue-neutral situation.^{88 89} While the County will lose other minor revenue sources (e.g. utility and motor vehicle licenses) generated in the annexation area, if the land within Boundary Adjustment Area A develops with additional travel-oriented businesses – as reasonably anticipated by the Town and County – both parties will experience increases in revenues from general property taxes and as a result of the revenue sharing provisions.

The Commission conducted a thorough public finance analysis focusing on revenue capacity per capita, revenue effort, and fiscal stress in Carroll County in order to more fully assess the fiscal implications of the proposed agreement on the County and taking into account the County's overall fiscal condition. While the Commission's findings are summarized here, Appendix B to this report contains the supplemental tables underlying the analysis.

The Commission evaluates a county's fiscal health by examining revenue capacity, revenue effort, and fiscal stress. Revenue capacity is the per capita revenue-raising potential of a locality. It measures jurisdictional wealth and indicates the collections that a locality could anticipate from taxes, service charges, regulatory

⁸⁸ See Table 18, Appendix B.

⁸⁹ Settlement Agreement, Sec. 4.

licenses, privilege fees and various other governmental instruments (i.e., potential revenue) if the jurisdiction imposed levies on its resource bases at statewide average yield rates.

From 1997/1998 through 2007/2008, Table A reveals that the per capita fiscal ability of Carroll County fell below the midpoint statistic for the Commonwealth at large in every accounting period. While the magnitudes of relative disparity were substantial (from -18.98% to -25.17%) during the 1997/1998 – 2003/2004 interval, even stronger differences (varying between -27.28% and -32.96%) separated the County’s capacity scores from the statewide median values over the 2004/2005 – 2007/2008 time frame. In addition, across each period of the entire measurement span, Carroll’s fiscal ability level ranked in the bottom 25% of the 95 county and 39 city values defining the capacity scale.⁹⁰

Table A

Revenue Capacity Per Capita: Carroll County and the State at Large, 1997/1998-2007/2008

Fiscal Period	Carroll County		[B] Statewide Median Capacity Level/2	Percentage Deviation of [A] from [B]
	[A] Capacity Level	Rank Score/1		
1997/1998	\$757.86	20.0	\$1,012.75	-25.17%
1998/1999	\$800.88	26.0	\$1,026.91	-22.01%
1999/2000	\$834.34	30.0	\$1,029.75	-18.98%
2000/2001	\$845.82	30.0	\$1,065.38	-20.61%
2001/2002	\$866.16	31.0	\$1,097.66	-21.09%
2002/2003	\$893.97	29.0	\$1,137.71	-21.42%
2003/2004	\$937.12	30.0	\$1,197.22	-21.73%
2004/2005	\$947.41	27.0	\$1,302.86	-27.28%
2005/2006	\$970.37	24.0	\$1,373.46	-29.35%
2006/2007	\$1,030.05	20.0	\$1,536.38	-32.96%
2007/2008	\$1,115.41	21.0	\$1,625.76	-31.39%

⁹⁰ With regard to the periods from 2004/2005 through 2007/2008, see Appendix B, Tables 1.1-1.4. [Any footnotes relating to Tables A, B, and C of this section can be found, respectively, in Tables 1, 3, and 5 of Appendix B.]

Revenue effort denotes the extent to which a particular county or city converts its revenue-generating potential into actual collections through the imposition of taxes and such other funding instruments as service charges, regulatory license fees and fines. Always greater than zero and positive in direction, the ratio score may exceed a value of one if a locality utilizes its various resource bases at yield rates greater than statewide average levels.

On the revenue effort dimension, according to Table B, the capacity utilization scores displayed by the County moderately trailed (at rates extending from -6.72% to -13.74%) the median statistics for Virginia as a whole throughout the seven computational rounds prior to 2004/2005. During all of the remaining fiscal cycles, however, the County's effort levels exceeded the pertinent midpoint values. The relative differences ranged from 3.11% to 14.90% across the four measurement periods. Furthermore, in 2006/2007 and 2007/2008, Carroll County posted revenue effort statistics within the upper 40% of the numerically ordered arrays of 134 extraction/capacity ratios.⁹¹

Table B

Revenue Effort: Carroll County and the State at Large, 1997/1998-2007/2008

Fiscal Period	Carroll County		[B] Statewide Median Effort Level/2	Percentage Deviation of [A] from [B]
	[A] Effort Level	Rank Score/1		
1997/1998	0.6938	96.0	0.8043	-13.74%
1998/1999	0.7594	90.0	0.8279	-8.27%
1999/2000	0.7906	87.0	0.8480	-6.77%
2000/2001	0.7549	94.5	0.8595	-12.17%
2001/2002	0.7751	79.0	0.8479	-8.59%
2002/2003	0.7754	83.0	0.8502	-8.80%
2003/2004	0.7967	83.0	0.8541	-6.72%
2004/2005	0.9052	62.0	0.8779	3.11%
2005/2006	0.9678	54.0	0.9072	6.68%
2006/2007	1.0135	48.0	0.8821	14.90%
2007/2008	0.9489	51.0	0.8754	8.40%

⁹¹ See Appendix B, Tables 3.3 and 3.4.

Fiscal stress, as computed by the Commission, identifies the fiscal strain endured by counties and cities relative to one another during a specified time frame. With respect to the fiscal stress index, Table C shows that the County ranked above average on the composite measure during the 11 fiscal periods under review. Notably, among Virginia’s counties and cities, Carroll County registered index values in the top 33% of the hierarchically arranged distributions of jurisdictional scores relative to the 2004/2005-2007/2008 time frame.⁹²

Table C
Composite Fiscal Stress Index: Carroll County Profile
1997/1998-2007/2008

Fiscal Period	CLG Composite Fiscal Stress		
	Index Score	Rank Score/1	Classification/2
1997/1998	166.63	52.5	Above Average Stress
1998/1999	166.99	56.0	Above Average Stress
1999/2000	168.71	48.0	Above Average Stress
2000/2001	168.35	53.0	Above Average Stress
2001/2002	169.13	49.0	Above Average Stress
2002/2003	169.00	50.0	Above Average Stress
2003/2004	169.38	49.0	Above Average Stress
2004/2005	171.08	41.0	Above Average Stress
2005/2006	172.79	36.0	Above Average Stress
2006/2007	174.00	30.0	Above Average Stress
2007/2008	173.30	35.0	Above Average Stress

On the whole, Carroll County is a jurisdiction, which, in the recent past, has endured significant fiscal strain. Accordingly, the Commission finds that a revenue-sharing arrangement under which certain tax collections of the Town of Hillsville are transmitted to the County is reasonable, appropriate and in the best interest of the County.

In addition, upon annexation, the Town will assume responsibility for providing certain municipal services to the areas annexed, such as law enforcement, planning and land development control, which should reduce some of the demand on County staff and resources, especially given the high concentration of commercial establishments in the annexation area compared to the County as a whole.

⁹² See Appendix B, Tables 5.1-5.4.

The extension of zoning regulations and the availability of liquor-by-the drink into the annexation area, as noted earlier, will likely contribute to the economic development potential of the area around the Interstate 77 interchange. The proposed annexation would allow these measures to be implemented in the affected area without requiring the County to adopt a zoning ordinance and in the absence of a successful mixed beverage referendum.

The annexation will permit the Town of Hillsville and Carroll County to increase their fiscal potential and expand the Town's ability to serve the general area. The enhanced fiscal viability of the Town will be a positive factor in strengthening the economy of the County. Alternatively, the economic stagnation or decline of Hillsville and the area proposed for annexation would have negative repercussions for Carroll County.

Finally, two other aspects of the proposed agreement are, from our perspective, in the best interests of the County. First, the Town agrees not to initiate any subsequent annexation proceeding or to seek city status for a 40-year period following the effective date of the proposed annexation.⁹³ This provision will assure the County that Hillsville will remain a constituent element of Carroll County for an extended period of time, and support with Town resources the needs of the County. Second, as noted earlier, the agreement will result in the cessation of all legal claims regarding the prior utility agreements between the Town and County and provide for more clear and concise utility arrangements in their place.⁹⁴ This will encourage an improved intergovernmental relationship between Hillsville and Carroll County as well as put an end to costly legal disputes.

D. INTERESTS OF THE COMMONWEALTH

The Commission notes that this proposed agreement between the Town of Hillsville and Carroll County is the product of negotiations conducted under a State-

⁹³ Settlement Agreement, Sec. 3.

⁹⁴ Ibid., Sec. 5.

established process, which encourages the settlement of interlocal issues. By the establishment of this negotiation process, the State has expressed its desire for local governments to effect a resolution of their interlocal concerns within the parameters established by law. This agreement, which constitutes a locally effected reconciliation of the needs and interests of the Town and County, is consistent with the interest of the Commonwealth in the promotion of negotiated settlements.

The principal interest of the State in the resolution of this and all interlocal issues subject to the Commission's review is the preservation and promotion of the viability of the affected local governments. As previous sections of this report have indicated, the provisions in the proposed settlement agreement will afford Hillsville with an opportunity to extend its boundaries and provide municipal services in an area with high growth potential, while simultaneously protecting the County from the threat of town-initiated annexation proceedings for a period of 40 years into the future. In addition, the agreement provides both jurisdictions with an opportunity to share in the economic development potential of the annexation area, thereby encouraging future collaboration and enhanced intergovernmental relations. Finally, the proposed agreement settles water and sewer issues that are the subject of pending litigation between the Town and County, thus conserving both jurisdictions' resources and necessarily improving relations between them. In sum, the Commission finds that the proposed agreement, negotiated by the governing bodies of the Town and County, is consistent with the interest of the Commonwealth in the promotion and preservation of the viability of Virginia's local governments.

VI. FINDINGS AND RECOMMENDATIONS

In the preceding sections of this report, the Commission has reviewed a proposed voluntary settlement agreement negotiated by the Town of Hillsville and Carroll County addressing the interests of the two jurisdictions. Based upon that review, we find that the agreement promotes the viability of both local governments and is consistent with the best interests of the Commonwealth. Accordingly, we recommend the court's approval

of the agreement. While finding the agreement to be in the best interest of the two jurisdictions and the State, there are a few related issues which we are obliged to address.

RESOLUTION OF DISPUTES

While the cooperative process used in the negotiation of the proposed settlement has fostered mutual understanding and collaboration between the Town and County, future differences may occur as the application of the policies contained in the agreement are implemented. Accordingly, we recommend that the proposed settlement be amended to include a provision for the resolution of disputes that may arise relative to its implementation. Such a provision will benefit the Town and County by providing a mechanism to settle any disagreements that may arise in the future.

40-YEAR ANNEXATION MORATORIUM

The Commission has historically approached provisions for lengthy bans on annexation with reservation. In this instance, the agreement provides for a waiver of annexation and city status rights by the Town for a period of 40 years. The agreement does not prohibit the Town from annexing additional territory during that time with the consent of the County, and it further provides that any such area incorporated into the Town will be subject to the same revenue sharing obligations applicable to the land proposed for annexation under this agreement.

The Commission recognizes that several factors distinguish the circumstances in this instance and lend support to such a lengthy moratorium. First, the existing growth trends in the area do not signify an imminent need for additional land, and the Town currently has a very large inventory of vacant developable land within its boundaries – an amount which generally exceeds that available in similarly sized and populated towns.⁹⁵ Second, in terms of commercial development potential, the property within Boundary Adjustment Area A is the most valuable in the area and will enable the Town to recapture resources from the business activity that has been redirected from the existing Town to

⁹⁵ Based on a review of the Commission’s reports on voluntary settlement agreements issued since 2000, the amount of land available for development in Hillsville far exceeds that available in similar jurisdictions.

the annexation area. Next, the 40-year moratorium is part of the basis of the bargain between the Town and County, which also includes provisions that will settle pending litigation between the two jurisdictions regarding water and sewer issues in the best interest of both. Finally, both parties to the proposed agreement were represented by highly competent independent legal counsel of their own choosing, and they entered into the agreement on a fully informed basis. After careful consideration of these factors, the Commission concludes that the 40-year moratorium is acceptable under these specific circumstances.

ADDITIONAL PARCEL

The metes and bounds description of Boundary Adjustment Area A, which was included in the original submission to the Commission omits an additional parcel that the parties agreed to include in the annexation area in response to a request by the property owner that occurred after the agreement was approved by the Town and County. This parcel was depicted as though it were included in the annexation area on some of the additional maps that were submitted to the Commission as supporting documentation; however, the parcel is not included in the 610.8 acres described in the agreement. The property consists of 4.92 acres located on the east side of Airport Road at the northern edge of Boundary Adjustment Area A and is identified as Tax Map # 82-A-13.⁹⁶ The Commission believes it is appropriate that the agreement be amended to include this parcel and that the metes and bounds description be revised to reflect its addition.

VII. CONCLUDING COMMENT

The Commission on Local Government acknowledges the considerable effort devoted by officials of the Town of Hillsville and Carroll County to negotiate the agreement before us. The agreement reflects a notable commitment by the leadership of both jurisdictions to address in a collaborative fashion the concerns of their localities and the needs of their residents. We commend the officials of the two jurisdictions for their public leadership and for the interlocal agreement which they have negotiated.

⁹⁶ Testimony of Joshua D. Heslinga, Counsel for the Town of Hillsville, November 16, 2010.

APPENDIX A
Voluntary Settlement
Agreement

**VOLUNTARY SETTLEMENT OF
ANNEXATION, REVENUE SHARING, AND UTILITY ISSUES
BETWEEN THE TOWN OF HILLSVILLE AND CARROLL COUNTY**

This Agreement (the "Agreement") is made this 14th day of June, 2010, by and between the Town of Hillsville, Virginia (the "Town"), by and through the Town Council for the Town of Hillsville (the "Town Council"), and the County of Carroll, Virginia (the "County"), by and through the Carroll County Board of Supervisors (the "Board of Supervisors") (together, the "Parties"), pursuant to Title 15.2, Chapter 34 (§ 15.2-3400 et seq.) of the Code of Virginia (1950), as amended (the "Code").

RECITALS

1. The Town and the County agree that it is in their best interests to resolve pending litigation between the Parties and to avoid the uncertainty and expense of such proceedings.
2. The Town and the County wish to resolve all disputes between them regarding the provision of wholesale water and sewer services by the Town to the County and the provision of retail water and sewer services to County buildings and facilities located within the Town.
3. The Town and the County also agree that it is in their best interests to resolve other outstanding issues in a cooperative and mutually-beneficial fashion through this Agreement. Specifically, the Parties wish to make provision for (i) the incorporation of certain areas within Town, which will facilitate additional development that will be beneficial to the Parties and their citizens; (ii) the sharing by the Town and the County of

certain tax revenue generated from within such areas; and (iii) the waiver of certain annexation and city status rights.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which the Parties hereby acknowledge, the Parties agree as follows:

Section 1. DEFINITIONS

The Parties agree that the following words, terms and abbreviations as used in this Agreement shall have the following defined meanings:

- 1.1 “Commission” shall mean the Commission on Local Government.
- 1.2 “Special Court” shall mean the special three-judge court appointed by the Supreme Court of Virginia pursuant to Title 15.2, Chapter 30, § 15.2-3000 of the Code, or any successor provisions.
- 1.3 “Lodging tax” shall mean the transient occupancy tax levied by the Town or the County, as authorized by Virginia Code §§ 58.1-3819 through 58.1-3825, or any successor provisions.
- 1.3 “Meals tax” shall mean the food and beverage tax levied by the Town or the County, as authorized by Virginia Code § 58.1-3833 and § 58.1-3834, or any successor provisions.
- 1.4 “Admissions tax” shall mean any tax on admissions to events the Town may impose, as authorized by Virginia Code § 58.1-3840, or any successor provision.

1.5 “BPOL tax” shall mean the business, professional, and/or occupational license tax levied by the Town, as authorized by Virginia Code §§ 58.1-3700 *et seq.*, or any successor provisions.

1.6 “Section” refers to parts of this Agreement unless the context indicates that the reference is to parts of the Virginia Code.

Section 2. BOUNDARY ADJUSTMENTS

2.1 Boundary Adjustment Areas. The Town and the County agree that the boundary line of the Town shall be adjusted by incorporating certain territory (“Boundary Adjustment Area A”) lying to the west of the Town and containing approximately 604 acres. The Town and the County agree that the boundary line of the Town shall also be adjusted by incorporating certain territory (“Boundary Adjustment Area B”) lying to the south of the Town along Howlett Street and containing approximately 6.8 acres. Boundary Adjustment Area A and Boundary Adjustment Area B are depicted generally on the map attached as Exhibit 1 and are described by metes and bounds on the attached Exhibit 2.

2.2 Effective Date of Boundary Adjustments. Unless otherwise agreed to by the Town and the County, the incorporation of Boundary Adjustment Area A and Boundary Adjustment Area B into the Town, as provided in section 2.1 of this Agreement, shall be effective as of midnight on June 30 following the Special Court’s entry of its order affirming, validating, and giving full force and effect to this Agreement.

2.3 Survey of Boundary Adjustment Areas. The Town shall have a survey plat prepared depicting Boundary Adjustment Area A and Boundary Adjustment Area B, which, upon review and approval by the County, shall be submitted to the Special Court for

inclusion in the order affirming, validating, and giving full force and effect to this Agreement.

2.4 Extension of Municipal Services. Following the effective date of the boundary adjustments provided by section 2.1 of this Agreement, the Town shall, subject to the rights reserved to the Carroll County Public Service Authority (the "County PSA"), extend its then-existing governmental services (including, for example, police protection, solid waste collection, and zoning controls) to the Boundary Adjustment Areas on the same basis and at the same level as such services now are or hereafter may be provided to areas within the Town's current corporate limits where like conditions exist.

2.5 Tax Rates Applicable to Boundary Adjustment Areas. The Town shall impose the same tax rates within the Boundary Adjustment Areas as are applicable in the rest of the Town, unless otherwise agreed by the Parties and permitted by Virginia law.

2.6 Boundary Adjustment Initiated by County. If the County desires to incorporate into the Town, at a later date, any portion of property currently owned by the County and contiguous to the Boundary Adjustment Areas, the Town will join in that request by entering into a separate agreement, pursuant to Title 15.2, Chapter 31, Article 2, of the Code, or any successor provisions, to relocate such property into the Town's corporate limits. The Town shall cooperate with the County in undertaking all procedures required to secure court approval of such an additional boundary adjustment. The County shall pay all costs incurred or associated with such an agreement and with court approval of the boundary adjustment.

Section 3. WAIVER OF ANNEXATION AND CITY STATUS RIGHTS

3.1 Waiver of Annexation Rights. During the 40-year period following the entry of the order of the Special Court affirming, validating, and giving full force and effect to this Agreement, the Town shall not, either directly or indirectly, file any annexation notice with the Commission or institute any court action for annexation against the County, pursuant to Title 15.2, Chapter 32, Article 1, of the Code, or any successor provisions, seeking to annex any area of the County outside the Boundary Adjustment Areas. This waiver of annexation rights shall not bar the Town from annexing any other area of the County with the County's consent. In the event the Town annexes any other area with the County's consent during the 40-year period, the area incorporated into the Town shall be subject to the same revenue sharing obligations as are set forth in section 4 of this Agreement.

3.2 Waiver of City Status Rights. During the 40-year period following the entry of the order of the Special Court affirming, validating, and giving full force and effect to this Agreement, the Town shall not file any city status notice against the County with the Commission or institute any court action for transition to city status against the County, pursuant to Title 15.2, Chapter 38 of the Code.

Section 4. REVENUE SHARING.

4.1 Sharing of Meals and Lodging Taxes in Boundary Adjustment Area A. Following the effective date of incorporation of Boundary Adjustment Area A into the Town, as set forth in section 2 of this Agreement, the Town shall pay the County a share of the meals and lodging tax revenues collected by the Town from all businesses subject to such Town taxes within Boundary Adjustment Area A. Specifically, the Town shall pay to the

County, at or before the end of each quarter of the Town's fiscal year, one-half of all meals and lodging tax revenues collected by the Town during the preceding 90 days within Boundary Adjustment Area A.

4.2 Admissions Tax. If the Town imposes an admissions tax at any time following the effective date of the incorporation of Boundary Adjustment Area A, the Town will also pay the County one-half of the revenues collected from such admissions taxes on the same basis as described above for meals and lodging tax revenues. However, this Agreement does not require the Town to impose an admissions tax.

4.3 Other Taxes Not Included in Revenue Sharing. The Town will retain all revenue collected from other Town taxes imposed within Boundary Adjustment Area A, including but not limited to all Town BPOL taxes.

4.4 Duration of Revenue Sharing Obligation. The Town's obligation to share tax revenue, as set forth in this Agreement, shall continue for an initial term of 25 years from the effective date of the incorporation of Boundary Adjustment Area A into the Town. Unless the Parties agree to modify section 4 or to terminate this Agreement, the Town's obligation to share such tax revenue shall automatically renew for successive 25-year periods thereafter. Not more than one year, and not less than nine months, prior to the end of each 25-year period, the Parties shall begin good faith negotiations regarding any modifications either or both may desire to make to the revenue sharing provisions of this Agreement.

4.5 Revenue Sharing in 1995 Agreement. The Town and the County are also parties to a Voluntary Settlement Agreement (the "1995 Agreement") made and entered into on September 28, 1995, and affirmed and validated by a final order of a Special Court entered on November 30, 1995, pursuant to former Chapter 26.1:1 of Title 15.1 of the Code

of Virginia. A copy of the text of the 1995 Agreement and the metes and bounds description of an area defined as the "Interstate Area" is attached hereto as Exhibit 3. Pursuant to the 1995 Agreement, the County is obligated to share with the Town meals and lodging tax revenues collected by the County within the Interstate Area, which overlaps with, but is not entirely contained within, Boundary Adjustment Area A. To the extent the Interstate Area under the 1995 Agreement remains outside Boundary Adjustment Area A and is not incorporated into the Town, the provisions of the 1995 Agreement shall continue in effect, and the County shall continue to make payments to the Town of meals and lodging tax revenues collected from those portions of the Interstate Area not contained within Boundary Adjustment Area A, in accordance with the 1995 Agreement. The County's revenue sharing obligations under the 1995 Agreement will continue in effect as to the entire Interstate Area until the effective date of the incorporation of Boundary Adjustment Area A into the Town. Further, to the extent the County has not made payments to the Town for its share of meals and lodging tax revenues collected by businesses in the Interstate Area prior to the effective date of the incorporation of Boundary Adjustment Area A, the County shall be obligated to make such payments after the effective date of the incorporation of Boundary Adjustment Area A.

Section 5. WATER AND SEWER SERVICES

5.1 Effect of Agreement on 1986 Contract. The Town and the County are parties to a Contract for Water and Sewer Service (the "1986 Contract"), made and entered into on April 23, 1986, which is the subject of Carroll County Circuit Court case nos. CL03-074 and CL03-113, and of the County's counterclaims in CL03-075. A copy of the 1986 Contract is

attached hereto as Exhibit 4. Upon entry of the order of the Special Court affirming, validating, and giving full force and effect to this Agreement, all monetary claims and counterclaims by the Parties related to the 1986 Contract or services rendered pursuant to it (regardless of whether such claims sound in contract, tort, or other legal theory or basis) are forgiven, released, and discharged, and the Parties' legal counsel shall cooperate to secure the dismissal with prejudice of case nos. CL03-074 and CL03-113.

5.2 Limited Continuation of 1986 Contract. The Parties recognize that the County no longer desires to transmit wastewater to the Town for treatment pursuant to the 1986 Contract because the County has commenced transmission of wastewater to the City of Galax for treatment. The Parties further recognize that the County intends to cease wholesale purchases of water from the Town, pursuant to the 1986 Contract, in the near future because the County or its Public Service Authority intends to purchase water from a regional water authority. Accordingly, upon entry of the order of the Special Court affirming, validating, and giving full force and effect to this Agreement, the 1986 Contract automatically will terminate and will have no further legal effect. However, during an interim period prior to the commencement of water purchases from the regional water authority, the County shall have the right to continue water purchases from the Town in accordance with the terms of the 1986 Contract, except that the purchase price for such water shall be \$4.70 per thousand gallons. If the Town increases its in-town water rates for all customers in its commercial class, it may increase the rate for water sold to the County by a proportionate amount. For example, if the Town increases its in-town commercial rates by ten percent, it may increase its rate for purchases by the County by ten percent.

5.3 Effect of Agreement on 1953 Contract. The Town and the County were, or are, parties to a May 4, 1953 Agreement that provides for sewer services to County public buildings located within the Town and that is the subject of Carroll County Circuit Court case no. CL03-075. Upon entry of the order of the Special Court affirming, validating, and giving full force and effect to this Agreement, the 1953 Contract automatically will terminate and will have no further legal effect, without any requirement for a payment of \$90,000 by the Town to the County. Further, upon entry of the order of the Special Court affirming, validating, and giving full force and effect to this Agreement, the monetary claims asserted by the Town pursuant to the 1953 Contract are forgiven, released, and discharged, and the Parties' legal counsel shall cooperate to secure the dismissal with prejudice of case no. CL03-075.

5.4 Effect on 2004 Interim Agreement. The Town and the County are parties to a March 25, 2004 interim agreement (the "2004 Interim Agreement") regarding negotiations as to a proposed joint public service authority and regarding certain water and sewer service and the rates for such service. A copy of the 2004 Interim Agreement is attached as Exhibit 5. Upon entry of the order of the Special Court affirming, validating, and giving full force and effect to this Agreement, the 2004 Interim Agreement automatically will terminate and will have no further legal effect, and all monetary claims that the Town or the County may have related to the 2004 Interim Agreement or services rendered pursuant to it (regardless of whether such claims sound in contract, tort, or other legal theory or basis) are forgiven, released, and discharged.

5.5 Future Water and Sewer Service to County Public Buildings in Town. The Town will provide water and sewer service to the County public buildings (whether

governmental, school, or otherwise) located within the boundaries of the Town on the same basis and at the same rates as applied by the Town to its in-town commercial customers. The water and sewer services provided to the County pursuant to this section shall be subject to future Town-wide commercial rate adjustments.

5.6 Water and Sewer Service within Boundary Adjustment Area A. The County PSA shall have an exclusive right to provide water and sewer services within Boundary Adjustment Area A and to own and maintain all lines and other equipment necessary to provide such services. However, if the County PSA should decline to provide such services to any part of Boundary Adjustment Area A, the Town may elect to do so. Further, the Town may own and operate such water and sewer lines and facilities within Boundary Adjustment Area A as may be used to provide water and sewer services to its customers located outside Boundary Adjustment Area A. The Parties will engage in good faith negotiations to resolve any disputes that may arise related to this section.

5.7 Sewer Service East of Town. The Town and the County PSA are parties to an agreement, made and entered into as of June 13, 1989, regarding sewer services to certain areas on the east side of Town (the "1989 Sewer Agreement"), a copy of which is attached as Exhibit 6. Upon entry of the order of the Special Court affirming, validating, and giving full force and effect to this Agreement, the 1989 Sewer Agreement will not terminate, and the provision of sewer services will continue pursuant to that 1989 Sewer Agreement.

5.8 Wholesale Water Service South of Town. The Town will engage in good faith negotiations with the County PSA regarding the provision of wholesale water service in areas south of the Town not within Boundary Adjustment Area A. This Agreement is not

contingent on the Town and the County PSA reaching agreement as to any such water service arrangements.

Section 6. COMMISSION AND COURT APPROVAL

6.1 Commission Review. The Town and the County promptly shall initiate the steps required by Title 15.2, Chapter 34 of the Virginia Code to obtain review of this Agreement by the Commission. The Parties shall cooperate in providing all information and documents required by the rules of the Commission.

6.2 Court Approval. Following issuance of the report of findings and recommendations by the Commission, the Town and the County jointly shall initiate a proceeding to obtain court affirmation and approval of this Agreement, as required by Title 15.2, Chapter 34, of the Virginia Code.

6.3 Termination for Court Failure to Approve. If the Special Court fails to approve and give full force and effect to this Agreement without modification, it shall terminate immediately, unless the Parties waive termination by mutually agreeing to the modifications requested by the Special Court in a written document, duly executed by the Parties' authorized representatives.

Section 7. MISCELLANEOUS PROVISIONS

7.1 Continuation of 1995 Agreement. Except as to the provisions for revenue sharing of certain tax revenues collected within Boundary Adjustment Area A, this Agreement shall not repeal or terminate the provisions of the 1995 Voluntary Settlement Agreement between the Town and County referenced in section 4.5 of this Agreement.

7.2 Binding Effect. This Agreement shall be binding upon, and shall inure to the benefit of the Parties, and each of their future governing bodies, and any successor(s) thereto upon its approval by the Special Court.

7.3 Entire Agreement. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original. This Agreement constitutes the entire understanding between the Parties. Except as to the provisions of section 2 (Boundary Adjustments) and section 3 (Waiver of Annexation and City Status Rights), this Agreement may be amended, modified or supplemented, either in whole or in part, by a written document executed by duly authorized representatives of the Parties, without further court approval. The Parties have each received their own independent legal advice regarding this Agreement and enter into it on a voluntary and fully informed basis, without reliance on any provisions of law, representations, or statements not memorialized in this Agreement.

7.4 Court Enforcement. The terms and conditions of this Agreement shall be enforceable by the Special Court affirming and giving full force and effect to its provisions, or any successor court appointed pursuant to Title 15.2, Chapter 30 of the Code.

7.5 Attorneys' Fees. The Parties agree that the Town and the County shall each be responsible for paying their own attorneys' fees and other costs associated with the preparation of this Agreement and the submission of the Agreement to the Commission and the Special Court.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by the following duly authorized representatives.

TOWN OF HILLSVILLE,
VIRGINIA

By: William Tate
Mayor

Attest: Nickie R. Joyce
Clerk

Date: 6-14-10

COUNTY OF CARROLL,
VIRGINIA

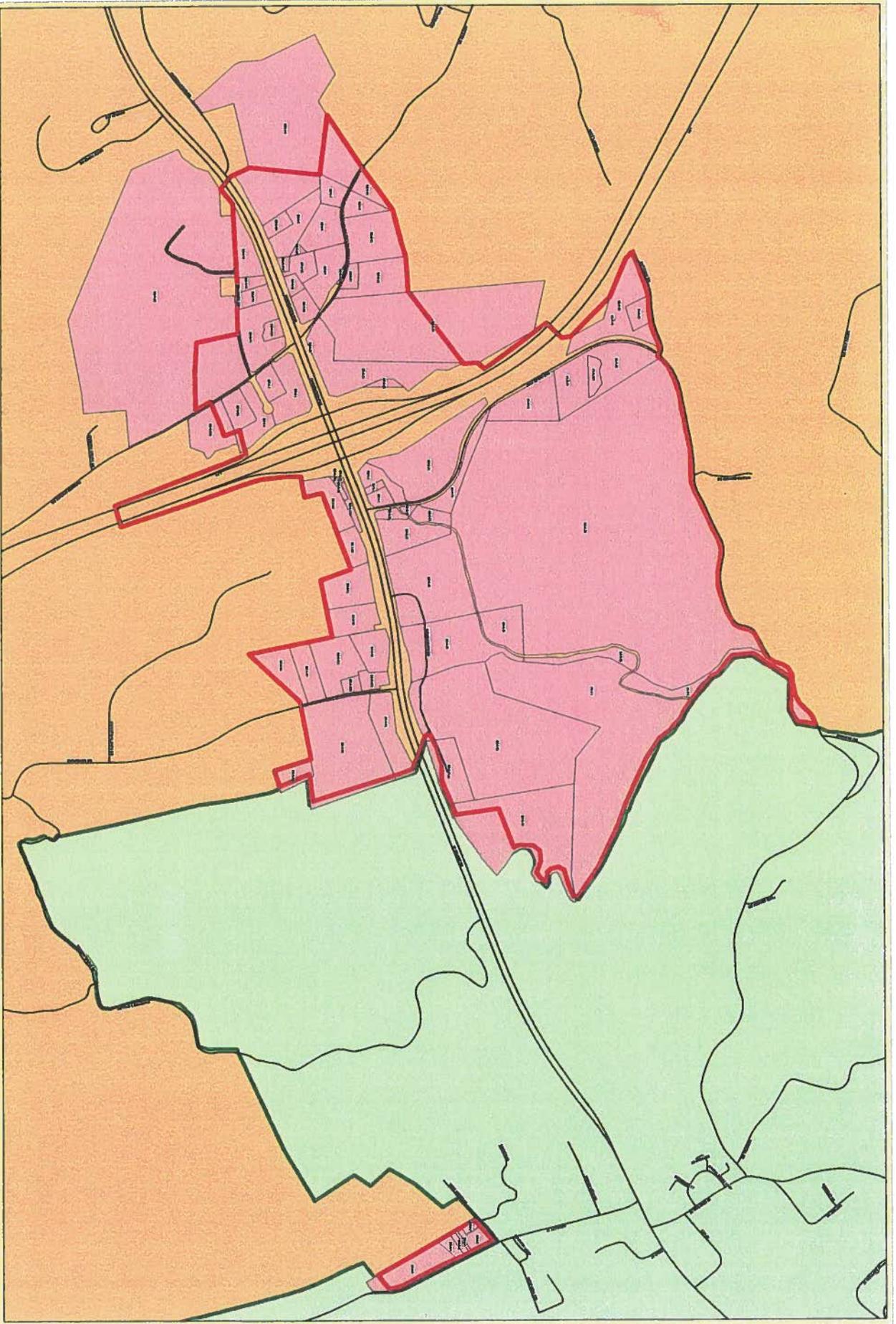
By: Walter Hunt
Chair, Board of Supervisors

Attest: Benny Lewis
Clerk

Date: 6-14-2010

Exhibit 1 to Voluntary Settlement

[map depicting Boundary Adjustment Areas]



Legend

- Proposed Hillsville Annex
- Parcels in Proposed Annex
- Town Of Hillsville

Parcels in Proposed Hillsville Annexation Area

June 08, 2010



Exhibit 2 to Voluntary Settlement

[Metes and Bounds description of Boundary Adjustment Areas A & B]

EXHIBIT 2 – METES AND BOUNDS
June 14, 2010 Voluntary Settlement Agreement

Note: Parcels are referenced by property ID numbers in Carroll County's WebGIS. All references to boundaries of a highway, road, or street refer to the boundary of the right-of-way for that highway, road, or street, unless otherwise expressly indicated.

BOUNDARY ADJUSTMENT AREA A

Beginning at a point of Parcel 66-2-1, the northern boundary of Old Galax Pike (Rte. 714), and the current Town boundary;
thence following the northern/western boundary of Old Galax Pike in a westward direction to Shotgun Trail (Rte 957);
thence following the northern boundary of Shotgun Trail to its end at a point with Parcel 66-A-20 and the right-of-way of Interstate 77 (I-77);
thence south with the eastern boundary of I-77 to a corner with Parcel 66-A-20;
thence southwest to a point with the boundary of I-77;
thence west across I-77 at the current crossover to the western boundary of I-77;
thence south with the western boundary of I-77 to a point just east of the eastern most corner of Parcel 82-A-21;
thence southwest to the easternmost corner of Parcel 82-A-21;
thence south to the northernmost point of Parcel 82-A-22;
thence southwest across Parcel 82-A-21 to the northeastern corner of Parcel 82-A-16;
thence west with the northernmost boundaries of Parcels 82-A-16, 82-A-15 and 82-6-10 and across Airport Road (Rte 743);
thence west along the northernmost boundary of Parcel 82A-1-9 approximately 438 feet to a point;
thence southeast to the westernmost corner of Parcel 82-6-7;
thence south across Parcel 82A-1-9 to the northernmost point of Parcel 82A-1-1A;
thence south with the eastern boundary of Parcel 82A-1-1A and southeast across Carrollton Pike (Rte 58) to the westernmost corner of Parcel 82-A-63;
thence east with the westernmost boundary of Parcel 82-A-63 to the westernmost corner of Parcel 82-A-56;
thence east along the southernmost boundary of Parcel 82-A-56 to Ballpark Drive (Rte 689);
thence east with the southern boundary of Ballpark Drive approximately 438 feet;
thence south approximately 292 feet to a point;
thence east approximately 511 feet to the western boundary of Farmers Market Drive (Rte 706);
thence north approximately 146 feet to a point;
thence east across Farmers Market Drive approximately 255 ½ feet to a point;
thence north approximately 73 feet to the southernmost corner of Parcel 82-4-4A; thence north with the easternmost boundary of Parcel 82-4-4A approximately 36.5 feet;
thence east to the western boundary of I-77;

thence south with the western boundary of I-77 to the existing crossover;
thence east across I-77 to its eastern boundary;
thence north along the eastern boundary of I-77 to a point just west of the westernmost corner of Parcel 82-1-A2;
then east to the westernmost corner of Parcel 82-1-A2;
thence east with the boundary of Parcel 82-1-A2 to the eastern corner of its southernmost boundary;
thence north to a corner of Parcel 82-1-A2;
thence east with the boundary of Parcel 82-1-A2 and the boundary of Parcel 82-1-A3 to its point with the boundary of Parcel 82-A-51;
thence south with the boundary of Parcel 82-A-51 to its southernmost point;
thence east with the boundary of Parcel 82-A-51 and the boundary of Parcel 82-A-50 to its point with the westernmost boundary of Parcel 82-A-47C;
thence south with the westernmost boundaries of Parcels 82-A-47C, 82-A-47 and 82-A-46 to the southernmost corner of Parcel 82-A-46;
thence northeast with the boundary of Parcel 82-A-46 to Expansion Drive (Rte 808);
thence across Expansion Drive east to the southwesternmost corner of Parcel 82-A-44;
thence east to the northwestern corner of Parcel-82-A-43;
thence south with the boundary of Parcel 82-A-43 to its southernmost point;
thence east with the boundary of Parcel 82-A-43 to the current Town of Hillsville boundary.

BOUNDARY ADJUSTMENT AREA B

Beginning at the current Town of Hillsville boundary at the intersection of Howlett Street (Rte 780) and the southernmost boundary of Westwood Lane;
thence southwest with the current Town of Hillsville boundary and along Westwood Lane and the northernmost boundaries of Parcels 83-A-2 and 83-A-1;
thence south along the westernmost boundaries of Parcels 83-A-1, 83-A-2, 83-A-3, 83-A-4, 83-A-5 and 83-A-6 to the current Town of Hillsville boundary;
thence northeast along the current Town of Hillsville boundary to Howlett Street.

Exhibit 3 to Voluntary Settlement

[1995 Agreement and metes and bounds description of Interstate Area]

Exhibit 4 to Voluntary Settlement

[1986 water and sewer contract]

Exhibit 5 to Voluntary Settlement

[2004 Interim Agreement]

Exhibit 6 to Voluntary Settlement

[1989 Sewer Agreement]

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APPENDIX B
Supplementary Tables

Table 1

Revenue Capacity Per Capita: Carroll County and the State at Large, 1997/1998-2007/2008

Fiscal Period	Carroll County		[B] Statewide Median Capacity Level/2	Percentage Deviation of [A] from [B]
	[A] Capacity Level	Rank Score/1		
1997/1998	\$757.86	20.0	\$1,012.75	-25.17%
1998/1999	\$800.88	26.0	\$1,026.91	-22.01%
1999/2000	\$834.34	30.0	\$1,029.75	-18.98%
2000/2001	\$845.82	30.0	\$1,065.38	-20.61%
2001/2002	\$866.16	31.0	\$1,097.66	-21.09%
2002/2003	\$893.97	29.0	\$1,137.71	-21.42%
2003/2004	\$937.12	30.0	\$1,197.22	-21.73%
2004/2005	\$947.41	27.0	\$1,302.86	-27.28%
2005/2006	\$970.37	24.0	\$1,373.46	-29.35%
2006/2007	\$1,030.05	20.0	\$1,536.38	-32.96%
2007/2008	\$1,115.41	21.0	\$1,625.76	-31.39%

1

During any given period of the 1997/1998-2000/2001 time frame, jurisdictional rank scores varied from 1 (lowest capacity) to 135 (highest capacity) across Virginia's 95 counties and 40 independent cities, including Clifton Forge. With the reversion of the latter locality to town status on July 1st of 2001, the weakest and strongest capacity values statewide carried rankings of 1 and 134, respectively, in each fiscal period from 2001/2002 through 2007/2008.

2

If 135 jurisdictional capacity values are arranged hierarchically, the median is the 68th measure in the overall distribution. Given a scaled set of 134 capacity statistics, the median falls halfway between the 67th and 68th values. In either circumstance, it denotes the midpoint of the numerically ordered data series.

Staff, Commission on Local Government

Table 1.1
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2004/2005

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Lee County	\$600.25	1.0	0.75%
Wise County	\$737.27	2.0	1.49%
Greensville County	\$742.41	3.0	2.24%
Radford City	\$774.08	4.0	2.99%
Scott County	\$781.33	5.0	3.73%
Russell County	\$796.19	6.0	4.48%
Dickenson County	\$803.94	7.0	5.22%
Petersburg City	\$806.21	8.0	5.97%
Smyth County	\$822.35	9.0	6.72%
Sussex County	\$830.45	10.0	7.46%
Nottoway County	\$830.46	11.0	8.21%
Brunswick County	\$844.25	12.0	8.96%
Portsmouth City	\$848.73	13.0	9.70%
Buckingham County	\$852.24	14.0	10.45%
Lunenburg County	\$855.57	15.0	11.19%
Patrick County	\$861.86	16.0	11.94%
Prince Edward County	\$883.48	17.0	12.69%
Henry County	\$889.24	18.0	13.43%
Buena Vista City	\$891.21	19.0	14.18%
Charlotte County	\$893.93	20.0	14.93%
Tazewell County	\$897.15	21.0	15.67%
Danville City	\$907.80	22.0	16.42%
Prince George County	\$911.13	23.0	17.16%
Hampton City	\$911.74	24.0	17.91%
Bland County	\$914.30	25.0	18.66%
Pittsylvania County	\$923.28	26.0	19.40%
Carroll County	\$947.41	27.0	20.15%
Grayson County	\$953.99	28.0	20.90%
Hopewell City	\$958.88	29.0	21.64%
Norfolk City	\$960.63	30.0	22.39%
Martinsville City	\$967.63	31.0	23.13%
Franklin City	\$982.07	32.0	23.88%
Alleghany County	\$986.46	33.0	24.63%
Buchanan County	\$1,010.28	34.0	25.37%
Newport News City	\$1,011.83	35.0	26.12%
Cumberland County	\$1,013.13	36.0	26.87%
Amherst County	\$1,016.64	37.0	27.61%
Campbell County	\$1,017.46	38.0	28.36%
Giles County	\$1,020.58	39.0	29.10%

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Rank Scores
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Locality	Revenue Capacity Per Capita, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Lexington City	\$1,034.36	40.0	29.85%
Pulaski County	\$1,035.72	41.0	30.60%
Appomattox County	\$1,036.65	42.0	31.34%
Montgomery County	\$1,041.64	43.0	32.09%
Emporia City	\$1,059.97	44.0	32.84%
Covington City	\$1,066.63	45.0	33.58%
Southampton County	\$1,068.46	46.0	34.33%
Bedford City	\$1,069.78	47.0	35.07%
Mecklenburg County	\$1,072.20	48.0	35.82%
Harrisonburg City	\$1,080.40	49.0	36.57%
Page County	\$1,088.57	50.0	37.31%
Lynchburg City	\$1,099.40	51.0	38.06%
Dinwiddie County	\$1,111.93	52.0	38.81%
Craig County	\$1,116.21	53.0	39.55%
Wythe County	\$1,125.00	54.0	40.30%
Halifax County	\$1,143.26	55.0	41.04%
Washington County	\$1,144.39	56.0	41.79%
Staunton City	\$1,144.90	57.0	42.54%
Floyd County	\$1,149.27	58.0	43.28%
Galax City	\$1,165.34	59.0	44.03%
Waynesboro City	\$1,166.98	60.0	44.78%
Norton City	\$1,190.58	61.0	45.52%
Bristol City	\$1,200.79	62.0	46.27%
Roanoke City	\$1,207.95	63.0	47.01%
Richmond County	\$1,238.40	64.0	47.76%
Rockingham County	\$1,248.41	65.0	48.51%
Suffolk City	\$1,267.52	66.0	49.25%
Richmond City	\$1,299.45	67.0	50.00%
Amelia County	\$1,306.27	68.0	50.75%
Augusta County	\$1,308.50	69.0	51.49%
Greene County	\$1,316.82	70.0	52.24%
Chesapeake City	\$1,319.08	71.0	52.99%
King William County	\$1,321.98	72.0	53.73%
King and Queen County	\$1,347.63	73.0	54.48%
Accomack County	\$1,390.04	74.0	55.22%
Gloucester County	\$1,391.54	75.0	55.97%
Salem City	\$1,391.99	76.0	56.72%
Roanoke County	\$1,395.72	77.0	57.46%
Bedford County	\$1,399.68	78.0	58.21%

Table 1.1
Ascending-Order Distribution
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Revenue Capacity Per Capita by Locality, 2004/2005

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Fluvanna County	\$1,402.94	79.0	58.96%
Virginia Beach City	\$1,426.62	80.0	59.70%
Caroline County	\$1,456.72	81.0	60.45%
Essex County	\$1,461.95	82.0	61.19%
Poquoson City	\$1,465.49	83.0	61.94%
Charles City County	\$1,467.13	84.0	62.69%
Franklin County	\$1,469.43	85.0	63.43%
Botetourt County	\$1,471.07	86.0	64.18%
Isle of Wight County	\$1,499.91	87.0	64.93%
Westmoreland County	\$1,527.40	88.0	65.67%
Rockbridge County	\$1,528.65	89.0	66.42%
Powhatan County	\$1,534.88	90.0	67.16%
Shenandoah County	\$1,548.21	91.0	67.91%
Warren County	\$1,560.30	92.0	68.66%
Chesterfield County	\$1,594.30	93.0	69.40%
Colonial Heights City	\$1,598.64	94.0	70.15%
Madison County	\$1,598.69	95.0	70.90%
Manassas Park City	\$1,602.09	96.0	71.64%
Orange County	\$1,653.97	97.0	72.39%
York County	\$1,665.83	98.0	73.13%
Charlottesville City	\$1,670.25	99.0	73.88%
New Kent County	\$1,692.61	100.0	74.63%
Nelson County	\$1,708.90	101.0	75.37%
Spotsylvania County	\$1,722.92	102.0	76.12%
Stafford County	\$1,725.84	103.0	76.87%
Culpeper County	\$1,739.44	104.0	77.61%
Henrico County	\$1,754.40	105.0	78.36%
Mathews County	\$1,759.49	106.0	79.10%
King George County	\$1,774.00	107.0	79.85%
Northampton County	\$1,775.11	108.0	80.60%
Frederick County	\$1,781.44	109.0	81.34%
Manassas City	\$1,797.73	110.0	82.09%
Williamsburg City	\$1,815.83	111.0	82.84%
Hanover County	\$1,856.27	112.0	83.58%
Prince William County	\$1,921.92	113.0	84.33%
Winchester City	\$1,967.29	114.0	85.07%
Middlesex County	\$2,055.97	115.0	85.82%
James City County	\$2,074.14	116.0	86.57%
Albemarle County	\$2,087.32	117.0	87.31%

Table 1.1
Ascending-Order Distribution
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Revenue Capacity Per Capita by Locality, 2004/2005

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Louisa County	\$2,166.33	118.0	88.06%
Northumberland County	\$2,188.62	119.0	88.81%
Highland County	\$2,249.95	120.0	89.55%
Fredericksburg City	\$2,284.00	121.0	90.30%
Clarke County	\$2,338.21	122.0	91.04%
Lancaster County	\$2,409.09	123.0	91.79%
Fauquier County	\$2,661.75	124.0	92.54%
Surry County	\$2,842.43	125.0	93.28%
Loudoun County	\$2,856.72	126.0	94.03%
Fairfax County	\$2,910.82	127.0	94.78%
Alexandria City	\$3,048.67	128.0	95.52%
Rappahannock County	\$3,099.19	129.0	96.27%
Goochland County	\$3,153.93	130.0	97.01%
Fairfax City	\$3,232.59	131.0	97.76%
Arlington County	\$3,337.50	132.0	98.51%
Falls Church City	\$3,983.98	133.0	99.25%
Bath County	\$4,356.00	134.0	100.00%

Staff, Commission on Local Government

Table 1.2
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2005/2006

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Lee County	\$624.51	1.0	0.75%
Greensville County	\$729.71	2.0	1.49%
Wise County	\$750.94	3.0	2.24%
Scott County	\$805.74	4.0	2.99%
Lunenburg County	\$813.97	5.0	3.73%
Petersburg City	\$831.44	6.0	4.48%
Russell County	\$834.64	7.0	5.22%
Dickenson County	\$838.83	8.0	5.97%
Smyth County	\$852.36	9.0	6.72%
Nottoway County	\$873.63	10.0	7.46%
Radford City	\$888.35	11.0	8.21%
Portsmouth City	\$894.43	12.0	8.96%
Buena Vista City	\$897.06	13.0	9.70%
Henry County	\$911.07	14.0	10.45%
Tazewell County	\$925.40	15.0	11.19%
Buckingham County	\$933.94	16.0	11.94%
Brunswick County	\$936.07	17.0	12.69%
Danville City	\$937.28	18.0	13.43%
Patrick County	\$940.94	19.0	14.18%
Charlotte County	\$945.62	20.0	14.93%
Pittsylvania County	\$948.12	21.0	15.67%
Prince Edward County	\$953.93	22.0	16.42%
Sussex County	\$962.56	23.0	17.16%
Carroll County	\$970.37	24.0	17.91%
Hampton City	\$979.23	25.0	18.66%
Prince George County	\$979.91	26.0	19.40%
Bland County	\$980.34	27.0	20.15%
Norfolk City	\$993.04	28.0	20.90%
Grayson County	\$1,007.10	29.0	21.64%
Hopewell City	\$1,011.10	30.0	22.39%
Alleghany County	\$1,011.16	31.0	23.13%
Martinsville City	\$1,019.16	32.0	23.88%
Covington City	\$1,022.96	33.0	24.63%
Campbell County	\$1,064.55	34.0	25.37%
Amherst County	\$1,071.12	35.0	26.12%
Pulaski County	\$1,072.00	36.0	26.87%
Cumberland County	\$1,080.63	37.0	27.61%
Giles County	\$1,081.72	38.0	28.36%
Montgomery County	\$1,085.71	39.0	29.10%

Table 1.2
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2005/2006

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Franklin City	\$1,095.66	40.0	29.85%
Emporia City	\$1,099.51	41.0	30.60%
Bedford City	\$1,102.42	42.0	31.34%
Appomattox County	\$1,102.58	43.0	32.09%
Newport News City	\$1,111.04	44.0	32.84%
Southampton County	\$1,111.26	45.0	33.58%
Buchanan County	\$1,125.31	46.0	34.33%
Lexington City	\$1,130.40	47.0	35.07%
Harrisonburg City	\$1,132.47	48.0	35.82%
Mecklenburg County	\$1,143.32	49.0	36.57%
Galax City	\$1,144.45	50.0	37.31%
Halifax County	\$1,152.66	51.0	38.06%
Craig County	\$1,160.80	52.0	38.81%
Dinwiddie County	\$1,166.61	53.0	39.55%
Lynchburg City	\$1,169.85	54.0	40.30%
Wythe County	\$1,174.15	55.0	41.04%
Roanoke City	\$1,263.46	56.0	41.79%
Staunton City	\$1,264.75	57.0	42.54%
Richmond County	\$1,294.03	58.0	43.28%
Washington County	\$1,301.03	59.0	44.03%
Floyd County	\$1,303.14	60.0	44.78%
Amelia County	\$1,315.39	61.0	45.52%
Waynesboro City	\$1,330.05	62.0	46.27%
Page County	\$1,333.05	63.0	47.01%
Bristol City	\$1,345.35	64.0	47.76%
Suffolk City	\$1,348.41	65.0	48.51%
King William County	\$1,361.97	66.0	49.25%
King and Queen County	\$1,372.10	67.0	50.00%
Rockingham County	\$1,374.82	68.0	50.75%
Norton City	\$1,377.87	69.0	51.49%
Chesapeake City	\$1,403.92	70.0	52.24%
Accomack County	\$1,407.39	71.0	52.99%
Greene County	\$1,418.96	72.0	53.73%
Augusta County	\$1,429.05	73.0	54.48%
Salem City	\$1,442.70	74.0	55.22%
Roanoke County	\$1,461.31	75.0	55.97%
Richmond City	\$1,503.85	76.0	56.72%
Bedford County	\$1,521.87	77.0	57.46%
Fluvanna County	\$1,525.64	78.0	58.21%

Table 1.2
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2005/2006

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Botetourt County	\$1,534.69	79.0	58.96%
Charles City County	\$1,536.96	80.0	59.70%
Gloucester County	\$1,541.46	81.0	60.45%
Franklin County	\$1,564.53	82.0	61.19%
Isle of Wight County	\$1,586.56	83.0	61.94%
Virginia Beach City	\$1,636.55	84.0	62.69%
Caroline County	\$1,649.29	85.0	63.43%
Essex County	\$1,655.50	86.0	64.18%
Manassas Park City	\$1,672.35	87.0	64.93%
Shenandoah County	\$1,674.93	88.0	65.67%
Powhatan County	\$1,687.92	89.0	66.42%
Chesterfield County	\$1,692.92	90.0	67.16%
Poquoson City	\$1,718.21	91.0	67.91%
Rockbridge County	\$1,736.49	92.0	68.66%
Colonial Heights City	\$1,739.82	93.0	69.40%
Warren County	\$1,785.66	94.0	70.15%
York County	\$1,812.10	95.0	70.90%
New Kent County	\$1,814.91	96.0	71.64%
Culpeper County	\$1,817.26	97.0	72.39%
Spotsylvania County	\$1,844.18	98.0	73.13%
Orange County	\$1,857.14	99.0	73.88%
Charlottesville City	\$1,869.95	100.0	74.63%
Frederick County	\$1,880.15	101.0	75.37%
King George County	\$1,885.66	102.0	76.12%
Henrico County	\$1,887.14	103.0	76.87%
Madison County	\$1,905.59	104.0	77.61%
Stafford County	\$1,910.21	105.0	78.36%
Westmoreland County	\$1,976.35	106.0	79.10%
Williamsburg City	\$1,980.74	107.0	79.85%
Hanover County	\$1,989.02	108.0	80.60%
Winchester City	\$2,023.98	109.0	81.34%
Manassas City	\$2,078.01	110.0	82.09%
Prince William County	\$2,085.75	111.0	82.84%
Mathews County	\$2,099.64	112.0	83.58%
Northampton County	\$2,166.12	113.0	84.33%
Nelson County	\$2,181.28	114.0	85.07%
Louisa County	\$2,234.86	115.0	85.82%
James City County	\$2,249.42	116.0	86.57%
Albemarle County	\$2,395.40	117.0	87.31%

Table 1.2
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2005/2006

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Northumberland County	\$2,477.28	118.0	88.06%
Middlesex County	\$2,498.95	119.0	88.81%
Highland County	\$2,503.95	120.0	89.55%
Fredericksburg City	\$2,544.95	121.0	90.30%
Clarke County	\$2,557.19	122.0	91.04%
Lancaster County	\$2,712.68	123.0	91.79%
Surry County	\$2,732.23	124.0	92.54%
Fauquier County	\$3,023.28	125.0	93.28%
Loudoun County	\$3,077.76	126.0	94.03%
Goochland County	\$3,213.35	127.0	94.78%
Fairfax County	\$3,250.59	128.0	95.52%
Alexandria City	\$3,323.53	129.0	96.27%
Fairfax City	\$3,410.10	130.0	97.01%
Arlington County	\$3,581.99	131.0	97.76%
Rappahannock County	\$3,582.22	132.0	98.51%
Falls Church City	\$4,005.32	133.0	99.25%
Bath County	\$4,480.28	134.0	100.00%

Staff, Commission on Local Government

Table 1.3
 Ascending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2006/2007

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Lee County	\$683.98	1.0	0.75%
Greensville County	\$796.78	2.0	1.49%
Wise County	\$804.10	3.0	2.24%
Scott County	\$830.11	4.0	2.99%
Dickenson County	\$864.38	5.0	3.73%
Russell County	\$877.76	6.0	4.48%
Smyth County	\$886.11	7.0	5.22%
Petersburg City	\$902.94	8.0	5.97%
Lunenburg County	\$905.71	9.0	6.72%
Buena Vista City	\$923.54	10.0	7.46%
Portsmouth City	\$936.79	11.0	8.21%
Henry County	\$941.78	12.0	8.96%
Patrick County	\$959.91	13.0	9.70%
Radford City	\$970.46	14.0	10.45%
Charlotte County	\$976.48	15.0	11.19%
Danville City	\$980.10	16.0	11.94%
Nottoway County	\$982.99	17.0	12.69%
Bland County	\$1,000.01	18.0	13.43%
Brunswick County	\$1,002.06	19.0	14.18%
Carroll County	\$1,030.05	20.0	14.93%
Prince Edward County	\$1,034.65	21.0	15.67%
Sussex County	\$1,035.11	22.0	16.42%
Pittsylvania County	\$1,036.05	23.0	17.16%
Tazewell County	\$1,038.52	24.0	17.91%
Martinsville City	\$1,053.52	25.0	18.66%
Covington City	\$1,064.48	26.0	19.40%
Buckingham County	\$1,066.93	27.0	20.15%
Alleghany County	\$1,075.02	28.0	20.90%
Hopewell City	\$1,080.20	29.0	21.64%
Hampton City	\$1,081.32	30.0	22.39%
Giles County	\$1,088.62	31.0	23.13%
Amherst County	\$1,090.95	32.0	23.88%
Prince George County	\$1,106.11	33.0	24.63%
Campbell County	\$1,123.46	34.0	25.37%
Emporia City	\$1,124.27	35.0	26.12%
Norfolk City	\$1,148.56	36.0	26.87%
Pulaski County	\$1,150.88	37.0	27.61%
Buchanan County	\$1,159.22	38.0	28.36%
Montgomery County	\$1,168.47	39.0	29.10%

Table 1.3
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2006/2007

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Appomattox County	\$1,169.53	40.0	29.85%
Bedford City	\$1,178.11	41.0	30.60%
Halifax County	\$1,197.79	42.0	31.34%
Newport News City	\$1,216.99	43.0	32.09%
Cumberland County	\$1,231.23	44.0	32.84%
Franklin City	\$1,232.71	45.0	33.58%
Lexington City	\$1,233.23	46.0	34.33%
Galax City	\$1,233.33	47.0	35.07%
Craig County	\$1,234.27	48.0	35.82%
Harrisonburg City	\$1,236.19	49.0	36.57%
Wythe County	\$1,272.01	50.0	37.31%
Lynchburg City	\$1,274.22	51.0	38.06%
Grayson County	\$1,280.66	52.0	38.81%
Washington County	\$1,294.19	53.0	39.55%
Mecklenburg County	\$1,301.07	54.0	40.30%
Dinwiddie County	\$1,330.47	55.0	41.04%
Roanoke City	\$1,349.88	56.0	41.79%
Southampton County	\$1,358.67	57.0	42.54%
Bristol City	\$1,362.80	58.0	43.28%
Page County	\$1,380.93	59.0	44.03%
Floyd County	\$1,398.88	60.0	44.78%
Waynesboro City	\$1,427.70	61.0	45.52%
Staunton City	\$1,451.60	62.0	46.27%
Amelia County	\$1,456.79	63.0	47.01%
Norton City	\$1,496.29	64.0	47.76%
Salem City	\$1,528.56	65.0	48.51%
Accomack County	\$1,535.96	66.0	49.25%
Richmond County	\$1,536.20	67.0	50.00%
Rockingham County	\$1,536.56	68.0	50.75%
Augusta County	\$1,537.18	69.0	51.49%
Roanoke County	\$1,567.28	70.0	52.24%
Greene County	\$1,585.73	71.0	52.99%
Chesapeake City	\$1,595.05	72.0	53.73%
Suffolk City	\$1,614.02	73.0	54.48%
Botetourt County	\$1,615.87	74.0	55.22%
Bedford County	\$1,617.52	75.0	55.97%
King and Queen County	\$1,647.51	76.0	56.72%
King William County	\$1,654.98	77.0	57.46%
Charles City County	\$1,660.35	78.0	58.21%

Table 1.3
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2006/2007

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Franklin County	\$1,661.95	79.0	58.96%
Fluvanna County	\$1,668.60	80.0	59.70%
Manassas Park City	\$1,675.08	81.0	60.45%
Gloucester County	\$1,694.71	82.0	61.19%
Caroline County	\$1,696.75	83.0	61.94%
Richmond City	\$1,759.13	84.0	62.69%
Isle of Wight County	\$1,759.79	85.0	63.43%
Shenandoah County	\$1,775.71	86.0	64.18%
Rockbridge County	\$1,793.64	87.0	64.93%
Essex County	\$1,833.39	88.0	65.67%
Chesterfield County	\$1,834.14	89.0	66.42%
Colonial Heights City	\$1,854.73	90.0	67.16%
Powhatan County	\$1,877.64	91.0	67.91%
Virginia Beach City	\$1,886.90	92.0	68.66%
Poquoson City	\$1,894.96	93.0	69.40%
Warren County	\$1,911.72	94.0	70.15%
Culpeper County	\$1,931.34	95.0	70.90%
New Kent County	\$1,935.92	96.0	71.64%
Charlottesville City	\$1,942.54	97.0	72.39%
Frederick County	\$1,962.24	98.0	73.13%
York County	\$1,963.13	99.0	73.88%
Spotsylvania County	\$1,994.76	100.0	74.63%
Orange County	\$1,996.60	101.0	75.37%
King George County	\$2,010.96	102.0	76.12%
Henrico County	\$2,019.34	103.0	76.87%
Stafford County	\$2,028.02	104.0	77.61%
Northampton County	\$2,049.48	105.0	78.36%
Westmoreland County	\$2,066.21	106.0	79.10%
Manassas City	\$2,107.26	107.0	79.85%
Hanover County	\$2,139.88	108.0	80.60%
Winchester City	\$2,174.40	109.0	81.34%
Prince William County	\$2,182.67	110.0	82.09%
Madison County	\$2,208.20	111.0	82.84%
Williamsburg City	\$2,242.80	112.0	83.58%
Louisa County	\$2,397.74	113.0	84.33%
Mathews County	\$2,400.59	114.0	85.07%
James City County	\$2,507.26	115.0	85.82%
Nelson County	\$2,513.40	116.0	86.57%
Clarke County	\$2,661.45	117.0	87.31%

Table 1.3
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2006/2007

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Albemarle County	\$2,680.06	118.0	88.06%
Middlesex County	\$2,798.02	119.0	88.81%
Surry County	\$2,798.75	120.0	89.55%
Fredericksburg City	\$2,840.17	121.0	90.30%
Highland County	\$2,968.84	122.0	91.04%
Northumberland County	\$3,012.13	123.0	91.79%
Lancaster County	\$3,027.36	124.0	92.54%
Loudoun County	\$3,104.21	125.0	93.28%
Fauquier County	\$3,140.88	126.0	94.03%
Alexandria City	\$3,272.67	127.0	94.78%
Fairfax County	\$3,318.06	128.0	95.52%
Arlington County	\$3,531.60	129.0	96.27%
Rappahannock County	\$3,645.09	130.0	97.01%
Fairfax City	\$3,678.56	131.0	97.76%
Goochland County	\$3,880.99	132.0	98.51%
Falls Church City	\$4,256.17	133.0	99.25%
Bath County	\$4,525.35	134.0	100.00%

Staff, Commission on Local Government

Table 1.4
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2007/2008

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Lee County	\$739.72	1.0	0.75%
Greensville County	\$847.80	2.0	1.49%
Wise County	\$886.55	3.0	2.24%
Scott County	\$890.07	4.0	2.99%
Dickenson County	\$925.18	5.0	3.73%
Lunenburg County	\$950.07	6.0	4.48%
Russell County	\$951.56	7.0	5.22%
Smyth County	\$967.05	8.0	5.97%
Henry County	\$995.14	9.0	6.72%
Petersburg City	\$1,014.63	10.0	7.46%
Buena Vista City	\$1,029.09	11.0	8.21%
Danville City	\$1,048.29	12.0	8.96%
Patrick County	\$1,067.58	13.0	9.70%
Brunswick County	\$1,083.39	14.0	10.45%
Alleghany County	\$1,088.69	15.0	11.19%
Tazewell County	\$1,092.25	16.0	11.94%
Covington City	\$1,098.15	17.0	12.69%
Radford City	\$1,106.51	18.0	13.43%
Martinsville City	\$1,111.26	19.0	14.18%
Nottoway County	\$1,111.56	20.0	14.93%
Carroll County	\$1,115.41	21.0	15.67%
Hopewell City	\$1,117.21	22.0	16.42%
Pittsylvania County	\$1,119.72	23.0	17.16%
Buckingham County	\$1,125.94	24.0	17.91%
Prince Edward County	\$1,140.73	25.0	18.66%
Portsmouth City	\$1,152.42	26.0	19.40%
Sussex County	\$1,159.52	27.0	20.15%
Charlotte County	\$1,167.19	28.0	20.90%
Bland County	\$1,173.16	29.0	21.64%
Amherst County	\$1,188.96	30.0	22.39%
Prince George County	\$1,207.85	31.0	23.13%
Hampton City	\$1,215.30	32.0	23.88%
Campbell County	\$1,229.81	33.0	24.63%
Giles County	\$1,230.50	34.0	25.37%
Montgomery County	\$1,233.65	35.0	26.12%
Pulaski County	\$1,237.67	36.0	26.87%
Bristol City	\$1,240.45	37.0	27.61%
Emporia City	\$1,245.43	38.0	28.36%
Harrisonburg City	\$1,256.22	39.0	29.10%

Table 1.4
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2007/2008

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Buchanan County	\$1,263.78	40.0	29.85%
Norfolk City	\$1,267.58	41.0	30.60%
Bedford City	\$1,280.52	42.0	31.34%
Halifax County	\$1,309.64	43.0	32.09%
Newport News City	\$1,318.07	44.0	32.84%
Appomattox County	\$1,319.02	45.0	33.58%
Cumberland County	\$1,326.73	46.0	34.33%
Lynchburg City	\$1,339.26	47.0	35.07%
Craig County	\$1,343.02	48.0	35.82%
Washington County	\$1,362.54	49.0	36.57%
Galax City	\$1,365.09	50.0	37.31%
Southampton County	\$1,365.13	51.0	38.06%
Franklin City	\$1,369.54	52.0	38.81%
Grayson County	\$1,372.12	53.0	39.55%
Lexington City	\$1,393.95	54.0	40.30%
Dinwiddie County	\$1,425.00	55.0	41.04%
Wythe County	\$1,436.21	56.0	41.79%
Roanoke City	\$1,441.86	57.0	42.54%
Page County	\$1,463.24	58.0	43.28%
Staunton City	\$1,470.12	59.0	44.03%
Mecklenburg County	\$1,479.88	60.0	44.78%
Norton City	\$1,507.36	61.0	45.52%
Richmond County	\$1,513.89	62.0	46.27%
Floyd County	\$1,547.86	63.0	47.01%
Accomack County	\$1,560.16	64.0	47.76%
Waynesboro City	\$1,594.41	65.0	48.51%
Augusta County	\$1,621.81	66.0	49.25%
Amelia County	\$1,623.17	67.0	50.00%
Salem City	\$1,628.35	68.0	50.75%
Manassas Park City	\$1,644.35	69.0	51.49%
Rockingham County	\$1,659.82	70.0	52.24%
Roanoke County	\$1,662.90	71.0	52.99%
Greene County	\$1,680.54	72.0	53.73%
Caroline County	\$1,689.07	73.0	54.48%
King William County	\$1,705.87	74.0	55.22%
Suffolk City	\$1,707.15	75.0	55.97%
Botetourt County	\$1,754.54	76.0	56.72%
King and Queen County	\$1,754.56	77.0	57.46%
Chesapeake City	\$1,757.70	78.0	58.21%

Table 1.4
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2007/2008

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Charles City County	\$1,759.97	79.0	58.96%
Fluvanna County	\$1,760.47	80.0	59.70%
Franklin County	\$1,791.72	81.0	60.45%
Gloucester County	\$1,824.86	82.0	61.19%
Shenandoah County	\$1,860.06	83.0	61.94%
Isle of Wight County	\$1,870.91	84.0	62.69%
Richmond City	\$1,871.34	85.0	63.43%
Frederick County	\$1,934.77	86.0	64.18%
Chesterfield County	\$1,938.78	87.0	64.93%
Warren County	\$1,944.34	88.0	65.67%
Culpeper County	\$1,952.01	89.0	66.42%
Bedford County	\$1,952.35	90.0	67.16%
Powhatan County	\$1,955.98	91.0	67.91%
Stafford County	\$1,965.75	92.0	68.66%
Colonial Heights City	\$1,967.35	93.0	69.40%
Virginia Beach City	\$1,981.20	94.0	70.15%
Spotsylvania County	\$2,000.92	95.0	70.90%
Manassas City	\$2,011.82	96.0	71.64%
King George County	\$2,020.26	97.0	72.39%
Rockbridge County	\$2,027.68	98.0	73.13%
Orange County	\$2,050.27	99.0	73.88%
York County	\$2,050.67	100.0	74.63%
Poquoson City	\$2,069.72	101.0	75.37%
Westmoreland County	\$2,074.76	102.0	76.12%
Henrico County	\$2,114.08	103.0	76.87%
Winchester City	\$2,114.64	104.0	77.61%
New Kent County	\$2,138.20	105.0	78.36%
Charlottesville City	\$2,140.95	106.0	79.10%
Prince William County	\$2,172.13	107.0	79.85%
Essex County	\$2,209.23	108.0	80.60%
Northampton County	\$2,241.61	109.0	81.34%
Hanover County	\$2,245.20	110.0	82.09%
Madison County	\$2,279.56	111.0	82.84%
Williamsburg City	\$2,293.17	112.0	83.58%
Louisa County	\$2,493.17	113.0	84.33%
Clarke County	\$2,512.49	114.0	85.07%
Nelson County	\$2,535.57	115.0	85.82%
James City County	\$2,647.08	116.0	86.57%
Mathews County	\$2,661.45	117.0	87.31%

Table 1.4
Ascending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2007/2008

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Fredericksburg City	\$2,772.91	118.0	88.06%
Albemarle County	\$2,945.56	119.0	88.81%
Middlesex County	\$3,061.09	120.0	89.55%
Fauquier County	\$3,079.68	121.0	90.30%
Surry County	\$3,117.90	122.0	91.04%
Highland County	\$3,155.39	123.0	91.79%
Northumberland County	\$3,172.46	124.0	92.54%
Loudoun County	\$3,175.59	125.0	93.28%
Fairfax County	\$3,431.28	126.0	94.03%
Lancaster County	\$3,450.58	127.0	94.78%
Alexandria City	\$3,461.64	128.0	95.52%
Rappahannock County	\$3,629.78	129.0	96.27%
Fairfax City	\$3,655.86	130.0	97.01%
Arlington County	\$3,812.45	131.0	97.76%
Goochland County	\$4,224.55	132.0	98.51%
Falls Church City	\$4,349.40	133.0	99.25%
Bath County	\$5,169.58	134.0	100.00%

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Table 2

Revenue Capacity Per Capita
 Periodic Rates of Change for Carroll County and the State at Large, 1997/1998-2007/2008

Fiscal Period	Carroll County		State at Large	
	Capacity Level	Periodic Rate of Change	Median Capacity Level/1	Periodic Rate of Change
1997/1998	\$757.86	-----	\$1,012.75	-----
1998/1999	\$800.88	5.68%	\$1,026.91	1.40%
1999/2000	\$834.34	4.18%	\$1,029.75	0.28%
2000/2001	\$845.82	1.38%	\$1,065.38	3.46%
2001/2002	\$866.16	2.40%	\$1,097.66	3.03%
2002/2003	\$893.97	3.21%	\$1,137.71	3.65%
2003/2004	\$937.12	4.83%	\$1,197.22	5.23%
2004/2005	\$947.41	1.10%	\$1,302.86	8.82%
2005/2006	\$970.37	2.42%	\$1,373.46	5.42%
2006/2007	\$1,030.05	6.15%	\$1,536.38	11.86%
2007/2008	\$1,115.41	8.29%	\$1,625.76	5.82%

1

If 135 jurisdictional capacity values are arranged hierarchically, the median is the 68th measure in the overall distribution. Given a scaled set of 134 capacity statistics, the median falls halfway between the 67th and 68th values. In either circumstance, it denotes the midpoint of the numerically ordered data series.

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Table 3

Revenue Effort: Carroll County and the State at Large, 1997/1998-2007/2008

Fiscal Period	Carroll County		[B] Statewide Median Effort Level/2	Percentage Deviation of [A] from [B]
	[A] Effort Level	Rank Score/1		
1997/1998	0.6938	96.0	0.8043	-13.74%
1998/1999	0.7594	90.0	0.8279	-8.27%
1999/2000	0.7906	87.0	0.8480	-6.77%
2000/2001	0.7549	94.5	0.8595	-12.17%
2001/2002	0.7751	79.0	0.8479	-8.59%
2002/2003	0.7754	83.0	0.8502	-8.80%
2003/2004	0.7967	83.0	0.8541	-6.72%
2004/2005	0.9052	62.0	0.8779	3.11%
2005/2006	0.9678	54.0	0.9072	6.68%
2006/2007	1.0135	48.0	0.8821	14.90%
2007/2008	0.9489	51.0	0.8754	8.40%

1

During any given period of the 1997/1998-2000/2001 time frame, jurisdictional rank scores varied from 1 (highest effort) to 135 (lowest effort) across Virginia's 95 counties and 40 independent cities, including Clifton Forge. With the reversion of the latter locality to town status on July 1st of 2001, the strongest and weakest effort values statewide carried rankings of 1 and 134, respectively, in each fiscal period from 2001/2002 through 2007/2008.

2

If 135 jurisdictional effort values are arranged hierarchically, the median is the 68th measure in the overall distribution. Given a scaled set of 134 effort statistics, the median falls halfway between the 67th and 68th values. In either circumstance, it denotes the midpoint of the numerically ordered data series.

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Table 3.1
Descending-Order Distribution
of
Revenue Effort by Locality, 2004/2005

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Emporia City	1.9892	1.0	0.75%
Covington City	1.8815	2.0	1.49%
Norfolk City	1.7693	3.0	2.24%
Franklin City	1.7598	4.0	2.99%
Sussex County	1.7509	5.0	3.73%
Lynchburg City	1.6784	6.0	4.48%
Portsmouth City	1.6659	7.0	5.22%
Richmond City	1.6637	8.0	5.97%
Hampton City	1.6570	9.0	6.72%
Petersburg City	1.6320	10.0	7.46%
Newport News City	1.6115	11.0	8.21%
Martinsville City	1.5640	12.0	8.96%
Roanoke City	1.5488	13.0	9.70%
Hopewell City	1.5163	14.0	10.45%
Galax City	1.4645	15.0	11.19%
Charlottesville City	1.4621	16.0	11.94%
Norton City	1.4491	17.0	12.69%
Bristol City	1.4473	18.0	13.43%
Salem City	1.4441	19.0	14.18%
Buena Vista City	1.4095	20.0	14.93%
Buchanan County	1.3591	21.0	15.67%
Colonial Heights City	1.3461	22.0	16.42%
Chesapeake City	1.3431	23.0	17.16%
Waynesboro City	1.3096	24.0	17.91%
Staunton City	1.2944	25.0	18.66%
Dickenson County	1.2579	26.0	19.40%
Fredericksburg City	1.2568	27.0	20.15%
Danville City	1.2473	28.0	20.90%
Manassas Park City	1.2446	29.0	21.64%
Williamsburg City	1.2424	30.0	22.39%
Alleghany County	1.2411	31.0	23.13%
Harrisonburg City	1.2045	32.0	23.88%
Manassas City	1.2040	33.0	24.63%
Radford City	1.1888	34.0	25.37%
Bedford City	1.1880	35.0	26.12%
Lexington City	1.1720	36.0	26.87%
Wise County	1.1637	37.0	27.61%
Virginia Beach City	1.1517	38.0	28.36%
Greensville County	1.1442	39.0	29.10%

Table 3.1
Descending-Order Distribution
of
Revenue Effort by Locality, 2004/2005

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Falls Church City	1.0785	40.0	29.85%
Suffolk City	1.0781	41.0	30.60%
Fairfax City	1.0660	42.0	31.34%
King and Queen County	1.0622	43.0	32.09%
Winchester City	1.0603	44.0	32.84%
Prince William County	1.0160	45.0	33.58%
Bland County	0.9957	46.0	34.33%
Alexandria City	0.9932	47.0	35.07%
Loudoun County	0.9931	48.0	35.82%
Roanoke County	0.9922	49.0	36.57%
Russell County	0.9855	50.0	37.31%
Charles City County	0.9841	51.0	38.06%
Arlington County	0.9803	52.0	38.81%
Poquoson City	0.9635	53.0	39.55%
Chesterfield County	0.9421	54.0	40.30%
Cumberland County	0.9368	55.0	41.04%
Henrico County	0.9326	56.0	41.79%
Fairfax County	0.9305	57.0	42.54%
James City County	0.9190	58.0	43.28%
Pulaski County	0.9159	59.0	44.03%
York County	0.9142	60.0	44.78%
Scott County	0.9056	61.0	45.52%
Carroll County	0.9052	62.0	46.27%
Smyth County	0.9033	63.0	47.01%
Wythe County	0.8980	64.0	47.76%
Greene County	0.8916	65.0	48.51%
Stafford County	0.8902	66.0	49.25%
Brunswick County	0.8848	67.0	50.00%
Rockbridge County	0.8709	68.0	50.75%
Prince George County	0.8661	69.0	51.49%
Amherst County	0.8555	70.0	52.24%
Dinwiddie County	0.8526	71.0	52.99%
Charlotte County	0.8520	72.0	53.73%
Surry County	0.8507	73.0	54.48%
Isle of Wight County	0.8397	74.0	55.22%
Gloucester County	0.8378	75.0	55.97%
Giles County	0.8299	76.0	56.72%
Tazewell County	0.8287	77.0	57.46%
King George County	0.8220	78.0	58.21%

Table 3.1
Descending-Order Distribution
of
Revenue Effort by Locality, 2004/2005

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Frederick County	0.8129	79.0	58.96%
Henry County	0.8079	80.0	59.70%
Southampton County	0.8064	81.0	60.45%
Rockingham County	0.8047	82.0	61.19%
Albemarle County	0.8020	83.0	61.94%
Campbell County	0.7998	84.0	62.69%
Spotsylvania County	0.7934	85.0	63.43%
Culpeper County	0.7835	86.0	64.18%
Hanover County	0.7825	87.0	64.93%
Grayson County	0.7765	88.0	65.67%
King William County	0.7737	89.0	66.42%
Prince Edward County	0.7662	90.0	67.16%
Warren County	0.7575	91.0	67.91%
Lunenburg County	0.7557	92.0	68.66%
Craig County	0.7550	93.0	69.40%
Essex County	0.7502	94.0	70.15%
Caroline County	0.7480	95.0	70.90%
Patrick County	0.7478	96.0	71.64%
Buckingham County	0.7454	97.0	72.39%
Mecklenburg County	0.7400	98.0	73.13%
Nottoway County	0.7382	99.0	73.88%
Nelson County	0.7348	100.0	74.63%
Richmond County	0.7326	101.0	75.37%
Botetourt County	0.7264	102.0	76.12%
Lee County	0.7243	103.0	76.87%
Powhatan County	0.7189	104.0	77.61%
New Kent County	0.7047	105.0	78.36%
Orange County	0.7046	106.0	79.10%
Augusta County	0.7043	107.0	79.85%
Appomattox County	0.7027	108.0	80.60%
Northampton County	0.7021	109.0	81.34%
Fauquier County	0.6981	110.0	82.09%
Bedford County	0.6914	111.0	82.84%
Montgomery County	0.6881	112.0	83.58%
Washington County	0.6864	113.0	84.33%
Amelia County	0.6850	114.0	85.07%
Floyd County	0.6740	115.0	85.82%
Louisa County	0.6686	116.0	86.57%
Halifax County	0.6621	117.0	87.31%

Table 3.1
Descending-Order Distribution
of
Revenue Effort by Locality, 2004/2005

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Page County	0.6542	118.0	88.06%
Madison County	0.6493	119.0	88.81%
Mathews County	0.6486	120.0	89.55%
Westmoreland County	0.6404	121.0	90.30%
Franklin County	0.6233	122.0	91.04%
Shenandoah County	0.6214	123.0	91.79%
Pittsylvania County	0.6205	124.0	92.54%
Fluvanna County	0.6056	125.0	93.28%
Accomack County	0.6023	126.0	94.03%
Middlesex County	0.5963	127.0	94.78%
Highland County	0.5789	128.0	95.52%
Northumberland County	0.5434	129.0	96.27%
Bath County	0.5330	130.0	97.01%
Clarke County	0.5156	131.0	97.76%
Goochland County	0.5138	132.0	98.51%
Lancaster County	0.4887	133.0	99.25%
Rappahannock County	0.4742	134.0	100.00%

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Table 3.2
Descending-Order Distribution
of
Revenue Effort by Locality, 2005/2006

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Emporia City	2.3087	1.0	0.75%
Covington City	2.1389	2.0	1.49%
Norfolk City	1.8279	3.0	2.24%
Portsmouth City	1.7798	4.0	2.99%
Lynchburg City	1.7557	5.0	3.73%
Hampton City	1.7496	6.0	4.48%
Petersburg City	1.7365	7.0	5.22%
Franklin City	1.6767	8.0	5.97%
Buena Vista City	1.6594	9.0	6.72%
Newport News City	1.6560	10.0	7.46%
Sussex County	1.6427	11.0	8.21%
Galax City	1.5874	12.0	8.96%
Richmond City	1.5653	13.0	9.70%
Hopewell City	1.5637	14.0	10.45%
Roanoke City	1.5475	15.0	11.19%
Martinsville City	1.5280	16.0	11.94%
Salem City	1.4696	17.0	12.69%
Dickenson County	1.4589	18.0	13.43%
Charlottesville City	1.4253	19.0	14.18%
Buchanan County	1.4169	20.0	14.93%
Bristol City	1.4014	21.0	15.67%
Chesapeake City	1.3928	22.0	16.42%
Norton City	1.3742	23.0	17.16%
Danville City	1.3490	24.0	17.91%
Colonial Heights City	1.2931	25.0	18.66%
Manassas Park City	1.2812	26.0	19.40%
Staunton City	1.2800	27.0	20.15%
Harrisonburg City	1.2610	28.0	20.90%
Wise County	1.2608	29.0	21.64%
Alleghany County	1.2590	30.0	22.39%
Waynesboro City	1.2565	31.0	23.13%
Bedford City	1.2435	32.0	23.88%
Greensville County	1.2398	33.0	24.63%
Williamsburg City	1.1958	34.0	25.37%
Fredericksburg City	1.1675	35.0	26.12%
Manassas City	1.1659	36.0	26.87%
Winchester City	1.1499	37.0	27.61%
Falls Church City	1.1487	38.0	28.36%
Suffolk City	1.1383	39.0	29.10%

Table 3.2
Descending-Order Distribution
of
Revenue Effort by Locality, 2005/2006

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Lexington City	1.1327	40.0	29.85%
Fairfax City	1.1154	41.0	30.60%
Virginia Beach City	1.1067	42.0	31.34%
Russell County	1.1015	43.0	32.09%
King and Queen County	1.0774	44.0	32.84%
Radford City	1.0625	45.0	33.58%
Charles City County	1.0474	46.0	34.33%
Cumberland County	1.0352	47.0	35.07%
Alexandria City	1.0201	48.0	35.82%
Roanoke County	1.0177	49.0	36.57%
Arlington County	1.0157	50.0	37.31%
Loudoun County	0.9883	51.0	38.06%
Prince William County	0.9845	52.0	38.81%
Surry County	0.9731	53.0	39.55%
Carroll County	0.9678	54.0	40.30%
Pulaski County	0.9656	55.0	41.04%
Bland County	0.9648	56.0	41.79%
Prince George County	0.9622	57.0	42.54%
Chesterfield County	0.9580	58.0	43.28%
Charlotte County	0.9456	59.0	44.03%
Smyth County	0.9409	60.0	44.78%
Henrico County	0.9341	61.0	45.52%
York County	0.9326	62.0	46.27%
Dinwiddie County	0.9316	63.0	47.01%
Poquoson City	0.9263	64.0	47.76%
Wythe County	0.9198	65.0	48.51%
Fairfax County	0.9186	66.0	49.25%
James City County	0.9132	67.0	50.00%
Isle of Wight County	0.9012	68.0	50.75%
Greene County	0.8835	69.0	51.49%
Giles County	0.8731	70.0	52.24%
Lunenburg County	0.8684	71.0	52.99%
Henry County	0.8672	72.0	53.73%
Southampton County	0.8652	73.0	54.48%
Campbell County	0.8602	74.0	55.22%
Amherst County	0.8537	75.5	55.97%
Frederick County	0.8537	75.5	56.72%
Rockbridge County	0.8513	77.0	57.46%
Tazewell County	0.8498	78.0	58.21%

Table 3.2
Descending-Order Distribution
of
Revenue Effort by Locality, 2005/2006

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Prince Edward County	0.8482	79.0	58.96%
Stafford County	0.8362	80.0	59.70%
Brunswick County	0.8291	81.0	60.45%
King William County	0.8212	82.0	61.19%
Nottoway County	0.8167	83.0	61.94%
Hanover County	0.8099	84.0	62.69%
Spotsylvania County	0.8093	85.0	63.43%
Grayson County	0.7961	86.0	64.18%
Gloucester County	0.7927	87.0	64.93%
King George County	0.7914	88.0	65.67%
Albemarle County	0.7881	89.0	66.42%
Mecklenburg County	0.7826	90.0	67.16%
Scott County	0.7792	91.0	67.91%
Lee County	0.7770	92.0	68.66%
Culpeper County	0.7727	93.0	69.40%
Buckingham County	0.7645	94.0	70.15%
Halifax County	0.7536	95.0	70.90%
Caroline County	0.7509	96.0	71.64%
Rockingham County	0.7488	97.0	72.39%
Amelia County	0.7436	98.0	73.13%
Richmond County	0.7408	99.0	73.88%
Botetourt County	0.7403	100.0	74.63%
New Kent County	0.7362	101.0	75.37%
Appomattox County	0.7328	102.0	76.12%
Powhatan County	0.7323	103.0	76.87%
Louisa County	0.7291	104.0	77.61%
Essex County	0.7267	105.0	78.36%
Patrick County	0.7251	106.0	79.10%
Washington County	0.7180	107.0	79.85%
Craig County	0.7162	108.0	80.60%
Augusta County	0.7072	109.0	81.34%
Montgomery County	0.7047	110.0	82.09%
Bedford County	0.6903	111.0	82.84%
Orange County	0.6706	112.0	83.58%
Pittsylvania County	0.6613	113.0	84.33%
Fauquier County	0.6580	114.0	85.07%
Accomack County	0.6479	115.0	85.82%
Franklin County	0.6435	116.0	86.57%
Warren County	0.6399	117.0	87.31%

Table 3.2
Descending-Order Distribution
of
Revenue Effort by Locality, 2005/2006

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Floyd County	0.6396	118.0	88.06%
Madison County	0.6240	119.0	88.81%
Shenandoah County	0.6200	120.0	89.55%
Highland County	0.6051	121.0	90.30%
Bath County	0.6043	122.0	91.04%
Northampton County	0.6032	123.0	91.79%
Mathews County	0.5998	124.0	92.54%
Nelson County	0.5992	125.0	93.28%
Fluvanna County	0.5915	126.0	94.03%
Page County	0.5760	127.0	94.78%
Goochland County	0.5451	128.0	95.52%
Westmoreland County	0.5266	129.0	96.27%
Middlesex County	0.5256	130.0	97.01%
Clarke County	0.5115	131.0	97.76%
Northumberland County	0.5092	132.0	98.51%
Rappahannock County	0.4764	133.0	99.25%
Lancaster County	0.4353	134.0	100.00%

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Table 3.3
Descending-Order Distribution
of
Revenue Effort by Locality, 2006/2007

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Covington City	2.1313	1.0	0.75%
Emporia City	2.0551	2.0	1.49%
Portsmouth City	1.8084	3.0	2.24%
Buena Vista City	1.6589	4.0	2.99%
Petersburg City	1.6555	5.0	3.73%
Hampton City	1.6532	6.0	4.48%
Norfolk City	1.6441	7.0	5.22%
Sussex County	1.6331	8.0	5.97%
Lynchburg City	1.6294	9.0	6.72%
Newport News City	1.6150	10.0	7.46%
Bristol City	1.6123	11.0	8.21%
Franklin City	1.5966	12.0	8.96%
Dickenson County	1.5873	13.0	9.70%
Galax City	1.5485	14.0	10.45%
Buchanan County	1.5431	15.0	11.19%
Roanoke City	1.5376	16.0	11.94%
Martinsville City	1.5143	17.0	12.69%
Hopewell City	1.4825	18.0	13.43%
Salem City	1.4495	19.0	14.18%
Richmond City	1.4082	20.0	14.93%
Norton City	1.3869	21.0	15.67%
Charlottesville City	1.3788	22.0	16.42%
Manassas Park City	1.3541	23.0	17.16%
Danville City	1.3441	24.0	17.91%
Chesapeake City	1.3319	25.0	18.66%
Colonial Heights City	1.3150	26.0	19.40%
Greensville County	1.2757	27.0	20.15%
Staunton City	1.2682	28.0	20.90%
Bedford City	1.2509	29.0	21.64%
Alleghany County	1.2452	30.0	22.39%
Harrisonburg City	1.2415	31.0	23.13%
Waynesboro City	1.2405	32.0	23.88%
Manassas City	1.2136	33.0	24.63%
Wise County	1.1890	34.0	25.37%
Winchester City	1.1781	35.0	26.12%
Falls Church City	1.1651	36.0	26.87%
Lexington City	1.1466	37.0	27.61%
Williamsburg City	1.1423	38.0	28.36%
Suffolk City	1.1414	39.0	29.10%

Table 3.3
Descending-Order Distribution
of
Revenue Effort by Locality, 2006/2007

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Arlington County	1.0924	40.0	29.85%
King and Queen County	1.0735	41.0	30.60%
Fredericksburg City	1.0697	42.0	31.34%
Alexandria City	1.0591	43.0	32.09%
Fairfax City	1.0549	44.0	32.84%
Loudoun County	1.0416	45.0	33.58%
Russell County	1.0259	46.0	34.33%
Roanoke County	1.0199	47.0	35.07%
Carroll County	1.0135	48.0	35.82%
Virginia Beach City	1.0079	49.0	36.57%
Prince William County	1.0032	50.0	37.31%
Radford City	0.9873	51.0	38.06%
Bland County	0.9808	52.0	38.81%
Fairfax County	0.9629	53.0	39.55%
Charlotte County	0.9496	54.0	40.30%
Henrico County	0.9436	55.0	41.04%
Chesterfield County	0.9330	56.0	41.79%
Scott County	0.9326	57.0	42.54%
York County	0.9317	58.0	43.28%
Smyth County	0.9134	59.0	44.03%
Charles City County	0.9106	60.0	44.78%
Prince George County	0.9099	61.0	45.52%
Surry County	0.9097	62.0	46.27%
Cumberland County	0.9081	63.0	47.01%
Prince Edward County	0.8998	64.0	47.76%
Dinwiddie County	0.8993	65.0	48.51%
Tazewell County	0.8911	66.0	49.25%
Giles County	0.8852	67.0	50.00%
James City County	0.8791	68.0	50.75%
Henry County	0.8790	69.0	51.49%
Wythe County	0.8661	70.0	52.24%
Stafford County	0.8549	71.0	52.99%
Rockbridge County	0.8539	72.0	53.73%
Amherst County	0.8517	73.0	54.48%
Greene County	0.8511	74.0	55.22%
Lunenburg County	0.8504	75.0	55.97%
Frederick County	0.8437	76.0	56.72%
Poquoson City	0.8317	77.0	57.46%
Campbell County	0.8264	78.0	58.21%

Table 3.3
Descending-Order Distribution
of
Revenue Effort by Locality, 2006/2007

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Patrick County	0.8190	79.0	58.96%
Brunswick County	0.8185	80.0	59.70%
Pulaski County	0.8080	81.0	60.45%
Hanover County	0.8052	82.0	61.19%
Nottoway County	0.8039	83.0	61.94%
Isle of Wight County	0.8019	84.0	62.69%
Halifax County	0.8016	85.0	63.43%
Southampton County	0.7906	86.0	64.18%
Lee County	0.7809	87.0	64.93%
King William County	0.7796	88.0	65.67%
Botetourt County	0.7767	89.0	66.42%
Culpeper County	0.7739	90.0	67.16%
New Kent County	0.7686	91.0	67.91%
Louisa County	0.7634	92.0	68.66%
Spotsylvania County	0.7567	93.0	69.40%
Appomattox County	0.7532	94.0	70.15%
King George County	0.7460	95.0	70.90%
Albemarle County	0.7437	96.0	71.64%
Amelia County	0.7421	97.0	72.39%
Powhatan County	0.7392	98.0	73.13%
Gloucester County	0.7375	99.0	73.88%
Essex County	0.7367	100.0	74.63%
Buckingham County	0.7317	101.0	75.37%
Warren County	0.7296	102.0	76.12%
Washington County	0.7146	103.0	76.87%
Bedford County	0.7113	104.0	77.61%
Rockingham County	0.7106	105.0	78.36%
Caroline County	0.7067	106.0	79.10%
Augusta County	0.7013	107.0	79.85%
Fauquier County	0.6981	108.0	80.60%
Montgomery County	0.6972	109.0	81.34%
Richmond County	0.6957	110.0	82.09%
Craig County	0.6838	111.0	82.84%
Northampton County	0.6823	112.0	83.58%
Page County	0.6634	113.0	84.33%
Pittsylvania County	0.6552	114.0	85.07%
Floyd County	0.6371	115.0	85.82%
Grayson County	0.6359	116.0	86.57%
Fluvanna County	0.6335	117.0	87.31%

Table 3.3
Descending-Order Distribution
of
Revenue Effort by Locality, 2006/2007

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Shenandoah County	0.6204	118.0	88.06%
Mecklenburg County	0.6176	119.0	88.81%
Orange County	0.6133	120.0	89.55%
Franklin County	0.6126	121.0	90.30%
Mathews County	0.5855	122.0	91.04%
Accomack County	0.5838	123.0	91.79%
Westmoreland County	0.5837	124.0	92.54%
Clarke County	0.5570	125.0	93.28%
Madison County	0.5559	126.0	94.03%
Rappahannock County	0.5524	127.0	94.78%
Highland County	0.5442	128.0	95.52%
Nelson County	0.5422	129.0	96.27%
Bath County	0.5357	130.0	97.01%
Goochland County	0.5091	131.0	97.76%
Middlesex County	0.5063	132.0	98.51%
Northumberland County	0.4843	133.0	99.25%
Lancaster County	0.4275	134.0	100.00%

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Table 3.4
Descending-Order Distribution
of
Revenue Effort by Locality, 2007/2008

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Emporia City	2.0737	1.0	0.75%
Covington City	2.0423	2.0	1.49%
Bristol City	1.7001	3.0	2.24%
Petersburg City	1.6443	4.0	2.99%
Portsmouth City	1.6198	5.0	3.73%
Norfolk City	1.6123	6.0	4.48%
Dickenson County	1.6047	7.0	5.22%
Hampton City	1.5944	8.0	5.97%
Newport News City	1.5908	9.0	6.72%
Franklin City	1.5679	10.0	7.46%
Lynchburg City	1.5499	11.0	8.21%
Buena Vista City	1.5334	12.0	8.96%
Roanoke City	1.5155	13.0	9.70%
Galax City	1.4917	14.0	10.45%
Martinsville City	1.4910	15.0	11.19%
Manassas Park City	1.4747	16.0	11.94%
Richmond City	1.4698	17.0	12.69%
Hopewell City	1.4595	18.0	13.43%
Salem City	1.4489	19.0	14.18%
Norton City	1.4180	20.0	14.93%
Sussex County	1.4113	21.0	15.67%
Buchanan County	1.3731	22.0	16.42%
Charlottesville City	1.3580	23.0	17.16%
Danville City	1.3274	24.0	17.91%
Harrisonburg City	1.3132	25.0	18.66%
Alleghany County	1.3091	26.0	19.40%
Colonial Heights City	1.3072	27.0	20.15%
Staunton City	1.3001	28.0	20.90%
Manassas City	1.2774	29.0	21.64%
Chesapeake City	1.2650	30.0	22.39%
Winchester City	1.2580	31.0	23.13%
Waynesboro City	1.2343	32.0	23.88%
Bedford City	1.2134	33.0	24.63%
Suffolk City	1.1784	34.0	25.37%
Falls Church City	1.1640	35.0	26.12%
Greensville County	1.1585	36.0	26.87%
Williamsburg City	1.1584	37.0	27.61%
Wise County	1.1420	38.0	28.36%
Lexington City	1.1347	39.0	29.10%

Table 3.4
Descending-Order Distribution
of
Revenue Effort by Locality, 2007/2008

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Fredericksburg City	1.1230	40.0	29.85%
Fairfax City	1.0944	41.0	30.60%
Loudoun County	1.0885	42.0	31.34%
Arlington County	1.0729	43.0	32.09%
Virginia Beach City	1.0663	44.0	32.84%
King and Queen County	1.0503	45.0	33.58%
Alexandria City	1.0276	46.0	34.33%
Prince William County	1.0197	47.0	35.07%
Russell County	1.0052	48.0	35.82%
Roanoke County	0.9988	49.0	36.57%
Fairfax County	0.9533	50.0	37.31%
Carroll County	0.9489	51.0	38.06%
Henrico County	0.9467	52.0	38.81%
Chesterfield County	0.9329	53.0	39.55%
Charles City County	0.9301	54.0	40.30%
York County	0.9271	55.0	41.04%
Tazewell County	0.9222	56.0	41.79%
Poquoson City	0.9221	57.0	42.54%
Smyth County	0.9140	58.0	43.28%
Pulaski County	0.9127	59.0	44.03%
Scott County	0.9113	60.0	44.78%
Bland County	0.9104	61.5	45.52%
Prince George County	0.9104	61.5	46.27%
Stafford County	0.9098	63.0	47.01%
Surry County	0.9076	64.0	47.76%
Radford City	0.9025	65.0	48.51%
Cumberland County	0.8965	66.0	49.25%
James City County	0.8964	67.0	50.00%
Lunenburg County	0.8544	68.0	50.75%
Dinwiddie County	0.8457	69.0	51.49%
Greene County	0.8397	70.0	52.24%
Charlotte County	0.8280	71.0	52.99%
Amherst County	0.8266	72.0	53.73%
Frederick County	0.8264	73.0	54.48%
Henry County	0.8239	74.0	55.22%
Hanover County	0.8223	75.0	55.97%
Giles County	0.8219	76.0	56.72%
Rockbridge County	0.8191	77.0	57.46%
Wythe County	0.8158	78.0	58.21%

Table 3.4
Descending-Order Distribution
of
Revenue Effort by Locality, 2007/2008

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Halifax County	0.8146	79.0	58.96%
Prince Edward County	0.8128	80.0	59.70%
King George County	0.8095	81.0	60.45%
Isle of Wight County	0.8012	82.0	61.19%
Brunswick County	0.7981	83.0	61.94%
Campbell County	0.7947	84.0	62.69%
King William County	0.7907	85.0	63.43%
Spotsylvania County	0.7882	86.0	64.18%
Southampton County	0.7664	87.0	64.93%
Buckingham County	0.7534	88.0	65.67%
Albemarle County	0.7459	89.0	66.42%
Louisa County	0.7442	90.0	67.16%
Nottoway County	0.7422	91.0	67.91%
Fauquier County	0.7295	92.0	68.66%
New Kent County	0.7292	93.0	69.40%
Powhatan County	0.7285	94.0	70.15%
Patrick County	0.7283	95.0	70.90%
Appomattox County	0.7249	96.5	71.64%
Lee County	0.7249	96.5	72.39%
Gloucester County	0.7232	98.0	73.13%
Culpeper County	0.7219	99.0	73.88%
Montgomery County	0.7154	100.0	74.63%
Washington County	0.7128	101.0	75.37%
Caroline County	0.7103	102.0	76.12%
Botetourt County	0.7094	103.0	76.87%
Rockingham County	0.7083	104.0	77.61%
Page County	0.6929	105.0	78.36%
Richmond County	0.6793	106.0	79.10%
Augusta County	0.6740	107.0	79.85%
Craig County	0.6658	108.0	80.60%
Mecklenburg County	0.6601	109.0	81.34%
Warren County	0.6516	110.0	82.09%
Orange County	0.6480	111.0	82.84%
Essex County	0.6463	112.0	83.58%
Fluvanna County	0.6424	113.0	84.33%
Northampton County	0.6347	114.0	85.07%
Amelia County	0.6281	115.0	85.82%
Pittsylvania County	0.6220	116.0	86.57%
Bedford County	0.6211	117.0	87.31%

Table 3.4
Descending-Order Distribution
of
Revenue Effort by Locality, 2007/2008

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Floyd County	0.6052	118.0	88.06%
Clarke County	0.6011	119.0	88.81%
Grayson County	0.5961	120.0	89.55%
Nelson County	0.5928	121.0	90.30%
Westmoreland County	0.5870	122.0	91.04%
Accomack County	0.5830	123.0	91.79%
Shenandoah County	0.5775	124.0	92.54%
Franklin County	0.5720	125.0	93.28%
Rappahannock County	0.5636	126.0	94.03%
Highland County	0.5571	127.0	94.78%
Mathews County	0.5566	128.0	95.52%
Madison County	0.5247	129.0	96.27%
Middlesex County	0.4887	130.0	97.01%
Goochland County	0.4689	131.0	97.76%
Bath County	0.4583	132.0	98.51%
Northumberland County	0.4535	133.0	99.25%
Lancaster County	0.4234	134.0	100.00%

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Table 4

Revenue Effort

Periodic Rates of Change for Carroll County and the State at Large, 1997/1998-2007/2008

Fiscal Period	Carroll County		State at Large	
	Effort Level	Periodic Rate of Change	Median Effort Level/1	Periodic Rate of Change
1997/1998	0.6938	-----	0.8043	-----
1998/1999	0.7594	9.46%	0.8279	2.93%
1999/2000	0.7906	4.11%	0.8480	2.43%
2000/2001	0.7549	-4.52%	0.8595	1.36%
2001/2002	0.7751	2.68%	0.8479	-1.35%
2002/2003	0.7754	0.04%	0.8502	0.27%
2003/2004	0.7967	2.75%	0.8541	0.46%
2004/2005	0.9052	13.62%	0.8779	2.79%
2005/2006	0.9678	6.92%	0.9072	3.34%
2006/2007	1.0135	4.72%	0.8821	-2.77%
2007/2008	0.9489	-6.37%	0.8754	-0.76%

1

If 135 jurisdictional effort values are arranged hierarchically, the median is the 68th measure in the overall distribution. Given a scaled set of 134 effort statistics, the median falls halfway between the 67th and 68th values. In either circumstance, it denotes the midpoint of the numerically ordered data series.

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Table 5

Composite Fiscal Stress Index: Carroll County Profile
1997/1998-2007/2008

Fiscal Period	CLG Composite Fiscal Stress		
	Index Score	Rank Score/1	Classification/2
1997/1998	166.63	52.5	Above Average Stress
1998/1999	166.99	56.0	Above Average Stress
1999/2000	168.71	48.0	Above Average Stress
2000/2001	168.35	53.0	Above Average Stress
2001/2002	169.13	49.0	Above Average Stress
2002/2003	169.00	50.0	Above Average Stress
2003/2004	169.38	49.0	Above Average Stress
2004/2005	171.08	41.0	Above Average Stress
2005/2006	172.79	36.0	Above Average Stress
2006/2007	174.00	30.0	Above Average Stress
2007/2008	173.30	35.0	Above Average Stress

1

During any given period of the 1997/1998-2000/2001 time frame, jurisdictional rankings varied from 1 (highest index score) to 135 (lowest index score) across Virginia's 95 counties and 40 independent cities, including Clifton Forge. With the reversion of the latter locality to town status on July 1st of 2001, the strongest and weakest index values statewide carried rank scores of 1 and 134, respectively, in each fiscal period from 2001/2002 through 2007/2008.

2

Under the CLG's measurement methodology, each jurisdiction is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. It should be noted that the mean has a uniform magnitude (165.00) across all fiscal periods.

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Table 5.1
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2004/2005*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Rank Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005	Cumulative Percentage of Jurisdictional Cases
Emporia City	189.33	1.0	High Stress	0.75%
Covington City	185.35	2.0	High Stress	1.49%
Norfolk City	185.13	3.0	High Stress	2.24%
Franklin City	185.00	4.0	High Stress	2.99%
Petersburg City	184.78	5.0	High Stress	3.73%
Sussex County	184.55	6.0	High Stress	4.48%
Martinsville City	183.86	7.0	High Stress	5.22%
Portsmouth City	183.37	8.0	High Stress	5.97%
Lynchburg City	181.80	9.0	High Stress	6.72%
Hampton City	180.97	10.0	High Stress	7.46%
Newport News City	180.63	11.0	High Stress	8.21%
Galax City	180.49	12.0	High Stress	8.96%
Hopewell City	179.99	13.0	High Stress	9.70%
Richmond City	179.57	14.0	High Stress	10.45%
Danville City	179.43	15.0	High Stress	11.19%
Norton City	179.24	16.0	High Stress	11.94%
Roanoke City	179.00	17.0	High Stress	12.69%
Bristol City	178.51	18.0	High Stress	13.43%
Buchanan County	178.13	19.0	High Stress	14.18%
Buena Vista City	178.04	20.0	High Stress	14.93%
Dickenson County	177.77	21.0	High Stress	15.67%
Radford City	177.56	22.0	High Stress	16.42%
Wise County	176.24	23.0	Above Average Stress	17.16%
Greensville County	176.11	24.0	Above Average Stress	17.91%
Bedford City	175.34	25.0	Above Average Stress	18.66%
Harrisonburg City	175.14	26.0	Above Average Stress	19.40%
Staunton City	174.69	27.0	Above Average Stress	20.15%
Waynesboro City	174.58	28.0	Above Average Stress	20.90%
Lexington City	174.12	29.0	Above Average Stress	21.64%
Charlottesville City	173.80	30.0	Above Average Stress	22.39%
Russell County	173.63	31.0	Above Average Stress	23.13%
Alleghany County	173.54	32.0	Above Average Stress	23.88%
Salem City	173.41	33.0	Above Average Stress	24.63%
Lee County	173.10	34.0	Above Average Stress	25.37%
Smyth County	172.23	35.0	Above Average Stress	26.12%
Brunswick County	172.18	36.0	Above Average Stress	26.87%
Charlotte County	172.07	37.0	Above Average Stress	27.61%
Henry County	171.75	38.0	Above Average Stress	28.36%
Scott County	171.73	39.0	Above Average Stress	29.10%

Table 5.1
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2004/2005*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Rank Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005	Cumulative Percentage of Jurisdictional Cases
Bland County	171.39	40.0	Above Average Stress	29.85%
Carroll County	171.08	41.0	Above Average Stress	30.60%
Lunenburg County	170.68	42.0	Above Average Stress	31.34%
Cumberland County	170.61	43.0	Above Average Stress	32.09%
Prince Edward County	170.45	44.0	Above Average Stress	32.84%
Tazewell County	170.44	45.0	Above Average Stress	33.58%
Nottoway County	170.39	46.0	Above Average Stress	34.33%
Grayson County	170.34	47.0	Above Average Stress	35.07%
Patrick County	170.01	48.0	Above Average Stress	35.82%
Colonial Heights City	169.65	49.0	Above Average Stress	36.57%
Wythe County	169.49	50.0	Above Average Stress	37.31%
Mecklenburg County	169.38	51.5	Above Average Stress	38.06%
Pulaski County	169.38	51.5	Above Average Stress	38.81%
Chesapeake City	169.11	53.0	Above Average Stress	39.55%
Buckingham County	168.86	54.0	Above Average Stress	40.30%
Williamsburg City	168.05	55.0	Above Average Stress	41.04%
Giles County	167.93	56.0	Above Average Stress	41.79%
King and Queen County	167.87	57.0	Above Average Stress	42.54%
Amherst County	167.84	58.0	Above Average Stress	43.28%
Richmond County	166.93	59.0	Above Average Stress	44.03%
Virginia Beach City	166.74	60.0	Above Average Stress	44.78%
Campbell County	166.69	61.0	Above Average Stress	45.52%
Suffolk City	166.65	62.0	Above Average Stress	46.27%
Appomattox County	166.36	63.0	Above Average Stress	47.01%
Halifax County	166.33	64.0	Above Average Stress	47.76%
Pittsylvania County	166.18	65.0	Above Average Stress	48.51%
Montgomery County	166.13	66.0	Above Average Stress	49.25%
Southampton County	165.79	67.0	Above Average Stress	50.00%
Page County	165.42	68.0	Above Average Stress	50.75%
Accomack County	165.18	69.0	Above Average Stress	51.49%
Washington County	165.15	70.0	Above Average Stress	52.24%
Craig County	165.04	71.0	Above Average Stress	52.99%
Charles City County	164.995	72.0	Below Average Stress	53.73%
Dinwiddie County	164.56	73.0	Below Average Stress	54.48%
Winchester City	164.47	74.0	Below Average Stress	55.22%
Floyd County	164.46	75.0	Below Average Stress	55.97%
Essex County	164.08	76.0	Below Average Stress	56.72%
Rockbridge County	164.00	77.0	Below Average Stress	57.46%
Fredericksburg City	163.98	78.0	Below Average Stress	58.21%

Table 5.1
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2004/2005*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Rank Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005	Cumulative Percentage of Jurisdictional Cases
Northampton County	163.93	79.0	Below Average Stress	58.96%
Rockingham County	163.87	80.0	Below Average Stress	59.70%
Prince George County	163.79	81.0	Below Average Stress	60.45%
Manassas Park City	163.41	82.0	Below Average Stress	61.19%
Gloucester County	162.47	83.0	Below Average Stress	61.94%
Greene County	162.38	84.0	Below Average Stress	62.69%
Roanoke County	162.31	85.0	Below Average Stress	63.43%
Westmoreland County	162.09	86.0	Below Average Stress	64.18%
Amelia County	161.48	87.0	Below Average Stress	64.93%
Franklin County	161.34	88.0	Below Average Stress	65.67%
Manassas City	160.94	89.0	Below Average Stress	66.42%
Augusta County	160.48	90.0	Below Average Stress	67.16%
Nelson County	160.27	91.0	Below Average Stress	67.91%
Caroline County	160.09	92.0	Below Average Stress	68.66%
Isle of Wight County	159.30	93.0	Below Average Stress	69.40%
Shenandoah County	158.74	94.0	Below Average Stress	70.15%
Bedford County	158.72	95.0	Below Average Stress	70.90%
Henrico County	158.51	96.0	Below Average Stress	71.64%
Madison County	158.44	97.0	Below Average Stress	72.39%
King William County	158.22	98.0	Below Average Stress	73.13%
Mathews County	158.17	99.0	Below Average Stress	73.88%
Highland County	157.59	100.0	Below Average Stress	74.63%
Orange County	157.43	101.0	Below Average Stress	75.37%
Warren County	157.12	102.0	Below Average Stress	76.12%
Middlesex County	156.84	103.0	Below Average Stress	76.87%
Chesterfield County	156.63	104.0	Below Average Stress	77.61%
York County	156.47	105.0	Below Average Stress	78.36%
Botetourt County	156.42	106.5	Below Average Stress	79.10%
Culpeper County	156.42	106.5	Below Average Stress	79.85%
Northumberland County	156.41	108.0	Below Average Stress	80.60%
Fluvanna County	156.20	109.0	Below Average Stress	81.34%
Frederick County	155.79	110.0	Below Average Stress	82.09%
Poquoson City	155.65	111.0	Below Average Stress	82.84%
Surry County	154.98	112.0	Below Average Stress	83.58%
James City County	154.67	113.0	Below Average Stress	84.33%
Lancaster County	154.25	114.0	Below Average Stress	85.07%
Louisa County	153.83	115.0	Below Average Stress	85.82%
Prince William County	153.04	116.0	Low Stress	86.57%
Albemarle County	152.94	117.0	Low Stress	87.31%

Table 5.1
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2004/2005*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Rank Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005	Cumulative Percentage of Jurisdictional Cases
Spotsylvania County	152.90	118.0	Low Stress	88.06%
King George County	151.80	119.0	Low Stress	88.81%
Powhatan County	151.13	120.0	Low Stress	89.55%
New Kent County	150.89	121.0	Low Stress	90.30%
Stafford County	150.68	122.0	Low Stress	91.04%
Hanover County	150.14	123.0	Low Stress	91.79%
Fairfax City	145.50	124.0	Low Stress	92.54%
Alexandria City	145.15	125.0	Low Stress	93.28%
Clarke County	144.62	126.0	Low Stress	94.03%
Fauquier County	140.97	127.0	Low Stress	94.78%
Arlington County	140.83	128.0	Low Stress	95.52%
Rappahannock County	140.80	129.0	Low Stress	96.27%
Fairfax County	140.56	130.0	Low Stress	97.01%
Bath County	138.86	131.0	Low Stress	97.76%
Goochland County	136.73	132.0	Low Stress	98.51%
Falls Church City	134.58	133.0	Low Stress	99.25%
Loudoun County	134.01	134.0	Low Stress	100.00%

*

Under the CLG's classificatory system, each jurisdiction is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 2004/2005 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.40 (one standard deviation below the mean), 165.00 (the mean), and 176.60 (one standard deviation above the mean).

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Table 5.2
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2005/2006*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	CLG Fiscal Stress Rank Score, 2005/2006	CLG Fiscal Stress Classification, 2005/2006	Cumulative Percentage of Jurisdictional Cases
Emporia City	193.09	1.0	High Stress	0.75%
Covington City	188.57	2.0	High Stress	1.49%
Petersburg City	185.96	3.0	High Stress	2.24%
Norfolk City	185.04	4.0	High Stress	2.99%
Portsmouth City	183.96	5.0	High Stress	3.73%
Hampton City	183.83	6.0	High Stress	4.48%
Martinsville City	182.75	7.0	High Stress	5.22%
Buena Vista City	182.42	8.0	High Stress	5.97%
Franklin City	182.27	9.0	High Stress	6.72%
Galax City	182.03	10.0	High Stress	7.46%
Lynchburg City	181.89	11.0	High Stress	8.21%
Sussex County	181.77	12.0	High Stress	8.96%
Danville City	181.00	13.0	High Stress	9.70%
Dickenson County	180.90	14.0	High Stress	10.45%
Hopewell City	180.39	15.0	High Stress	11.19%
Newport News City	180.23	16.0	High Stress	11.94%
Roanoke City	178.80	17.0	High Stress	12.69%
Greensville County	178.12	18.0	High Stress	13.43%
Buchanan County	177.99	19.0	High Stress	14.18%
Wise County	177.72	20.0	High Stress	14.93%
Richmond City	177.01	21.0	High Stress	15.67%
Norton City	176.66	22.0	Above Average Stress	16.42%
Harrisonburg City	176.20	23.0	Above Average Stress	17.16%
Bristol City	175.92	24.0	Above Average Stress	17.91%
Russell County	175.45	25.0	Above Average Stress	18.66%
Bedford City	175.40	26.0	Above Average Stress	19.40%
Radford City	174.81	27.0	Above Average Stress	20.15%
Lee County	174.17	28.0	Above Average Stress	20.90%
Alleghany County	173.99	29.5	Above Average Stress	21.64%
Charlotte County	173.99	29.5	Above Average Stress	22.39%
Lunenburg County	173.47	31.0	Above Average Stress	23.13%
Staunton City	173.32	32.0	Above Average Stress	23.88%
Salem City	173.20	33.0	Above Average Stress	24.63%
Smyth County	173.15	34.0	Above Average Stress	25.37%
Henry County	172.97	35.0	Above Average Stress	26.12%
Carroll County	172.79	36.0	Above Average Stress	26.87%
Waynesboro City	172.54	37.0	Above Average Stress	27.61%
Cumberland County	172.39	38.0	Above Average Stress	28.36%
Charlottesville City	172.33	39.0	Above Average Stress	29.10%

Table 5.2
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2005/2006*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	CLG Fiscal Stress Rank Score, 2005/2006	CLG Fiscal Stress Classification, 2005/2006	Cumulative Percentage of Jurisdictional Cases
Brunswick County	171.60	40.0	Above Average Stress	29.85%
Prince Edward County	171.54	41.0	Above Average Stress	30.60%
Lexington City	171.45	42.0	Above Average Stress	31.34%
Nottoway County	171.35	43.0	Above Average Stress	32.09%
Grayson County	171.12	44.0	Above Average Stress	32.84%
Tazewell County	170.85	45.0	Above Average Stress	33.58%
Bland County	170.36	46.0	Above Average Stress	34.33%
Scott County	170.32	47.0	Above Average Stress	35.07%
Pulaski County	169.95	48.0	Above Average Stress	35.82%
Wythe County	169.84	49.0	Above Average Stress	36.57%
Mecklenburg County	169.79	50.0	Above Average Stress	37.31%
Patrick County	169.70	51.0	Above Average Stress	38.06%
Buckingham County	169.55	52.0	Above Average Stress	38.81%
Chesapeake City	169.22	53.0	Above Average Stress	39.55%
Halifax County	168.92	54.0	Above Average Stress	40.30%
King and Queen County	168.60	55.0	Above Average Stress	41.04%
Giles County	168.40	56.0	Above Average Stress	41.79%
Campbell County	168.14	57.0	Above Average Stress	42.54%
Amherst County	168.11	58.0	Above Average Stress	43.28%
Colonial Heights City	167.68	59.0	Above Average Stress	44.03%
Appomattox County	167.67	60.0	Above Average Stress	44.78%
Pittsylvania County	167.66	61.0	Above Average Stress	45.52%
Southampton County	167.08	62.0	Above Average Stress	46.27%
Suffolk City	166.94	63.0	Above Average Stress	47.01%
Accomack County	166.55	64.0	Above Average Stress	47.76%
Charles City County	166.37	65.0	Above Average Stress	48.51%
Montgomery County	166.24	66.0	Above Average Stress	49.25%
Dinwiddie County	166.13	67.5	Above Average Stress	50.00%
Richmond County	166.13	67.5	Above Average Stress	50.75%
Winchester City	165.67	69.0	Above Average Stress	51.49%
Williamsburg City	165.46	70.0	Above Average Stress	52.24%
Manassas Park City	165.34	71.0	Above Average Stress	52.99%
Washington County	165.19	72.0	Above Average Stress	53.73%
Craig County	164.90	73.0	Below Average Stress	54.48%
Virginia Beach City	164.79	74.0	Below Average Stress	55.22%
Prince George County	164.72	75.0	Below Average Stress	55.97%
Page County	163.69	76.0	Below Average Stress	56.72%
Floyd County	163.67	77.0	Below Average Stress	57.46%
Amelia County	163.59	78.0	Below Average Stress	58.21%

Table 5.2
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2005/2006*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	CLG Fiscal Stress Rank Score, 2005/2006	CLG Fiscal Stress Classification, 2005/2006	Cumulative Percentage of Jurisdictional Cases
Essex County	163.47	79.0	Below Average Stress	58.96%
Rockbridge County	163.22	80.0	Below Average Stress	59.70%
Rockingham County	163.00	81.0	Below Average Stress	60.45%
Roanoke County	162.66	82.0	Below Average Stress	61.19%
Greene County	162.50	83.0	Below Average Stress	61.94%
Fredericksburg City	162.14	84.0	Below Average Stress	62.69%
Franklin County	161.99	85.0	Below Average Stress	63.43%
Gloucester County	160.94	86.0	Below Average Stress	64.18%
Northampton County	160.73	87.0	Below Average Stress	64.93%
Augusta County	160.64	88.0	Below Average Stress	65.67%
Isle of Wight County	160.03	89.0	Below Average Stress	66.42%
Manassas City	159.85	90.0	Below Average Stress	67.16%
Caroline County	159.81	91.0	Below Average Stress	67.91%
King William County	159.48	92.0	Below Average Stress	68.66%
Surry County	159.21	93.0	Below Average Stress	69.40%
Henrico County	158.88	94.0	Below Average Stress	70.15%
Shenandoah County	158.78	95.0	Below Average Stress	70.90%
Bedford County	158.62	96.0	Below Average Stress	71.64%
Westmoreland County	157.79	97.0	Below Average Stress	72.39%
Chesterfield County	157.53	98.0	Below Average Stress	73.13%
Botetourt County	157.46	99.0	Below Average Stress	73.88%
Frederick County	157.05	100.0	Below Average Stress	74.63%
Madison County	156.81	101.0	Below Average Stress	75.37%
Highland County	156.75	102.0	Below Average Stress	76.12%
Culpeper County	156.66	103.0	Below Average Stress	76.87%
Nelson County	156.09	104.0	Below Average Stress	77.61%
York County	155.72	105.0	Below Average Stress	78.36%
Orange County	155.47	106.0	Below Average Stress	79.10%
Fluvanna County	155.10	107.0	Below Average Stress	79.85%
Louisa County	155.02	108.0	Below Average Stress	80.60%
Warren County	154.86	109.0	Below Average Stress	81.34%
Mathews County	154.70	110.0	Below Average Stress	82.09%
Poquoson City	153.88	111.0	Below Average Stress	82.84%
Spotsylvania County	153.78	112.0	Below Average Stress	83.58%
Northumberland County	153.68	113.0	Below Average Stress	84.33%
Prince William County	153.16	114.0	Below Average Stress	85.07%
Middlesex County	152.80	115.0	Low Stress	85.82%
New Kent County	152.77	116.0	Low Stress	86.57%
James City County	151.80	117.0	Low Stress	87.31%

Table 5.2
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2005/2006*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	CLG Fiscal Stress Rank Score, 2005/2006	CLG Fiscal Stress Classification, 2005/2006	Cumulative Percentage of Jurisdictional Cases
Powhatan County	151.47	118.0	Low Stress	88.06%
Albemarle County	151.31	119.0	Low Stress	88.81%
King George County	151.22	120.0	Low Stress	89.55%
Hanover County	150.83	121.0	Low Stress	90.30%
Lancaster County	150.63	122.0	Low Stress	91.04%
Stafford County	150.22	123.0	Low Stress	91.79%
Fairfax City	146.07	124.0	Low Stress	92.54%
Alexandria City	144.82	125.0	Low Stress	93.28%
Clarke County	144.44	126.0	Low Stress	94.03%
Bath County	142.44	127.0	Low Stress	94.78%
Arlington County	141.26	128.0	Low Stress	95.52%
Fauquier County	139.57	129.0	Low Stress	96.27%
Fairfax County	139.47	130.0	Low Stress	97.01%
Rappahannock County	139.39	131.0	Low Stress	97.76%
Goochland County	138.48	132.0	Low Stress	98.51%
Falls Church City	136.24	133.0	Low Stress	99.25%
Loudoun County	134.56	134.0	Low Stress	100.00%

*

Under the CLG's classificatory system, each jurisdiction is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 2005/2006 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.15 (one standard deviation below the mean), 165.00 (the mean), and 176.85 (one standard deviation above the mean).

Staff, Commission on Local Government

Table 5.3
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2006/2007*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Rank Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007	Cumulative Percentage of Jurisdictional Cases
Covington City	190.44	1.0	High Stress	0.75%
Emporia City	189.89	2.0	High Stress	1.49%
Petersburg City	185.70	3.0	High Stress	2.24%
Portsmouth City	185.29	4.0	High Stress	2.99%
Buena Vista City	183.64	5.0	High Stress	3.73%
Martinsville City	183.37	6.0	High Stress	4.48%
Dickenson County	183.08	7.0	High Stress	5.22%
Norfolk City	182.69	8.0	High Stress	5.97%
Sussex County	182.17	9.0	High Stress	6.72%
Galax City	182.13	10.0	High Stress	7.46%
Danville City	181.85	11.0	High Stress	8.21%
Franklin City	181.58	12.0	High Stress	8.96%
Lynchburg City	180.64	13.0	High Stress	9.70%
Hampton City	180.33	14.0	High Stress	10.45%
Buchanan County	180.27	15.0	High Stress	11.19%
Bristol City	180.11	16.0	High Stress	11.94%
Newport News City	179.95	17.0	High Stress	12.69%
Hopewell City	179.83	18.0	High Stress	13.43%
Roanoke City	179.48	19.0	High Stress	14.18%
Greensville County	179.24	20.0	High Stress	14.93%
Norton City	178.08	21.0	High Stress	15.67%
Wise County	177.51	22.0	High Stress	16.42%
Harrisonburg City	176.24	23.0	Above Average Stress	17.16%
Bedford City	175.91	24.0	Above Average Stress	17.91%
Russell County	175.20	25.0	Above Average Stress	18.66%
Charlotte County	174.78	26.0	Above Average Stress	19.40%
Lee County	174.60	27.0	Above Average Stress	20.15%
Richmond City	174.38	28.0	Above Average Stress	20.90%
Alleghany County	174.26	29.0	Above Average Stress	21.64%
Carroll County	174.00	30.0	Above Average Stress	22.39%
Henry County	173.79	31.0	Above Average Stress	23.13%
Salem City	173.75	32.0	Above Average Stress	23.88%
Smyth County	173.53	33.0	Above Average Stress	24.63%
Lunenburg County	173.28	34.0	Above Average Stress	25.37%
Radford City	173.12	35.0	Above Average Stress	26.12%
Scott County	172.95	36.0	Above Average Stress	26.87%
Waynesboro City	172.94	37.0	Above Average Stress	27.61%
Staunton City	172.67	38.0	Above Average Stress	28.36%
Prince Edward County	172.30	39.0	Above Average Stress	29.10%

Table 5.3
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2006/2007*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Rank Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007	Cumulative Percentage of Jurisdictional Cases
Charlottesville City	172.20	40.0	Above Average Stress	29.85%
Patrick County	172.12	41.0	Above Average Stress	30.60%
Bland County	171.87	42.0	Above Average Stress	31.34%
Lexington City	171.77	43.0	Above Average Stress	32.09%
Brunswick County	171.55	44.0	Above Average Stress	32.84%
Tazewell County	171.24	45.0	Above Average Stress	33.58%
Nottoway County	170.99	46.0	Above Average Stress	34.33%
Halifax County	170.43	47.0	Above Average Stress	35.07%
Cumberland County	170.09	48.0	Above Average Stress	35.82%
Giles County	169.46	49.0	Above Average Stress	36.57%
Wythe County	169.27	50.0	Above Average Stress	37.31%
Buckingham County	168.88	51.0	Above Average Stress	38.06%
Amherst County	168.65	52.0	Above Average Stress	38.81%
Colonial Heights City	168.60	53.0	Above Average Stress	39.55%
Chesapeake City	168.51	54.0	Above Average Stress	40.30%
Manassas Park City	168.29	55.0	Above Average Stress	41.04%
Appomattox County	168.19	56.0	Above Average Stress	41.79%
Campbell County	168.12	57.0	Above Average Stress	42.54%
Pulaski County	167.94	58.0	Above Average Stress	43.28%
Pittsylvania County	167.86	59.0	Above Average Stress	44.03%
Grayson County	167.76	60.5	Above Average Stress	44.78%
King and Queen County	167.76	60.5	Above Average Stress	45.52%
Mecklenburg County	167.20	62.0	Above Average Stress	46.27%
Winchester City	166.51	63.0	Above Average Stress	47.01%
Suffolk City	166.48	64.0	Above Average Stress	47.76%
Dinwiddie County	166.14	65.0	Above Average Stress	48.51%
Montgomery County	166.10	66.0	Above Average Stress	49.25%
Washington County	166.03	67.0	Above Average Stress	50.00%
Accomack County	165.61	68.0	Above Average Stress	50.75%
Richmond County	165.31	69.0	Above Average Stress	51.49%
Page County	165.20	70.0	Above Average Stress	52.24%
Southampton County	165.16	71.0	Above Average Stress	52.99%
Charles City County	165.07	72.0	Above Average Stress	53.73%
Craig County	164.70	73.0	Below Average Stress	54.48%
Prince George County	164.27	74.0	Below Average Stress	55.22%
Rockbridge County	164.06	75.0	Below Average Stress	55.97%
Williamsburg City	163.98	76.0	Below Average Stress	56.72%
Floyd County	163.86	77.0	Below Average Stress	57.46%
Northampton County	163.73	78.0	Below Average Stress	58.21%

Table 5.3
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2006/2007*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Rank Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007	Cumulative Percentage of Jurisdictional Cases
Roanoke County	163.15	79.0	Below Average Stress	58.96%
Amelia County	163.13	80.0	Below Average Stress	59.70%
Virginia Beach City	163.00	81.0	Below Average Stress	60.45%
Essex County	162.83	82.0	Below Average Stress	61.19%
Manassas City	162.73	83.0	Below Average Stress	61.94%
Franklin County	162.22	84.0	Below Average Stress	62.69%
Rockingham County	162.19	85.0	Below Average Stress	63.43%
Greene County	161.53	86.0	Below Average Stress	64.18%
Augusta County	160.82	87.0	Below Average Stress	64.93%
Fredericksburg City	159.98	88.0	Below Average Stress	65.67%
Gloucester County	159.86	89.0	Below Average Stress	66.42%
Caroline County	159.79	90.0	Below Average Stress	67.16%
Henrico County	159.43	91.0	Below Average Stress	67.91%
Bedford County	159.30	92.0	Below Average Stress	68.66%
Westmoreland County	159.20	93.0	Below Average Stress	69.40%
Shenandoah County	159.07	94.0	Below Average Stress	70.15%
Surry County	158.69	95.0	Below Average Stress	70.90%
Isle of Wight County	158.50	96.0	Below Average Stress	71.64%
Botetourt County	158.47	97.0	Below Average Stress	72.39%
King William County	158.41	98.0	Below Average Stress	73.13%
Frederick County	157.97	99.0	Below Average Stress	73.88%
Chesterfield County	157.53	100.0	Below Average Stress	74.63%
Culpeper County	157.40	101.0	Below Average Stress	75.37%
Warren County	156.98	102.0	Below Average Stress	76.12%
York County	155.95	103.0	Below Average Stress	76.87%
Louisa County	155.49	104.0	Below Average Stress	77.61%
Fluvanna County	155.33	105.0	Below Average Stress	78.36%
Orange County	155.00	106.0	Below Average Stress	79.10%
Madison County	154.76	107.0	Below Average Stress	79.85%
Prince William County	154.73	108.0	Below Average Stress	80.60%
Spotsylvania County	153.68	109.0	Below Average Stress	81.34%
Nelson County	153.55	110.0	Below Average Stress	82.09%
Highland County	153.25	111.0	Below Average Stress	82.84%
Mathews County	152.66	112.0	Low Stress	83.58%
Poquoson City	152.58	113.0	Low Stress	84.33%
New Kent County	152.52	114.0	Low Stress	85.07%
Powhatan County	151.63	115.0	Low Stress	85.82%
Stafford County	151.58	116.0	Low Stress	86.57%
King George County	151.25	117.0	Low Stress	87.31%

Table 5.3
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2006/2007*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Rank Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007	Cumulative Percentage of Jurisdictional Cases
Hanover County	151.24	118.5	Low Stress	88.06%
Middlesex County	151.24	118.5	Low Stress	88.81%
James City County	150.70	120.0	Low Stress	89.55%
Northumberland County	150.65	121.0	Low Stress	90.30%
Lancaster County	149.73	122.0	Low Stress	91.04%
Albemarle County	149.67	123.0	Low Stress	91.79%
Alexandria City	146.56	124.0	Low Stress	92.54%
Clarke County	145.62	125.0	Low Stress	93.28%
Fairfax City	144.79	126.0	Low Stress	94.03%
Bath County	143.35	127.0	Low Stress	94.78%
Arlington County	142.95	128.0	Low Stress	95.52%
Rappahannock County	142.14	129.0	Low Stress	96.27%
Fauquier County	141.20	130.0	Low Stress	97.01%
Fairfax County	141.17	131.0	Low Stress	97.76%
Loudoun County	137.27	132.0	Low Stress	98.51%
Falls Church City	135.40	133.0	Low Stress	99.25%
Goochland County	134.28	134.0	Low Stress	100.00%

*

Under the CLG's classificatory system, each jurisdiction is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 2006/2007 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.13 (one standard deviation below the mean), 165.00 (the mean), and 176.87 (one standard deviation above the mean).

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Table 5.4
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2007/2008*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Rank Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008	Cumulative Percentage of Jurisdictional Cases
Emporia City	191.02	1.0	High Stress	0.75%
Covington City	189.57	2.0	High Stress	1.49%
Petersburg City	185.65	3.0	High Stress	2.24%
Dickenson County	183.69	4.0	High Stress	2.99%
Martinsville City	183.67	5.0	High Stress	3.73%
Bristol City	182.97	6.0	High Stress	4.48%
Norfolk City	182.24	7.0	High Stress	5.22%
Buena Vista City	182.02	8.0	High Stress	5.97%
Portsmouth City	181.84	9.0	High Stress	6.72%
Galax City	181.58	10.0	High Stress	7.46%
Danville City	181.52	11.0	High Stress	8.21%
Franklin City	180.87	12.0	High Stress	8.96%
Lynchburg City	180.17	13.0	High Stress	9.70%
Hopewell City	179.91	14.0	High Stress	10.45%
Newport News City	179.82	15.0	High Stress	11.19%
Norton City	179.70	16.0	High Stress	11.94%
Roanoke City	179.47	17.0	High Stress	12.69%
Hampton City	179.37	18.0	High Stress	13.43%
Sussex County	178.83	19.0	High Stress	14.18%
Buchanan County	178.10	20.0	High Stress	14.93%
Greensville County	177.84	21.0	High Stress	15.67%
Harrisonburg City	177.58	22.0	High Stress	16.42%
Wise County	176.79	23.0	High Stress	17.16%
Alleghany County	175.89	24.0	Above Average Stress	17.91%
Richmond City	175.37	25.0	Above Average Stress	18.66%
Russell County	175.11	26.0	Above Average Stress	19.40%
Bedford City	175.07	27.0	Above Average Stress	20.15%
Lee County	174.66	28.0	Above Average Stress	20.90%
Salem City	173.71	29.0	Above Average Stress	21.64%
Smyth County	173.69	30.0	Above Average Stress	22.39%
Staunton City	173.65	31.0	Above Average Stress	23.13%
Lunenburg County	173.62	32.0	Above Average Stress	23.88%
Scott County	173.60	33.0	Above Average Stress	24.63%
Henry County	173.35	34.0	Above Average Stress	25.37%
Carroll County	173.30	35.0	Above Average Stress	26.12%
Waynesboro City	172.57	36.0	Above Average Stress	26.87%
Charlotte County	172.40	37.0	Above Average Stress	27.61%
Tazewell County	172.27	38.0	Above Average Stress	28.36%
Radford City	172.16	39.0	Above Average Stress	29.10%

Table 5.4
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2007/2008*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Rank Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008	Cumulative Percentage of Jurisdictional Cases
Brunswick County	171.30	40.0	Above Average Stress	29.85%
Charlottesville City	171.14	41.0	Above Average Stress	30.60%
Prince Edward County	170.83	42.0	Above Average Stress	31.34%
Lexington City	170.78	43.0	Above Average Stress	32.09%
Halifax County	170.71	44.0	Above Average Stress	32.84%
Manassas Park City	170.48	45.0	Above Average Stress	33.58%
Bland County	170.40	46.0	Above Average Stress	34.33%
Patrick County	170.36	47.0	Above Average Stress	35.07%
Cumberland County	170.15	48.0	Above Average Stress	35.82%
Nottoway County	169.97	49.0	Above Average Stress	36.57%
Pulaski County	169.72	50.0	Above Average Stress	37.31%
Winchester City	169.39	51.0	Above Average Stress	38.06%
Buckingham County	169.35	52.0	Above Average Stress	38.81%
Wythe County	168.62	53.5	Above Average Stress	39.55%
Colonial Heights City	168.62	53.5	Above Average Stress	40.30%
Giles County	168.60	55.0	Above Average Stress	41.04%
Amherst County	168.33	56.0	Above Average Stress	41.79%
Chesapeake City	167.74	57.0	Above Average Stress	42.54%
Campbell County	167.72	58.0	Above Average Stress	43.28%
Appomattox County	167.71	59.0	Above Average Stress	44.03%
Suffolk City	167.53	60.0	Above Average Stress	44.78%
Grayson County	167.49	61.0	Above Average Stress	45.52%
King and Queen County	167.45	62.0	Above Average Stress	46.27%
Pittsylvania County	167.39	63.0	Above Average Stress	47.01%
Mecklenburg County	167.21	64.0	Above Average Stress	47.76%
Montgomery County	166.44	65.0	Above Average Stress	48.51%
Washington County	166.39	66.0	Above Average Stress	49.25%
Accomack County	166.21	67.0	Above Average Stress	50.00%
Page County	165.98	68.0	Above Average Stress	50.75%
Craig County	165.91	69.0	Above Average Stress	51.49%
Charles City County	165.77	70.0	Above Average Stress	52.24%
Richmond County	165.59	71.0	Above Average Stress	52.99%
Dinwiddie County	165.45	72.0	Above Average Stress	53.73%
Southampton County	165.39	73.0	Above Average Stress	54.48%
Manassas City	165.27	74.0	Above Average Stress	55.22%
Williamsburg City	165.05	75.0	Above Average Stress	55.97%
Prince George County	164.92	76.0	Below Average Stress	56.72%
Virginia Beach City	164.02	77.0	Below Average Stress	57.46%
Floyd County	163.38	78.0	Below Average Stress	58.21%

Table 5.4
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2007/2008*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Rank Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008	Cumulative Percentage of Jurisdictional Cases
Roanoke County	163.08	79.0	Below Average Stress	58.96%
Rockbridge County	162.69	80.0	Below Average Stress	59.70%
Northampton County	162.50	81.0	Below Average Stress	60.45%
Fredericksburg City	162.17	82.0	Below Average Stress	61.19%
Rockingham County	162.13	83.0	Below Average Stress	61.94%
Greene County	161.67	84.0	Below Average Stress	62.69%
Franklin County	161.62	85.0	Below Average Stress	63.43%
Amelia County	161.49	86.0	Below Average Stress	64.18%
Augusta County	160.74	87.0	Below Average Stress	64.93%
Caroline County	160.72	88.0	Below Average Stress	65.67%
Essex County	160.11	89.0	Below Average Stress	66.42%
Henrico County	159.79	90.0	Below Average Stress	67.16%
Gloucester County	159.74	91.0	Below Average Stress	67.91%
Westmoreland County	159.57	92.0	Below Average Stress	68.66%
Frederick County	159.26	93.0	Below Average Stress	69.40%
Shenandoah County	159.15	94.0	Below Average Stress	70.15%
King William County	158.75	95.0	Below Average Stress	70.90%
Isle of Wight County	158.73	96.0	Below Average Stress	71.64%
Culpeper County	158.04	97.0	Below Average Stress	72.39%
Botetourt County	157.79	98.5	Below Average Stress	73.13%
Chesterfield County	157.79	98.5	Below Average Stress	73.88%
Warren County	157.07	100.0	Below Average Stress	74.63%
Bedford County	156.83	101.0	Below Average Stress	75.37%
Surry County	156.77	102.0	Below Average Stress	76.12%
Orange County	156.02	103.0	Below Average Stress	76.87%
York County	156.01	104.0	Below Average Stress	77.61%
Prince William County	155.60	105.0	Below Average Stress	78.36%
Fluvanna County	155.43	106.5	Below Average Stress	79.10%
Louisa County	155.43	106.5	Below Average Stress	79.85%
Spotsylvania County	155.39	108.0	Below Average Stress	80.60%
Nelson County	155.18	109.0	Below Average Stress	81.34%
Madison County	154.58	110.0	Below Average Stress	82.09%
Poquoson City	153.87	111.0	Below Average Stress	82.84%
Stafford County	153.68	112.0	Below Average Stress	83.58%
Highland County	152.99	113.0	Low Stress	84.33%
King George County	152.70	114.0	Low Stress	85.07%
New Kent County	152.13	115.0	Low Stress	85.82%
Hanover County	152.10	116.0	Low Stress	86.57%
Powhatan County	151.72	117.0	Low Stress	87.31%

Table 5.4
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2007/2008*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Rank Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008	Cumulative Percentage of Jurisdictional Cases
Mathews County	151.50	118.0	Low Stress	88.06%
James City County	151.14	119.0	Low Stress	88.81%
Middlesex County	150.15	120.0	Low Stress	89.55%
Northumberland County	150.12	121.0	Low Stress	90.30%
Clarke County	149.39	122.0	Low Stress	91.04%
Albemarle County	149.16	123.0	Low Stress	91.79%
Lancaster County	147.62	124.0	Low Stress	92.54%
Fairfax City	146.61	125.0	Low Stress	93.28%
Alexandria City	145.41	126.0	Low Stress	94.03%
Rappahannock County	143.95	127.0	Low Stress	94.78%
Fauquier County	143.49	128.0	Low Stress	95.52%
Fairfax County	141.49	129.0	Low Stress	96.27%
Arlington County	141.06	130.0	Low Stress	97.01%
Bath County	139.80	131.0	Low Stress	97.76%
Loudoun County	138.77	132.0	Low Stress	98.51%
Falls Church City	136.19	133.0	Low Stress	99.25%
Goochland County	133.72	134.0	Low Stress	100.00%

*

Under the CLG's classificatory system, each jurisdiction is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 2007/2008 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.33 (one standard deviation below the mean), 165.00 (the mean), and 176.67 (one standard deviation above the mean).

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Table 6

Fair Market, Taxable, and True Valuation of Real Estate in Carroll County, CY 1989-2008*

Time Frame	Total Fair Market Valuation of Real Estate	Total Taxable Valuation of Real Estate	Total True Valuation of Real Estate	Taxable Valuation as a Percentage of Fair Market Valuation	Fair Market Valuation as a Percentage of True Valuation	Taxable Valuation as a Percentage of True Valuation
CY 1989	\$537,522,950	\$537,522,950	\$671,904,000	100.00%	80.00%	80.00%
CY 1990	\$547,488,150	\$547,488,150	\$720,379,000	100.00%	76.00%	76.00%
CY 1991	\$560,478,050	\$560,478,050	\$719,484,000	100.00%	77.90%	77.90%
CY 1992	\$673,449,150	\$673,449,150	\$796,039,184	100.00%	84.60%	84.60%
CY 1993	\$681,708,550	\$681,708,550	\$826,313,394	100.00%	82.50%	82.50%
CY 1994	\$693,255,250	\$693,255,250	\$903,852,999	100.00%	76.70%	76.70%
CY 1995	\$725,949,720	\$725,949,720	\$982,340,622	100.00%	73.90%	73.90%
CY 1996	\$751,575,350	\$751,575,350	\$1,033,803,783	100.00%	72.70%	72.70%
CY 1997	\$769,043,750	\$769,043,750	\$1,080,117,626	100.00%	71.20%	71.20%
CY 1998	\$955,806,400	\$955,806,400	\$1,262,624,042	100.00%	75.70%	75.70%
CY 1999	\$982,817,600	\$982,817,600	\$1,388,160,452	100.00%	70.80%	70.80%
CY 2000	\$1,004,336,800	\$1,004,336,800	\$1,472,634,604	100.00%	68.20%	68.20%
CY 2001	\$1,035,038,200	\$1,035,038,200	\$1,612,209,034	100.00%	64.20%	64.20%
CY 2002	\$1,061,352,600	\$1,061,352,600	\$1,709,102,415	100.00%	62.10%	62.10%
CY 2003	\$1,082,787,000	\$1,082,787,000	\$1,832,126,904	100.00%	59.10%	59.10%
CY 2004	\$1,734,981,500	\$1,675,808,544	\$1,964,871,461	96.59%	88.30%	85.29%
CY 2005	\$1,766,780,800	\$1,692,001,295	\$2,090,864,852	95.77%	84.50%	80.92%
CY 2006	\$1,802,218,800	\$1,722,691,903	\$2,358,925,131	95.59%	76.40%	73.03%
CY 2007	\$1,834,892,300	\$1,751,236,733	\$2,541,402,078	95.44%	72.20%	68.91%
CY 2008	\$2,560,221,700	\$2,375,104,457	\$2,732,360,406	92.77%	93.70%	86.93%

*As determined by the Revenue Commissioner of Carroll County, fair market valuation represents the total monetary worth of real estate (land and any associated structural improvements) that is not tax-exempt. With respect to the 2004-2008 measurement span, taxable valuation equals the total fair market valuation of real property minus the “deferred” valuation of land dedicated to preferred uses (agricultural, horticultural, and forestal purposes). True valuation, a statistic computed by the Virginia Department of Taxation, is an adjusted measure of total fair market valuation that reflects the selling prices of real estate in qualifying (i.e., arm’s length) transactions across the county.

Data Sources: Department of Taxation, Annual Report, FY 1990-2009, Table 5.2; and Department of Taxation, Virginia Assessment/Sales Ratio Study, 1989-2008, Table 4.

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Table 7

Real Property Tax Collections as a Percentage of Total General Government Revenue from Local Sources
for
Carroll County, FY 2000-2009

Time Frame	Real Property Tax Collections		Total Revenue from Local Sources		[A] as a Percentage of [B]
	[A] Amount	Annual Percentage Change	[B] Amount	Annual Percentage Change	
FY 2000	\$6,000,193	-----	\$19,422,672	-----	30.89%
FY 2001	\$5,923,916	-1.27%	\$18,814,886	-3.13%	31.49%
FY 2002	\$6,525,730	10.16%	\$19,889,054	5.71%	32.81%
FY 2003	\$6,704,438	2.74%	\$20,582,540	3.49%	32.57%
FY 2004	\$6,837,361	1.98%	\$22,165,590	7.69%	30.85%
FY 2005	\$9,667,664	41.39%	\$25,632,583	15.64%	37.72%
FY 2006	\$9,802,130	1.39%	\$27,744,931	8.24%	35.33%
FY 2007	\$12,137,267	23.82%	\$31,722,470	14.34%	38.26%
FY 2008	\$12,517,499	3.13%	\$31,986,963	0.83%	39.13%
FY 2009	\$13,826,285	10.46%	\$34,194,000	6.90%	40.43%
FY 2000-2009	\$89,942,483		\$252,155,689		35.67%

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibits B and B-2 (as supplemented by county audit reports).

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Table 8

Absolute Distribution of General Government Revenue from Local Sources by Category for Carroll County, FY 2000-2009
[The symbol "--" denotes a zero amount.]

Revenue Category	Time Frame										
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2000-2009
	Property Tax Revenue										
Real Property Tax	\$6,000,193	\$5,923,916	\$6,525,730	\$6,704,438	\$6,837,361	\$9,667,664	\$9,802,130	\$12,137,267	\$12,517,499	\$13,826,285	\$89,942,483
Public Service Corporation Property Taxes	\$461,358	\$393,561	\$348,572	\$336,597	\$344,024	\$565,396	\$654,672	\$581,908	\$556,821	\$598,660	\$4,841,569
General Personal Property Tax	\$1,656,416	\$1,543,869	\$1,338,233	\$1,360,540	\$1,552,231	\$1,582,265	\$1,650,049	\$1,925,314	\$1,895,165	\$2,939,378	\$17,443,460
Mobile Homes Property Tax	\$103,841	\$104,138	\$111,095	\$105,203	\$105,956	\$123,273	\$121,839	\$131,635	\$132,781	\$112,623	\$1,152,384
Machinery and Tools Tax	\$1,384,996	\$1,700,772	\$1,429,697	\$1,502,406	\$1,424,783	\$1,344,017	\$1,260,729	\$1,048,233	\$967,099	\$820,382	\$12,883,114
Merchants' Capital Tax	\$157,926	\$97,566	\$215,734	\$188,998	\$174,654	\$185,186	\$195,579	\$201,601	\$225,519	\$182,629	\$1,825,392
Property Tax Penalties	\$70,709	\$64,602	\$56,357	\$55,111	\$52,388	\$67,703	\$77,215	\$96,502	\$103,672	\$111,288	\$755,547
Property Tax Interest	\$90,212	\$77,376	\$94,241	\$78,125	\$88,781	\$93,650	\$139,679	\$148,395	\$214,449	\$161,749	\$1,186,657
Sub-Total	\$9,925,651	\$9,905,800	\$10,119,659	\$10,331,418	\$10,580,178	\$13,629,154	\$13,901,892	\$16,270,855	\$16,613,005	\$18,752,994	\$130,030,606
All Other Tax Revenue											
Local Sales and Use Taxes	\$1,006,962	\$1,194,360	\$1,187,166	\$1,230,174	\$1,282,760	\$1,322,944	\$1,366,513	\$1,489,394	\$1,529,793	\$1,472,267	\$13,082,333
Consumers' Utility Taxes	\$373,562	\$379,779	\$385,595	\$388,741	\$393,814	\$872,194	\$1,410,747	\$1,036,609	\$655,242	\$660,615	\$6,556,898
Business License Taxes	--	--	--	--	--	--	--	--	--	--	--
Franchise License Taxes	\$144,438	\$135,008	\$41,258	\$49,680	\$52,859	\$88,467	\$61,174	\$94,292	\$36,346	\$57,478	\$761,000
Motor Vehicle License Taxes	\$471,512	\$472,283	\$582,314	\$591,494	\$596,296	\$613,518	\$618,666	\$621,528	\$630,894	\$608,511	\$5,807,016
Bank Stock Tax	\$10,694	\$11,900	\$12,514	\$8,915	\$2,053	\$12,581	\$16,257	\$15,508	\$16,683	\$18,132	\$125,237
Taxes on Recordation and Wills	\$72,560	\$73,521	\$87,476	\$111,023	\$142,637	\$195,059	\$255,775	\$235,506	\$244,594	\$170,557	\$1,588,708
Tobacco Taxes	--	--	--	--	--	--	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--	--	--	--	--	--	--
Transient Occupancy Tax	\$105,730	\$66,323	\$79,885	\$118,001	\$123,537	\$127,754	\$309,834	\$351,643	\$366,158	\$340,368	\$1,989,233
Restaurant Food Tax	\$321,164	\$200,521	\$249,071	\$368,969	\$406,170	\$431,513	\$402,414	\$444,688	\$429,869	\$433,928	\$3,688,307
Coal, Oil, and Gas Taxes	--	--	--	--	--	--	--	--	--	--	--
E-911 Service Tax*	\$163,933	\$151,932	\$235,411	\$250,196	\$248,521	\$244,726	\$281,290	\$157,635	N.A.	N.A.	\$1,733,644
Communication Sales and Use Taxes*	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	\$497,714	\$1,160,677	\$1,054,580	\$2,712,971
Other Non-Property Taxes	--	\$45,922	\$95,482	\$102,761	\$104,281	\$104,731	\$106,852	\$107,783	\$106,175	\$105,559	\$879,546
Sub-Total	\$2,670,555	\$2,731,549	\$2,956,172	\$3,219,954	\$3,352,928	\$4,013,487	\$4,829,522	\$5,052,300	\$5,176,431	\$4,921,995	\$38,924,893
Non-Tax Revenue											
Permits, Fees, and Licenses	\$137,863	\$124,125	\$124,699	\$114,487	\$158,966	\$213,853	\$249,930	\$201,149	\$210,405	\$140,040	\$1,675,517
Fines and Forfeitures	\$2,327	\$2,869	\$2,238	\$2,465	\$1,593	\$5,686	\$10,310	\$11,396	\$10,176	\$213,615	\$262,675
Charges for Services	\$5,713,941	\$5,117,750	\$6,073,586	\$6,455,232	\$7,461,343	\$7,171,185	\$7,999,139	\$8,344,988	\$9,107,811	\$8,983,470	\$72,428,445
Investment of Funds	\$510,239	\$407,942	\$154,807	\$62,840	\$41,731	\$123,268	\$361,680	\$763,116	\$566,342	\$399,857	\$3,391,822
Rental of Property	\$138,955	\$100,304	\$95,399	\$91,153	\$97,379	\$86,450	\$76,920	\$41,096	\$87,958	\$265,195	\$1,080,809
Miscellaneous Non-Tax Sources	\$323,141	\$424,547	\$362,494	\$304,991	\$471,472	\$389,500	\$315,538	\$1,037,570	\$214,835	\$516,834	\$4,360,922
Sub-Total	\$6,826,466	\$6,177,537	\$6,813,223	\$7,031,168	\$8,232,484	\$7,989,942	\$9,013,517	\$10,399,315	\$10,197,527	\$10,519,011	\$83,200,190
Grand Total	\$19,422,672	\$18,814,886	\$19,889,054	\$20,582,540	\$22,165,590	\$25,632,583	\$27,744,931	\$31,722,470	\$31,986,963	\$34,194,000	\$252,155,689

* "N.A." signifies that a particular revenue instrument did not exist, under the Code of Virginia, as a locally available funding source during the specified fiscal year.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibits B and B-2 (as supplemented by county audit reports).

Staff, Commission on Local Government

Table 9

Per Capita Distribution of General Government Revenue from Local Sources by Category for Carroll County, FY 2000-2009/1
 [The symbol '-' denotes a zero amount.]

Revenue Category	Time Frame									
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
	Property Tax Revenue									
Real Property Tax	\$205.49	\$202.56	\$221.96	\$227.27	\$231.77	\$325.51	\$334.40	\$402.52	\$418.35	\$458.43
Public Service Corporation Property Taxes	\$15.80	\$13.46	\$11.86	\$11.41	\$11.66	\$19.04	\$22.33	\$19.30	\$18.61	\$19.85
General Personal Property Tax	\$56.73	\$52.79	\$45.52	\$46.12	\$52.62	\$53.27	\$56.29	\$63.85	\$63.34	\$97.46
Mobile Homes Property Tax	\$3.56	\$3.56	\$3.78	\$3.57	\$3.59	\$4.15	\$4.16	\$4.37	\$4.44	\$3.73
Machinery and Tools Tax	\$47.43	\$58.16	\$48.63	\$50.93	\$48.30	\$45.25	\$43.01	\$34.76	\$32.32	\$27.20
Merchants' Capital Tax	\$5.41	\$3.34	\$7.34	\$6.41	\$5.92	\$6.24	\$6.67	\$6.69	\$7.54	\$6.06
Property Tax Penalties	\$2.42	\$2.21	\$1.92	\$1.87	\$1.78	\$2.28	\$2.63	\$3.20	\$3.46	\$3.69
Property Tax Interest	\$3.09	\$2.65	\$3.21	\$2.65	\$3.01	\$3.15	\$4.77	\$4.92	\$7.17	\$5.36
Sub-Total	\$339.92	\$338.72	\$344.21	\$350.22	\$358.65	\$458.89	\$474.26	\$539.61	\$555.23	\$621.78
All Other Tax Revenue										
Local Sales and Use Taxes	\$34.49	\$40.84	\$40.38	\$41.70	\$43.48	\$44.54	\$46.62	\$49.39	\$51.13	\$48.82
Consumers' Utility Taxes	\$12.79	\$12.99	\$13.12	\$13.18	\$13.35	\$29.37	\$48.13	\$34.38	\$21.90	\$21.90
Business License Taxes	--	--	--	--	--	--	--	--	--	--
Franchise License Taxes	\$4.95	\$4.62	\$1.40	\$1.68	\$1.79	\$2.98	\$2.09	\$3.13	\$1.21	\$1.91
Motor Vehicle License Taxes	\$16.15	\$16.15	\$19.81	\$20.05	\$20.21	\$20.66	\$21.11	\$20.61	\$21.09	\$20.18
Bank Stock Tax	\$0.37	\$0.41	\$0.43	\$0.30	\$0.07	\$0.42	\$0.55	\$0.51	\$0.56	\$0.60
Taxes on Recordation and Wills	\$2.48	\$2.51	\$2.98	\$3.76	\$4.84	\$6.57	\$8.73	\$7.81	\$8.17	\$5.66
Tobacco Taxes	--	--	--	--	--	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--	--	--	--	--	--
Transient Occupancy Tax	\$3.62	\$2.27	\$2.72	\$4.00	\$4.19	\$4.30	\$10.57	\$11.66	\$12.24	\$11.29
Restaurant Food Tax	\$11.00	\$6.86	\$8.47	\$12.51	\$13.77	\$14.53	\$13.73	\$14.75	\$14.37	\$14.39
Coal, Oil, and Gas Taxes	--	--	--	--	--	--	--	--	--	--
E-911 Service Tax/2	\$5.61	\$5.20	\$8.01	\$8.48	\$8.42	\$8.24	\$9.60	\$5.23	N.A.	N.A.
Communication Sales and Use Taxes/2	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	\$16.51	\$38.79	\$34.97
Other Non-Property Taxes	--	\$1.57	\$3.25	\$3.48	\$3.53	\$3.53	\$3.65	\$3.57	\$3.55	\$3.50
Sub-Total	\$91.46	\$93.40	\$100.55	\$109.15	\$113.66	\$135.13	\$164.76	\$167.56	\$173.00	\$163.20
Non-Tax Revenue										
Permits, Fees, and Licenses	\$4.72	\$4.24	\$4.24	\$3.88	\$5.39	\$7.20	\$8.53	\$6.67	\$7.03	\$4.64
Fines and Forfeitures	\$0.08	\$0.10	\$0.08	\$0.08	\$0.05	\$0.19	\$0.35	\$0.38	\$0.34	\$7.08
Charges for Services	\$195.68	\$175.00	\$206.58	\$218.82	\$252.93	\$241.45	\$272.89	\$276.75	\$304.40	\$297.86
Investment of Funds	\$17.47	\$13.95	\$5.27	\$2.13	\$1.41	\$4.15	\$12.34	\$25.31	\$18.93	\$13.26
Rental of Property	\$4.76	\$3.43	\$3.24	\$3.09	\$3.30	\$2.91	\$2.62	\$1.36	\$2.94	\$8.79
Miscellaneous Non-Tax Sources	\$11.07	\$14.52	\$12.33	\$10.34	\$15.98	\$13.11	\$10.76	\$34.41	\$7.18	\$17.14
Sub-Total	\$233.78	\$211.23	\$231.74	\$238.34	\$279.07	\$269.02	\$307.49	\$344.88	\$340.82	\$348.77
Grand Total	\$665.16	\$643.35	\$676.50	\$697.71	\$751.38	\$863.05	\$946.51	\$1,052.05	\$1,069.05	\$1,133.75

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

2

"N.A." signifies that a particular revenue instrument did not exist, under the Code of Virginia, as a locally available funding source during the specified fiscal year.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibits B and B-2 (as supplemented by county audit reports); Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset), December 9, 2003; Weldon Cooper Center for Public Service, University of Virginia, "Final Population Estimates for 2001-2007, Virginia Cities & Counties" (electronic dataset), January 27, 2010; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2008 & Provisional 2009" (electronic dataset including 2000 Census counts), January 27, 2010.

Table 10

Percentage Distribution of General Government Revenue from Local Sources by Category for Carroll County, FY 2000-2009/1
 [The symbol "--" denotes a zero percentage.]

Revenue Category	Time Frame										
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2000-2009
	Property Tax Revenue										
Real Property Tax	30.89%	31.49%	32.81%	32.57%	30.85%	37.72%	35.33%	38.26%	39.13%	40.43%	35.67%
Public Service Corporation Property Taxes	2.38%	2.09%	1.75%	1.64%	1.55%	2.21%	2.36%	1.83%	1.74%	1.75%	1.92%
General Personal Property Tax	8.53%	8.21%	6.73%	6.61%	7.00%	6.17%	5.95%	6.07%	5.92%	8.60%	6.92%
Mobile Homes Property Tax	0.53%	0.55%	0.56%	0.51%	0.48%	0.48%	0.44%	0.41%	0.42%	0.33%	0.46%
Machinery and Tools Tax	7.13%	9.04%	7.19%	7.30%	6.43%	5.24%	4.54%	3.30%	3.02%	2.40%	5.11%
Merchants' Capital Tax	0.81%	0.52%	1.08%	0.92%	0.79%	0.72%	0.70%	0.64%	0.71%	0.53%	0.72%
Property Tax Penalties	0.36%	0.34%	0.28%	0.27%	0.24%	0.26%	0.28%	0.30%	0.32%	0.33%	0.30%
Property Tax Interest	0.46%	0.41%	0.47%	0.38%	0.40%	0.37%	0.50%	0.47%	0.67%	0.47%	0.47%
Sub-Total	51.10%	52.65%	50.88%	50.20%	47.73%	53.17%	50.11%	51.29%	51.94%	54.84%	51.57%
All Other Tax Revenue											
Local Sales and Use Taxes	5.18%	6.35%	5.97%	5.98%	5.79%	5.16%	4.93%	4.70%	4.78%	4.31%	5.19%
Consumers' Utility Taxes	1.92%	2.02%	1.94%	1.89%	1.78%	3.40%	5.08%	3.27%	2.05%	1.93%	2.60%
Business License Taxes	--	--	--	--	--	--	--	--	--	--	--
Franchise License Taxes	0.74%	0.72%	0.21%	0.24%	0.24%	0.35%	0.22%	0.30%	0.11%	0.17%	0.30%
Motor Vehicle License Taxes	2.43%	2.51%	2.93%	2.87%	2.69%	2.39%	2.23%	1.96%	1.97%	1.78%	2.30%
Bank Stock Tax	0.06%	0.06%	0.06%	0.04%	0.01%	0.05%	0.06%	0.05%	0.05%	0.05%	0.05%
Taxes on Recordation and Wills	0.37%	0.39%	0.44%	0.54%	0.64%	0.76%	0.92%	0.74%	0.76%	0.50%	0.63%
Tobacco Taxes	--	--	--	--	--	--	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--	--	--	--	--	--	--
Transient Occupancy Tax	0.54%	0.35%	0.40%	0.57%	0.56%	0.50%	1.12%	1.11%	1.14%	1.00%	0.79%
Restaurant Food Tax	1.65%	1.07%	1.25%	1.79%	1.83%	1.68%	1.45%	1.40%	1.34%	1.27%	1.46%
Coal, Oil, and Gas Taxes	--	--	--	--	--	--	--	--	--	--	--
E-911 Service Tax/2	0.84%	0.81%	1.18%	1.22%	1.12%	0.95%	1.01%	0.50%	N.A.	N.A.	0.69%
Communication Sales and Use Taxes/2	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	1.57%	3.63%	3.08%	1.08%
Other Non-Property Taxes	--	0.24%	0.48%	0.50%	0.47%	0.41%	0.39%	0.34%	0.33%	0.31%	0.35%
Sub-Total	13.75%	14.52%	14.86%	15.64%	15.13%	15.66%	17.41%	15.93%	16.18%	14.39%	15.44%
Non-Tax Revenue											
Permits, Fees, and Licenses	0.71%	0.66%	0.63%	0.56%	0.72%	0.83%	0.90%	0.63%	0.66%	0.41%	0.66%
Fines and Forfeitures	0.01%	0.02%	0.01%	0.01%	0.01%	0.02%	0.04%	0.04%	0.03%	0.62%	0.10%
Charges for Services	29.42%	27.20%	30.54%	31.36%	33.66%	27.98%	28.83%	26.31%	28.47%	26.27%	28.72%
Investment of Funds	2.63%	2.17%	0.78%	0.31%	0.19%	0.48%	1.30%	2.41%	1.77%	1.17%	1.35%
Rental of Property	0.72%	0.53%	0.48%	0.44%	0.44%	0.34%	0.28%	0.13%	0.27%	0.78%	0.43%
Miscellaneous Non-Tax Sources	1.66%	2.26%	1.82%	1.48%	2.13%	1.52%	1.14%	3.27%	0.67%	1.51%	1.73%
Sub-Total	35.15%	32.83%	34.26%	34.16%	37.14%	31.17%	32.49%	32.78%	31.88%	30.76%	33.00%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

1 With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

2 "N.A." signifies that a particular revenue instrument did not exist, under the Code of Virginia, as a locally available funding source during the specified fiscal year.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibits B and B-2 (as supplemented by county audit reports).

Staff, Commission on Local Government

Table 11

Absolute Distribution of General Government Revenue from Local Sources by Category for Hillsville Town, FY 2000-2009
[The symbol '-' denotes a zero amount.]

Revenue Category	Time Frame										
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2000-2009
Property Tax Revenue											
Real Property Taxes	\$224,188	\$222,243	\$220,800	\$246,844	\$253,866	\$290,250	\$280,490	\$315,959	\$327,250	\$317,579	\$2,699,469
Public Service Corporation Property Taxes	\$11,240	\$9,008	\$8,134	\$7,125	\$7,847	\$15,640	\$24,866	\$20,730	\$20,208	\$19,451	\$144,249
Personal Property Taxes	\$108,434	\$128,824	\$127,436	\$143,543	\$145,160	\$138,369	\$148,606	\$138,738	\$139,468	\$174,529	\$1,393,107
Machinery and Tools Taxes	\$82,091	\$40,392	\$149,019	\$191,149	\$206,654	\$179,492	\$154,094	\$95,755	\$88,685	\$83,053	\$1,270,384
Property Tax Penalties and Interest	\$3,875	\$9,347	\$6,270	\$3,163	\$4,822	\$3,461	\$3,435	\$4,556	\$5,846	\$5,496	\$50,271
Bad Debt Expense*	N.A.	-\$13,789	-\$13,789								
Sub-Total	\$429,828	\$409,814	\$511,659	\$591,824	\$618,349	\$627,212	\$611,491	\$575,738	\$581,457	\$586,319	\$5,543,691
All Other Tax Revenue											
Local Sales and Use Taxes	\$47,635	\$50,655	\$49,075	\$49,599	\$52,762	\$46,551	\$52,154	\$50,836	\$57,282	\$60,144	\$516,693
Consumers' Utility Taxes	\$87,971	\$86,410	\$81,598	\$98,657	\$90,402	\$90,659	\$90,553	\$99,598	\$93,751	\$91,757	\$911,356
Business License Taxes and Vendor Taxes	\$195,893	\$195,031	\$226,484	\$195,001	\$192,387	\$211,608	\$209,528	\$197,878	\$252,682	\$279,218	\$2,155,710
Franchise License Taxes	\$17,848	\$17,228	\$16,899	\$18,720	\$19,940	\$19,791	\$19,892	\$26,719	\$20,875	\$19,616	\$197,528
Motor Vehicle License Taxes	\$28,954	\$30,031	\$32,050	\$32,119	\$32,857	\$31,867	\$31,203	\$34,992	\$31,487	\$30,963	\$316,523
Bank Stock Taxes	\$70,647	\$117,798	\$94,702	\$86,940	\$78,812	\$80,293	\$96,456	\$67,671	\$99,988	\$92,886	\$886,193
Hotel and Motel Room Taxes	\$4,547	\$4,497	\$3,788	\$3,368	\$3,673	\$3,166	\$3,273	\$3,819	\$2,833	\$4,237	\$37,201
Restaurant Food Taxes	\$174,781	\$184,002	\$190,259	\$196,675	\$208,032	\$255,491	\$273,306	\$297,301	\$325,530	\$313,241	\$2,418,618
Sub-Total	\$628,276	\$685,652	\$694,855	\$681,079	\$678,865	\$739,426	\$776,365	\$775,309	\$887,933	\$892,062	\$7,439,822
Non-Tax Revenue											
Permits, Fees, and Licenses	\$1,612	\$1,603	\$1,551	\$1,248	\$1,704	\$1,143	\$2,006	\$2,989	\$2,742	\$1,177	\$17,775
Fines and Forfeitures	\$48,019	\$52,026	\$46,030	\$28,393	\$21,339	\$16,893	\$18,489	\$30,191	\$43,469	\$24,519	\$329,368
Charges for Services	\$5,425	\$7,650	\$8,138	\$7,600	\$5,475	\$5,825	\$3,975	\$88	-	\$57	\$44,233
Proceeds from Use of Money	\$56,051	\$77,889	\$39,590	\$16,800	\$9,044	\$15,942	\$32,141	\$43,958	\$36,310	\$19,883	\$347,608
Proceeds from Use of Property	\$11,113	\$11,502	\$12,347	\$15,344	\$17,611	\$22,794	\$23,222	\$22,739	\$20,100	\$18,808	\$175,580
Payments in Lieu of Taxes	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$500,000
Revenue-Sharing Payments from Carroll County	\$154,647	\$150,062	\$136,477	\$194,485	\$183,783	\$199,831	\$273,072	\$289,099	\$345,240	\$308,852	\$2,235,548
Miscellaneous Non-Tax Sources	\$36,109	\$53,096	\$35,401	\$63,191	\$73,679	\$217,891	\$65,246	\$111,887	\$146,585	\$60,567	\$863,652
Sub-Total	\$362,976	\$403,828	\$329,534	\$377,061	\$362,635	\$530,319	\$468,151	\$550,951	\$644,446	\$483,863	\$4,513,764
Grand Total	\$1,421,080	\$1,499,294	\$1,536,048	\$1,649,964	\$1,659,849	\$1,896,957	\$1,856,007	\$1,901,998	\$2,113,836	\$1,962,244	\$17,497,277

* "N.A." signifies that a given fiscal category was inapplicable during the specified year.

Data Sources: Town of Hillsville, [Financial Statements, FY 2000-2009](#), Schedule 1; and Town of Hillsville, "Ex 18: Revenue-Sharing Payments--1997-2011" (electronic dataset), October 26, 2010.

Staff, Commission on Local Government

Table 12

Per Capita Distribution of General Government Revenue from Local Sources by Category for Hillsville Town, FY 2000-2009/1
 [The symbol '-' denotes a zero amount.]

Revenue Category	Time Frame									
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
	Property Tax Revenue									
Real Property Taxes	\$85.67	\$85.25	\$78.46	\$89.08	\$92.92	\$106.87	\$104.58	\$117.72	\$122.93	\$120.11
Public Service Corporation Property Taxes	\$4.29	\$3.46	\$2.89	\$2.57	\$2.87	\$5.76	\$9.27	\$7.72	\$7.59	\$7.36
Personal Property Taxes	\$41.43	\$49.41	\$45.29	\$51.80	\$53.13	\$50.95	\$55.41	\$51.69	\$52.39	\$66.01
Machinery and Tools Taxes	\$31.37	\$15.49	\$52.96	\$68.98	\$75.64	\$66.09	\$57.45	\$35.68	\$33.32	\$31.41
Property Tax Penalties and Interest	\$1.48	\$3.59	\$2.23	\$1.14	\$1.77	\$1.27	\$1.28	\$1.70	\$2.20	\$2.08
Bad Debt Expense/2	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	-\$5.22
Sub-Total	\$164.24	\$157.20	\$181.83	\$213.58	\$226.34	\$230.93	\$228.00	\$214.51	\$218.43	\$221.75
All Other Tax Revenue										
Local Sales and Use Taxes	\$18.20	\$19.43	\$17.44	\$17.90	\$19.31	\$17.14	\$19.45	\$18.94	\$21.52	\$22.75
Consumers' Utility Taxes	\$33.62	\$33.15	\$29.00	\$35.60	\$33.09	\$33.38	\$33.76	\$37.11	\$35.22	\$34.70
Business License Taxes and Vendor Taxes	\$74.85	\$74.81	\$80.48	\$70.37	\$70.42	\$77.91	\$78.12	\$73.73	\$94.92	\$105.60
Franchise License Taxes	\$6.82	\$6.61	\$6.01	\$6.76	\$7.30	\$7.29	\$7.42	\$9.95	\$7.84	\$7.42
Motor Vehicle License Taxes	\$11.06	\$11.52	\$11.39	\$11.59	\$12.03	\$11.73	\$11.63	\$11.73	\$13.15	\$11.71
Bank Stock Taxes	\$27.00	\$45.19	\$33.65	\$31.37	\$28.85	\$29.56	\$35.96	\$25.21	\$37.56	\$35.13
Hotel and Motel Room Taxes	\$1.74	\$1.72	\$1.35	\$1.22	\$1.34	\$1.17	\$1.22	\$1.42	\$1.06	\$1.60
Restaurant Food Taxes	\$66.79	\$70.58	\$67.61	\$70.98	\$76.15	\$94.07	\$101.90	\$110.77	\$122.29	\$118.47
Sub-Total	\$240.07	\$263.00	\$246.93	\$245.79	\$248.49	\$272.25	\$289.47	\$288.86	\$333.56	\$337.39
Non-Tax Revenue										
Permits, Fees, and Licenses	\$0.62	\$0.61	\$0.55	\$0.45	\$0.62	\$0.42	\$0.75	\$1.11	\$1.03	\$0.45
Fines and Forfeitures	\$18.35	\$19.96	\$16.36	\$10.25	\$7.81	\$6.22	\$6.89	\$11.25	\$16.33	\$9.27
Charges for Services	\$2.07	\$2.93	\$2.89	\$2.74	\$2.00	\$2.14	\$1.48	\$0.03	--	\$0.02
Proceeds from Use of Money	\$21.42	\$29.88	\$14.07	\$6.06	\$3.31	\$5.87	\$11.98	\$16.38	\$13.64	\$7.52
Proceeds from Use of Property	\$4.25	\$4.41	\$4.39	\$5.54	\$6.45	\$8.39	\$8.66	\$8.47	\$7.55	\$7.11
Payments in Lieu of Taxes	\$19.11	\$19.18	\$17.77	\$18.04	\$18.30	\$18.41	\$18.64	\$18.63	\$18.78	\$18.91
Revenue-Sharing Payments from Carroll County	\$59.09	\$57.56	\$48.50	\$70.19	\$67.27	\$73.58	\$101.82	\$107.71	\$129.69	\$116.81
Miscellaneous Non-Tax Sources	\$13.80	\$20.37	\$12.58	\$22.80	\$26.97	\$80.22	\$24.33	\$41.69	\$55.07	\$22.91
Sub-Total	\$138.70	\$154.90	\$117.11	\$136.07	\$132.74	\$195.26	\$174.55	\$205.27	\$242.09	\$183.00
Grand Total	\$543.02	\$575.10	\$545.86	\$595.44	\$607.56	\$698.44	\$692.02	\$708.64	\$794.08	\$742.15

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

2

"N.A." signifies that a given fiscal category was inapplicable during the specified year.

Data Sources: Town of Hillsville, Financial Statements, FY 2000-2009, Schedule 1; Town of Hillsville, "Ex 18: Revenue-Sharing Payments--1997-2011" (electronic dataset), October 26, 2010; U.S. Department of Commerce, Census Bureau, "Population Estimates for Places: Annual Time Series, July 1, 1990 to July 1, 1999" (electronic dataset), October 20, 2000; and U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for Incorporated Places in Virginia: April 1, 2000 to July 1, 2009" (electronic dataset), September, 2010.

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Table 13

Percentage Distribution of General Government Revenue from Local Sources by Category for Hillsville Town, FY 2000-2009/1
 [The symbol '-' denotes a zero percentage.]

Revenue Category	Time Frame										
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2000-2009
Property Tax Revenue											
Real Property Taxes	15.78%	14.82%	14.37%	14.96%	15.29%	15.30%	15.11%	16.61%	15.48%	16.18%	15.43%
Public Service Corporation Property Taxes	0.79%	0.60%	0.53%	0.43%	0.47%	0.82%	1.34%	1.09%	0.96%	0.99%	0.82%
Personal Property Taxes	7.63%	8.59%	8.30%	8.70%	8.75%	7.29%	8.01%	7.29%	6.60%	8.89%	7.96%
Machinery and Tools Taxes	5.78%	2.69%	9.70%	11.59%	12.45%	9.46%	8.30%	5.03%	4.20%	4.23%	7.26%
Property Tax Penalties and Interest	0.27%	0.62%	0.41%	0.19%	0.29%	0.18%	0.19%	0.24%	0.28%	0.28%	0.29%
Bad Debt Expense/2	N.A.	-0.70%	-0.08%								
Sub-Total	30.25%	27.33%	33.31%	35.87%	37.25%	33.06%	32.95%	30.27%	27.51%	29.88%	31.68%
All Other Tax Revenue											
Local Sales and Use Taxes	3.35%	3.38%	3.19%	3.01%	3.18%	2.45%	2.81%	2.67%	2.71%	3.07%	2.95%
Consumers' Utility Taxes	6.19%	5.76%	5.31%	5.98%	5.45%	4.78%	4.88%	5.24%	4.44%	4.68%	5.21%
Business License Taxes and Vendor Taxes	13.78%	13.01%	14.74%	11.82%	11.59%	11.16%	11.29%	10.40%	11.95%	14.23%	12.32%
Franchise License Taxes	1.26%	1.15%	1.10%	1.13%	1.20%	1.04%	1.07%	1.40%	0.99%	1.00%	1.13%
Motor Vehicle License Taxes	2.04%	2.00%	2.09%	1.95%	1.98%	1.68%	1.68%	1.66%	1.66%	1.58%	1.81%
Bank Stock Taxes	4.97%	7.86%	6.17%	5.27%	4.75%	4.23%	5.20%	3.56%	4.73%	4.73%	5.06%
Hotel and Motel Room Taxes	0.32%	0.30%	0.25%	0.20%	0.22%	0.17%	0.18%	0.20%	0.13%	0.22%	0.21%
Restaurant Food Taxes	12.30%	12.27%	12.39%	11.92%	12.53%	13.47%	14.73%	15.63%	15.40%	15.96%	13.82%
Sub-Total	44.21%	45.73%	45.24%	41.28%	40.90%	38.98%	41.83%	40.76%	42.01%	45.46%	42.52%
Non-Tax Revenue											
Permits, Fees, and Licenses	0.11%	0.11%	0.10%	0.08%	0.10%	0.06%	0.11%	0.16%	0.13%	0.06%	0.10%
Fines and Forfeitures	3.38%	3.47%	3.00%	1.72%	1.29%	0.89%	1.00%	1.59%	2.06%	1.25%	1.88%
Charges for Services	0.38%	0.51%	0.53%	0.46%	0.33%	0.31%	0.21%	0.00%	--	0.00%	0.25%
Proceeds from Use of Money	3.94%	5.20%	2.58%	1.02%	0.54%	0.84%	1.73%	2.31%	1.72%	1.01%	1.99%
Proceeds from Use of Property	0.78%	0.77%	0.80%	0.93%	1.06%	1.20%	1.25%	1.20%	0.95%	0.96%	1.00%
Payments in Lieu of Taxes	3.52%	3.33%	3.26%	3.03%	3.01%	2.64%	2.69%	2.63%	2.37%	2.55%	2.86%
Revenue-Sharing Payments from Carroll County	10.88%	10.01%	8.88%	11.79%	11.07%	10.53%	14.71%	15.20%	16.33%	15.74%	12.78%
Miscellaneous Non-Tax Sources	2.54%	3.54%	2.30%	3.83%	4.44%	11.49%	3.52%	5.88%	6.93%	3.09%	4.94%
Sub-Total	25.54%	26.93%	21.45%	22.85%	21.85%	27.96%	25.22%	28.97%	30.49%	24.66%	25.80%
Grand Total	100.00%										

1 With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

2 "N.A." signifies that a given fiscal category was inapplicable during the specified year.

Data Sources: Town of Hillsville, [Financial Statements, FY 2000-2009](#), Schedule 1; and Town of Hillsville, "Ex 18: Revenue-Sharing Payments--1997-2011" (electronic dataset), October 26, 2010.

Table 14

Transient Occupancy Tax Collections for Carroll County and Hillsville Town, FY 2000-2009

Time Frame	Carroll County		Hillsville Town		[B] as a Percentage of [A]
	[A] Tax Collections	Annual Percentage Change in Tax Collections	[B] Tax Collections	Annual Percentage Change in Tax Collections	
FY 2000	\$105,730	-----	\$4,547	-----	4.30%
FY 2001	\$66,323	-37.27%	\$4,497	-1.10%	6.78%
FY 2002	\$79,885	20.45%	\$3,788	-15.77%	4.74%
FY 2003	\$118,001	47.71%	\$3,368	-11.09%	2.85%
FY 2004	\$123,537	4.69%	\$3,673	9.06%	2.97%
FY 2005	\$127,754	3.41%	\$3,166	-13.80%	2.48%
FY 2006	\$309,834	142.52%	\$3,273	3.38%	1.06%
FY 2007	\$351,643	13.49%	\$3,819	16.68%	1.09%
FY 2008	\$366,158	4.13%	\$2,833	-25.82%	0.77%
FY 2009	\$340,368	-7.04%	\$4,237	49.56%	1.24%
Median Value	\$125,646	4.69%	\$3,731	-1.10%	2.67%

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibits B and B-2 (as supplemented by county audit reports); Town of Hillsville, Financial Statements, FY 2000-2009, Schedule 1; and Town of Hillsville, "Ex 18: Revenue-Sharing Payments--1997-2011" (electronic dataset), October 26, 2010.

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Table 15

Restaurant Food Tax Collections for Carroll County and Hillsville Town, FY 2000-2009

Time Frame	Carroll County		Hillsville Town		[B] as a Percentage of [A]
	[A] Tax Collections	Annual Percentage Change in Tax Collections	[B] Tax Collections	Annual Percentage Change in Tax Collections	
FY 2000	\$321,164	-----	\$174,781	-----	54.42%
FY 2001	\$200,521	-37.56%	\$184,002	5.28%	91.76%
FY 2002	\$249,071	24.21%	\$190,259	3.40%	76.39%
FY 2003	\$368,969	48.14%	\$196,675	3.37%	53.30%
FY 2004	\$406,170	10.08%	\$208,032	5.77%	51.22%
FY 2005	\$431,513	6.24%	\$255,491	22.81%	59.21%
FY 2006	\$402,414	-6.74%	\$273,306	6.97%	67.92%
FY 2007	\$444,688	10.51%	\$297,301	8.78%	66.86%
FY 2008	\$429,869	-3.33%	\$325,530	9.50%	75.73%
FY 2009	\$433,928	0.94%	\$313,241	-3.78%	72.19%
Median Value	\$404,292	6.24%	\$231,762	5.77%	67.39%

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibits B and B-2 (as supplemented by county audit reports); Town of Hillsville, Financial Statements, FY 2000-2009, Schedule 1; and Town of Hillsville, "Ex 18: Revenue-Sharing Payments--1997-2011" (electronic dataset), October 26, 2010.

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Table 16

Revenue-Sharing Payments to Hillsville Town from the Transient Occupancy Tax Collections of Carroll County, FY 2000-2009

Time Frame	[A] Payments to Hillsville Town	[B] Carroll County Tax Collections	[A] as a Percentage of [B]
FY 2000	\$39,748	\$105,730	37.59%
FY 2001	\$41,275	\$66,323	62.23%
FY 2002	\$37,378	\$79,885	46.79%
FY 2003	\$49,842	\$118,001	42.24%
FY 2004	\$48,555	\$123,537	39.30%
FY 2005	\$55,630	\$127,754	43.54%
FY 2006	\$121,744	\$309,834	39.29%
FY 2007	\$146,900	\$351,643	41.78%
FY 2008	\$167,635	\$366,158	45.78%
FY 2009	\$142,266	\$340,368	41.80%
FY 2000-2009	\$850,973	\$1,989,233	42.78%

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibits B and B-2 (as supplemented by county audit reports); and Town of Hillsville, "Ex 18: Revenue-Sharing Payments--1997-2011" (electronic dataset), October 26, 2010.

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Table 17

Revenue-Sharing Payments to Hillsville Town from the Restaurant Food Tax Collections of Carroll County, FY 2000-2009

Time Frame	[A] Payments to Hillsville Town	[B] Carroll County Tax Collections	[A] as a Percentage of [B]
FY 2000	\$114,899	\$321,164	35.78%
FY 2001	\$108,787	\$200,521	54.25%
FY 2002	\$99,099	\$249,071	39.79%
FY 2003	\$144,643	\$368,969	39.20%
FY 2004	\$135,228	\$406,170	33.29%
FY 2005	\$144,201	\$431,513	33.42%
FY 2006	\$151,328	\$402,414	37.61%
FY 2007	\$142,199	\$444,688	31.98%
FY 2008	\$177,605	\$429,869	41.32%
FY 2009	\$166,586	\$433,928	38.39%
FY 2000-2009	\$1,384,575	\$3,688,307	37.54%

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibits B and B-2 (as supplemented by county audit reports); and Town of Hillsville, "Ex 18: Revenue-Sharing Payments--1997-2011" (electronic dataset), October 26, 2010.

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Table 18: Fiscal Impact of the Proposed Agreement on Carroll County and Hillsville

FY2009-2010 Sales in the Interstate Area

Meals	\$ 8,329,290
Lodging	\$ 5,690,629

Current Scenario - Payments made from County to Town - FY2009-10

<u>Hillsville</u>		<u>Carroll County</u>	
Receipt of Revenue Sharing	\$ 308,852	Meals @ 4%	\$ 333,172
Net of Current Agreement	\$ 308,852	Lodging @ 5%	\$ 284,531
		Payment to Hillsville	\$ (308,852)
		Net of Current Agreement	\$ 308,852

**Proposed Scenario - Payments made from Town to County -
(Using FY2009-10 Figures)**

<u>Hillsville</u>		<u>Carroll County</u>	
Meals @ 5%	\$ 416,465	Receipt of Revenue Sharing	\$ 322,045
Lodging @ 4%	\$ 227,625	Net of Proposed Agreement	\$ 322,045
Payment to Carroll Co.	\$ (322,045)		
Net of Proposed Agreement	\$ 322,045		
Difference in Payments: Current vs. Proposed	\$ 13,193	Difference in Payments: Current vs. Proposed	\$ 13,193

Additional Revenues Resulting from Agreement

<u>Hillsville</u>		<u>Carroll County</u>	
Real Property	\$ 84,362	Net of Revenue Sharing Changes	\$ 13,193
Business License	\$ 35,000		
Personal Property	\$ 7,000		
Consumer Utility	\$ 6,000		
Electric Consumption	\$ 4,000		
Telephone Utility	\$ 300		
Motor Vehicle License	\$ 315		
Net of Revenue Sharing Chang	\$ 13,193		
Total Additional Revenue	\$ 150,170		

Additional Expenses/Loss of Revenues resulting from Agreement

<u>Hillsville</u>		<u>Carroll County</u>	
Police	\$ (110,500)	Loss of Consumer Utility	\$ (6,000)
Public Works	\$ (24,000)	Loss of Electric Consumption	\$ (4,000)
Street Lighting	\$ (1,000)	Loss of Motor Vehicle License	\$ (315)
Total Additional Expenses	\$ (135,500)	Total Lost Revenue	\$ (10,315)
Net Change	\$ 14,670	Net Change	\$ 2,878

Sources: Tables 11, 16, and 17; Town Notice, p. 82.

Table 19

Meals and Lodging Sales in Carroll County

	Meals	Lodging	Combined	% of total
Carroll Co. Balance	\$ 2,518,911	\$ 1,116,731	\$ 3,635,641	15.1%
Hillsville	\$ 6,264,820	\$ 105,925	\$ 6,370,745	26.5%
Interstate Area	\$ 8,329,290	\$ 5,690,629	\$ 14,019,919	58.4%
Total	\$ 17,113,020	\$ 6,913,285	\$ 24,026,305	

Sources: Tables 11, 16, and 17.

Table 20

Commercial Land In Carroll County

	Total Acres	Commercial Acres	% of Total Acres	% of Commercial Land
Carroll County Balance	311491.6	1934.9	98.1%	72.3%
Hillsville	5574.4	655	1.8%	24.5%
Boundary Adjustment Area	610.8	87.1	0.2%	3.3%
Total	317676.8	2677		

Sources: Town Notice, p. 22; Town Response, pp. 1-2; Draft County Plan, p. 60.