

**Report  
on the  
Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress  
of  
Virginia's Counties and Cities  
2004/2005**



**Commission on Local Government  
Commonwealth of Virginia**

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on  
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## **Executive Summary**

For a specified time dimension, the fiscal stress of any given locality can be gauged through a summary statistic combining relative stress scores that are based on the revenue capacity per capita, revenue effort, and median adjusted gross income of the 134 jurisdictions. During 2004/2005 the average index value for Virginia's cities (173.00) was distinctly greater than the jurisdictional average for the Commonwealth as a whole (165.00) and markedly exceeded the equivalent county figure (161.72). Further, the numerically scaled distribution of county and city index scores ranged from the Loudoun County statistic of 134.01 to the Emporia City figure of 189.33. Thus, the maximum jurisdictional value surpassed the minimum local score by 41.3% across the interval most recently examined by the Commission.

With respect to the relationship between fiscal duress and jurisdictional type, the Commission observes that 79.5% (N=31) of all cities, but only 42.1% (N=40) of the 95 counties, were classified as "above average" or "high" stress localities in 2004/2005. It is noteworthy, moreover, that during this time span the fiscal hardship confronted by cities exceeded that evidenced by their neighboring counties across 94.2% (N=49) of the 52 pairs of such contiguous jurisdictions. Regarding the series of matched localities, the tabular data reveal that municipal stress index scores were at least 10% greater than the corresponding county values in 17 instances, with eight of the latter cases yielding interjurisdictional disparities of 15% or higher. As for the three situations in which a county surpassed an adjacent city on the stress index, none of these cases exhibited an interlocal variance reaching 5%. In sum, the data indicate that throughout Virginia the burdens of fiscal administration tended to weigh more heavily upon cities than counties in 2004/2005.

This report, which constitutes the nineteenth in an annual series of analyses published by the Commission on Local Government, examines the comparative fiscal condition of Virginia's counties and cities. The Commission's reports are a continuance, with certain modifications, of research initially undertaken by the Joint Legislative Audit and Review Commission to analyze the relative fiscal burdens borne by the Commonwealth's localities.

### **REVENUE CAPACITY PER CAPITA**

In measuring revenue capacity at the county and city levels, the Commission on Local Government has employed the Representative Tax System (RTS) methodology, whose early development can be traced from the U.S. Advisory Commission on Intergovernmental Relations to the University of Virginia and, in turn, to the Joint Legislative Audit and Review Commission. With regard to a selected time frame, the RTS approach isolates five resource bases that capture, directly or indirectly, aspects of private-sector affluence which local governments can tap in financing their programmatic objectives. As applied to any given jurisdiction, the computational procedure rests centrally upon the multiplication of each resource-base indicator (e.g., real property true valuation or adjusted gross income) by the associated statewide average rate of return--i.e., the revenue yield to all county and city governments per unit of the stipulated resource. Once the full set of jurisdictional wealth dimensions has been covered by this weighting operation, the five resulting arithmetic products are added to generate a cumulative measure of local capacity, the magnitude of which is then divided by the population total for

the designated county or city. The latter calculation engenders a statistic gauging, in per capita terms, the collections which the target jurisdiction would realize from taxes, service charges, regulatory licenses, fines, forfeitures, and various other extractive mechanisms (i.e., potential revenue) if local public officials established resource-base levies at statewide average values.<sup>1</sup>

### **REVENUE CAPACITY PER CAPITA, 2004/2005<sup>2</sup>**

Over the course of 2004/2005, the statewide average level<sup>3</sup> of revenue

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<sup>1</sup>An extended discussion of capacity measurement can be found in Appendix B of this document.

<sup>2</sup>The capacity, effort, and stress index computations generated by the Commission have been derived from various baseline indicators, some of which are linked to time dimensions other than the fiscal year. Consequently, it would be inappropriate to treat 2004/2005 (or each of the earlier periods covered in our analysis) as if the designated interval fully overlapped the standard annual calendar governing the maintenance of public-sector accounts.

<sup>3</sup>Many of the tabular exhibits attached to the present report display statistics for two measures of central tendency--the mean and the median. In relation to a numerically scaled variable, the mean (or average) represents the sum of the scores for all cases (localities in the present instance) divided by the total number of cases. The median denotes the midpoint of the data distribution when its constituent values are hierarchically ordered and, accordingly, partitions the case scores into two groups of equal size. Although the mean is a more familiar statistical tool than the median, the latter measure may be analytically preferable with respect to an ordered data series containing a relatively small number of extreme scores in one direction or the other. In this regard the Commission notes that the median exhibits less sensitivity than the mean to the statistical pulling effect of such "outliers." See Hubert M. Blalock, Jr., **Social Statistics**, rev. 2d ed. (New York: McGraw-Hill, 1979), pp. 66-68; Chava Frankfort-Nachmias and David Nachmias, **Research Methods in the Social Sciences**, 6th ed. (New York: Worth Publishers, 2000), pp. 332-33; and Marija J. Norusis, **SPSS 13.0**

capacity per capita (see Table 1.1) was \$1,459.13 among the 95 counties and 39 independent cities of Virginia.<sup>4</sup> During this period, however, the two jurisdictional classes diverged somewhat in their mean-score profiles, with the average revenue-generating potential of counties (\$1,482.16 per capita) slightly exceeding that of cities (\$1,403.02 per resident). Throughout 2004/2005, as indicated by Table 1.2, local capacity scores were distributed over a broad continuum reaching from the Bath County figure (\$4,434.88 per capita) to the Lee County value (\$600.38 per capita). Thus, on the dimension of fiscal ability, the strongest jurisdiction in the Commonwealth surpassed the weakest locality by a margin of 7.39 to 1 during the most recent time span analyzed by the Commission. From the total scope of variation in jurisdictional statistics, it would appear that a pronounced measure of heterogeneity distinguished the counties and cities of Virginia with respect to their potential for converting indigenous resources into actual revenue. Yet, when the 134 fiscal capacity scores are arranged according to magnitude, it can be seen that in 2004/2005 the per capita values defining the middle segment of the data series--i.e., the statistics between \$1,005.38 (the first quartile) and \$1,712.24 (the third quartile)--extended across an interval that spanned only 18.4% of the distance separating the minimum and maximum scores for the Commonwealth at

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**Guide to Data Analysis** (Upper Saddle River, N.J.: Prentice Hall, 2005), pp. 83-84.

<sup>4</sup>Clifton Forge, which was an independent city through the 2000/2001 time frame, reverted to the status of a town within Alleghany County on July 1, 2001. In the present report, consequently, it has been treated as a subdivision of the latter entity relative to the 2001/2002-2004/2005 interval.

large.<sup>5</sup> In this respect, accordingly, the roster of jurisdictional capacity scores manifested appreciably less differentiation than might be gathered from the overall width of the statewide continuum.<sup>6</sup>

As for the regional aspects of local revenue capacity,<sup>7</sup> Table 1.5

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<sup>5</sup>As its measure of dispersion for case scores representing the middle component of any hierarchically organized data series, the Commission has used the interquartile range, an indicator reflecting the difference between the first and third quartile statistics (labeled, in order, Q1 and Q3). [See Blalock, **Social Statistics**, p. 71; Nachmias and Nachmias, **Research Methods in the Social Sciences**, p. 337; and Norusis, **SPSS 13.0 Guide to Data Analysis**, pp. 63 and 88.] Given a set of 134 unique jurisdictional values, the first and third quartile figures denote, respectively, the levels below which 24.6 percent and 75.4 percent of the case scores are positioned in terms of magnitude. With regard to a numerically scaled array of fiscal ability statistics, the Commission observes that the subgroup delimited by Q1 and Q3 encompasses the per capita values whose associated rank scores extend from 34 (relatively low capacity) through 101 (relatively high capacity). This sector of the distribution, then, accounts for slightly over half (N=68) of the county and city statistics.

<sup>6</sup>If the hierarchically ordered capacity values had been evenly spaced, the interquartile range would have covered 50.75% of the measurement scale. Given the actual dispersion coefficient of .1843, the distance between the first and third quartiles constituted just 36.3% (reflecting the quotient of .1843 divided by .5075) of the statistically optimal mid-range spread for per capita fiscal ability.

<sup>7</sup>In analyzing geographic diversity with respect to revenue capacity per capita, revenue effort, and fiscal stress, the Commission has divided the State into nine regions, as follows: Southwest Virginia (Planning Districts 1, 2, and 3), the Southern Piedmont-Valley Industrial Zone (Planning Districts 4, 5, 11, and 12), the Northern Valley (Planning Districts 6 and 7), Northern Virginia (Planning District 8), the Northern Piedmont (Planning Districts 9, 10, and 16), Southside (Planning Districts 13, 14, and 19), Richmond (Planning District 15), the Chesapeake Fringe (Planning Districts 17, 18, and 22), and Tidewater (Planning District 23). It should be noted that the latter region subsumes the two groups of localities which formerly comprised Planning Districts 20 and 21. These planning districts were merged under the rubric of the Hampton Roads Planning District on July 1, 1990. [The jurisdictional composition of the 9 regions and 21 planning districts can be

discloses that the counties and cities of Northern Virginia attained the highest average fiscal ability level (\$2,743.67 per capita) in the Commonwealth during 2004/2005. For the most part, these jurisdictions materially outpaced localities within the Northern Piedmont and Richmond sections, the areas ranking second and third (with mean per capita scores of \$1,872.56 and \$1,795.07, respectively) on the scale of regional statistics. Among the principal geographic divisions of the State, Southwest Virginia yielded the lowest jurisdictional capacity average (\$941.19 per capita) in 2004/2005.<sup>8</sup> The aggregate mean statistic for the counties and cities of this region, as well as the corresponding values relative to localities in Southside (\$1,080.83 per capita) and the Southern Piedmont-Valley Industrial Zone (\$1,096.59 per capita), buttressed a measurement range extending from 60.0% to 65.7% below the average score registered by the jurisdictions constituting Northern Virginia. Indeed, it should be noted that the typical locality in the latter region manifested a potential for revenue-raising at least 1.46 times greater than that of the average jurisdiction in any other section of the Commonwealth over the 2004/2005 time frame.

Apart from the geographic contours of the data, local capacity scores, as previously noted, showed distinct variation along jurisdictional

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found in Appendix A of this report. For a detailed discussion of the regional breakdown employed by the Commission (as displayed in Tables 1.5, 3.5, and 6.6), see James W. Fonseca, "The Geography of Virginia," **The University of Virginia News Letter** (Charlottesville: Institute of Government, 1981), vol. 57, no. 11.]

<sup>8</sup>As indicated by Table 1.5, however, the median value relative to jurisdictions in Southside (\$911.14) fell marginally below that of the localities comprising Southwest Virginia (\$919.11).

class lines in 2004/2005. During that period (see Table 1.1), the county revenue capacity average topped the corresponding municipal statistic by \$79.14 per capita, a variance of 5.6%.<sup>9</sup> Over the same time dimension, according to Table 1.2, 55.8% (N=53) of Virginia's counties, but only 35.9% (N=14) of the cities statewide, recorded fiscal ability levels greater than the Commonwealth median score of \$1,304.62, the statistic dividing the upper and lower halves of the numerically scaled capacity distribution. Further documentation of jurisdictional class differences in revenue-generating potential can be drawn from Tables 1.3 and 1.4, which offer quantitative profiles bearing upon 52 pairs of adjacent localities. Throughout 2004/2005, as the designated exhibits reveal, counties manifested higher levels of capacity than their neighboring cities across 31, or 59.6%, of the cases under examination. In each of 16 instances, the revenue-raising potential of the county surpassed that of its contiguous city by at least 25%, and the differential was greater than 50% with respect to seven of the latter jurisdictional pairings. To the extent that cities outpaced their adjoining counties on the capacity dimension, the margin of variance reached the 25% threshold in six cases, two of which yielded interlocal cleavages exceeding 50%. The full range of statistical data establishes, in sum, that the counties of Virginia displayed, as a rule, stronger fiscal ability than the State's cities during 2004/2005.

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<sup>9</sup>Significantly, Table 1.1 reveals that the median per capita magnitude of fiscal ability among counties (\$1,349.10) was 15.4% higher than the equivalent city measure of central tendency (\$1,169.52).

## **CHANGE IN REVENUE CAPACITY PER CAPITA, 2000/2001-2004/2005**<sup>10</sup>

As documented in Table 2.1, the overall mean level of jurisdictional revenue capacity climbed from \$1,199.98 per resident to \$1,459.13 per capita across the 2000/2001-2004/2005 time span. During the interval under consideration, the typical Virginia locality experienced growth in its revenue-raising potential at a mean periodic rate of 4.78%; and, by the close of 2004/2005, counties and cities throughout the Commonwealth, on the average, were 20.67% stronger relative to their 2000/2001 fiscal ability thresholds. Significantly, over the time frame examined by the Commission, state and local governments nationwide faced an average rise of only 15.68% in the prices charged for goods and services falling within their inventory of purchases.<sup>11</sup> Thus, between 2000/2001 and 2004/2005 the revenue-generating potential of Virginia's counties and cities tended to expand at a pace distinctly faster than the rate of inflation confronting public-sector economies across the nation.<sup>12</sup>

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<sup>10</sup>The following discussion is based upon data covering 95 counties and 39 independent cities. To ensure measurement standardization over time, the Commission has excluded Clifton Forge as a discrete observational unit for analytic purposes.

<sup>11</sup>The cited statistic has been derived from quarterly price index values published in U.S. Department of Commerce, Bureau of Economic Analysis (BEA), **Survey of Current Business**, 86 (August, 2006), Table 3, p. 188.

<sup>12</sup>The Commission notes, however, that the Virginia context may not have been a simple microcosm of the nation in general relative to the cost pressures faced by state and local governments after 2000/2001. Caution should be exercised, then, in the application of BEA data to specific localities throughout the State.

According to Tables 2.3 and 2.4, slightly over two-thirds of Virginia's localities (N=91) registered continuously increasing levels of revenue capacity in per capita terms from 2000/2001 through 2004/2005. With respect to that interval, 33 of the remaining jurisdictions recorded gains in fiscal ability across three of the four measurement periods. On a per capita basis, then, 92.5% of the Commonwealth's localities manifested capacity expansion during most, if not all, of the time span under review. Yet the tabular evidence also indicates that 26 counties and 17 cities posted reductions in fiscal ability at one stage or another across the specified chronological range.<sup>13</sup> Indeed, ten jurisdictions witnessed the shrinkage of their revenue-generating potential in multiple periods following 2000/2001. As Tables 2.3 and 2.4 show, two of these localities (Lee County and Surry County) experienced three instances of diminishing revenue capacity per capita over the time frame covered by the present report. In sum, even though the fiscal ability of the average county or city increased throughout the 2000/2001-2004/2005 interval (see Table 2.1),<sup>14</sup> the per capita magnitude of revenue-raising potential periodically declined for 32.1% of all localities during that measurement span.

Between 2000/2001 and 2004/2005, as Table 2.5 discloses, four jurisdictions (Accomack County, Northampton County, King George County,

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<sup>13</sup>Per capita diminutions in fiscal ability were sustained by 16.4% of the localities statewide during 2001/2002. Among the 134 local entities, though, the relative occurrence of negative capacity "growth" was less pronounced in 2002/2003 (10.4%), 2003/2004 (6.0%), and 2004/2005 (8.2%).

<sup>14</sup>Table 2.2 indicates that the median value for cities, while rising in three fiscal periods after 2000/2001, diminished slightly across 2002/2003.

and Rappahannock County) realized average capacity growth of double-digit magnitude--i.e., increases reaching 15.54%, 13.42%, 10.55%, and 10.26%, respectively.<sup>15</sup> Then, too, over the same time span, the per capita level of fiscal ability rose at a mean periodic rate exceeding 9%<sup>16</sup> in nine other localities--Westmoreland County (9.96%), Caroline County (9.94%), Frederick County (9.90%), Buchanan County (9.57%), Lancaster County (9.56%), Culpeper County (9.46%), Highland County (9.42%), Northumberland County (9.16%), and Fredericksburg City (9.13%). Along with the top-ranked jurisdictions, these entities stood in marked contrast to the nine counties and seven cities which recorded, on the average, slight relative gains (i.e., increases below 2% each period)<sup>17</sup> or even diminutions in their revenue-raising potential.<sup>18</sup> According to Table 2.5, the localities in the

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<sup>15</sup>According to Table 2.4, fiscal ability gains of 10% or higher emerged in only four cases with respect to 2001/2002. However, double-digit margins of capacity expansion typified 8 localities during 2002/2003, 17 jurisdictions across 2003/2004, and 28 entities over the course of 2004/2005.

<sup>16</sup>With respect to the 2000/2001-2004/2005 interval, it is noteworthy that the unit costs of public-sector goods and services increased at an average periodic rate of only 3.72% across state and local governments nationwide. See the **Survey of Current Business**, as cited in footnote 11, for the price index values underlying this statistic.

<sup>17</sup>As documented by Table 2.4, rates of capacity expansion lower than 2%, while marking approximately three out of every ten jurisdictions across 2001/2002, characterized slightly under one-sixth of all localities during 2002/2003, just one-ninth of Virginia's counties and cities in 2003/2004, and only one-tenth of the statewide jurisdictional roster over the 2004/2005 time span.

<sup>18</sup>The 13 high-growth localities were distributed across the Northern Piedmont (N=5), the Chesapeake Fringe (N=5), the Northern Valley (N=2), and Southwest Virginia (N=1). As Table 2.5 indicates, the Northern Piedmont localities (King George, Rappahannock, Caroline, Culpeper, and Fredericksburg) were joined in the top 25% of the statistical continuum by

bottom sector of the graduated data series (i.e., jurisdictions yielding mean scores lower than 1%) included Galax City (0.84%), Lynchburg City (0.83%), Franklin City (0.62%), Bath County (0.47%), Lee County (-0.48%), Alleghany County (-0.81%), and Surry County (-0.85%).<sup>19</sup>

## **REVENUE EFFORT**

The concept of revenue effort focuses on the degree to which county and city governments actually harness the revenue-generating potential of their respective jurisdictions through the employment of locally controlled devices for resource mobilization (e.g., taxes, service charges, and regulatory license fees).<sup>20</sup> With respect to a particular locality, the effort dimension operationally assumes the form of an extraction/capacity ratio, a statistical mechanism in which the sum of jurisdictional revenues across all "own-source" funding categories is divided by the aggregate fiscal ability of the

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five of their regional neighbors: Orange County (7.91%), Stafford County (7.80%), Madison County (7.25%), Fauquier County (7.11%), and Spotsylvania County (6.67%). Then, too, the regions bordering the Northern Piedmont (the Northern Valley, Northern Virginia, and the Chesapeake Fringe) contributed a total of 20 cases to the highest quarter of the numerically scaled distribution.

<sup>19</sup>The jurisdictions exhibiting the weakest averages fell within the following areas of the Commonwealth: Southwest Virginia (N=2), the Southern Piedmont-Valley Industrial Zone (N=2), Southside (N=1), the Northern Valley (N=1), and Tidewater (N=1). It should be noted that three of the five regions (Southwest Virginia, the Southern Piedmont-Valley Industrial Zone, and Southside) accounted for 78.8% (N=26) of all localities defining the lowest quarter of the statewide data continuum.

<sup>20</sup>The Commission's approach to revenue effort is explored at greater length in Appendix B of this report.

given county or city.<sup>21</sup> Through this indicator the receipts which the target locality derives from its various private-sector resource bases are gauged in relation to the yield that the jurisdiction could anticipate if local revenue-raising simply reflected the average rates of return for the Commonwealth at large.

### **REVENUE EFFORT, 2004/2005**

In 2004/2005, as Table 3.1 shows, the statewide mean level of jurisdictional revenue effort was .9778. The typical Virginia locality, that is, realized "own-source" collections amounting to 97.78% of indigenous fiscal capacity across the designated time frame. It should be observed, however, that the average magnitude of the extraction/capacity ratio among cities (1.3897) markedly exceeded the summary score relative to the Commonwealth at large. A corollary point of still greater importance is that the municipal average surpassed the mean rate at which counties utilized their revenue-generating potential (.8086) by a margin of 71.9% over the course of 2004/2005. During this fiscal period, though, the most striking example of city-county cleavage involved the two localities whose respective effort scores denoted the maximum and minimum values statewide. In that instance (see Table 3.2), the Emporia City statistic (1.9889) was 4.19 times greater than the extraction/capacity ratio supported by Rappahannock

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<sup>21</sup>It should be noted that the personal property tax reimbursement program serves as a conduit for the distribution of non-categorical state aid to Virginia's localities. By definition, this intergovernmental revenue is not germane to the indigenous fiscal effort of the recipient counties and cities. (See Auditor of Public Accounts, **Comparative Report of Local Government Revenues and Expenditures**, Year Ended June 30, 2005, p. 172.)

County (.4742). Thus, with regard to the extremities of the measurement continuum, interlocal disparity of substantial magnitude constituted a central feature of the Virginia data profile. Then, too, notable dispersion (or scattering) marked the series of jurisdictional effort values in yet another respect. Arranging the 134 extraction/capacity ratios by size, the Commission has determined that local statistics between the top and bottom segments of the 2004/2005 effort distribution covered a scoring span that reached from 1.1914 (the third quartile) to .7290 (the first quartile) on the statewide scale.<sup>22</sup> The designated interval embraced 30.5% of the total scope of variation captured by the extraction/capacity gauge. Accordingly, the roster of county and city effort values manifested appreciably greater divergence than the set of jurisdictional capacity scores in terms of the ratio of the interquartile range to the width of the full data continuum.

Addressing the geographic facets of capacity utilization, Table 3.5 reveals that during 2004/2005 the strongest average level of fiscal effort in the Commonwealth (1.2650) was sustained by localities constituting the Tidewater area. The data also indicate that the counties and cities of this region mobilized their revenue capacity, on the average, at rates 19.7% and 20.6% higher, respectively, than the mean scores (1.0565 and 1.0488) associated with jurisdictions in Northern Virginia and Southwest Virginia, the areas placing second and third in the statewide geographic distribution. Even greater margins of cleavage, then, separated the Tidewater section of the Commonwealth from the six remaining regions, four of which yielded

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<sup>22</sup>In the context of this report, the extraction/capacity ratios forming the middle sector of an ordered series are ranked from 101 (relatively low effort) through 34 (relatively high effort).

local mean values below the jurisdictional average for the State at large (.9778).<sup>23</sup> Indeed, the weakest of the nine geographic divisions (i.e., the Chesapeake Fringe) maintained a revenue effort average (.6978) that lagged 44.8% behind the corresponding statistic for the Tidewater area.

Whatever the regional dimensions of local effort, cities marshaled their own-source revenue capacity to a strikingly greater extent than counties, in the main, over the 2004/2005 period. Across the State at large, as Table 3.1 establishes, the mean rate of capacity utilization among municipalities exceeded the county average by a substantial margin (slightly greater than \$0.58 for every dollar of potential revenue) during the time frame under review. In support of this notable cleavage pattern, Table 3.2 reveals that 74.4% (N=29) of the cities throughout Virginia, but only 4.2% (N=4) of the counties statewide, posted extraction/capacity ratios falling within the highest sector of the numerically graduated effort distribution, which subsumed local scores above the third quartile statistic (i.e., values between 1.2040 and 1.9889). Further, while every municipality in Virginia harnessed its revenue capacity at a rate transcending the overall median statistic for the Commonwealth (.8771) during 2004/2005, 70.5% (N=67) of the 95 counties failed to surpass that benchmark level. Accordingly, the lower range of the data continuum--extending from .8702 to .4742--was defined

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<sup>23</sup>Along with their counterparts in each of the three leading regions, the localities of Southside and the Southern Piedmont-Valley Industrial Zone produced mean scores surpassing the statewide average. In median statistical terms (see Table 3.5), only the jurisdictions of Tidewater, Northern Virginia, and Southwest Virginia recorded central-tendency measures exceeding the aggregate value for the Commonwealth (.8771).

entirely in terms of county effort scores.

With respect to the issue of city-county differences, though, perhaps the most impressive evidence can be found in Tables 3.3 and 3.4, which cover 52 sets of contiguous localities. Throughout 2004/2005, as both exhibits indicate, municipalities outperformed their adjoining counties on the dimension of fiscal effort across all of the jurisdictional pairings under analysis. For each of 33 cases, moreover, the extraction/capacity ratio yielded by the city was at least 50% stronger than the effort level associated with its neighboring county, and in six of these instances the margin separating the contiguous localities exceeded 100%. An examination of the statistical testimony for adjoining localities, then, dramatically confirms our earlier observation that cities realized, in general, decidedly higher receipts per dollar of potential revenue than counties over the course of 2004/2005. Significantly, according to Table 3.9, such pronounced disparity between the jurisdictional classes even materialized across sub-groups of localities that shouldered operating and capital obligations of equivalent scope, as gauged by a functional performance index<sup>24</sup> resting upon county and city

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<sup>24</sup>The performance index scores underlying our analysis rest upon a methodology adapted from the work of several researchers affiliated with the Project on Urban Fiscal Strain at the University of Chicago. See Terry Nichols Clark, Lorna C. Ferguson, and Robert Y. Shapiro, "Functional Performance Analysis: A New Approach to the Study of Municipal Expenditures and Debt," **Political Methodology**, vol. 8 (Fall, 1982), pp. 87-123; and Clark and Ferguson, **City Money: Political Processes, Fiscal Strain, and Retrenchment** (New York: Columbia University Press, 1983), pp. 46-52, 314-319. For analytic purposes the 2004/2005 index distribution generated by the Commission has been numerically ordered and grouped into four categories on the basis of the first quartile, median, and third quartile values. It should be noted that, in calculating county and city functional performance statistics relative to a particular fiscal year, the Commission draws upon jurisdictional spending data tied to 29 operating

expenditure data.<sup>25</sup>

### **CHANGE IN REVENUE EFFORT, 2000/2001-2004/2005**<sup>26</sup>

Throughout the Commonwealth (see Table 4.1), the mean rate at which local governments tapped their revenue-raising potential decreased from

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categories and 4 capital dimensions covered in Exhibits C, C-1 through C-8, and E of the pertinent annual volume of the State Auditor's **Comparative Report of Local Government Revenues and Expenditures**. For the designated accounting period, every locality is assigned a score of 1 or 0 with regard to each potential spending area as a means of denoting whether the jurisdiction actually registered net positive outlays in support of the stipulated function during the budgetary year. On any given performance dimension, the locality receives a value of 0 only if it (a) made no disbursements bearing upon the functional category in question or (b) recorded expenditures whose gross level was equaled or exceeded by cost recoveries (i.e., income from the sale of goods and/or services) associated with the specified field of responsibility. The baseline jurisdictional score, whether 1 or 0, relating to the designated operating or capital dimension is then multiplied by the mean level of spending per resident undertaken by all counties and cities which reported net positive outlays in the given area of budgetary activity. The resulting arithmetic product, when added to the sum of the corresponding values for the 32 other performance categories, yields a weighted measure of the range of functional burdens carried by the target jurisdiction during the fiscal year under review. With respect to Table 3.9, the sharp effort differences along jurisdictional class lines substantially reflect the greater volume and/or unit costs of the goods and services typically delivered by municipal governments in 2004/2005.

<sup>25</sup>It should also be observed that cities generated, in the main, distinctly greater levels of fiscal effort than counties with matching geographic and population characteristics (see Tables 3.5 through 3.8) during 2004/2005. Although a modest variance in average effort (.1372) distinguished the two jurisdictional classes within Northern Virginia, notable mean-score differences (from .3713 to .8625) crystallized between cities and counties relative to the various other territorial and demographic groupings covered by the previously cited tables.

<sup>26</sup>See footnote 10.

.9707 in 2000/2001 to .9586 across 2001/2002.<sup>27</sup> The statewide average rebounded, though, during the next three fiscal periods at consecutive magnitudes of .9623, .9708, and .9778.<sup>28</sup> With respect to the growth profiles of Virginia's localities, Tables 4.3<sup>29</sup> and 4.4 disclose that only 8.2% of all jurisdictions (i.e., six counties and five cities) recorded successively rising margins of capacity utilization throughout the time span covered by this report. As for the remaining jurisdictions, between 45.5% and 61.2% yielded declining effort scores in any given measurement period following 2000/2001.<sup>30</sup> The tabular evidence reveals, indeed, that 64 counties and 24 cities, representing 65.7% of the Commonwealth's localities, posted diminished collections per dollar of revenue capacity during two or more of the accounting cycles under review. Among these entities, according to Tables 4.3 and 4.4, 11 jurisdictions mobilized indigenous capacity at

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<sup>27</sup>The reduced size of the overall mean score primarily reflects effort diminutions among 64 of the 95 counties. As Table 4.1 indicates, county governments registered a decline of 2.23 cents in their average tax and non-tax collections per dollar of revenue capacity during 2001/2002.

<sup>28</sup>In 2002/2003, however, the mean and median values for cities declined by respective margins of 0.26% and 2.91% from their 2001/2002 levels. It should also be noted that the median county score relative to 2003/2004 was 0.69% lower than the corresponding statistic for 2002/2003.

<sup>29</sup>Regarding the 2003/2004 time frame, the effort level of Bland County differs marginally from the pertinent statistic in Table 4.3 of Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 2003/2004**. The modified value captures the effect of a revenue reclassification by the locality's external audit firm.

<sup>30</sup>Typically, the effort statistic of a county or city undergoes reduction when the locality's own-source revenues fail to keep pace with the rate of growth in its fiscal capacity.

consecutively decreasing rates from the end of 2000/2001 through the close of 2004/2005.<sup>31</sup> Thus, while local fiscal effort climbed on a statewide average basis across three of the four periods surveyed, 67.4% of all counties and 61.5% of the Commonwealth's cities experienced slippage in the ratio of actual receipts to potential revenue during multiple stages of the overall time frame.

To the degree that Virginia's local governments periodically expanded their capacity utilization margins, the strongest mean levels of relative growth (i.e., increases of at least 5%) were realized across the designated measurement interval--as shown in Table 4.5--by Bland County (10.79%), Sussex County (9.42%), Franklin City (7.85%), Russell County (7.51%), Scott County (7.47%), and Craig County (5.87%).<sup>32</sup> More significantly, though, 64 counties and 20 cities (or 62.7% of the localities statewide) recorded mean rates of change in fiscal effort at magnitudes lower than 1% during the time span under review.<sup>33</sup> According to Table 4.5, 60 of these jurisdictions manifested, on the average, negative "growth" in capacity utilization between

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<sup>31</sup>This pattern of declining revenue effort materialized in ten counties (Accomack, Bedford, Caroline, Fauquier, Greensville, King George, Page, Prince William, Rappahannock, and Stafford) as well as one city (Fredericksburg).

<sup>32</sup>The leading jurisdictions of the State were located in Southwest Virginia (N=3), the Southern Piedmont-Valley Industrial Zone (N=1), Southside (N=1), and Tidewater (N=1). It should be noted that Southwest Virginia, along with the Southern Piedmont-Valley Industrial Zone and Southside, encompassed 78.8% (N=26) of the localities in the top 25% of the numerically ordered data series.

<sup>33</sup>Across the 16 localities of the Northern Piedmont, only Albemarle County, Charlottesville City, and Greene County (with respective average growth rates of 3.28%, 1.61%, and 1.16%) reached or exceeded the 1% level.

2000/2001 and 2004/2005.<sup>34</sup> With regard to the latter jurisdictions, the sharpest patterns of relative decline (as gauged by mean scores below -5%) emerged in Page County (-5.16%), Clarke County (-5.85%), Charles City County (-5.90%), Accomack County (-6.38%), and King George County (-6.69%).

### **FISCAL STRESS**

As approached by the Commission on Local Government, the measurement of fiscal stress entails the construction of a three-variable index founded upon chronologically equivalent indicators linked to the most current observation period for which relevant statistics can be obtained across all counties and cities.<sup>35</sup> More precisely, the stress index taps jurisdictional measures denoting (1) the level of revenue capacity per capita during a specified fiscal period (currently 2004/2005), (2) the degree of revenue effort over the same time span, and (3) the magnitude of median adjusted gross income for individuals and married couples in the pertinent calendar year (presently 2004). With respect to each of these factors, any given county or city is assigned a relative stress score establishing the

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<sup>34</sup>The following regional breakdown characterized the 48 counties and 12 cities exhibiting this statistical property: the Northern Piedmont (N=12), the Northern Valley (N=11), the Chesapeake Fringe (N=10), Southside (N=7), Northern Virginia (N=6), the Richmond area (N=4), Tidewater (N=4), the Southern Piedmont-Valley Industrial Zone (N=4), and Southwest Virginia (N=2).

<sup>35</sup>A detailed description of the methodology underlying the index is offered in Appendix B of this report.

distance, in standard deviation units,<sup>36</sup> of the target locality's raw score from the mean of the overall data distribution. The foregoing "transformation" procedure ensures the imposition of a common statistical gauge upon the several constituent dimensions of the index. Under the computational technique employed by the Commission, the three relative stress values associated with a particular jurisdiction are added to produce an integrated expression of its fiscal strain during the selected measurement period (in the current instance, 2004/2005). The higher the magnitude of this summary statistic, the greater the fiscal duress experienced by the specified county or city. It should be noted that the composite index score, though not an absolute indicator of financial hardship at the local level, identifies the standing of the designated jurisdiction in relation to every other county or city throughout Virginia.

### **FISCAL STRESS, 2004/2005**

At the aggregate level of data analysis (see Table 6.1), the Commission finds that the mean index value pertaining to cities (173.00), which registered above the jurisdictional average for the Commonwealth as a whole (165.00), markedly exceeded the equivalent county figure (161.72) during 2004/2005. When the investigative focus is shifted to a consideration of specific local scores, it can be discerned from Table 6.3 that the 134 numerically ordered stress computations covered a range of 55.32 points, with the Emporia City and Loudoun County statistics--189.33 and 134.01,

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<sup>36</sup>As computed for a specified variable (e.g., revenue capacity per capita), the standard deviation measures the dispersion of all local scores relative to the statewide jurisdictional average. See Appendix B, footnote 21.

respectively--constituting the maximum and minimum values statewide. Over the 2004/2005 time span, the most fiscally distressed locality in Virginia, then, surpassed the least financially strained jurisdiction by a margin of 41.3% on the composite index. Whatever the significance of such disparity, Table 6.3 reveals that the county and city scores comprising the middle sector of the measurement continuum, as delineated by the first and third quartile values,<sup>37</sup> occupied an interval representing 28.6% of the total index scale. The intermediate segment of the data series, accordingly, exhibited a moderate degree of statistical heterogeneity relative to the full scope of dispersion in local stress scores across Virginia.

During 2004/2005 the average magnitude of jurisdictional stress, as shown in Table 6.6, varied somewhat over the nine regions of the Commonwealth. Among the 95 counties and 39 cities, localities in Southwest Virginia, maintaining an overall index value of 173.68, recorded the highest mean level of fiscal hardship throughout the period under review. These jurisdictions shared the upper third of the geographic data continuum with their counterparts in Southside and the Southern Piedmont-Valley Industrial Zone, which yielded fiscal stress averages of 171.59 and 170.41, respectively. Within every other section of Virginia (except the Tidewater area), the local mean score lagged behind the statewide jurisdictional average (165.00) in 2004/2005. Over this period the counties and cities of Northern Virginia experienced, on the average, the lowest degree of fiscal strain (146.45) in the Commonwealth. Their mean level of duress, moreover, trailed that of localities in the top-ranked region,

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<sup>37</sup>These benchmark statistics were, in order, 157.35 and 173.18.

Southwest Virginia, by a margin of 15.7%.

Across the State, as indicated above, the fiscal pressures engendering local distress registered with unequal force upon cities and counties in 2004/2005. According to Table 6.1, the mean stress score relative to Virginia's municipalities surpassed the corresponding value for the Commonwealth's counties by 11.28 index points, a relative difference of 7.0%, during this measurement period. The tabular evidence (see Tables 6.6 through 6.9) also discloses that the average city endured greater fiscal strain than the typical county regardless of its geographic location, population level, or demographic growth rate. Turning to Table 6.3, the Commission observes that 79.5% (N=31) of all municipalities generated stress scores exceeding the statewide local average over the 2004/2005 interval. In contrast, 57.9% (N=55) of the 95 counties sustained fiscal duress at levels below the mean value for the Commonwealth at large. Then, too, it should be noted that the top and bottom ranges of the stress index continuum manifested sharp compositional differences along jurisdictional class lines throughout the period under examination. With respect to the 22 localities at the "high" end of the data series, 86.4% (N=19) were cities. Among the 19 "low stress" jurisdictions, counties represented 84.2% (N=16) of the total.

On the subject of jurisdictional class disparity, Tables 6.4 and 6.5 yield notable supplementary evidence covering 52 pairs of adjoining localities. Across 2004/2005, as these exhibits show, municipalities outpaced their contiguous counties on the summary measure of fiscal strain in 94.2% (N=49) of the cases analyzed. A review of the matched jurisdictions establishes that city index scores were at least one-tenth higher than the

corresponding county values in 17 instances. The degree of interlocal disparity, according to Table 6.5, varied between 15% and 18% for eight of the latter pairings. Significantly, cleavage of corresponding strength (or, indeed, a variance margin as large as 5%) did not materialize with respect to any situation in which the stress level of a county exceeded that of its neighboring municipality. From the data surveyed by the Commission, it is clear, in sum, that the demands of fiscal management typically burdened cities to a greater extent than counties over the course of 2004/2005.

## Counties and Cities by Region and Planning District

Region	Planning District	Locality
Southwest Virginia	LENOWISCO (PD 1)	Lee County Scott County Wise County Norton City
	Cumberland Plateau (PD 2)	Buchanan County Dickenson County Russell County Tazewell County
	Mount Rogers (PD 3)	Bland County Carroll County Grayson County Smyth County Washington County Wythe County Bristol City Galax City
Southern Piedmont-Valley Industrial Zone	New River Valley (PD 4)	Floyd County Giles County Montgomery County Pulaski County Radford City
	Roanoke Valley-Alleghany (PD 5)	Alleghany County Botetourt County Craig County Roanoke County Covington City Roanoke City Salem City
	Region 2000 (PD 11)	Amherst County Appomattox County Bedford County Campbell County Bedford City Lynchburg City
	West Piedmont (PD 12)	Franklin County Henry County Patrick County Pittsylvania County Danville City Martinsville City
Northern Valley	Central Shenandoah (PD 6)	Augusta County Bath County Highland County Rockbridge County Rockingham County

Source: Staff, Commission on Local Government

## Counties and Cities by Region and Planning District

Region	Planning District	Locality
Northern Valley	Central Shenandoah (PD 6)	Buena Vista City Harrisonburg City Lexington City Staunton City Waynesboro City
	Northern Shenandoah Valley (PD 7)	Clarke County Frederick County Page County Shenandoah County Warren County Winchester City
Northern Virginia	Northern Virginia (PD 8)	Arlington County Fairfax County Loudoun County Prince William County Alexandria City Fairfax City Falls Church City Manassas City Manassas Park City
Northern Piedmont	Rappahannock-Rapidan (PD 9)	Culpeper County Fauquier County Madison County Orange County Rappahannock County
	Thomas Jefferson (PD 10)	Albemarle County Fluvanna County Greene County Louisa County Nelson County Charlottesville City
	George Washington Regional (PD 16)	Caroline County King George County Spotsylvania County Stafford County Fredericksburg City
Southside	Southside (PD 13)	Brunswick County Halifax County Mecklenburg County
	Commonwealth Regional (PD 14)	Amelia County Buckingham County Charlotte County Cumberland County Lunenburg County Nottoway County

Source: Staff, Commission on Local Government

## Counties and Cities by Region and Planning District

Region	Planning District	Locality
Southside	Commonwealth Regional (PD 14)	Prince Edward County
	Crater (PD 19)	Dinwiddie County Greensville County Prince George County Surry County Sussex County Colonial Heights City Emporia City Hopewell City Petersburg City
Richmond	Richmond Regional (PD 15)	Charles City County Chesterfield County Goochland County Hanover County Henrico County New Kent County Powhatan County Richmond City
Chesapeake Fringe	Northern Neck (PD 17)	Lancaster County Northumberland County Richmond County Westmoreland County
	Middle Peninsula (PD 18)	Essex County Gloucester County King and Queen County King William County Mathews County Middlesex County
	Accomack-Northampton (PD 22)	Accomack County Northampton County
Tidewater	Hampton Roads (PD 23)	Isle of Wight County James City County Southampton County York County Chesapeake City Franklin City Hampton City Newport News City Norfolk City Poquoson City Portsmouth City Suffolk City Virginia Beach City Williamsburg City

Source: Staff, Commission on Local Government

**REVIEW OF METHODOLOGY  
AND  
DATA ELEMENTS**

**Revenue Capacity**

The measure of revenue capacity employed in the current report is founded upon the Representative Tax System (RTS) methodology originally developed by the U. S. Advisory Commission on Intergovernmental Relations<sup>1</sup> and subsequently refined by researchers at the University of Virginia<sup>2</sup> and staff members of the Joint Legislative Audit and Review Commission.<sup>3</sup> In operational terms, revenue capacity, as derived from this Virginia-adapted RTS methodology, assumes the form of an additive expression combining several arithmetic products, each of which entails the multiplication of a particular jurisdictional resource-base indicator by a statistical constant denoting the total revenue yield to all county and city governments per unit of the designated resource. Treated in this fashion, revenue capacity gauges the degree of jurisdictional affluence and, at one and the same time, indicates the collections that a locality could anticipate from taxes, service charges, regulatory licenses, privilege fees, and various other governmental instruments (i.e., potential revenue) if the jurisdiction imposed levies on its resource bases at statewide average rates of extraction. In the calculation of fiscal capacity values relative to the counties and independent cities of Virginia, the methodology centers on four specific revenue devices (i.e., the real property tax, the public service corporation property tax, the motor vehicle license tax, and the local-option sales tax) as well as a residual dimension encompassing all other instruments for the generation of own-source revenues. The jurisdictional wealth bases to which these five extractive "mechanisms" apply

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<sup>1</sup>Advisory Commission on Intergovernmental Relations, **Measuring the Fiscal Capacity and Effort of State and Local Areas**, Report M-58 (Washington, D.C.: U.S. Government Printing Office, 1971).

<sup>2</sup>John L. Knapp and Philip J. Grossman, **Virginia Issues: State Aid to Local Governments** (Charlottesville: Institute of Government and Tayloe Murphy Institute, University of Virginia, 1979), pp. 18-19.

<sup>3</sup>Joint Legislative Audit and Review Commission, **State Mandates on Local Governments and Local Financial Resources**, pp. 69-70; and Joint Legislative Audit and Review Commission, **Local Fiscal Stress and State Aid**, pp. 11-15.

are, respectively, the total true valuation of real estate, the aggregate true valuation of public service corporation property,<sup>4</sup> the adjusted number of registered motor vehicles,<sup>5</sup> the aggregate value of taxable retail sales,<sup>6</sup> and the

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<sup>4</sup>The concept of "true value" refers to the full-market worth of locally taxed real estate or public service corporation property in a particular jurisdiction. With regard to each of the designated property classes, the true valuation statistics supporting the fiscal ability computations in this report can be found in Department of Taxation, **Virginia Assessment/Sales Ratio Study**, Table 4, 2000-2004.

<sup>5</sup>With respect to the motor vehicle license tax, the Department of Motor Vehicles has supplied unpublished county and city registration totals linked to a June 30th reference date for each year of the 2001-2005 time frame. These jurisdictional figures have been adjusted (i.e., reduced) by the Commission's staff only in relation to counties which (1) impose motor vehicle license taxes and (2) contain towns that levy their own license charges, provided that such localities (a) operate independent school divisions and/or (b) maintain rates of taxation equal to, or exceeding, county fees. Section 46.2-752 of the Code of Virginia prohibits counties from collecting license taxes on vehicles owned by the residents of those towns. Thus, in regard to any affected county, the Commission's staff has employed as the relevant resource-base statistic for a particular fiscal period the difference between that locality's official registration total and the estimated number of town motor vehicles outside the reach of county license tax authority. Because the Department of Motor Vehicles does not furnish comprehensive vehicular counts for towns, data estimates have been utilized over the 2001-2005 chronological range.

In estimating the number of motor vehicles owned by the inhabitants of a particular town on June 30th of a specified year, the Commission's staff has multiplied the countywide registration total as of that date by a town/county vehicular ratio founded upon U.S. Census data pertaining to the commutation practices of Virginia residents during 2000. As applied to the 2000/2001 measurement round, any baseline automotive ratio has been amended, wherever appropriate, to capture the effects (in back-adjusted terms) of local boundary changes between the last decennial Census and the midpoint of calendar year 2001. In support of the estimation exercises covering the 2001/2002-2004/2005 time span, the Commission's staff has modified each of the initial motor vehicle ratios on the basis of the "growth" rates, whether positive or negative, in the pertinent town/county general population ratio from April 1, 2000 (the Census enumeration date) through June 30<sup>th</sup> of 2002, 2003, 2004, and 2005 (the respective target dates for gauging the number of motor vehicles at the town level across the four most recent fiscal periods).

total adjusted gross income of the resident population.<sup>7</sup> For each fiscal period in the 2000/2001-2004/2005 series, the Commission has calculated the per

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<sup>6</sup>In relation to the local-option sales tax, the statewide average yield rate of one percent is, in fact, the level at which all counties and cities derive revenues from the taxable sales of various retail establishments. Accordingly, in computing the capacity of a given jurisdiction for a specified fiscal period, the Commission has employed the total sales tax revenues received by that entity over the course of the designated time span instead of using the product of the statewide average yield rate multiplied by the value of taxable retail sales pertaining to the selected jurisdiction during the target period.

<sup>7</sup>In the calculation of the fiscal ability of a particular county or city, the total adjusted gross income (AGI) of jurisdictional residents functions as a surrogate for the specific resource bases to which the "other" revenue instruments of the local government are applied. Derived from State income tax returns, the adjusted gross income statistics relative to a given locality, while encompassing numerous dimensions of income, exclude various transfer payments (e.g., Social Security benefits and unemployment compensation), tax-free interest and dividends, income from certain retirement plans previously taxed by another state, gains on the sale of real property dedicated to open-space use, payments realized under the Tobacco Settlement and Peanut Quota Buyout programs, and the service-related income received by "non-resident" military personnel stationed in Virginia. Moreover, the jurisdictional adjusted gross income figures do not reflect the income of residents who are exempt from the filing of State tax returns. For the adjusted gross income data supporting the Commission's tabular calculations, see the following Department of Taxation sources--"2000 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 26, 2002; "2001 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), October 24, 2003; "2002 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), July 12, 2004; "2003 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 4, 2005; and "2004 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 27, 2006. The local adjusted gross income figures underlying the Commission's revenue capacity computations differ from the jurisdictional totals displayed by the Department of Taxation in the volumes of its **Annual Report** for FY2002-2006. The latter sets of statistics, unlike the former, take account of the Virginia income declared by out-of-state taxpayers. In the main, however, such nonresident AGI is irrelevant to the gauging of jurisdictional capacity within the Commonwealth.

capita revenue-raising potential of every locality<sup>8</sup> through (1) the multiplication of its resource-base levels on the five target dimensions<sup>9</sup> by the relevant

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<sup>8</sup>An illustration of the computational method appears in Exhibit A.

<sup>9</sup>Until the 1999/2000 measurement round, the Commission annually employed county and city vehicular totals as proxy resource-base indicators in determining local fiscal ability with respect to the personal property tax. Before the State's implementation of the "car tax" reimbursement program during 1998, however, jurisdictional receipts from personal property were tied, in part, to a broad range of non-vehicular assets (for example, aircraft, recreational boats, mobile homes, generating equipment, computer hardware, research and development property, and farm machinery and livestock). As reported by the Weldon Cooper Center for Public Service at the University of Virginia, these taxable objects yielded, on the average, 30% and 23% of the personal property collections realized by cities and counties, respectively, across FY1995. [See John L. Knapp, **1995 Tax Rates: Virginia's Cities, Counties, and Selected Towns** (Charlottesville: Weldon Cooper Center for Public Service, University of Virginia, 1995), p. 90.] With the increasing significance of intergovernmental payments under the Personal Property Tax Relief Act, non-vehicular assets accounted for markedly rising fractions of the aggregate "own-source" personal property receipts of Virginia's localities over the FY2000-2002 time span. Because of the accompanying decline in the percentage of tax revenue generated by the motor vehicle population, total adjusted gross income (as described in footnote 7) represented a more viable indicator of local resource-base strength relative to tangible personal property across this interval as well as the next three fiscal periods. Accordingly, the Commission has utilized adjusted gross income statistics rather than vehicular registration figures in calculating the revenue-raising potential associated with the taxation of such property at the county and city levels between the outset of 1999/2000 and the close of 2004/2005. Given the fact that measurement standardization is a prerequisite for time-series analysis, the same computational approach underlies the jurisdictional capacity scores covering the periods from 1995/1996 through 1998/1999, as displayed in Table 2.3 of **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1999/2000**. For each period of this chronological range, the listed per capita values are strongly correlated with the fiscal ability statistics emanating from the Commission's previous methodology. (See footnote 9 in the Technical Appendix of the 1999/2000 report.) Across the full measurement span, the coefficients of linear association vary from .9893 to .9932. [A discussion of bivariate correlation analysis can be found in Alan Agresti and Barbara Finlay, **Statistical Methods for the Social Sciences**, 3d ed. (Upper Saddle River, N.J.: Prentice Hall, 1997), pp. 318-26.]

statewide average yield rates, (2) the summation of the resulting products, and (3) the division of the computed total by the jurisdictional population.<sup>10</sup>

### **Revenue Effort**

The concept of revenue effort, as defined by the Commission on Local Government, 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. From a measurement perspective the construct assumes the form of an extraction/capacity ratio indicating the performance of any specified jurisdiction in mobilizing private-sector resources for the support of public activities. In regard to any given locality, the computation of revenue effort begins with the summation, for a designated fiscal period, of jurisdictional proceeds from (a) four discrete tax categories (i.e., the real estate, public service corporation property,<sup>11</sup> motor vehicle license,<sup>12</sup> and local-option

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<sup>10</sup>The 2000-2004 population divisors used by the Commission have been derived from Demographics and Workforce Section, Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset including corrected 2000 population counts), January 25, 2006.

<sup>11</sup>Across ten annual surveys of fiscal stress in Virginia (ending with the issuance of the 1995/1996 report), the Commission utilized county and city levies to estimate the "current-year" tax proceeds of local governments from real estate, personal property, and public service corporation property. For any given measurement period, these jurisdictional billing statistics represented highly compelling indicators which captured the expected tax yields of direct relevance to that time frame and, significantly, did not reflect delinquent payments covering resource-base obligations from antecedent periods. During the 1996/1997 computational round, however, the Commission established, through the detailed examination of longitudinal data, that local levies typically manifest greater vulnerability to serious recordation and reporting errors than the actual tax receipts of counties and cities. Indeed, the State Auditor's revenue compilations across the various localities, even if contaminated with delinquent amounts, tend to be somewhat more reliable as bases for empirical inquiry relative to the jurisdictional billing figures issued by the Department of Taxation. Accordingly, in generating fiscal capacity and effort scores with respect to 2004/2005 (as well as the 1996/1997-2003/2004 interval), the Commission has drawn upon the audited revenues of county and city governments rather than their anticipated current-year collections from the major property tax instruments. The data covering the five most recent measurement periods can be found in Auditor of Public Accounts,

sales<sup>13</sup> dimensions) and (b) the amalgam of all other locally controlled revenue sources (including the tangible personal property tax).<sup>14</sup> The resulting total is

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**Comparative Report of Local Government Revenues and Expenditures,**  
Exhibit B, FY2000-2005.

With respect to the real property tax, it should be noted that the local true valuation figures issued annually in the **Virginia Assessment/Sales Ratio Study**, while pertaining to the calendar year for most counties and cities, rest upon a fiscal-year schedule in a limited number of jurisdictional instances. Across the latter cases, the most current valuation figures available in the context of a particular stress measurement round are linked to the twelve-month interval immediately preceding the latest fiscal year for which county and city revenue breakdowns can be obtained from the State Auditor's office. Addressing each period over the 2000/2001-2004/2005 time frame, the Commission has resolved the chronological synchronization issue relative to such localities by gauging the real estate dimension of fiscal effort through the employment of tax collection statistics published in the **Comparative Report of Local Government Revenues and Expenditures** during the year prior to the issuance of the temporally germane volume of the **Virginia Assessment/Sales Ratio Study**. Among the localities with true valuation profiles tied to the calendar year, the interjurisdictional roster of tax payment deadlines is such that the "best-fitting" revenue period at the time of a given index-building exercise corresponds to the most recent fiscal year covered by the State Auditor's annual report.

<sup>12</sup>With respect to the motor vehicle license tax, the Commission has employed the official collection figures of the various local governments, as displayed in Exhibit B-2 of **Comparative Report of Local Government Revenues and Expenditures**, FY2001-2005.

<sup>13</sup>The sales tax figures used in the calculation of local capacity and effort statistics have been drawn from **Comparative Report of Local Government Revenues and Expenditures**, Exhibit B-2, FY2001-2005.

<sup>14</sup>"Other" local-source revenues, as defined in footnote D of Exhibit A, have been computed for each county and city relative to fiscal years 2001-2005. The jurisdictional calculations rest upon data contained in transmittal forms filed with the Auditor of Public Accounts by the various localities, as well as Exhibits B and B-2 of the pertinent annual issues of **Comparative Report of Local Government Revenues and Expenditures**. Within the State Auditor's taxonomic framework, "miscellaneous" local revenue includes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-

then divided by the aggregate level of jurisdictional revenue capacity for the specified period.<sup>15</sup> Always greater than zero and positive in direction, the ratio score yielded by this computational procedure may exceed a value of one if a locality utilizes its various resource bases at rates of extraction surpassing statewide average levels. An example of the foregoing circumstance can be found in the most current ratio statistic for King and Queen County. In 2004/2005 the effort level of that jurisdiction was 1.0611.<sup>16</sup> The cumulative receipts generated by the locality represented, in other words, 106.11% of its theoretical revenue capacity. One may state, alternatively, that King and Queen County collected slightly over \$1.06 for every dollar that it would have realized if each jurisdictional resource base had simply been tapped at the relevant statewide average yield rate. With respect to the dimension of revenue effort, it should be noted that the Commission has calculated city and county scores for each of the periods extending from 2000/2001 through 2004/2005.

### **The Composite Fiscal Stress Index**

In its data analyses covering the 1985/1986-1987/1988 interval, the Commission approached the construction of the fiscal stress index through the locality-by-locality summation of jurisdictional values (ranging from 1 to 8 on each component dimension) across relative stress indicators of (1) base-period revenue capacity per capita, (2) change in revenue capacity per capita from the base period to a selected update period, (3) base-period revenue effort, (4) variation in revenue effort between the base period and the specified update period, and (5) "resident income" [a sub-index comprising weighted measures of (a) the decennial poverty rate as computed by the U.S. Census Bureau, (b) change in median family adjusted gross income (i.e., adjusted gross income for married couples) between the stipulated base and update years, and (c) median

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sharing agreements. [See Auditor of Public Accounts, **Uniform Financial Reporting Manual** (revised August, 2005), p. 3-16.] The preceding elements, though, have not been incorporated into the Commission's FY2001-2005 indicators of "other" indigenous receipts. This classificatory approach is founded upon national criteria for the delineation of own-source general revenues at the county and city levels. See, for example, U.S. Department of Commerce, **Finances of County Governments: 2002** (Washington, D.C.: Economics and Statistics Administration, U.S. Census Bureau, 2005), Appendix A, pp. 4, 5, 8, and 10; and John L. Mikesell, **Fiscal Administration: Analysis and Applications for the Public Sector**, 7th ed. (Belmont, CA: Thomson-Wadsworth, 2006), pp. 657, 658, and 662.

<sup>15</sup>See the illustrative calculation in Exhibit B.

<sup>16</sup>See Table 3.2.

family adjusted gross income during the latter year].<sup>17</sup> With the issuance of the 1988/1989 stress update report, however, the fiscal stress methodology was significantly modified. As outlined below, the amended index-building procedure, while reducing the array of component dimensions to a more efficient set of baseline factors, yields an increased degree of statistical precision relative to the level of quantitative refinement attainable under the original methodology.<sup>18</sup>

In its revised form the composite index is a three-variable instrument resting upon temporally equivalent indicators that cover the most recent accounting interval for which pertinent data values are available with respect to all counties and cities. The process of index construction, as redefined, begins with jurisdictional measures denoting (1) the level of revenue capacity per capita over a designated fiscal period (currently 2004/2005), (2) the degree of revenue effort throughout the same time span, and (3) the magnitude of median adjusted gross income among all residents--individuals as well as married couples--filing State tax returns for the associated calendar year<sup>19</sup>

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<sup>17</sup>This procedure is fully examined in Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1987/88** (August, 1990), Appendix B, pp. 6-8.

<sup>18</sup>By way of illustration, the measurement approach taken in the current report greatly reduces the potential for tied jurisdictional scores on the composite index of fiscal stress. Indeed, only two cases of statistical convergence (involving the overall stress values for Mecklenburg County/Pulaski County and Botetourt County/Culpeper County) can be found in the 2004/2005 index distribution (see Tables 6.2 and 6.3). Significantly, however, these apparent instances of complete overlap stem solely from the rounding of the composite stress scores to two-digit accuracy. At the level of three-digit precision, the 2004/2005 index values for Mecklenburg and Pulaski equal 169.380 and 169.378, respectively. With the same degree of exactitude, the summary scores yielded by Botetourt and Culpeper are, in order, 156.423 and 156.420.

<sup>19</sup>The inclusive adjusted gross income variable has displaced the resident income measures utilized in the Commission's 1985/1986-1987/1988 computations. The surrogate indicator, which captures annually revised data, is preferable in chronological terms to the decennial poverty rate distribution as an instrument for the gauging of fiscal stress. A further advantage of the substitutive variable is that it covers, unlike median family adjusted gross income, income declarations from the complete universe of State tax returns filed by jurisdictional residents.

(presently 2004).<sup>20</sup> From each of these raw-score variables, the Commission derives the corresponding z-score distribution.<sup>21</sup> Characterized by a mean of 0 and a standard deviation of 1, the latter statistical series is computed to ensure measurement equivalence across the several index dimensions. Next, two sets of derivative values (i.e., the jurisdictional z-scores linked to revenue capacity per capita and median adjusted gross income) are successively multiplied by -1 in order to create distributions manifesting directional consistency with the local z-score series calculated from the baseline measure of revenue effort.<sup>22</sup> Following this adjustment the Commission transforms every z-score distribution (i.e., relative stress variable) into a congruent measure with a mean of 55 and a standard deviation of 5 for the purpose of eliminating negative numbers from the array of jurisdictional values.<sup>23</sup> At the succeeding stage of the computational exercise, a fiscal stress total is generated with respect to any given locality through the addition of its converted z-scores (or relative stress values) on the capacity, effort, and adjusted gross income dimensions.<sup>24</sup> Once a set of composite index scores has been developed in this manner for all counties and cities, the entire distribution of computed values is

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<sup>20</sup>The income statistics shown in Table 5 of this report have been drawn from Business and Economics Section, Weldon Cooper Center for Public Service, University of Virginia, "Medians" (electronic dataset), January 4, 2007.

<sup>21</sup>In relation to a numerically scaled raw-score variable, as indicated earlier, the mean (or average) represents the sum of the values across all cases (i.e., counties and cities) divided by the total number of cases. The magnitude of the standard deviation relative to the specified indicator is the square root of a ratio whose numerator constitutes the sum of the squared raw-score differences from the mean and whose denominator equals the aggregate number of cases under consideration (i.e., 134). Given the mean and standard deviation statistics for a particular raw-score variable, the z-score of any designated county or city can be obtained through (1) the subtraction of the mean from that locality's raw score and (2) the division of the resulting variance by the standard deviation. (See Blalock, **Social Statistics**, pp. 56-59, 78-80, and 96-98; and Nachmias and Nachmias, **Research Methods in the Social Sciences**, pp. 331-35, 339-41, and 345-47.)

<sup>22</sup>In each of the aligned distributions, the larger z-scores indicate relatively high stress, and the smaller values denote comparatively low stress.

<sup>23</sup>It should be emphasized that the conversion procedure does not alter the relative position and distance of any specified jurisdiction in regard to each of the other localities. The transformed z-score series, then, preserves the shape of the original distribution.

<sup>24</sup>For an illustration of the index construction technique, see Exhibit C.

numerically ordered and divided into a series of stress classes--low, below average, above average, and high--defined with reference to the statewide mean and standard deviation statistics. Through the use of the methodology just outlined, the Commission has produced jurisdictional index scores and classifications pertaining to 2004/2005.<sup>25</sup> The present set of composite stress values, though not indicative of the fiscal strain endured by counties and cities in absolute terms, serves to identify the standing of the various localities relative to one another during the specified time frame.

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<sup>25</sup>Under the Commission's classificatory system, each locality 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).

**ILLUSTRATIVE COMPUTATIONS: WYTHE COUNTY**

**Exhibits A-C**

Exhibit A

Computation of Revenue Capacity Per Capita, 2004/2005  
Wythe County: An Example

Potential Revenues from:		Statewide Average Yield Rate		Resource-Base Indicator		Amount
Real Property Tax (PR1)	=	\$0.00775	X	\$1,773,620,522 (Real Estate True Valuation)	=	\$13,745,559.05
		A				
Public Service Corporation Property Tax (PR2)	=	\$0.00754	X	\$127,816,549 (PSC Property True Valuation)	=	\$963,736.78
		A				
Motor Vehicle License Tax (PR3)	=	\$20.63	X	30,283 (Adjusted Number of Motor Vehicles)	=	\$624,738.29
		B				
Local-Option Sales Tax (PR4)	=	-----		-----	=	\$3,099,274.00
						C
Other Local-Source Instruments (PR5)	=	\$0.03152	X	\$392,080,504 (Adjusted Gross Income)	=	\$12,358,377.49
		D				
Revenue Capacity Per Capita =		PR1+PR2+PR3+PR4+PR5		\$30,791,686		
	=	-----	=	-----	=	\$1,115.64
		Population		27,600		

Source: Staff, Commission on Local Government

## Exhibit A

### Notes

- A. The statewide average yield rate for each of two revenue sources--the real property tax and the PSC property tax--is defined as the quotient of (a) total county and city receipts pertaining to the specified funding instrument divided by (b) the cumulative true valuation of relevant taxable property across the Commonwealth.
- B. Regarding the motor vehicle license tax, the Commission has defined the yield per resource-base unit as the ratio of (a) total county and city revenues from pertinent charges to (b) the statewide adjusted number of vehicular registrations.
- C. The cited statistic reflects the **actual** receipts of Wythe County from the local-option sales tax. Given the uniform rate at which this funding instrument is imposed throughout Virginia, the Wythe County figure simultaneously denotes the revenue-generating **potential** of that locality relative to the sales tax.
- D. In relation to "other" local-source funding instruments, the average rate of return is the quotient of (a) aggregate county and city collections from such "other" extractive mechanisms divided by (b) the statewide level of adjusted gross income. (It should be emphasized that the indigenous revenues of any given jurisdiction, as identified by this report, exclude payments in lieu of taxes from governmental enterprise activities, compensation pursuant to the settlement of city-county annexation cases, and fiscal assistance transmitted under revenue-sharing programs of an interlocal nature. With these elements falling outside the aggregate measure of own-source receipts, the Commission has arithmetically defined each locality's "other" revenues as the variance between the total indigenous collections of that entity and the sum of its yield from the real property tax, the public service corporation property tax, the motor vehicle license tax, the local-option sales tax, and penalty and interest charges associated with all property tax dimensions. The latter payments have been omitted from the "other" local-source revenues total since these amounts, while representing current-year receipts, are traceable to tax-base obligations initially incurred during earlier fiscal periods.)

Exhibit B

Computation of Revenue Effort, 2004/2005  
Wythe County: An Example

Actual Revenues from:		Amount
Real Property Tax (E1)	=	\$7,571,120.00
Public Service Corporation Property Tax (E2)	=	\$712,494.00
Motor Vehicle License Tax (E3)	=	\$368,244.00
Local-Option Sales Tax (E4)	=	\$3,099,274.00
Other Local-Source Instruments (E5)	=	\$16,241,892.00

$$\text{Revenue Effort} = \frac{\text{E1+E2+E3+E4+E5}}{\text{Revenue Capacity}} = \frac{\$27,993,024}{\$30,791,686} = 0.9091$$

Source: Staff, Commission on Local Government

Exhibit C

Computation of the Fiscal Stress Index, 2004/2005  
Wythe County: An Example

Fiscal Stress Indicator	Raw Score	Relative Stress Score
Revenue Capacity Per Capita, 2004/2005	\$1,115.64	57.55 (S1)
Revenue Effort, 2004/2005	0.9091	53.98 (S2)
Median Adjusted Gross Income (All State Tax Returns), 2004	\$23,093	57.96 (S3)

Composite Fiscal Stress Index Score = S1+S2+S3 = 57.55+53.98+57.96 = 169.49

Source: Staff, Commission on Local Government

**REVENUE CAPACITY PER CAPITA,  
2004/2005**

**Tables 1.1-1.8/Chart 1**

Table 1.1  
 Descriptive Statistics  
 for  
 Revenue Capacity Per Capita, 2004/2005  
 by  
 Jurisdictional Class

	Revenue Capacity Per Capita, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	\$1,482.16	\$1,349.10
Cities	39	29.1%	\$1,403.02	\$1,169.52
All Jurisdictions	134	100.0%	\$1,459.13	\$1,304.62

Source: Staff, Commission on Local Government

Chart 1  
Mean and Median Levels of Revenue Capacity Per Capita, 2004/2005  
by  
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 1.2

## Revenue Capacity Per Capita by Locality, 2004/2005

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.38=Highest Stress 32.88=Lowest Stress	
	Revenue Capacity Per Capita, 2004/2005	Rank Score	Relative Stress Score	
Accomack County	\$1,388.51	75.0	55.53	
Albemarle County	\$2,087.88	117.0	50.33	
Alleghany County	\$988.71	33.0	58.50	
Amelia County	\$1,306.15	68.0	56.14	
Amherst County	\$1,016.15	37.0	58.29	
Appomattox County	\$1,037.90	42.0	58.13	
Arlington County	\$3,345.36	132.0	40.98	
Augusta County	\$1,309.01	69.0	56.12	
Bath County	\$4,434.88	134.0	32.88	
Bedford County	\$1,399.27	79.0	55.44	
Bland County	\$885.49	18.0	59.26	
Botetourt County	\$1,471.43	86.0	54.91	
Brunswick County	\$844.91	12.0	59.57	
Buchanan County	\$1,010.93	34.0	58.33	
Buckingham County	\$850.33	14.0	59.53	
Campbell County	\$1,017.65	38.0	58.28	
Caroline County	\$1,466.70	83.0	54.94	
Carroll County	\$943.72	27.0	58.83	
Charles City County	\$1,468.27	84.0	54.93	
Charlotte County	\$894.29	21.0	59.20	
Chesterfield County	\$1,594.44	93.0	53.99	
Clarke County	\$2,338.59	122.0	48.46	
Craig County	\$1,116.33	54.0	57.55	
Culpeper County	\$1,740.05	104.0	52.91	
Cumberland County	\$1,012.69	36.0	58.32	
Dickenson County	\$819.33	8.0	59.76	
Dinwiddie County	\$1,112.63	52.0	57.58	
Essex County	\$1,463.67	81.0	54.97	
Fairfax County	\$2,912.74	127.0	44.19	
Fauquier County	\$2,645.85	124.0	46.18	
Floyd County	\$1,148.69	57.0	57.31	
Fluvanna County	\$1,344.57	73.0	55.85	
Franklin County	\$1,469.05	85.0	54.93	
Frederick County	\$1,781.18	109.0	52.61	
Giles County	\$1,019.27	39.0	58.27	
Gloucester County	\$1,391.35	76.0	55.50	
Goochland County	\$3,153.47	130.0	42.40	
Grayson County	\$953.89	28.0	58.76	
Greene County	\$1,316.66	70.0	56.06	
Greensville County	\$743.10	3.0	60.32	
Halifax County	\$1,166.41	59.0	57.18	
Hanover County	\$1,857.92	112.0	52.04	
Henrico County	\$1,755.51	105.0	52.80	

Source: Staff, Commission on Local Government

Table 1.2

## Revenue Capacity Per Capita by Locality, 2004/2005

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.38=Highest Stress 32.88=Lowest Stress	
	Revenue Capacity Per Capita, 2004/2005	Rank Score	Relative Stress Score	
Henry County	\$888.38	19.0	59.24	
Highland County	\$2,254.81	120.0	49.08	
Isle of Wight County	\$1,504.68	87.0	54.66	
James City County	\$2,074.63	116.0	50.42	
King and Queen County	\$1,349.10	74.0	55.82	
King George County	\$1,775.77	108.0	52.65	
King William County	\$1,322.41	72.0	56.02	
Lancaster County	\$2,409.33	123.0	47.94	
Lee County	\$600.38	1.0	61.38	
Loudoun County	\$2,854.16	126.0	44.63	
Louisa County	\$2,115.66	118.0	50.12	
Lunenburg County	\$857.22	16.0	59.48	
Madison County	\$1,598.42	94.0	53.96	
Mathews County	\$1,760.31	106.0	52.76	
Mecklenburg County	\$1,073.57	48.0	57.87	
Middlesex County	\$2,057.92	115.0	50.55	
Montgomery County	\$1,041.17	43.0	58.11	
Nelson County	\$1,708.53	101.0	53.15	
New Kent County	\$1,692.90	100.0	53.26	
Northampton County	\$1,773.19	107.0	52.66	
Northumberland County	\$2,189.33	119.0	49.57	
Nottoway County	\$830.74	10.0	59.67	
Orange County	\$1,654.71	97.0	53.55	
Page County	\$1,088.68	50.0	57.75	
Patrick County	\$856.85	15.0	59.48	
Pittsylvania County	\$923.57	26.0	58.98	
Powhatan County	\$1,534.99	90.0	54.44	
Prince Edward County	\$883.79	17.0	59.28	
Prince George County	\$911.14	24.0	59.07	
Prince William County	\$1,915.33	113.0	51.61	
Pulaski County	\$1,035.08	41.0	58.15	
Rappahannock County	\$3,099.16	129.0	42.81	
Richmond County	\$1,242.82	64.0	56.61	
Roanoke County	\$1,396.57	78.0	55.47	
Rockbridge County	\$1,530.03	89.0	54.47	
Rockingham County	\$1,248.56	65.0	56.57	
Russell County	\$791.24	6.0	59.97	
Scott County	\$781.18	5.0	60.04	
Shenandoah County	\$1,548.57	91.0	54.33	
Smyth County	\$821.03	9.0	59.74	
Southampton County	\$1,071.07	47.0	57.89	
Spotsylvania County	\$1,723.37	102.0	53.04	
Stafford County	\$1,725.46	103.0	53.02	

Source: Staff, Commission on Local Government

Table 1.2

## Revenue Capacity Per Capita by Locality, 2004/2005

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.38=Highest Stress 32.88=Lowest Stress	
	Revenue Capacity Per Capita, 2004/2005	Rank Score	Relative Stress Score	
Surry County	\$2,782.86	125.0	45.16	
Sussex County	\$831.46	11.0	59.67	
Tazewell County	\$894.51	22.0	59.20	
Warren County	\$1,560.28	92.0	54.25	
Washington County	\$1,145.69	55.0	57.33	
Westmoreland County	\$1,528.62	88.0	54.48	
Wise County	\$736.11	2.0	60.38	
Wythe County	\$1,115.64	53.0	57.55	
York County	\$1,669.26	98.0	53.44	
Alexandria City	\$3,047.86	128.0	43.19	
Bedford City	\$1,070.51	46.0	57.89	
Bristol City	\$1,200.78	62.0	56.92	
Buena Vista City	\$892.06	20.0	59.22	
Charlottesville City	\$1,671.59	99.0	53.42	
Chesapeake City	\$1,317.75	71.0	56.05	
Colonial Heights City	\$1,599.05	95.0	53.96	
Covington City	\$1,069.30	45.0	57.90	
Danville City	\$907.65	23.0	59.10	
Emporia City	\$1,060.13	44.0	57.97	
Fairfax City	\$3,235.33	131.0	41.79	
Falls Church City	\$3,984.96	133.0	36.22	
Franklin City	\$981.96	32.0	58.55	
Fredericksburg City	\$2,286.63	121.0	48.85	
Galax City	\$1,165.18	58.0	57.19	
Hampton City	\$912.37	25.0	59.07	
Harrisonburg City	\$1,080.83	49.0	57.81	
Hopewell City	\$968.79	31.0	58.65	
Lexington City	\$1,034.59	40.0	58.16	
Lynchburg City	\$1,100.25	51.0	57.67	
Manassas City	\$1,797.47	110.0	52.48	
Manassas Park City	\$1,599.79	96.0	53.95	
Martinsville City	\$967.66	30.0	58.65	
Newport News City	\$1,011.65	35.0	58.33	
Norfolk City	\$961.06	29.0	58.70	
Norton City	\$1,193.88	61.0	56.97	
Petersburg City	\$806.57	7.0	59.85	
Poquoson City	\$1,466.05	82.0	54.95	
Portsmouth City	\$850.00	13.0	59.53	
Radford City	\$775.35	4.0	60.08	
Richmond City	\$1,303.08	67.0	56.16	
Roanoke City	\$1,209.27	63.0	56.86	
Salem City	\$1,391.99	77.0	55.50	
Staunton City	\$1,145.79	56.0	57.33	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2004/2005

Rank Scores  
 1=Lowest Capacity  
 134=Highest Capacity

Relative Stress Scores  
 61.38=Highest Stress  
 32.88=Lowest Stress

Locality	Revenue Capacity Per Capita, 2004/2005	Rank Score	Relative Stress Score
Suffolk City	\$1,267.94	66.0	56.42
Virginia Beach City	\$1,427.45	80.0	55.24
Waynesboro City	\$1,169.52	60.0	57.15
Williamsburg City	\$1,817.19	111.0	52.34
Winchester City	\$1,968.38	114.0	51.21

Source: Staff, Commission on Local Government

Table 1.3

Revenue Capacity Per Capita  
of  
Adjacent Cities and Counties, 2004/2005

City	County	Revenue Capacity Per Capita, 2004/2005	
		City Value	County Value
Alexandria City	Arlington County	\$3,047.86	\$3,345.36
	Fairfax County	\$3,047.86	\$2,912.74
Bedford City	Bedford County	\$1,070.51	\$1,399.27
Bristol City	Washington County	\$1,200.78	\$1,145.69
Buena Vista City	Rockbridge County	\$892.06	\$1,530.03
Charlottesville City	Albemarle County	\$1,671.59	\$2,087.88
Chesapeake City	-----	\$1,317.75	-----
Colonial Heights City	Chesterfield County	\$1,599.05	\$1,594.44
	Prince George County	\$1,599.05	\$911.14
Covington City	Alleghany County	\$1,069.30	\$988.71
Danville City	Pittsylvania County	\$907.65	\$923.57
Emporia City	Greensville County	\$1,060.13	\$743.10
Fairfax City	Fairfax County	\$3,235.33	\$2,912.74
Falls Church City	Arlington County	\$3,984.96	\$3,345.36
	Fairfax County	\$3,984.96	\$2,912.74
Franklin City	Isle of Wight County	\$981.96	\$1,504.68
	Southampton County	\$981.96	\$1,071.07
Fredericksburg City	Spotsylvania County	\$2,286.63	\$1,723.37
	Stafford County	\$2,286.63	\$1,725.46
Galax City	Carroll County	\$1,165.18	\$943.72
	Grayson County	\$1,165.18	\$953.89
Hampton City	York County	\$912.37	\$1,669.26
Harrisonburg City	Rockingham County	\$1,080.83	\$1,248.56
Hopewell City	Chesterfield County	\$968.79	\$1,594.44
	Prince George County	\$968.79	\$911.14
Lexington City	Rockbridge County	\$1,034.59	\$1,530.03
Lynchburg City	Amherst County	\$1,100.25	\$1,016.15
	Bedford County	\$1,100.25	\$1,399.27
	Campbell County	\$1,100.25	\$1,017.65
Manassas City	Prince William County	\$1,797.47	\$1,915.33
Manassas Park City	Prince William County	\$1,599.79	\$1,915.33
Martinsville City	Henry County	\$967.66	\$888.38
Newport News City	Isle of Wight County	\$1,011.65	\$1,504.68
	James City County	\$1,011.65	\$2,074.63
	York County	\$1,011.65	\$1,669.26
Norfolk City	-----	\$961.06	-----
Norton City	Wise County	\$1,193.88	\$736.11
Petersburg City	Chesterfield County	\$806.57	\$1,594.44
	Dinwiddie County	\$806.57	\$1,112.63
	Prince George County	\$806.57	\$911.14
Poquoson City	York County	\$1,466.05	\$1,669.26
Portsmouth City	-----	\$850.00	-----
Radford City	Montgomery County	\$775.35	\$1,041.17

Source: Staff, Commission on Local Government

Table 1.3

Revenue Capacity Per Capita  
of  
Adjacent Cities and Counties, 2004/2005

City	County	Revenue Capacity Per Capita, 2004/2005	
		City Value	County Value
Radford City	Pulaski County	\$775.35	\$1,035.08
Richmond City	Chesterfield County	\$1,303.08	\$1,594.44
	Henrico County	\$1,303.08	\$1,755.51
Roanoke City	Roanoke County	\$1,209.27	\$1,396.57
Salem City	Roanoke County	\$1,391.99	\$1,396.57
Staunton City	Augusta County	\$1,145.79	\$1,309.01
Suffolk City	Isle of Wight County	\$1,267.94	\$1,504.68
	Southampton County	\$1,267.94	\$1,071.07
Virginia Beach City	-----	\$1,427.45	-----
Waynesboro City	Augusta County	\$1,169.52	\$1,309.01
Williamsburg City	James City County	\$1,817.19	\$2,074.63
	York County	\$1,817.19	\$1,669.26
Winchester City	Frederick County	\$1,968.38	\$1,781.18

Source: Staff, Commission on Local Government

Table 1.4  
Ratio Scores  
for  
Adjacent Cities and Counties  
on  
Revenue Capacity Per Capita, 2004/2005

City	County	City/County Revenue Capacity Per Capita Ratio, 2004/2005
Alexandria City	Arlington County	0.91
	Fairfax County	1.05
Bedford City	Bedford County	0.77
Bristol City	Washington County	1.05
Buena Vista City	Rockbridge County	0.58
Charlottesville City	Albemarle County	0.80
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.003
	Prince George County	1.75
Covington City	Alleghany County	1.08
Danville City	Pittsylvania County	0.98
Emporia City	Greensville County	1.43
Fairfax City	Fairfax County	1.11
Falls Church City	Arlington County	1.19
	Fairfax County	1.37
Franklin City	Isle of Wight County	0.65
	Southampton County	0.92
Fredericksburg City	Spotsylvania County	1.33
	Stafford County	1.33
Galax City	Carroll County	1.23
	Grayson County	1.22
Hampton City	York County	0.55
Harrisonburg City	Rockingham County	0.87
Hopewell City	Chesterfield County	0.61
	Prince George County	1.06
Lexington City	Rockbridge County	0.68
Lynchburg City	Amherst County	1.08
	Bedford County	0.79
	Campbell County	1.08
Manassas City	Prince William County	0.94
Manassas Park City	Prince William County	0.84
Martinsville City	Henry County	1.09
Newport News City	Isle of Wight County	0.67
	James City County	0.49
	York County	0.61
Norfolk City	-----	----
Norton City	Wise County	1.62
Petersburg City	Chesterfield County	0.51
	Dinwiddie County	0.72
	Prince George County	0.89
Poquoson City	York County	0.88
Portsmouth City	-----	----
Radford City	Montgomery County	0.74

Source: Staff, Commission on Local Government

Table 1.4  
 Ratio Scores  
 for  
 Adjacent Cities and Counties  
 on  
 Revenue Capacity Per Capita, 2004/2005

City	County	City/County Revenue Capacity Per Capita Ratio, 2004/2005
Radford City	Pulaski County	0.75
Richmond City	Chesterfield County	0.82
	Henrico County	0.74
Roanoke City	Roanoke County	0.87
Salem City	Roanoke County	0.997
Staunton City	Augusta County	0.88
Suffolk City	Isle of Wight County	0.84
	Southampton County	1.18
Virginia Beach City	-----	----
Waynesboro City	Augusta County	0.89
Williamsburg City	James City County	0.88
	York County	1.09
Winchester City	Frederick County	1.11

Source: Staff, Commission on Local Government

Table 1.5  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 2004/2005  
by  
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	\$884.55	\$885.49
Cities	3	2.2%	\$1,186.61	\$1,193.88
Sub-Group Summary	16	11.9%	\$941.19	\$919.11
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	\$1,114.13	\$1,036.49
Cities	8	6.0%	\$1,061.50	\$1,069.90
Sub-Group Summary	24	17.9%	\$1,096.59	\$1,039.53
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	\$1,909.46	\$1,554.42
Cities	6	4.5%	\$1,215.19	\$1,113.31
Sub-Group Summary	16	11.9%	\$1,649.11	\$1,419.52
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$2,756.90	\$2,883.45
Cities	5	3.7%	\$2,733.08	\$3,047.86
Sub-Group Summary	9	6.7%	\$2,743.67	\$2,912.74
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	\$1,857.34	\$1,724.42
Cities	2	1.5%	\$1,979.11	\$1,979.11
Sub-Group Summary	16	11.9%	\$1,872.56	\$1,724.42

Source: Staff, Commission on Local Government

(continued)

Table 1.5  
 Descriptive Statistics  
 for  
 Revenue Capacity Per Capita, 2004/2005  
 by  
 Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	\$1,073.42	\$894.29
Cities	4	3.0%	\$1,108.63	\$1,014.46
Sub-Group Summary	19	14.2%	\$1,080.83	\$911.14
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,865.36	\$1,692.90
Cities	1	.7%	\$1,303.08	\$1,303.08
Sub-Group Summary	8	6.0%	\$1,795.07	\$1,643.67
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	\$1,656.38	\$1,496.15
Sub-Group Summary	12	9.0%	\$1,656.38	\$1,496.15
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,579.91	\$1,586.97
Cities	10	7.5%	\$1,201.34	\$1,139.80
Sub-Group Summary	14	10.4%	\$1,309.50	\$1,292.84
All Jurisdictions	134	100.0%	\$1,459.13	\$1,304.62

Source: Staff, Commission on Local Government

Table 1.6  
 Descriptive Statistics  
 for  
 Revenue Capacity Per Capita, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Capacity Per Capita, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	\$705.89	\$736.11
Cities	1	.7%	\$1,193.88	\$1,193.88
Sub-Group Summary	4	3.0%	\$827.89	\$758.64
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	\$879.00	\$856.92
Sub-Group Summary	4	3.0%	\$879.00	\$856.92
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	\$977.58	\$948.80
Cities	2	1.5%	\$1,182.98	\$1,182.98
Sub-Group Summary	8	6.0%	\$1,028.93	\$1,034.76
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	\$1,061.05	\$1,038.12
Cities	1	.7%	\$775.35	\$775.35
Sub-Group Summary	5	3.7%	\$1,003.91	\$1,035.08
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	\$1,243.26	\$1,256.45
Cities	3	2.2%	\$1,223.52	\$1,209.27
Sub-Group Summary	7	5.2%	\$1,234.80	\$1,209.27

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
 Descriptive Statistics  
 for  
 Revenue Capacity Per Capita, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Capacity Per Capita, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	\$2,155.46	\$1,530.03
Cities	5	3.7%	\$1,064.56	\$1,080.83
Sub-Group Summary	10	7.5%	\$1,610.01	\$1,209.04
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	\$1,663.46	\$1,560.28
Cities	1	.7%	\$1,968.38	\$1,968.38
Sub-Group Summary	6	4.5%	\$1,714.28	\$1,670.73
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$2,756.90	\$2,883.45
Cities	5	3.7%	\$2,733.08	\$3,047.86
Sub-Group Summary	9	6.7%	\$2,743.67	\$2,912.74
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	\$2,147.64	\$1,740.05
Sub-Group Summary	5	3.7%	\$2,147.64	\$1,740.05
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	\$1,714.66	\$1,708.53
Cities	1	.7%	\$1,671.59	\$1,671.59
Sub-Group Summary	6	4.5%	\$1,707.48	\$1,690.06

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
 Descriptive Statistics  
 for  
 Revenue Capacity Per Capita, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Capacity Per Capita, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	\$1,117.74	\$1,027.78
Cities	2	1.5%	\$1,085.38	\$1,085.38
Sub-Group Summary	6	4.5%	\$1,106.96	\$1,054.20
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	\$1,034.46	\$905.97
Cities	2	1.5%	\$937.65	\$937.65
Sub-Group Summary	6	4.5%	\$1,002.19	\$915.61
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	\$1,028.30	\$1,073.57
Sub-Group Summary	3	2.2%	\$1,028.30	\$1,073.57
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	\$947.89	\$883.79
Sub-Group Summary	7	5.2%	\$947.89	\$883.79
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,865.36	\$1,692.90
Cities	1	.7%	\$1,303.08	\$1,303.08
Sub-Group Summary	8	6.0%	\$1,795.07	\$1,643.67

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
 Descriptive Statistics  
 for  
 Revenue Capacity Per Capita, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Capacity Per Capita, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	\$1,672.83	\$1,724.42
Cities	1	.7%	\$2,286.63	\$2,286.63
Sub-Group Summary	5	3.7%	\$1,795.59	\$1,725.46
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	\$1,842.52	\$1,858.97
Sub-Group Summary	4	3.0%	\$1,842.52	\$1,858.97
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	\$1,557.46	\$1,427.51
Sub-Group Summary	6	4.5%	\$1,557.46	\$1,427.51
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	\$1,276.24	\$911.14
Cities	4	3.0%	\$1,108.63	\$1,014.46
Sub-Group Summary	9	6.7%	\$1,201.75	\$968.79
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	\$1,580.85	\$1,580.85
Sub-Group Summary	2	1.5%	\$1,580.85	\$1,580.85

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
 Descriptive Statistics  
 for  
 Revenue Capacity Per Capita, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Capacity Per Capita, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,579.91	\$1,586.97
Cities	10	7.5%	\$1,201.34	\$1,139.80
Sub-Group Summary	14	10.4%	\$1,309.50	\$1,292.84
All Jurisdictions	134	100.0%	\$1,459.13	\$1,304.62

Source: Staff, Commission on Local Government

Table 1.7  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 2004/2005  
by  
Population, 2004  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2004 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	\$2,228.30	\$1,835.42
Cities	7	5.2%	\$1,425.89	\$1,303.08
Sub-Group Summary	15	11.2%	\$1,853.84	\$1,723.37
25,000 to 99,999				
Jurisdictional Class				
Counties	40	29.9%	\$1,327.36	\$1,278.78
Cities	10	7.5%	\$1,265.99	\$1,154.76
Sub-Group Summary	50	37.3%	\$1,315.09	\$1,228.91
10,000 to 24,999				
Jurisdictional Class				
Counties	36	26.9%	\$1,346.60	\$1,227.42
Cities	14	10.4%	\$1,686.35	\$1,429.02
Sub-Group Summary	50	37.3%	\$1,441.73	\$1,311.40
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	\$1,946.07	\$1,468.27
Cities	8	6.0%	\$1,058.45	\$1,064.71
Sub-Group Summary	19	14.2%	\$1,572.33	\$1,165.18
All Jurisdictions	134	100.0%	\$1,459.13	\$1,304.62

Source: Staff, Commission on Local Government

Table 1.8  
 Descriptive Statistics  
 for  
 Revenue Capacity Per Capita, 2004/2005  
 by  
 Percentage Change in Population, 2000-2004  
 and  
 Jurisdictional Class

	Revenue Capacity Per Capita, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2000-2004 10.00% or higher				
Jurisdictional Class				
Counties	18	13.4%	\$1,850.07	\$1,732.76
Cities	3	2.2%	\$1,561.64	\$1,599.79
Sub-Group Summary	21	15.7%	\$1,808.86	\$1,725.46
5.00% to 9.99%				
Jurisdictional Class				
Counties	17	12.7%	\$1,470.19	\$1,504.68
Cities	6	4.5%	\$1,947.73	\$1,882.92
Sub-Group Summary	23	17.2%	\$1,594.76	\$1,548.57
0.01% to 4.99%				
Jurisdictional Class				
Counties	32	23.9%	\$1,408.08	\$1,329.05
Cities	12	9.0%	\$1,555.27	\$1,134.89
Sub-Group Summary	44	32.8%	\$1,448.22	\$1,278.78
No change or decline				
Jurisdictional Class				
Counties	28	20.9%	\$1,337.58	\$982.41
Cities	18	13.4%	\$1,093.50	\$1,069.90
Sub-Group Summary	46	34.3%	\$1,242.07	\$1,016.90
All Jurisdictions	134	100.0%	\$1,459.13	\$1,304.62

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE CAPACITY PER CAPITA,  
2000/2001-2004/2005**

**Tables 2.1-2.5/Charts 2.1-2.2**

Table 2.1  
Mean Level  
of  
Revenue Capacity Per Capita, 2000/2001-2004/2005  
by  
Jurisdictional Class

	Fiscal Period				
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Jurisdictional Class					
Counties	\$1,210.70	\$1,243.40	\$1,299.64	\$1,380.03	\$1,482.16
Cities	\$1,173.85	\$1,199.41	\$1,244.34	\$1,311.49	\$1,403.02
All Jurisdictions	\$1,199.98	\$1,230.59	\$1,283.55	\$1,360.08	\$1,459.13

Table 2.2  
Median Level  
of  
Revenue Capacity Per Capita, 2000/2001-2004/2005  
by  
Jurisdictional Class

	Fiscal Period				
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Jurisdictional Class					
Counties	\$1,077.72	\$1,117.67	\$1,179.91	\$1,260.32	\$1,349.10
Cities	\$1,041.13	\$1,056.19	\$1,041.26	\$1,106.60	\$1,169.52
All Jurisdictions	\$1,065.38	\$1,097.66	\$1,137.71	\$1,197.22	\$1,304.62

The mean and median statistics relative to 2000/2001 are based upon the capacity scores for 95 counties and 39 independent cities (excluding Clifton Forge). The computations across the 2001/2002-2004/2005 interval take cognizance of the latter jurisdiction as a subordinate town within Alleghany County.

Source: Staff, Commission on Local Government

Chart 2.1  
 Mean Level of Revenue Capacity Per Capita, 2000/2001-2004/2005  
 by  
 Jurisdictional Class

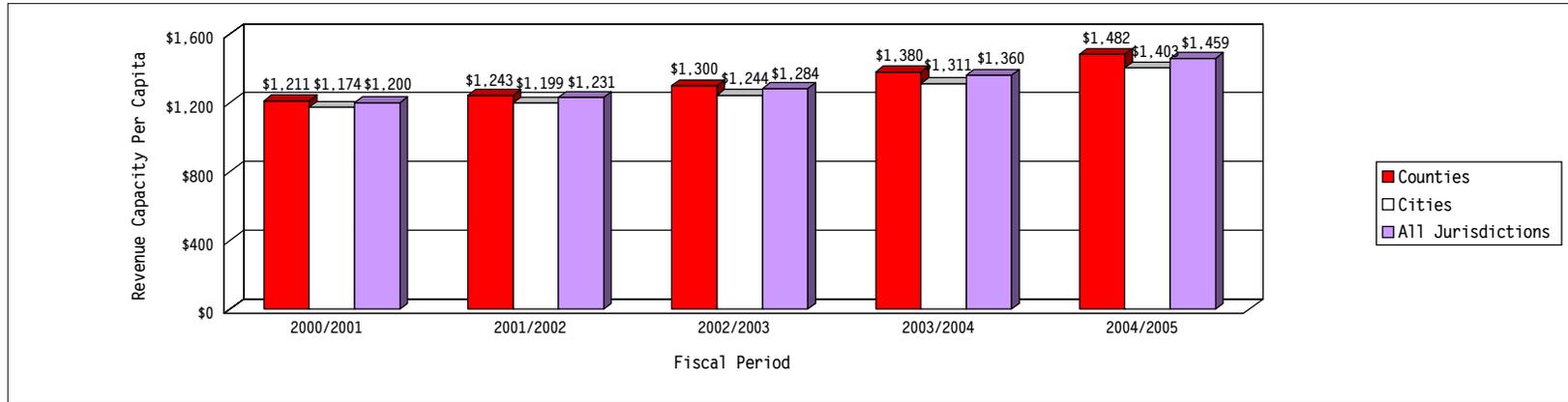
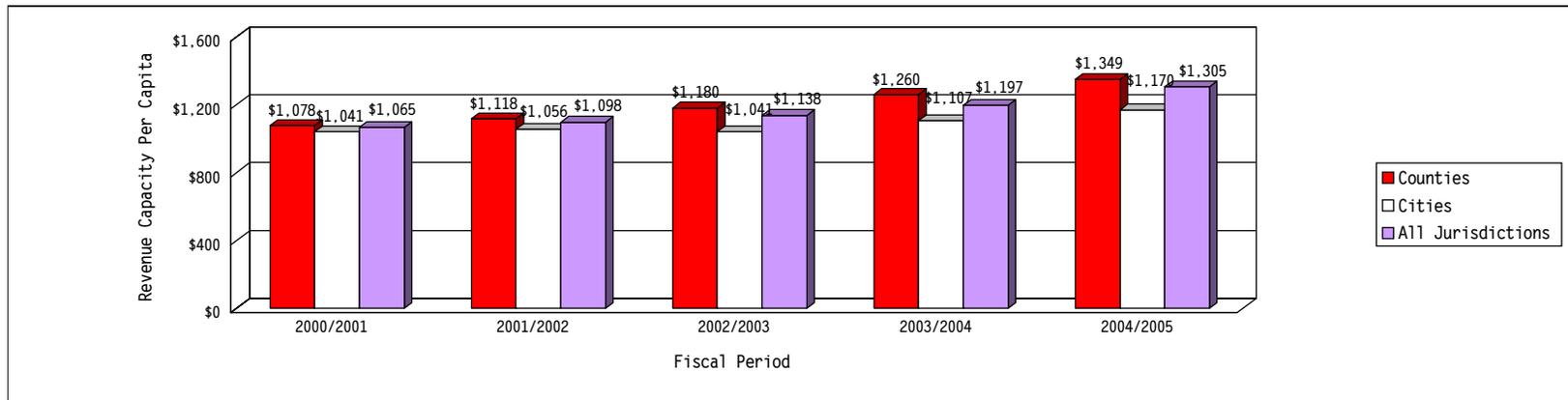


Chart 2.2  
 Median Level of Revenue Capacity Per Capita, 2000/2001-2004/2005  
 by  
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Locality	Revenue Capacity Per Capita, 2000/2001		Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004		Revenue Capacity Per Capita, 2004/2005	
	Per Capita	Rank Score								
Accomack County	\$794.60	23.0	\$812.31	19.0	\$951.44	39.0	\$1,040.84	50.0	\$1,388.51	75.0
Albemarle County	\$1,811.59	123.0	\$1,780.86	122.0	\$1,883.05	121.0	\$1,994.14	121.0	\$2,087.88	117.0
Alleghany County/1	\$1,025.14	61.0	\$944.40	44.0	\$975.99	46.0	\$985.94	40.0	\$988.71	33.0
Amelia County	\$1,057.90	67.0	\$1,106.54	69.0	\$1,107.15	65.0	\$1,197.99	68.0	\$1,306.15	68.0
Amherst County	\$877.01	35.0	\$891.94	34.0	\$952.62	42.0	\$973.19	36.0	\$1,016.15	37.0
Appomattox County	\$969.94	54.0	\$955.62	49.0	\$984.21	48.0	\$1,026.79	48.0	\$1,037.90	42.0
Arlington County	\$2,562.44	132.0	\$2,698.83	131.0	\$2,968.49	132.0	\$3,113.88	132.0	\$3,345.36	132.0
Augusta County	\$1,126.42	76.0	\$1,143.08	77.0	\$1,179.91	71.0	\$1,225.84	71.0	\$1,309.01	69.0
Bath County	\$4,353.77	135.0	\$4,399.85	134.0	\$4,371.44	134.0	\$4,490.94	134.0	\$4,434.88	134.0
Bedford County	\$1,208.65	90.0	\$1,224.98	84.0	\$1,271.62	83.0	\$1,350.97	82.0	\$1,399.27	79.0
Bland County	\$819.56	27.0	\$808.29	18.0	\$823.06	18.0	\$1,008.74	46.0	\$885.49	18.0
Botetourt County	\$1,269.95	98.0	\$1,305.55	95.0	\$1,368.53	93.0	\$1,421.19	91.0	\$1,471.43	86.0
Brunswick County	\$711.57	10.0	\$724.10	7.0	\$734.93	5.0	\$801.57	11.0	\$844.91	12.0
Buchanan County	\$737.81	15.0	\$857.27	30.0	\$804.50	16.0	\$1,090.24	56.0	\$1,010.93	34.0
Buckingham County	\$745.38	16.0	\$773.36	13.0	\$812.73	17.0	\$866.33	18.0	\$850.33	14.0
Campbell County	\$896.66	37.0	\$946.79	47.0	\$955.27	43.0	\$999.73	44.0	\$1,017.65	38.0
Caroline County	\$1,005.48	59.0	\$1,056.37	63.0	\$1,177.04	70.0	\$1,291.87	75.0	\$1,466.70	83.0
Carroll County	\$845.82	30.0	\$866.16	31.0	\$893.97	29.0	\$937.12	30.0	\$943.72	27.0
Charles City County	\$1,147.43	83.0	\$1,227.93	86.0	\$1,279.40	85.0	\$1,327.07	80.0	\$1,468.27	84.0
Charlotte County	\$795.99	24.0	\$816.37	22.0	\$852.21	22.0	\$878.83	22.0	\$894.29	21.0
Chesterfield County	\$1,394.30	107.0	\$1,413.59	105.0	\$1,451.25	103.0	\$1,509.47	99.0	\$1,594.44	93.0
Clarke County	\$1,703.58	121.0	\$1,758.30	120.0	\$1,764.21	117.0	\$1,965.01	118.0	\$2,338.59	122.0
Craig County	\$993.16	58.0	\$1,012.63	57.0	\$988.47	49.0	\$1,081.46	55.0	\$1,116.33	54.0
Culpeper County	\$1,216.11	91.0	\$1,274.90	89.0	\$1,385.37	94.0	\$1,488.37	96.0	\$1,740.05	104.0
Cumberland County	\$900.21	40.0	\$921.18	40.0	\$992.39	52.0	\$985.66	39.0	\$1,012.69	36.0
Dickenson County	\$749.31	17.0	\$832.47	24.0	\$786.05	13.0	\$869.69	20.0	\$819.33	8.0
Dinwiddie County	\$982.44	56.0	\$1,006.01	56.0	\$1,049.41	58.0	\$1,075.55	54.0	\$1,112.63	52.0
Essex County	\$1,241.15	95.0	\$1,300.77	94.0	\$1,303.58	88.0	\$1,402.97	90.0	\$1,463.67	81.0
Fairfax County	\$2,359.60	129.0	\$2,406.78	127.0	\$2,499.98	126.0	\$2,686.61	127.0	\$2,912.74	127.0
Fauquier County	\$2,012.42	125.0	\$2,084.07	124.0	\$2,291.06	124.0	\$2,459.50	124.0	\$2,645.85	124.0
Floyd County	\$976.22	55.0	\$994.75	54.0	\$1,079.52	61.0	\$1,125.15	61.0	\$1,148.69	57.0
Fluvanna County	\$1,128.10	77.0	\$1,120.51	72.0	\$1,183.63	73.0	\$1,313.87	77.0	\$1,344.57	73.0
Franklin County	\$1,151.37	84.0	\$1,196.54	82.0	\$1,271.79	84.0	\$1,356.42	83.0	\$1,469.05	85.0
Frederick County	\$1,224.38	93.0	\$1,311.86	96.0	\$1,402.50	95.0	\$1,523.14	100.0	\$1,781.18	109.0
Giles County	\$911.83	42.0	\$913.37	39.0	\$913.52	33.0	\$957.44	31.0	\$1,019.27	39.0
Gloucester County	\$1,083.44	72.0	\$1,117.67	71.0	\$1,199.76	76.0	\$1,296.58	76.0	\$1,391.35	76.0
Goochland County	\$2,355.78	128.0	\$2,496.94	129.0	\$2,520.50	127.0	\$2,612.18	125.0	\$3,153.47	130.0
Grayson County	\$851.21	31.0	\$853.45	29.0	\$898.01	30.0	\$925.86	29.0	\$953.89	28.0
Greene County	\$1,063.39	68.0	\$1,106.18	68.0	\$1,154.38	69.0	\$1,224.96	70.0	\$1,316.66	70.0
Greensville County	\$641.46	3.0	\$678.33	3.0	\$735.40	6.0	\$727.54	4.0	\$743.10	3.0
Halifax County	\$1,073.88	70.0	\$1,081.72	65.0	\$1,099.79	62.0	\$1,120.00	60.0	\$1,166.41	59.0
Hanover County	\$1,581.40	118.0	\$1,666.77	115.0	\$1,682.95	114.0	\$1,770.18	114.0	\$1,857.92	112.0
Henrico County	\$1,551.24	116.0	\$1,547.12	111.0	\$1,620.83	111.0	\$1,679.73	109.0	\$1,755.51	105.0
Henry County	\$837.08	28.0	\$841.62	25.0	\$853.63	23.0	\$870.11	21.0	\$888.38	19.0
Highland County	\$1,576.10	117.0	\$1,692.35	116.0	\$1,859.18	118.0	\$1,968.05	119.0	\$2,254.81	120.0
Isle of Wight County	\$1,134.87	81.0	\$1,227.30	85.0	\$1,270.50	82.0	\$1,383.08	86.0	\$1,504.68	87.0
James City County	\$1,909.45	124.0	\$1,875.49	123.0	\$1,935.65	123.0	\$1,956.00	117.0	\$2,074.63	116.0

Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Locality	Revenue Capacity Per Capita, 2000/2001		Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004		Revenue Capacity Per Capita, 2004/2005	
	Per Capita	Rank Score								
King and Queen County	\$1,046.14	64.0	\$1,016.59	59.0	\$1,131.85	67.0	\$1,278.22	74.0	\$1,349.10	74.0
King George County	\$1,189.87	87.0	\$1,318.79	98.0	\$1,468.26	105.0	\$1,571.94	102.0	\$1,775.77	108.0
King William County	\$1,177.25	85.0	\$1,184.64	80.0	\$1,229.19	80.0	\$1,260.32	72.0	\$1,322.41	72.0
Lancaster County	\$1,680.68	120.0	\$1,748.07	119.0	\$1,870.39	120.0	\$2,027.15	122.0	\$2,409.33	123.0
Lee County	\$612.92	1.0	\$606.27	1.0	\$596.84	1.0	\$620.94	1.0	\$600.38	1.0
Loudoun County	\$2,480.18	131.0	\$2,523.85	130.0	\$2,553.64	128.0	\$2,699.80	128.0	\$2,854.16	126.0
Louisa County	\$1,760.62	122.0	\$1,769.11	121.0	\$1,885.17	122.0	\$1,979.43	120.0	\$2,115.66	118.0
Lunenburg County	\$710.15	9.0	\$775.36	14.0	\$779.63	12.0	\$780.41	8.0	\$857.22	16.0
Madison County	\$1,208.32	89.0	\$1,285.57	92.0	\$1,403.90	96.0	\$1,487.43	95.0	\$1,598.42	94.0
Mathews County	\$1,391.35	106.0	\$1,352.64	101.0	\$1,479.21	106.0	\$1,592.17	104.0	\$1,760.31	106.0
Mecklenburg County	\$935.86	45.0	\$944.87	45.0	\$991.04	51.0	\$1,035.28	49.0	\$1,073.57	48.0
Middlesex County	\$1,532.04	113.0	\$1,555.74	112.0	\$1,759.29	116.0	\$1,940.61	116.0	\$2,057.92	115.0
Montgomery County	\$878.59	36.0	\$910.58	38.0	\$941.52	37.0	\$992.83	42.0	\$1,041.17	43.0
Nelson County	\$1,377.16	105.0	\$1,400.59	104.0	\$1,451.90	104.0	\$1,598.13	107.0	\$1,708.53	101.0
New Kent County	\$1,424.49	110.0	\$1,442.10	107.0	\$1,440.95	101.0	\$1,587.11	103.0	\$1,692.90	100.0
Northampton County	\$1,084.15	73.0	\$1,142.99	76.0	\$1,226.75	79.0	\$1,384.51	87.0	\$1,773.19	107.0
Northumberland County	\$1,548.17	114.0	\$1,579.50	114.0	\$1,698.53	115.0	\$1,910.61	115.0	\$2,189.33	119.0
Nottoway County	\$722.16	12.0	\$745.77	10.0	\$791.30	14.0	\$813.56	13.0	\$830.74	10.0
Orange County	\$1,222.21	92.0	\$1,283.55	91.0	\$1,429.44	100.0	\$1,498.52	98.0	\$1,654.71	97.0
Page County	\$898.35	39.0	\$950.56	48.0	\$933.58	35.0	\$1,001.38	45.0	\$1,088.68	50.0
Patrick County	\$770.54	18.0	\$845.59	28.0	\$890.82	28.0	\$855.75	15.0	\$856.85	15.0
Pittsylvania County	\$841.42	29.0	\$844.47	27.0	\$890.67	27.0	\$907.45	26.0	\$923.57	26.0
Powhatan County	\$1,247.11	96.0	\$1,250.78	88.0	\$1,321.64	91.0	\$1,394.82	88.0	\$1,534.99	90.0
Prince Edward County	\$784.87	21.0	\$785.78	15.0	\$798.66	15.0	\$868.08	19.0	\$883.79	17.0
Prince George County	\$862.55	33.0	\$891.69	33.0	\$860.38	25.0	\$887.23	23.0	\$911.14	24.0
Prince William County	\$1,402.12	108.0	\$1,480.07	109.0	\$1,597.42	109.0	\$1,734.02	111.0	\$1,915.33	113.0
Pulaski County	\$912.57	43.0	\$901.29	35.0	\$951.18	38.0	\$994.15	43.0	\$1,035.08	41.0
Rappahannock County	\$2,108.47	126.0	\$2,146.83	125.0	\$2,322.41	125.0	\$2,665.08	126.0	\$3,099.16	129.0
Richmond County	\$1,028.93	62.0	\$1,040.70	61.0	\$1,102.26	63.0	\$1,191.21	66.0	\$1,242.82	64.0
Roanoke County	\$1,297.04	101.0	\$1,276.18	90.0	\$1,319.00	90.0	\$1,371.92	85.0	\$1,396.57	78.0
Rockbridge County	\$1,188.13	86.0	\$1,299.13	93.0	\$1,367.82	92.0	\$1,430.56	92.0	\$1,530.03	89.0
Rockingham County	\$1,077.72	71.0	\$1,131.99	73.0	\$1,143.57	68.0	\$1,184.53	64.0	\$1,248.56	65.0
Russell County	\$737.74	14.0	\$752.72	12.0	\$761.79	9.0	\$763.71	5.0	\$791.24	6.0
Scott County	\$684.99	6.0	\$685.81	4.0	\$727.91	3.0	\$725.28	3.0	\$781.18	5.0
Shenandoah County	\$1,128.46	78.0	\$1,147.32	78.0	\$1,187.84	74.0	\$1,196.45	67.0	\$1,548.57	91.0
Smyth County	\$719.30	11.0	\$734.03	8.0	\$762.68	10.0	\$763.93	6.0	\$821.03	9.0
Southampton County	\$897.31	38.0	\$902.13	36.0	\$952.06	40.0	\$984.60	38.0	\$1,071.07	47.0
Spotsylvania County	\$1,341.34	103.0	\$1,363.66	103.0	\$1,448.92	102.0	\$1,463.32	94.0	\$1,723.37	102.0
Stafford County	\$1,279.93	100.0	\$1,341.50	100.0	\$1,414.47	99.0	\$1,596.69	105.0	\$1,725.46	103.0
Surry County	\$2,882.39	133.0	\$2,831.97	132.0	\$2,723.71	131.0	\$2,801.02	131.0	\$2,782.86	125.0
Sussex County	\$722.91	13.0	\$746.76	11.0	\$779.01	11.0	\$805.76	12.0	\$831.46	11.0
Tazewell County	\$801.65	25.0	\$821.20	23.0	\$843.99	21.0	\$857.40	16.0	\$894.51	22.0
Warren County	\$1,118.76	74.0	\$1,188.38	81.0	\$1,308.98	89.0	\$1,397.09	89.0	\$1,560.28	92.0
Washington County	\$963.33	53.0	\$1,016.15	58.0	\$1,054.16	59.0	\$1,097.67	58.0	\$1,145.69	55.0
Westmoreland County	\$1,046.48	65.0	\$1,116.46	70.0	\$1,220.13	78.0	\$1,364.86	84.0	\$1,528.62	88.0
Wise County	\$621.30	2.0	\$666.45	2.0	\$680.33	2.0	\$719.55	2.0	\$736.11	2.0
Wythe County	\$959.04	50.0	\$945.37	46.0	\$1,018.54	55.0	\$1,064.18	53.0	\$1,115.64	53.0

Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Locality	Revenue Capacity									
	Per Capita, 2000/2001	Rank 2	Per Capita, 2001/2002	Rank 3	Per Capita, 2002/2003	Rank 3	Per Capita, 2003/2004	Rank 3	Per Capita, 2004/2005	Rank 3
York County	\$1,343.05	104.0	\$1,357.71	102.0	\$1,412.56	98.0	\$1,598.54	108.0	\$1,669.26	98.0
Alexandria City	\$2,330.74	127.0	\$2,380.12	126.0	\$2,567.74	129.0	\$2,775.46	129.0	\$3,047.86	128.0
Bedford City	\$958.82	49.0	\$933.56	43.0	\$967.19	44.0	\$977.51	37.0	\$1,070.51	46.0
Bristol City	\$959.17	51.0	\$961.31	50.0	\$1,008.96	53.0	\$1,048.00	51.0	\$1,200.78	62.0
Buena Vista City	\$775.93	19.0	\$813.23	20.0	\$866.34	26.0	\$854.51	14.0	\$892.06	20.0
Charlottesville City	\$1,330.22	102.0	\$1,413.89	106.0	\$1,500.01	107.0	\$1,597.22	106.0	\$1,671.59	99.0
Chesapeake City	\$1,121.61	75.0	\$1,140.35	74.0	\$1,201.02	77.0	\$1,272.76	73.0	\$1,317.75	71.0
Clifton Forge City/1	\$665.25	4.0	-----	----	-----	----	-----	----	-----	----
Colonial Heights City	\$1,411.77	109.0	\$1,445.67	108.0	\$1,511.08	108.0	\$1,554.55	101.0	\$1,599.05	95.0
Covington City	\$919.69	44.0	\$962.45	51.0	\$952.41	41.0	\$921.76	27.0	\$1,069.30	45.0
Danville City	\$865.83	34.0	\$841.77	26.0	\$858.74	24.0	\$899.61	24.0	\$907.65	23.0
Emporia City	\$954.70	47.0	\$923.97	41.0	\$989.30	50.0	\$965.19	33.0	\$1,060.13	44.0
Fairfax City	\$2,397.06	130.0	\$2,482.84	128.0	\$2,645.55	130.0	\$2,798.25	130.0	\$3,235.33	131.0
Falls Church City	\$3,017.10	134.0	\$3,053.12	133.0	\$3,088.15	133.0	\$3,354.23	133.0	\$3,984.96	133.0
Franklin City	\$958.05	48.0	\$976.85	52.0	\$978.26	47.0	\$987.17	41.0	\$981.96	32.0
Fredericksburg City	\$1,613.33	119.0	\$1,701.91	117.0	\$1,869.10	119.0	\$2,051.35	123.0	\$2,286.63	121.0
Galax City	\$1,128.81	79.0	\$1,085.15	66.0	\$1,126.75	66.0	\$1,138.36	62.0	\$1,165.18	58.0
Hampton City	\$779.76	20.0	\$805.61	17.0	\$826.16	19.0	\$861.61	17.0	\$912.37	25.0
Harrisonburg City	\$986.04	57.0	\$996.93	55.0	\$973.93	45.0	\$1,024.56	47.0	\$1,080.83	49.0
Hopewell City	\$812.42	26.0	\$815.97	21.0	\$903.77	31.0	\$957.78	32.0	\$968.79	31.0
Lexington City	\$949.30	46.0	\$924.15	42.0	\$928.97	34.0	\$967.21	35.0	\$1,034.59	40.0
Lynchburg City	\$1,067.37	69.0	\$1,089.14	67.0	\$1,031.79	56.0	\$1,061.72	52.0	\$1,100.25	51.0
Manassas City	\$1,424.54	111.0	\$1,484.17	110.0	\$1,614.16	110.0	\$1,732.26	110.0	\$1,797.47	110.0
Manassas Park City	\$1,196.00	88.0	\$1,312.13	97.0	\$1,294.68	87.0	\$1,432.50	93.0	\$1,599.79	96.0
Martinsville City	\$908.19	41.0	\$909.90	37.0	\$940.71	36.0	\$924.66	28.0	\$967.66	30.0
Newport News City	\$853.26	32.0	\$880.63	32.0	\$911.81	32.0	\$966.54	34.0	\$1,011.65	35.0
Norfolk City	\$793.53	22.0	\$790.58	16.0	\$830.07	20.0	\$901.04	25.0	\$961.06	29.0
Norton City	\$1,130.70	80.0	\$1,142.82	75.0	\$1,180.87	72.0	\$1,186.72	65.0	\$1,193.88	61.0
Petersburg City	\$701.73	7.0	\$745.25	9.0	\$759.68	8.0	\$786.96	9.0	\$806.57	7.0
Poquoson City	\$1,271.78	99.0	\$1,335.64	99.0	\$1,404.42	97.0	\$1,493.66	97.0	\$1,466.05	82.0
Portsmouth City	\$676.22	5.0	\$698.79	6.0	\$733.29	4.0	\$798.47	10.0	\$850.00	13.0
Radford City	\$702.20	8.0	\$697.96	5.0	\$745.50	7.0	\$779.73	7.0	\$775.35	4.0
Richmond City	\$1,252.36	97.0	\$1,197.48	83.0	\$1,283.60	86.0	\$1,318.47	79.0	\$1,303.08	67.0
Roanoke City	\$1,055.35	66.0	\$1,065.51	64.0	\$1,104.62	64.0	\$1,200.34	69.0	\$1,209.27	63.0
Salem City	\$1,232.90	94.0	\$1,237.44	87.0	\$1,269.16	81.0	\$1,315.55	78.0	\$1,391.99	77.0
Staunton City	\$963.12	52.0	\$991.12	53.0	\$1,015.86	54.0	\$1,106.60	59.0	\$1,145.79	56.0
Suffolk City	\$1,041.13	63.0	\$1,056.19	62.0	\$1,077.33	60.0	\$1,182.50	63.0	\$1,267.94	66.0
Virginia Beach City	\$1,140.65	82.0	\$1,157.40	79.0	\$1,199.15	75.0	\$1,342.28	81.0	\$1,427.45	80.0
Waynesboro City	\$1,021.51	60.0	\$1,030.71	60.0	\$1,041.26	57.0	\$1,096.72	57.0	\$1,169.52	60.0
Williamsburg City	\$1,550.70	115.0	\$1,731.41	118.0	\$1,664.39	113.0	\$1,750.47	112.0	\$1,817.19	111.0
Winchester City	\$1,526.35	112.0	\$1,563.77	113.0	\$1,663.48	112.0	\$1,763.96	113.0	\$1,968.38	114.0

1

Clifton Forge City assumed the status of a subordinate town on July 1, 2001. Accordingly, with respect to the 2001/2002-2004/2005 time span, all baseline data for this jurisdiction are reflected in the capacity profile relative to Alleghany County.

2

The rank score of a given locality may vary from 1 (lowest capacity) to 135 (highest capacity).

3

Because of the Clifton Forge reversion, the lowest and highest capacity values in the statewide distribution are ranked 1 and 134, respectively.

Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Rank Scores  
1=Weakest Change in Capacity  
134=Strongest Change in Capacity

Locality	Percentage Change in Revenue Capacity Per Capita from 2000/2001 to 2001/2002		Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004		Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005	
	Rank Score	Rank Score						
Accomack County	2.23%	71.0	17.13%	134.0	9.40%	113.0	33.40%	134.0
Albemarle County	-1.70%	12.0	5.74%	91.0	5.90%	77.0	4.70%	62.0
Alleghany County/1	-7.88%	1.0	3.34%	49.0	1.02%	16.0	0.28%	13.0
Amelia County	4.60%	97.0	0.06%	16.0	8.21%	101.0	9.03%	102.0
Amherst County	1.70%	57.5	6.80%	102.0	2.16%	24.0	4.41%	56.0
Appomattox County	-1.48%	14.0	2.99%	44.0	4.33%	54.0	1.08%	18.0
Arlington County	5.32%	107.0	9.99%	126.0	4.90%	65.0	7.43%	90.0
Augusta County	1.48%	52.0	3.22%	47.0	3.89%	46.0	6.78%	83.0
Bath County	1.06%	41.0	-0.65%	13.0	2.73%	28.0	-1.25%	7.0
Bedford County	1.35%	48.0	3.81%	62.0	6.24%	84.0	3.58%	43.0
Bland County	-1.38%	16.0	1.83%	34.0	22.56%	133.0	-12.22%	1.0
Botetourt County	2.80%	79.0	4.82%	74.0	3.85%	44.0	3.54%	41.0
Brunswick County	1.76%	59.5	1.49%	31.0	9.07%	112.0	5.41%	67.5
Buchanan County	16.19%	134.0	-6.16%	1.0	35.52%	134.0	-7.27%	2.0
Buckingham County	3.75%	92.0	5.09%	79.0	6.60%	87.0	-1.85%	5.5
Campbell County	5.59%	113.0	0.90%	22.0	4.65%	60.0	1.79%	22.0
Caroline County	5.06%	106.0	11.42%	132.0	9.76%	116.5	13.53%	118.0
Carroll County	2.40%	74.0	3.21%	45.5	4.83%	63.5	0.70%	15.0
Charles City County	7.02%	122.0	4.19%	67.0	3.73%	43.0	10.64%	111.0
Charlotte County	2.56%	78.0	4.39%	71.0	3.12%	34.5	1.76%	20.0
Chesterfield County	1.38%	49.0	2.66%	42.0	4.01%	47.5	5.63%	71.0
Clarke County	3.21%	82.5	0.34%	19.0	11.38%	124.0	19.01%	130.0
Craig County	1.96%	63.5	-2.39%	7.0	9.41%	114.0	3.22%	38.0
Culpeper County	4.83%	102.0	8.66%	118.0	7.44%	94.0	16.91%	125.0
Cumberland County	2.33%	72.0	7.73%	111.0	-0.68%	7.0	2.74%	34.0
Dickenson County	11.10%	132.0	-5.58%	2.0	10.64%	121.0	-5.79%	3.0
Dinwiddie County	2.40%	74.0	4.31%	68.0	2.49%	25.0	3.45%	39.0
Essex County	4.80%	99.0	0.22%	18.0	7.62%	96.0	4.33%	52.0
Fairfax County	2.00%	65.0	3.87%	64.0	7.47%	95.0	8.42%	98.0
Fauquier County	3.56%	89.0	9.93%	125.0	7.35%	93.0	7.58%	94.0
Floyd County	1.90%	62.0	8.52%	117.0	4.23%	52.0	2.09%	25.0
Fluvanna County	-0.67%	19.0	5.63%	89.0	11.00%	123.0	2.34%	30.0
Franklin County	3.92%	93.0	6.29%	97.0	6.65%	88.0	8.30%	97.0
Frederick County	7.14%	123.0	6.91%	104.0	8.60%	105.0	16.94%	126.0
Giles County	0.17%	25.0	0.02%	15.0	4.81%	62.0	6.46%	79.0
Gloucester County	3.16%	81.0	7.35%	109.0	8.07%	98.5	7.31%	89.0
Goochland County	5.99%	116.0	0.94%	23.0	3.64%	41.0	20.72%	131.0

Source: Staff, Commission on Local Government

Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Rank Scores  
1=Weakest Change in Capacity  
134=Strongest Change in Capacity

Locality	Percentage Change in Revenue Capacity Per Capita from 2000/2001 to 2001/2002		Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004		Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005	
	Rank Score	Rank Score						
Grayson County	0.26%	28.0	5.22%	81.0	3.10%	33.0	3.03%	36.0
Greene County	4.02%	95.0	4.36%	70.0	6.11%	83.0	7.49%	93.0
Greensville County	5.75%	114.0	8.41%	116.0	-1.07%	6.0	2.14%	28.0
Halifax County	0.73%	37.0	1.67%	33.0	1.84%	21.0	4.14%	50.0
Hanover County	5.40%	108.0	0.97%	24.0	5.18%	68.0	4.96%	66.0
Henrico County	-0.27%	22.0	4.76%	73.0	3.63%	40.0	4.51%	58.0
Henry County	0.54%	34.5	1.43%	30.0	1.93%	23.0	2.10%	26.0
Highland County	7.38%	125.0	9.86%	124.0	5.86%	76.0	14.57%	119.0
Isle of Wight County	8.14%	126.0	3.52%	53.0	8.86%	109.0	8.79%	101.0
James City County	-1.78%	10.0	3.21%	45.5	1.05%	18.0	6.07%	76.0
King and Queen County	-2.83%	5.0	11.34%	130.0	12.93%	130.0	5.55%	70.0
King George County	10.83%	131.0	11.33%	129.0	7.06%	90.0	12.97%	117.0
King William County	0.63%	36.0	3.76%	61.0	2.53%	26.0	4.93%	65.0
Lancaster County	4.01%	94.0	7.00%	105.0	8.38%	102.0	18.85%	129.0
Lee County	-1.08%	18.0	-1.56%	10.0	4.04%	49.0	-3.31%	4.0
Loudoun County	1.76%	59.5	1.18%	28.0	5.72%	73.0	5.72%	72.0
Louisa County	0.48%	33.0	6.56%	101.0	5.00%	66.0	6.88%	84.0
Lunenburg County	9.18%	127.0	0.55%	21.0	0.10%	9.0	9.84%	105.5
Madison County	6.39%	120.0	9.20%	120.0	5.95%	78.0	7.46%	91.0
Mathews County	-2.78%	6.5	9.36%	122.0	7.64%	97.0	10.56%	110.0
Mecklenburg County	0.96%	39.5	4.89%	75.0	4.46%	55.0	3.70%	46.0
Middlesex County	1.55%	53.0	13.08%	133.0	10.31%	120.0	6.05%	75.0
Montgomery County	3.64%	91.0	3.40%	52.0	5.45%	71.0	4.87%	64.0
Nelson County	1.70%	57.5	3.66%	58.0	10.07%	118.0	6.91%	85.0
New Kent County	1.24%	47.0	-0.08%	14.0	10.14%	119.0	6.67%	82.0
Northampton County	5.43%	109.0	7.33%	108.0	12.86%	128.0	28.07%	132.0
Northumberland County	2.02%	66.0	7.54%	110.0	12.49%	127.0	14.59%	121.0
Nottoway County	3.27%	84.0	6.10%	94.0	2.81%	29.0	2.11%	27.0
Orange County	5.02%	103.5	11.37%	131.0	4.83%	63.5	10.42%	108.0
Page County	5.81%	115.0	-1.79%	9.0	7.26%	91.0	8.72%	99.0
Patrick County	9.74%	130.0	5.35%	84.0	-3.94%	1.0	0.13%	12.0
Pittsylvania County	0.36%	30.0	5.47%	86.0	1.88%	22.0	1.78%	21.0
Powhatan County	0.29%	29.0	5.66%	90.0	5.54%	72.0	10.05%	107.0
Prince Edward County	0.12%	23.5	1.64%	32.0	8.69%	108.0	1.81%	24.0
Prince George County	3.38%	88.0	-3.51%	6.0	3.12%	34.5	2.69%	33.0
Prince William County	5.56%	112.0	7.93%	114.0	8.55%	103.5	10.46%	109.0
Pulaski County	-1.24%	17.0	5.54%	88.0	4.52%	57.0	4.12%	49.0

Source: Staff, Commission on Local Government

Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Rank Scores  
1=Weakest Change in Capacity  
134=Strongest Change in Capacity

Locality	Percentage Change in Revenue Capacity Per Capita from 2000/2001 to 2001/2002		Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004		Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005	
	Rank Score	Rank Score						
Rappahannock County	61.0	61.0	115.0	115.0	132.0	132.0	124.0	124.0
Richmond County	45.0	45.0	92.0	92.0	98.5	98.5	52.0	52.0
Roanoke County	13.0	13.0	50.0	50.0	47.5	47.5	23.0	23.0
Rockbridge County	128.0	128.0	82.0	82.0	58.5	58.5	86.0	86.0
Rockingham County	105.0	105.0	25.5	25.5	38.0	38.0	67.5	67.5
Russell County	67.0	67.0	29.0	29.0	11.0	11.0	44.0	44.0
Scott County	23.5	23.5	95.0	95.0	8.0	8.0	95.0	95.0
Shenandoah County	55.5	55.5	54.0	54.0	13.0	13.0	133.0	133.0
Smyth County	69.0	69.0	65.0	65.0	10.0	10.0	92.0	92.0
Southampton County	34.5	34.5	87.0	87.0	36.0	36.0	100.0	100.0
Spotsylvania County	54.0	54.0	96.0	96.0	15.0	15.0	127.0	127.0
Stafford County	100.5	100.5	85.0	85.0	129.0	129.0	96.0	96.0
Surry County	11.0	11.0	5.0	5.0	30.0	30.0	9.0	9.0
Sussex County	85.0	85.0	69.0	69.0	37.0	37.0	37.0	37.0
Tazewell County	76.0	76.0	43.0	43.0	20.0	20.0	52.0	52.0
Warren County	118.0	118.0	127.0	127.0	89.0	89.0	114.5	114.5
Washington County	110.0	110.0	60.0	60.0	51.0	51.0	54.0	54.0
Westmoreland County	121.0	121.0	121.0	121.0	125.0	125.0	116.0	116.0
Wise County	124.0	124.0	38.0	38.0	74.0	74.0	29.0	29.0
Wythe County	15.0	15.0	112.0	112.0	56.0	56.0	63.0	63.0
York County	43.0	43.0	66.0	66.0	131.0	131.0	57.0	57.0
Alexandria City	70.0	70.0	113.0	113.0	100.0	100.0	104.0	104.0
Bedford City	9.0	9.0	56.0	56.0	19.0	19.0	103.0	103.0
Bristol City	27.0	27.0	77.0	77.0	45.0	45.0	120.0	120.0
Buena Vista City	100.5	100.5	99.0	99.0	5.0	5.0	55.0	55.0
Charlottesville City	119.0	119.0	93.0	93.0	86.0	86.0	60.0	60.0
Chesapeake City	55.5	55.5	83.0	83.0	79.0	79.0	41.0	41.0
Colonial Heights City	74.0	74.0	72.0	72.0	31.0	31.0	35.0	35.0
Covington City	98.0	98.0	12.0	12.0	2.0	2.0	123.0	123.0
Danville City	6.5	6.5	37.0	37.0	61.0	61.0	17.0	17.0
Emporia City	4.0	4.0	106.0	106.0	3.0	3.0	105.5	105.5
Fairfax City	90.0	90.0	100.0	100.0	75.0	75.0	122.0	122.0
Falls Church City	46.0	46.0	27.0	27.0	106.0	106.0	128.0	128.0
Franklin City	63.5	63.5	17.0	17.0	14.0	14.0	11.0	11.0
Fredericksburg City	111.0	111.0	123.0	123.0	115.0	115.0	112.0	112.0
Galax City	3.0	3.0	63.0	63.0	17.0	17.0	31.0	31.0
Hampton City	86.0	86.0	40.0	40.0	53.0	53.0	74.0	74.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Rank Scores  
1=Weakest Change in Capacity  
134=Strongest Change in Capacity

Locality	Percentage Change in Revenue Capacity Per Capita from 2000/2001 to 2001/2002		Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004		Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005	
	Rank Score	Rank Score						
Harrisonburg City	44.0	44.0	8.0	8.0	69.0	69.0	69.0	69.0
Hopewell City	32.0	32.0	128.0	128.0	80.0	80.0	19.0	19.0
Lexington City	8.0	8.0	20.0	20.0	50.0	50.0	87.0	87.0
Lynchburg City	68.0	68.0	3.0	3.0	32.0	32.0	45.0	45.0
Manassas City	96.0	96.0	119.0	119.0	92.0	92.0	47.0	47.0
Manassas Park City	129.0	129.0	11.0	11.0	122.0	122.0	114.5	114.5
Martinsville City	26.0	26.0	51.0	51.0	4.0	4.0	59.0	59.0
Newport News City	82.5	82.5	55.0	55.0	81.0	81.0	61.0	61.0
Norfolk City	21.0	21.0	78.0	78.0	103.5	103.5	81.0	81.0
Norton City	42.0	42.0	48.0	48.0	12.0	12.0	14.0	14.0
Petersburg City	117.0	117.0	35.0	35.0	39.0	39.0	32.0	32.0
Poquoson City	103.5	103.5	80.0	80.0	85.0	85.0	5.5	5.5
Portsmouth City	87.0	87.0	76.0	76.0	110.0	110.0	78.0	78.0
Radford City	20.0	20.0	103.0	103.0	58.5	58.5	10.0	10.0
Richmond City	2.0	2.0	107.0	107.0	27.0	27.0	8.0	8.0
Roanoke City	39.5	39.5	59.0	59.0	107.0	107.0	16.0	16.0
Salem City	31.0	31.0	41.0	41.0	42.0	42.0	73.0	73.0
Staunton City	80.0	80.0	39.0	39.0	111.0	111.0	41.0	41.0
Suffolk City	50.0	50.0	36.0	36.0	116.5	116.5	88.0	88.0
Virginia Beach City	51.0	51.0	57.0	57.0	126.0	126.0	77.0	77.0
Waynesboro City	38.0	38.0	25.5	25.5	70.0	70.0	80.0	80.0
Williamsburg City	133.0	133.0	4.0	4.0	67.0	67.0	48.0	48.0
Winchester City	77.0	77.0	98.0	98.0	82.0	82.0	113.0	113.0

1

The Alleghany County profile captures the fiscal ability implications of Clifton Forge's city-to-town reversion across the 2001/2002-2004/2005 interval.

Table 2.5

## Average Percentage Change in Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Rank Scores  
 1=Weakest Average Change in Capacity  
 134=Strongest Average Change in Capacity

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2000/2001-2004/2005	Rank Score
Accomack County	15.54%	134.0
Albemarle County	3.66%	55.0
Alleghany County/1	-0.81%	2.0
Amelia County	5.47%	89.0
Amherst County	3.77%	60.0
Appomattox County	1.73%	14.0
Arlington County	6.91%	106.0
Augusta County	3.84%	62.0
Bath County	0.47%	4.0
Bedford County	3.74%	57.0
Bland County	2.70%	24.0
Botetourt County	3.75%	58.0
Brunswick County	4.43%	74.5
Buchanan County	9.57%	127.0
Buckingham County	3.40%	44.0
Campbell County	3.23%	41.5
Caroline County	9.94%	129.0
Carroll County	2.79%	26.0
Charles City County	6.39%	100.0
Charlotte County	2.96%	32.5
Chesterfield County	3.42%	46.0
Clarke County	8.49%	119.0
Craig County	3.05%	35.0
Culpeper County	9.46%	125.0
Cumberland County	3.03%	34.0
Dickenson County	2.59%	23.0
Dinwiddie County	3.16%	38.5
Essex County	4.24%	70.0
Fairfax County	5.44%	88.0
Fauquier County	7.11%	108.0
Floyd County	4.18%	68.0
Fluvanna County	4.58%	79.5
Franklin County	6.29%	99.0
Frederick County	9.90%	128.0
Giles County	2.86%	29.0
Gloucester County	6.47%	101.0
Goochland County	7.82%	115.0
Grayson County	2.90%	31.0
Greene County	5.50%	90.0

Source: Staff, Commission on Local Government

Table 2.5

## Average Percentage Change in Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Rank Scores  
 1=Weakest Average Change in Capacity  
 134=Strongest Average Change in Capacity

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2000/2001-2004/2005	Rank Score
Greenville County	3.81%	61.0
Halifax County	2.10%	17.0
Hanover County	4.13%	67.0
Henrico County	3.16%	38.5
Henry County	1.50%	12.0
Highland County	9.42%	124.0
Isle of Wight County	7.33%	110.0
James City County	2.14%	18.0
King and Queen County	6.75%	105.0
King George County	10.55%	132.0
King William County	2.96%	32.5
Lancaster County	9.56%	126.0
Lee County	-0.48%	3.0
Loudoun County	3.60%	54.0
Louisa County	4.73%	81.0
Lunenburg County	4.92%	83.0
Madison County	7.25%	109.0
Mathews County	6.19%	98.0
Mecklenburg County	3.50%	48.0
Middlesex County	7.75%	113.0
Montgomery County	4.34%	71.0
Nelson County	5.59%	91.0
New Kent County	4.49%	77.0
Northampton County	13.42%	133.0
Northumberland County	9.16%	123.0
Nottoway County	3.57%	52.0
Orange County	7.91%	117.0
Page County	5.00%	85.0
Patrick County	2.82%	28.0
Pittsylvania County	2.37%	20.5
Powhatan County	5.39%	87.0
Prince Edward County	3.06%	36.0
Prince George County	1.42%	11.0
Prince William County	8.12%	118.0
Pulaski County	3.23%	41.5
Rappahannock County	10.26%	131.0
Richmond County	4.87%	82.0
Roanoke County	1.89%	16.0
Rockbridge County	6.54%	102.0

Source: Staff, Commission on Local Government

Table 2.5

## Average Percentage Change in Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Rank Scores  
 1=Weakest Average Change in Capacity  
 134=Strongest Average Change in Capacity

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2000/2001-2004/2005	Rank Score
Rockingham County	3.76%	59.0
Russell County	1.77%	15.0
Scott County	3.40%	44.0
Shenandoah County	8.84%	121.0
Smyth County	3.40%	44.0
Southampton County	4.57%	78.0
Spotsylvania County	6.67%	104.0
Stafford County	7.80%	114.0
Surry County	-0.85%	1.0
Sussex County	3.56%	50.5
Tazewell County	2.78%	25.0
Warren County	8.70%	120.0
Washington County	4.43%	74.5
Westmoreland County	9.96%	130.0
Wise County	4.35%	72.5
Wythe County	3.91%	63.0
York County	5.68%	92.0
Alexandria City	6.98%	107.0
Bedford City	2.89%	30.0
Bristol City	5.91%	96.0
Buena Vista City	3.59%	53.0
Charlottesville City	5.88%	94.0
Chesapeake City	4.12%	66.0
Colonial Heights City	3.17%	40.0
Covington City	4.10%	65.0
Danville City	1.22%	9.0
Emporia City	2.81%	27.0
Fairfax City	7.88%	116.0
Falls Church City	7.44%	111.0
Franklin City	0.62%	5.0
Fredericksburg City	9.13%	122.0
Galax City	0.84%	7.0
Hampton City	4.01%	64.0
Harrisonburg City	2.37%	20.5
Hopewell City	4.58%	79.5
Lexington City	2.24%	19.0
Lynchburg City	0.83%	6.0
Manassas City	6.01%	97.0
Manassas Park City	7.68%	112.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 2000/2001-2004/2005

Rank Scores  
 1=Weakest Average Change in Capacity  
 134=Strongest Average Change in Capacity

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2000/2001-2004/2005	Rank Score
Martinsville City	1.63%	13.0
Newport News City	4.35%	72.5
Norfolk City	4.96%	84.0
Norton City	1.37%	10.0
Petersburg City	3.56%	50.5
Poquoson City	3.67%	56.0
Portsmouth City	5.90%	95.0
Radford City	2.56%	22.0
Richmond City	1.09%	8.0
Roanoke City	3.51%	49.0
Salem City	3.10%	37.0
Staunton City	4.47%	76.0
Suffolk City	5.11%	86.0
Virginia Beach City	5.84%	93.0
Waynesboro City	3.47%	47.0
Williamsburg City	4.19%	69.0
Winchester City	6.61%	103.0

1

The statistical profile for Alleghany County reflects the impact of Clifton Forge City's reversion to town status on July 1, 2001.

**REVENUE EFFORT,  
2004/2005**

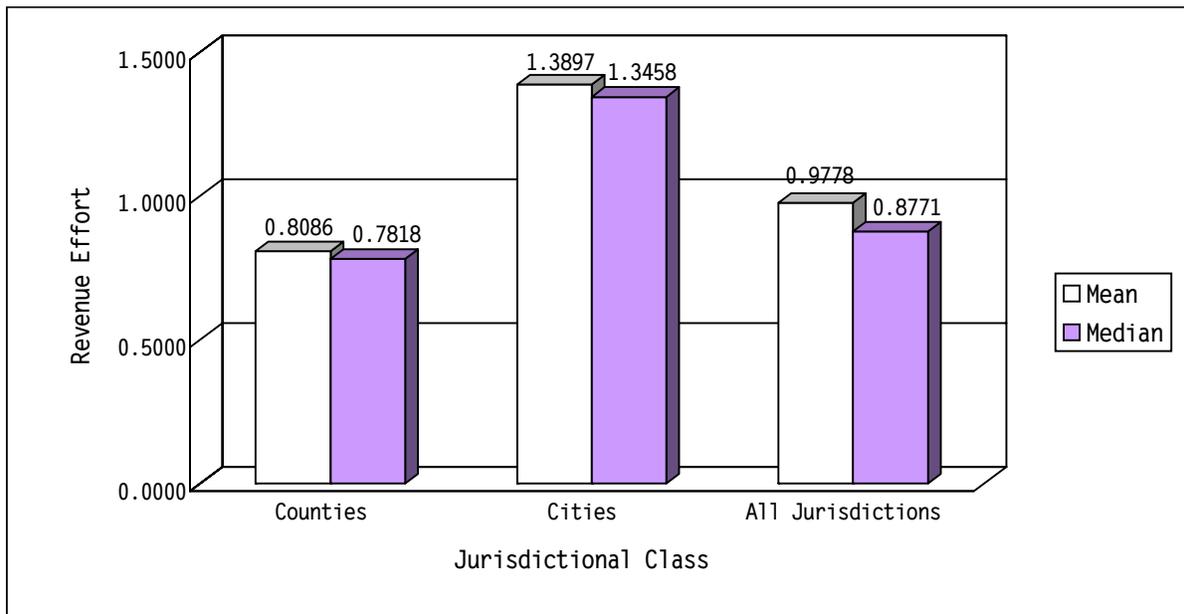
**Tables 3.1-3.9/Chart 3**

Table 3.1  
 Descriptive Statistics  
 for  
 Revenue Effort, 2004/2005  
 by  
 Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	.8086	.7818
Cities	39	29.1%	1.3897	1.3458
All Jurisdictions	134	100.0%	.9778	.8771

Source: Staff, Commission on Local Government

Chart 3  
Mean and Median Levels of Revenue Effort, 2004/2005  
by  
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 3.2

## Revenue Effort by Locality, 2004/2005

Locality	Rank Scores	Relative Stress Scores		
	1=Highest Effort 134=Lowest Effort	Revenue Effort, 2004/2005	Rank Score	Relative Stress Score
Accomack County		0.6029	126.0	49.45
Albemarle County		0.8018	83.0	52.39
Alleghany County		1.2383	30.0	58.86
Amelia County		0.6850	114.0	50.66
Amherst County		0.8559	71.0	53.20
Appomattox County		0.7018	110.0	50.91
Arlington County		0.9780	52.0	55.00
Augusta County		0.7040	107.0	50.95
Bath County		0.5235	130.0	48.27
Bedford County		0.6916	111.0	50.76
Bland County		1.0281	45.0	55.75
Botetourt County		0.7262	102.0	51.27
Brunswick County		0.8841	67.0	53.61
Buchanan County		1.3583	21.0	60.64
Buckingham County		0.7471	96.0	51.58
Campbell County		0.7996	84.0	52.36
Caroline County		0.7430	97.0	51.52
Carroll County		0.9088	62.0	53.98
Charles City County		0.9833	51.0	55.08
Charlotte County		0.8516	73.0	53.13
Chesterfield County		0.9421	54.0	54.47
Clarke County		0.5155	131.0	48.15
Craig County		0.7549	92.0	51.70
Culpeper County		0.7833	86.0	52.12
Cumberland County		0.9372	55.0	54.40
Dickenson County		1.2343	31.0	58.80
Dinwiddie County		0.8520	72.0	53.14
Essex County		0.7493	95.0	51.62
Fairfax County		0.9299	57.0	54.29
Fauquier County		0.7023	109.0	50.92
Floyd County		0.6743	116.0	50.51
Fluvanna County		0.6319	122.0	49.88
Franklin County		0.6235	123.0	49.75
Frederick County		0.8130	79.0	52.56
Giles County		0.8310	77.0	52.83
Gloucester County		0.8379	74.0	52.93
Goochland County		0.5139	132.0	48.13
Grayson County		0.7766	88.0	52.02
Greene County		0.8918	65.0	53.73
Greensville County		1.1432	39.0	57.45
Halifax County		0.6490	119.0	50.13
Hanover County		0.7818	87.0	52.10
Henrico County		0.9320	56.0	54.32
Henry County		0.8087	80.0	52.50

Source: Staff, Commission on Local Government

Table 3.2

## Revenue Effort by Locality, 2004/2005

	Rank Scores 1=Highest Effort 134=Lowest Effort	Relative Stress Scores 69.98=Highest Stress 47.54=Lowest Stress	
Locality	Revenue Effort, 2004/2005	Rank Score	Relative Stress Score
Highland County	0.5776	128.0	49.07
Isle of Wight County	0.8370	75.0	52.92
James City County	0.9188	58.0	54.13
King and Queen County	1.0611	43.0	56.23
King George County	0.8212	78.0	52.68
King William County	0.7735	89.0	51.97
Lancaster County	0.4886	133.0	47.76
Lee County	0.7242	103.0	51.24
Loudoun County	0.9940	47.0	55.24
Louisa County	0.6846	115.0	50.66
Lunenburg County	0.7543	93.0	51.69
Madison County	0.6494	118.0	50.14
Mathews County	0.6483	120.0	50.12
Mecklenburg County	0.7391	98.0	51.47
Middlesex County	0.5958	127.0	49.34
Montgomery County	0.6884	112.0	50.72
Nelson County	0.7350	100.0	51.40
New Kent County	0.7046	105.0	50.96
Northampton County	0.7028	108.0	50.93
Northumberland County	0.5432	129.0	48.56
Nottoway County	0.7379	99.0	51.45
Orange County	0.7043	106.0	50.95
Page County	0.6542	117.0	50.21
Patrick County	0.7522	94.0	51.66
Pittsylvania County	0.6203	125.0	49.71
Powhatan County	0.7188	104.0	51.17
Prince Edward County	0.7659	90.0	51.86
Prince George County	0.8661	70.0	53.35
Prince William County	1.0195	46.0	55.62
Pulaski County	0.9164	59.0	54.09
Rappahannock County	0.4742	134.0	47.54
Richmond County	0.7300	101.0	51.33
Roanoke County	0.9916	50.0	55.20
Rockbridge County	0.8702	68.0	53.41
Rockingham County	0.8046	81.0	52.44
Russell County	0.9916	49.0	55.21
Scott County	0.9058	63.0	53.93
Shenandoah County	0.6213	124.0	49.72
Smyth County	0.9047	64.0	53.92
Southampton County	0.8044	82.0	52.43
Spotsylvania County	0.7932	85.0	52.27
Stafford County	0.8904	66.0	53.71
Surry County	0.8689	69.0	53.39
Sussex County	1.7488	5.0	66.42

Source: Staff, Commission on Local Government

Table 3.2

## Revenue Effort by Locality, 2004/2005

Locality	Rank Scores	Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort	Rank	Stress Score
		69.98=Highest Stress 47.54=Lowest Stress	
	Revenue Effort, 2004/2005	Rank Score	Relative Stress Score
Tazewell County	0.8311	76.0	52.83
Warren County	0.7575	91.0	51.74
Washington County	0.6857	113.0	50.67
Westmoreland County	0.6399	121.0	50.00
Wise County	1.1655	37.0	57.78
Wythe County	0.9091	61.0	53.98
York County	0.9123	60.0	54.03
Alexandria City	0.9935	48.0	55.23
Bedford City	1.1872	34.0	58.10
Bristol City	1.4473	17.0	61.95
Buena Vista City	1.4082	20.0	61.37
Charlottesville City	1.4609	16.0	62.16
Chesapeake City	1.3445	23.0	60.43
Colonial Heights City	1.3458	22.0	60.45
Covington City	1.8768	2.0	68.32
Danville City	1.2475	27.0	58.99
Emporia City	1.9889	1.0	69.98
Fairfax City	1.0651	42.0	56.29
Falls Church City	1.0782	40.0	56.49
Franklin City	1.7600	4.0	66.59
Fredericksburg City	1.2553	26.0	59.11
Galax City	1.4647	15.0	62.21
Hampton City	1.6559	9.0	65.04
Harrisonburg City	1.2040	33.0	58.35
Hopewell City	1.5008	14.0	62.75
Lexington City	1.1718	36.0	57.87
Lynchburg City	1.6771	6.0	65.36
Manassas City	1.2042	32.0	58.35
Manassas Park City	1.2464	28.0	58.98
Martinsville City	1.5640	12.0	63.68
Newport News City	1.6118	11.0	64.39
Norfolk City	1.7685	3.0	66.71
Norton City	1.4451	18.0	61.92
Petersburg City	1.6313	10.0	64.68
Poquoson City	0.9632	53.0	54.78
Portsmouth City	1.6635	7.0	65.16
Radford City	1.1869	35.0	58.10
Richmond City	1.6591	8.0	65.09
Roanoke City	1.5471	13.0	63.43
Salem City	1.4441	19.0	61.91
Staunton City	1.2934	25.0	59.67
Suffolk City	1.0777	41.0	56.48
Virginia Beach City	1.1510	38.0	57.57
Waynesboro City	1.3067	24.0	59.87

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2004/2005

Rank Scores		Relative Stress Scores		
1=Highest Effort		69.98=Highest Stress		
134=Lowest Effort		47.54=Lowest Stress		
Locality	Revenue Effort, 2004/2005	Rank Score	Relative Stress Score	
Williamsburg City	1.2415	29.0	58.91	
Winchester City	1.0597	44.0	56.21	

Source: Staff, Commission on Local Government

Table 3.3

Revenue Effort  
of  
Adjacent Cities and Counties, 2004/2005

City	County	Revenue Effort, 2004/2005	
		City Value	County Value
Alexandria City	Arlington County	0.9935	0.9780
	Fairfax County	0.9935	0.9299
Bedford City	Bedford County	1.1872	0.6916
Bristol City	Washington County	1.4473	0.6857
Buena Vista City	Rockbridge County	1.4082	0.8702
Charlottesville City	Albemarle County	1.4609	0.8018
Chesapeake City	-----	1.3445	-----
Colonial Heights City	Chesterfield County	1.3458	0.9421
	Prince George County	1.3458	0.8661
Covington City	Alleghany County	1.8768	1.2383
Danville City	Pittsylvania County	1.2475	0.6203
Emporia City	Greensville County	1.9889	1.1432
Fairfax City	Fairfax County	1.0651	0.9299
Falls Church City	Arlington County	1.0782	0.9780
	Fairfax County	1.0782	0.9299
Franklin City	Isle of Wight County	1.7600	0.8370
	Southampton County	1.7600	0.8044
Fredericksburg City	Spotsylvania County	1.2553	0.7932
	Stafford County	1.2553	0.8904
Galax City	Carroll County	1.4647	0.9088
	Grayson County	1.4647	0.7766
Hampton City	York County	1.6559	0.9123
Harrisonburg City	Rockingham County	1.2040	0.8046
Hopewell City	Chesterfield County	1.5008	0.9421
	Prince George County	1.5008	0.8661
Lexington City	Rockbridge County	1.1718	0.8702
Lynchburg City	Amherst County	1.6771	0.8559
	Bedford County	1.6771	0.6916
	Campbell County	1.6771	0.7996
Manassas City	Prince William County	1.2042	1.0195
Manassas Park City	Prince William County	1.2464	1.0195
Martinsville City	Henry County	1.5640	0.8087
Newport News City	Isle of Wight County	1.6118	0.8370
	James City County	1.6118	0.9188
	York County	1.6118	0.9123
Norfolk City	-----	1.7685	-----
Norton City	Wise County	1.4451	1.1655
Petersburg City	Chesterfield County	1.6313	0.9421
	Dinwiddie County	1.6313	0.8520
	Prince George County	1.6313	0.8661
Poquoson City	York County	0.9632	0.9123
Portsmouth City	-----	1.6635	-----
Radford City	Montgomery County	1.1869	0.6884

Source: Staff, Commission on Local Government

Table 3.3  
 Revenue Effort  
 of  
 Adjacent Cities and Counties, 2004/2005

City	County	Revenue Effort, 2004/2005	
		City Value	County Value
Radford City	Pulaski County	1.1869	0.9164
Richmond City	Chesterfield County	1.6591	0.9421
	Henrico County	1.6591	0.9320
Roanoke City	Roanoke County	1.5471	0.9916
Salem City	Roanoke County	1.4441	0.9916
Staunton City	Augusta County	1.2934	0.7040
Suffolk City	Isle of Wight County	1.0777	0.8370
	Southampton County	1.0777	0.8044
Virginia Beach City	-----	1.1510	-----
Waynesboro City	Augusta County	1.3067	0.7040
Williamsburg City	James City County	1.2415	0.9188
	York County	1.2415	0.9123
Winchester City	Frederick County	1.0597	0.8130

Source: Staff, Commission on Local Government

Table 3.4

Ratio Scores  
for  
Adjacent Cities and Counties  
on  
Revenue Effort, 2004/2005

City	County	City/County Revenue Effort Ratio, 2004/2005
Alexandria City	Arlington County	1.02
	Fairfax County	1.07
Bedford City	Bedford County	1.72
Bristol City	Washington County	2.11
Buena Vista City	Rockbridge County	1.62
Charlottesville City	Albemarle County	1.82
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.43
	Prince George County	1.55
Covington City	Alleghany County	1.52
Danville City	Pittsylvania County	2.01
Emporia City	Greensville County	1.74
Fairfax City	Fairfax County	1.15
Falls Church City	Arlington County	1.10
	Fairfax County	1.16
Franklin City	Isle of Wight County	2.10
	Southampton County	2.19
Fredericksburg City	Spotsylvania County	1.58
	Stafford County	1.41
Galax City	Carroll County	1.61
	Grayson County	1.89
Hampton City	York County	1.82
Harrisonburg City	Rockingham County	1.50
Hopewell City	Chesterfield County	1.59
	Prince George County	1.73
Lexington City	Rockbridge County	1.35
Lynchburg City	Amherst County	1.96
	Bedford County	2.42
	Campbell County	2.10
Manassas City	Prince William County	1.18
Manassas Park City	Prince William County	1.22
Martinsville City	Henry County	1.93
Newport News City	Isle of Wight County	1.93
	James City County	1.75
	York County	1.77
Norfolk City	-----	----
Norton City	Wise County	1.24
Petersburg City	Chesterfield County	1.73
	Dinwiddie County	1.91
	Prince George County	1.88
Poquoson City	York County	1.06
Portsmouth City	-----	----
Radford City	Montgomery County	1.72

Source: Staff, Commission on Local Government

Table 3.4

Ratio Scores  
for  
Adjacent Cities and Counties  
on  
Revenue Effort, 2004/2005

City	County	City/County Revenue Effort Ratio, 2004/2005
Radford City	Pulaski County	1.30
Richmond City	Chesterfield County	1.76
	Henrico County	1.78
Roanoke City	Roanoke County	1.56
Salem City	Roanoke County	1.46
Staunton City	Augusta County	1.84
Suffolk City	Isle of Wight County	1.29
	Southampton County	1.34
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.86
Williamsburg City	James City County	1.35
	York County	1.36
Winchester City	Frederick County	1.30

Table 3.5  
 Descriptive Statistics  
 for  
 Revenue Effort, 2004/2005  
 by  
 Region and Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	.9557	.9088
Cities	3	2.2%	1.4524	1.4473
Sub-Group Summary	16	11.9%	1.0488	.9504
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	.7922	.7535
Cities	8	6.0%	1.4663	1.4956
Sub-Group Summary	24	17.9%	1.0169	.8435
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	.6841	.6791
Cities	6	4.5%	1.2406	1.2487
Sub-Group Summary	16	11.9%	.8928	.8088
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	.9803	.9860
Cities	5	3.7%	1.1175	1.0782
Sub-Group Summary	9	6.7%	1.0565	1.0195
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	.7362	.7390
Cities	2	1.5%	1.3581	1.3581
Sub-Group Summary	16	11.9%	.8139	.7631

Source: Staff, Commission on Local Government

(continued)

Table 3.5  
 Descriptive Statistics  
 for  
 Revenue Effort, 2004/2005  
 by  
 Region and Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	.8820	.8516
Cities	4	3.0%	1.6167	1.5661
Sub-Group Summary	19	14.2%	1.0367	.8661
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.7966	.7818
Cities	1	.7%	1.6591	1.6591
Sub-Group Summary	8	6.0%	.9044	.8569
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	.6978	.6756
Sub-Group Summary	12	9.0%	.6978	.6756
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8681	.8746
Cities	10	7.5%	1.4238	1.4781
Sub-Group Summary	14	10.4%	1.2650	1.1963
All Jurisdictions	134	100.0%	.9778	.8771

Source: Staff, Commission on Local Government

Table 3.6  
Descriptive Statistics  
for  
Revenue Effort, 2004/2005  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	.9318	.9058
Cities	1	.7%	1.4451	1.4451
Sub-Group Summary	4	3.0%	1.0601	1.0356
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	1.1038	1.1130
Sub-Group Summary	4	3.0%	1.1038	1.1130
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	.8688	.9067
Cities	2	1.5%	1.4560	1.4560
Sub-Group Summary	8	6.0%	1.0156	.9089
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	.7775	.7597
Cities	1	.7%	1.1869	1.1869
Sub-Group Summary	5	3.7%	.8594	.8310
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	.9277	.8733
Cities	3	2.2%	1.6227	1.5471
Sub-Group Summary	7	5.2%	1.2256	1.2383

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
 Descriptive Statistics  
 for  
 Revenue Effort, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	.6960	.7040
Cities	5	3.7%	1.2768	1.2934
Sub-Group Summary	10	7.5%	.9864	1.0210
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	.6723	.6542
Cities	1	.7%	1.0597	1.0597
Sub-Group Summary	6	4.5%	.7369	.7058
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	.9803	.9860
Cities	5	3.7%	1.1175	1.0782
Sub-Group Summary	9	6.7%	1.0565	1.0195
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	.6627	.7023
Sub-Group Summary	5	3.7%	.6627	.7023
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	.7490	.7350
Cities	1	.7%	1.4609	1.4609
Sub-Group Summary	6	4.5%	.8677	.7684

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
 Descriptive Statistics  
 for  
 Revenue Effort, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	.7623	.7507
Cities	2	1.5%	1.4321	1.4321
Sub-Group Summary	6	4.5%	.9855	.8278
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	.7012	.6878
Cities	2	1.5%	1.4057	1.4057
Sub-Group Summary	6	4.5%	.9360	.7804
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	.7574	.7391
Sub-Group Summary	3	2.2%	.7574	.7391
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	.7827	.7543
Sub-Group Summary	7	5.2%	.7827	.7543
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.7966	.7818
Cities	1	.7%	1.6591	1.6591
Sub-Group Summary	8	6.0%	.9044	.8569

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
 Descriptive Statistics  
 for  
 Revenue Effort, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	.8119	.8072
Cities	1	.7%	1.2553	1.2553
Sub-Group Summary	5	3.7%	.9006	.8212
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	.6004	.5915
Sub-Group Summary	4	3.0%	.6004	.5915
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	.7776	.7614
Sub-Group Summary	6	4.5%	.7776	.7614
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	1.0958	.8689
Cities	4	3.0%	1.6167	1.5661
Sub-Group Summary	9	6.7%	1.3273	1.3458
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	.6529	.6529
Sub-Group Summary	2	1.5%	.6529	.6529

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
 Descriptive Statistics  
 for  
 Revenue Effort, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8681	.8746
Cities	10	7.5%	1.4238	1.4781
Sub-Group Summary	14	10.4%	1.2650	1.1963
All Jurisdictions	134	100.0%	.9778	.8771

Source: Staff, Commission on Local Government

Table 3.7  
 Descriptive Statistics  
 for  
 Revenue Effort, 2004/2005  
 by  
 Population, 2004  
 and  
 Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2004 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	.9349	.9370
Cities	7	5.2%	1.4549	1.6118
Sub-Group Summary	15	11.2%	1.1776	.9940
25,000 to 99,999				
Jurisdictional Class				
Counties	40	29.9%	.8073	.8007
Cities	10	7.5%	1.3773	1.3542
Sub-Group Summary	50	37.3%	.9213	.8341
10,000 to 24,999				
Jurisdictional Class				
Counties	36	26.9%	.7906	.7482
Cities	14	10.4%	1.2813	1.2743
Sub-Group Summary	50	37.3%	.9280	.8128
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	.7807	.7549
Cities	8	6.0%	1.5378	1.4549
Sub-Group Summary	19	14.2%	1.0995	1.0281
All Jurisdictions	134	100.0%	.9778	.8771

Source: Staff, Commission on Local Government

Table 3.8  
 Descriptive Statistics  
 for  
 Revenue Effort, 2004/2005  
 by  
 Percentage Change in Population, 2000-2004  
 and  
 Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2000-2004 10.00% or higher				
Jurisdictional Class				
Counties	18	13.4%	.8172	.8031
Cities	3	2.2%	1.1885	1.2415
Sub-Group Summary	21	15.7%	.8703	.8212
5.00% to 9.99%				
Jurisdictional Class				
Counties	17	12.7%	.7767	.7575
Cities	6	4.5%	1.1888	1.2041
Sub-Group Summary	23	17.2%	.8842	.8018
0.01% to 4.99%				
Jurisdictional Class				
Counties	32	23.9%	.7927	.7604
Cities	12	9.0%	1.3314	1.3263
Sub-Group Summary	44	32.8%	.9396	.8611
No change or decline				
Jurisdictional Class				
Counties	28	20.9%	.8407	.8042
Cities	18	13.4%	1.5291	1.5059
Sub-Group Summary	46	34.3%	1.1101	.9540
All Jurisdictions	134	100.0%	.9778	.8771

Source: Staff, Commission on Local Government

Table 3.9  
 Descriptive Statistics  
 for  
 Revenue Effort, 2004/2005  
 by  
 Functional Performance Index, 2004/2005  
 and  
 Jurisdictional Class

	Revenue Effort, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Performance Index, 2004/2005 \$2,760.23 to \$2,854.64				
Jurisdictional Class				
Counties	21	15.7%	.9167	.8702
Cities	20	14.9%	1.3700	1.2999
Sub-Group Summary	41	30.6%	1.1378	1.0777
\$2,681.60 to \$2,760.22				
Jurisdictional Class				
Counties	27	20.1%	.7517	.7043
Cities	8	6.0%	1.3844	1.3574
Sub-Group Summary	35	26.1%	.8963	.8212
\$2,616.42 to \$2,681.59				
Jurisdictional Class				
Counties	21	15.7%	.7737	.7379
Cities	4	3.0%	1.2842	1.2588
Sub-Group Summary	25	18.7%	.8554	.7735
\$2,267.49 to \$2,616.41				
Jurisdictional Class				
Counties	26	19.4%	.8086	.7905
Cities	7	5.2%	1.5123	1.4647
Sub-Group Summary	33	24.6%	.9579	.8310
All Jurisdictions	134	100.0%	.9778	.8771

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE EFFORT,  
2000/2001-2004/2005**

**Tables 4.1-4.5/Charts 4.1-4.2**

Table 4.1  
Mean Level  
of  
Revenue Effort, 2000/2001-2004/2005  
by  
Jurisdictional Class

	Fiscal Period				
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Jurisdictional Class					
Counties	.8164	.7941	.8007	.8026	.8086
Cities	1.3466	1.3594	1.3559	1.3807	1.3897
All Jurisdictions	.9707	.9586	.9623	.9708	.9778

Table 4.2  
Median Level  
of  
Revenue Effort, 2000/2001-2004/2005  
by  
Jurisdictional Class

	Fiscal Period				
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Jurisdictional Class					
Counties	.7827	.7633	.7716	.7663	.7818
Cities	1.3380	1.3495	1.3102	1.3267	1.3458
All Jurisdictions	.8595	.8479	.8502	.8541	.8771

The mean and median statistics relative to 2000/2001 are based upon the effort scores for 95 counties and 39 independent cities (excluding Clifton Forge). The computations across the 2001/2002-2004/2005 interval take cognizance of the latter jurisdiction as a subordinate town within Alleghany County.

Source: Staff, Commission on Local Government

Chart 4.1  
 Mean Level of Revenue Effort, 2000/2001-2004/2005  
 by  
 Jurisdictional Class

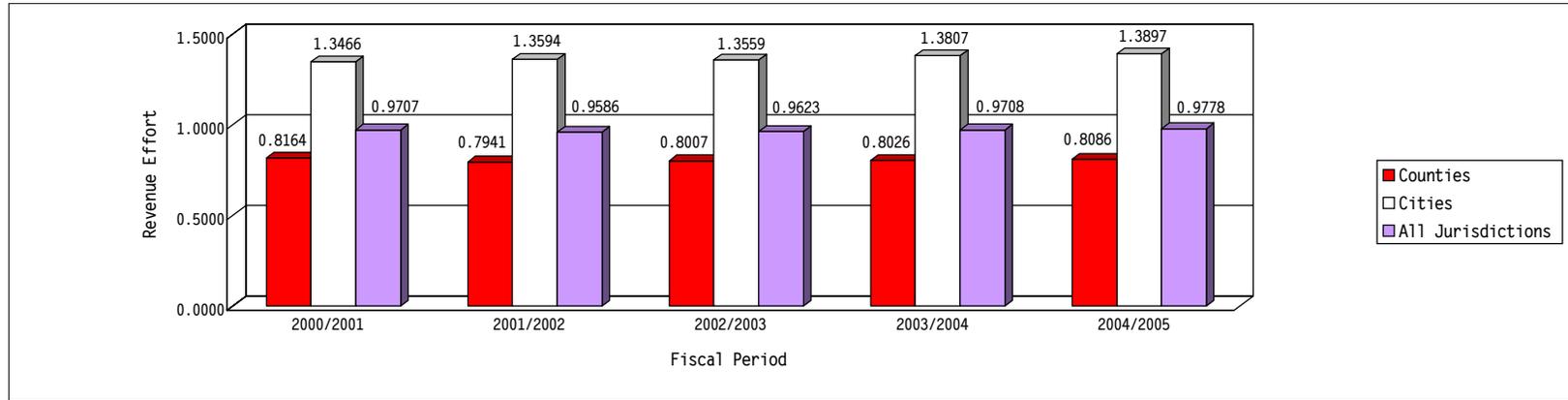
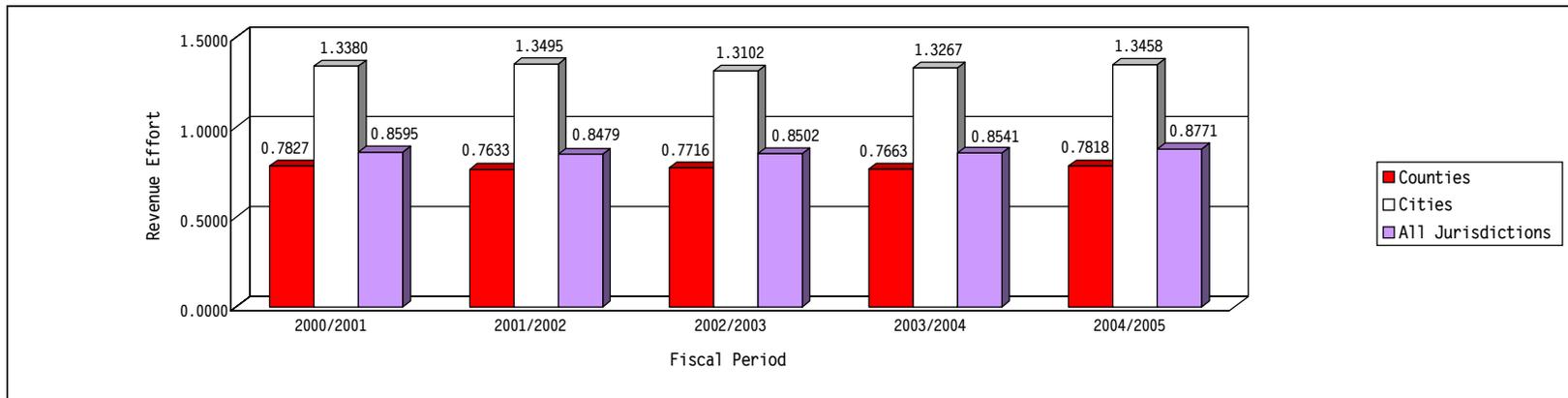


Chart 4.2  
 Median Level of Revenue Effort, 2000/2001-2004/2005  
 by  
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 4.3

## Revenue Effort by Locality, 2000/2001-2004/2005

Locality	Revenue Effort, 2000/2001	Rank	Revenue Effort, 2001/2002	Rank	Revenue Effort, 2002/2003	Rank	Revenue Effort, 2003/2004	Rank	Revenue Effort, 2004/2005	Rank
Accomack County	0.7995	83.0	0.7894	76.0	0.7731	86.0	0.7663	87.0	0.6029	126.0
Albemarle County	0.7052	111.0	0.7461	97.0	0.7506	94.0	0.7683	86.0	0.8018	83.0
Alleghany County/1	1.4592	12.0	1.2381	28.0	1.1457	38.0	1.1855	32.0	1.2383	30.0
Amelia County	0.7117	108.0	0.6778	117.0	0.7180	110.0	0.7012	110.0	0.6850	114.0
Amherst County	0.8183	78.0	0.7667	84.0	0.7568	91.0	0.8409	70.0	0.8559	71.0
Appomattox County	0.6716	120.5	0.6632	121.0	0.6980	116.0	0.6749	119.0	0.7018	110.0
Arlington County	0.9656	51.0	1.0008	48.0	0.9233	56.0	0.9525	51.0	0.9780	52.0
Augusta County	0.7020	112.0	0.7095	106.0	0.7070	112.0	0.6981	113.0	0.7040	107.0
Bath County	0.5895	131.0	0.5516	131.0	0.5609	131.0	0.5222	133.0	0.5235	130.0
Bedford County	0.7158	106.0	0.7054	107.0	0.7044	114.0	0.6965	114.0	0.6916	111.0
Bland County	0.6874	116.0	0.7049	108.0	0.7748	84.0	0.8481	69.0	1.0281	45.0
Botetourt County	0.7068	110.0	0.7009	111.0	0.7400	98.0	0.7127	107.0	0.7262	102.0
Brunswick County	0.8082	81.0	0.7619	88.0	0.7559	93.0	0.8327	74.0	0.8841	67.0
Buchanan County	1.5269	9.0	1.1470	35.0	1.3599	19.0	1.1948	31.0	1.3583	21.0
Buckingham County	0.7261	101.0	0.7462	96.0	0.7928	78.0	0.6987	112.0	0.7471	96.0
Campbell County	0.7766	90.0	0.7494	94.0	0.7574	90.0	0.7909	84.0	0.7996	84.0
Caroline County	0.8274	76.0	0.8241	70.0	0.8170	74.0	0.8038	82.0	0.7430	97.0
Carroll County	0.7549	94.5	0.7751	79.0	0.7754	83.0	0.7967	83.0	0.9088	62.0
Charles City County	1.2798	29.0	1.0282	44.0	1.0980	40.0	1.0417	45.0	0.9833	51.0
Charlotte County	0.8500	71.0	0.8035	73.0	0.8226	71.0	0.8218	77.0	0.8516	73.0
Chesterfield County	0.9175	56.0	0.9139	56.0	0.9210	57.0	0.9300	55.0	0.9421	54.0
Clarke County	0.6613	123.0	0.6623	122.0	0.6490	121.0	0.5509	131.0	0.5155	131.0
Craig County	0.6131	129.0	0.7633	86.5	0.7387	99.0	0.7399	99.0	0.7549	92.0
Culpeper County	0.8342	74.0	0.8004	74.0	0.7835	81.0	0.8368	71.0	0.7833	86.0
Cumberland County	0.8974	61.0	0.8672	65.0	0.8738	61.0	0.9238	57.0	0.9372	55.0
Dickenson County	1.1777	37.0	1.0916	40.0	1.1678	35.0	1.1045	38.0	1.2343	31.0
Dinwiddie County	0.8665	66.0	0.8539	66.0	0.8461	69.0	0.8058	81.0	0.8520	72.0
Essex County	0.7163	105.0	0.6849	113.0	0.7126	111.0	0.7348	102.0	0.7493	95.0
Fairfax County	0.9319	55.0	0.9295	54.0	0.9555	51.0	0.9323	53.0	0.9299	57.0
Fauquier County	0.7539	96.0	0.7536	93.0	0.7359	102.0	0.7167	106.0	0.7023	109.0
Floyd County	0.6447	125.0	0.6414	126.0	0.6356	124.0	0.6222	123.0	0.6743	116.0
Fluvanna County	0.6884	115.0	0.6582	124.0	0.6481	122.0	0.5933	126.0	0.6319	122.0
Franklin County	0.6135	128.0	0.5809	129.0	0.5843	129.0	0.5826	129.0	0.6235	123.0
Frederick County	0.9588	53.0	0.8510	67.0	0.8580	65.0	0.8557	67.0	0.8130	79.0
Giles County	0.7871	86.0	0.7708	83.0	0.7906	80.0	0.8110	80.0	0.8310	77.0
Gloucester County	0.9055	59.0	0.8842	62.0	0.9475	52.0	0.8812	64.0	0.8379	74.0
Goochland County	0.5829	132.0	0.5505	132.0	0.5567	132.0	0.5699	130.0	0.5139	132.0
Grayson County	0.7227	103.0	0.7340	99.0	0.7265	107.0	0.7598	93.0	0.7766	88.0
Greene County	0.8557	69.0	0.8065	72.0	0.8174	73.0	0.8257	76.0	0.8918	65.0
Greensville County	1.2998	27.5	1.1772	34.0	1.1628	36.0	1.1616	35.0	1.1432	39.0
Halifax County	0.5495	134.0	0.5452	133.0	0.6014	127.0	0.6254	122.0	0.6490	119.0
Hanover County	0.7827	88.0	0.7325	100.0	0.7380	100.0	0.7660	88.0	0.7818	87.0
Henrico County	0.9153	57.0	0.9036	59.0	0.8946	59.0	0.9292	56.0	0.9320	56.0
Henry County	0.7527	97.0	0.7951	75.0	0.8067	76.0	0.8335	73.0	0.8087	80.0
Highland County	0.6176	127.0	0.5865	128.0	0.5663	130.0	0.6205	124.0	0.5776	128.0
Isle of Wight County	0.9346	54.0	0.8715	64.0	0.8724	62.0	0.9077	60.0	0.8370	75.0
James City County	0.8895	63.0	0.9137	57.0	0.9392	54.0	0.9354	52.0	0.9188	58.0
King and Queen County	1.1591	38.0	1.2083	32.0	1.1611	37.0	1.0879	41.0	1.0611	43.0
King George County	1.0859	44.0	1.0062	47.0	0.9806	46.0	0.9305	54.0	0.8212	78.0

Source: Staff, Commission on Local Government

Table 4.3

## Revenue Effort by Locality, 2000/2001-2004/2005

Locality	Revenue Effort, 2000/2001	Rank Score	Revenue Effort, 2001/2002	Rank Score	Revenue Effort, 2002/2003	Rank Score	Revenue Effort, 2003/2004	Rank Score	Revenue Effort, 2004/2005	Rank Score
King William County	0.7198	104.0	0.7299	102.0	0.7327	104.0	0.7600	92.0	0.7735	89.0
Lancaster County	0.5242	135.0	0.5383	134.0	0.5321	134.0	0.5182	134.0	0.4886	133.0
Lee County	0.6753	119.0	0.6714	119.0	0.6850	119.0	0.6663	120.0	0.7242	103.0
Loudoun County	0.8667	65.0	0.8981	60.0	0.9306	55.0	0.9556	50.0	0.9940	47.0
Louisa County	0.6840	118.0	0.6861	112.0	0.6519	120.0	0.6834	117.0	0.6846	115.0
Lunenburg County	0.7802	89.0	0.6840	114.0	0.7047	113.0	0.7637	89.0	0.7543	93.0
Madison County	0.7132	107.0	0.7115	105.0	0.6889	117.0	0.6907	116.0	0.6494	118.0
Mathews County	0.7256	102.0	0.7467	95.0	0.7372	101.0	0.6822	118.0	0.6483	120.0
Mecklenburg County	0.6716	120.5	0.7591	90.0	0.7660	88.0	0.6406	121.0	0.7391	98.0
Middlesex County	0.6581	124.0	0.6729	118.0	0.6301	125.0	0.5909	127.0	0.5958	127.0
Montgomery County	0.6939	114.0	0.6681	120.0	0.6990	115.0	0.6964	115.0	0.6884	112.0
Nelson County	0.7677	92.0	0.7324	101.0	0.7441	95.0	0.7587	94.0	0.7350	100.0
New Kent County	0.7093	109.0	0.7040	109.0	0.7236	108.0	0.7233	105.0	0.7046	105.0
Northampton County	0.8122	79.0	0.7567	91.0	0.7919	79.0	0.7495	97.5	0.7028	108.0
Northumberland County	0.6365	126.0	0.6497	125.0	0.6264	126.0	0.5835	128.0	0.5432	129.0
Nottoway County	0.7832	87.0	0.7647	85.0	0.7405	97.0	0.7261	104.0	0.7379	99.0
Orange County	0.7549	94.5	0.7709	81.5	0.7316	105.0	0.7568	95.0	0.7043	106.0
Page County	0.8098	80.0	0.7411	98.0	0.7188	109.0	0.7019	109.0	0.6542	117.0
Patrick County	0.7381	100.0	0.6825	116.0	0.6430	123.0	0.7270	103.0	0.7522	94.0
Pittsylvania County	0.5904	130.0	0.5962	127.0	0.5934	128.0	0.6018	125.0	0.6203	125.0
Powhatan County	0.8633	68.0	0.7125	104.0	0.7435	96.0	0.7352	101.0	0.7188	104.0
Prince Edward County	0.7897	85.0	0.7605	89.0	0.7737	85.0	0.7635	90.0	0.7659	90.0
Prince George County	0.8361	73.0	0.8448	68.0	0.8817	60.0	0.8322	75.0	0.8661	70.0
Prince William County	1.1269	42.0	1.0752	42.0	1.0516	45.0	1.0244	46.0	1.0195	46.0
Pulaski County	0.8061	82.0	0.8951	61.0	0.8496	68.0	0.9210	58.0	0.9164	59.0
Rappahannock County	0.5611	133.0	0.5542	130.0	0.5340	133.0	0.5243	132.0	0.4742	134.0
Richmond County	0.7744	91.0	0.7540	92.0	0.7349	103.0	0.7395	100.0	0.7300	101.0
Roanoke County	0.9013	60.0	0.9472	51.0	0.9681	48.0	0.9734	48.0	0.9916	49.5
Rockbridge County	0.8658	67.0	0.7709	81.5	0.7787	82.0	0.8340	72.0	0.8702	68.0
Rockingham County	0.8545	70.0	0.7737	80.0	0.8217	72.0	0.8158	79.0	0.8046	81.0
Russell County	0.7484	98.0	0.7633	86.5	0.8538	66.0	0.8525	68.0	0.9916	49.5
Scott County	0.6871	117.0	0.6835	115.0	0.7563	92.0	0.7558	96.0	0.9058	63.0
Shenandoah County	0.6955	113.0	0.7226	103.0	0.7284	106.0	0.7495	97.5	0.6213	124.0
Smyth County	0.8459	72.0	0.8382	69.0	0.8701	63.0	0.9112	59.0	0.9047	64.0
Southampton County	0.8237	77.0	0.7806	77.0	0.7987	77.0	0.8204	78.0	0.8044	82.0
Spotsylvania County	0.9114	58.0	0.9048	58.0	0.8509	67.0	0.8741	65.0	0.7932	85.0
Stafford County	1.0239	48.0	0.9903	49.0	0.9442	53.0	0.8922	63.0	0.8904	66.0
Surry County	0.7990	84.0	0.8817	63.0	0.8389	70.0	0.8559	66.0	0.8689	69.0
Sussex County	1.2475	33.0	1.1920	33.0	1.3156	21.0	1.6765	5.0	1.7488	5.0
Tazewell County	0.7578	93.0	0.7755	78.0	0.8070	75.0	0.7603	91.0	0.8311	76.0
Warren County	0.8313	75.0	0.8160	71.0	0.7716	87.0	0.7745	85.0	0.7575	91.0
Washington County	0.6634	122.0	0.6606	123.0	0.6862	118.0	0.7010	111.0	0.6857	113.0
Westmoreland County	0.7421	99.0	0.7025	110.0	0.7577	89.0	0.7109	108.0	0.6399	121.0
Wise County	1.0385	46.0	0.9388	53.0	0.9597	49.0	1.0420	44.0	1.1655	37.0
Wythe County	0.8936	62.0	0.9405	52.0	0.8604	64.0	0.9001	62.0	0.9091	61.0
York County	0.9593	52.0	0.9662	50.0	0.9559	50.0	0.9044	61.0	0.9123	60.0
Alexandria City	1.0316	47.0	1.0225	45.0	0.9780	47.0	0.9959	47.0	0.9935	48.0
Bedford City	1.2250	34.0	1.2242	29.0	1.2134	31.0	1.2221	29.0	1.1872	34.0
Bristol City	1.6225	5.0	1.6187	5.0	1.6186	5.0	1.6377	8.0	1.4473	17.0

Source: Staff, Commission on Local Government

Table 4.3

## Revenue Effort by Locality, 2000/2001-2004/2005

Locality	Revenue Effort, 2000/2001	Rank Score	Revenue Effort, 2001/2002	Rank Score	Revenue Effort, 2002/2003	Rank Score	Revenue Effort, 2003/2004	Rank Score	Revenue Effort, 2004/2005	Rank Score
Buena Vista City	1.3354	24.0	1.3007	22.0	1.2288	30.0	1.3267	21.0	1.4082	20.0
Charlottesville City	1.3742	19.0	1.3311	21.0	1.3161	20.0	1.3922	19.0	1.4609	16.0
Chesapeake City	1.2605	31.0	1.2621	25.0	1.2761	24.0	1.2854	24.0	1.3445	23.0
Clifton Forge City/1	1.4125	16.0	-----	----	-----	----	-----	----	-----	----
Colonial Heights City	1.2998	27.5	1.2951	23.0	1.2669	26.0	1.3098	22.0	1.3458	22.0
Covington City	1.8721	1.0	1.8542	2.0	1.9423	1.0	2.0985	1.0	1.8768	2.0
Danville City	1.1919	36.0	1.2199	30.0	1.2487	28.0	1.2586	25.0	1.2475	27.0
Emporia City	1.8370	2.0	1.8842	1.0	1.8094	2.0	2.0668	2.0	1.9889	1.0
Fairfax City	1.1399	39.0	1.0895	41.0	1.0808	42.0	1.0956	40.0	1.0651	42.0
Falls Church City	1.0161	49.0	1.0745	43.0	1.0869	41.0	1.0793	42.0	1.0782	40.0
Franklin City	1.3086	26.0	1.4696	14.0	1.4389	13.0	1.5853	10.0	1.7600	4.0
Fredericksburg City	1.3993	17.0	1.3690	18.0	1.3102	22.0	1.2907	23.0	1.2553	26.0
Galax City	1.3380	23.0	1.3671	19.0	1.3990	15.0	1.4226	17.0	1.4647	15.0
Hampton City	1.5000	10.0	1.5081	10.0	1.6120	6.0	1.7118	4.0	1.6559	9.0
Harrisonburg City	1.1371	40.0	1.1284	37.0	1.1768	34.0	1.2244	27.0	1.2040	33.0
Hopewell City	1.6928	4.0	1.6004	7.0	1.4810	11.0	1.4432	14.0	1.5008	14.0
Lexington City	1.3601	20.0	1.3495	20.0	1.3759	16.5	1.1555	36.0	1.1718	36.0
Lynchburg City	1.5366	8.0	1.4907	11.0	1.5927	7.0	1.5949	9.0	1.6771	6.0
Manassas City	1.2186	35.0	1.2648	24.0	1.2521	27.0	1.2184	30.0	1.2042	32.0
Manassas Park City	1.3105	25.0	1.1462	36.0	1.2122	32.0	1.2243	28.0	1.2464	28.0
Martinsville City	1.4343	15.0	1.3785	16.0	1.3759	16.5	1.5270	13.0	1.5640	12.0
Newport News City	1.5512	7.0	1.5835	8.0	1.5875	8.0	1.6445	7.0	1.6118	11.0
Norfolk City	1.7492	3.0	1.7634	3.0	1.8075	3.0	1.7509	3.0	1.7685	3.0
Norton City	1.2648	30.0	1.5600	9.0	1.2973	23.0	1.4157	18.0	1.4451	18.0
Petersburg City	1.4465	13.0	1.4905	12.0	1.5623	9.0	1.5814	11.0	1.6313	10.0
Poquoson City	0.8702	64.0	0.9254	55.0	0.9098	58.0	0.9574	49.0	0.9632	53.0
Portsmouth City	1.6068	6.0	1.6519	4.0	1.7051	4.0	1.6750	6.0	1.6635	7.0
Radford City	1.0060	50.0	1.0211	46.0	1.0675	43.0	1.1189	37.0	1.1869	35.0
Richmond City	1.4968	11.0	1.6072	6.0	1.5376	10.0	1.5663	12.0	1.6591	8.0
Roanoke City	1.4404	14.0	1.4720	13.0	1.4525	12.0	1.4237	16.0	1.5471	13.0
Salem City	1.3414	21.0	1.3695	17.0	1.4046	14.0	1.4403	15.0	1.4441	19.0
Staunton City	1.2505	32.0	1.2393	27.0	1.2719	25.0	1.2383	26.0	1.2934	25.0
Suffolk City	1.0656	45.0	1.1090	39.0	1.1373	39.0	1.1027	39.0	1.0777	41.0
Virginia Beach City	1.1298	41.0	1.2179	31.0	1.1799	33.0	1.1842	33.0	1.1510	38.0
Waynesboro City	1.3399	22.0	1.3853	15.0	1.3624	18.0	1.3563	20.0	1.3067	24.0
Williamsburg City	1.3944	18.0	1.2551	26.0	1.2435	29.0	1.1804	34.0	1.2415	29.0
Winchester City	1.1228	43.0	1.1173	38.0	1.0605	44.0	1.0447	43.0	1.0597	44.0

1

Clifton Forge City assumed the status of a subordinate town on July 1, 2001. Accordingly, with respect to the 2001/2002-2004/2005 time span, all baseline data for this jurisdiction are reflected in the effort profile relative to Alleghany County.

2

The rank score of a given locality may vary from 1 (highest effort) to 135 (lowest effort).

3

Because of the Clifton Forge reversion, the highest and lowest effort values in the statewide distribution are ranked 1 and 134, respectively.

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 2000/2001-2004/2005

Rank Scores  
1=Strongest Change in Effort  
134=Weakest Change in Effort

Locality	Percentage Change in Revenue Effort from 2000/2001 to 2001/2002		Percentage Change in Revenue Effort from 2001/2002 to 2002/2003		Percentage Change in Revenue Effort from 2002/2003 to 2003/2004		Percentage Change in Revenue Effort from 2003/2004 to 2004/2005	
	Rank Score	Rank Score						
Accomack County	-1.27%	78.0	-2.06%	98.0	-0.88%	85.0	-21.33%	134.0
Albemarle County	5.80%	10.0	0.60%	66.0	2.36%	49.0	4.36%	29.0
Alleghany County/1	-15.15%	131.0	-7.46%	130.5	3.47%	35.0	4.45%	27.5
Amelia County	-4.77%	104.0	5.93%	15.0	-2.35%	98.5	-2.30%	99.0
Amherst County	-6.30%	114.0	-1.30%	92.0	11.11%	4.0	1.79%	54.0
Appomattox County	-1.26%	77.0	5.26%	18.0	-3.30%	110.0	3.99%	35.0
Arlington County	3.65%	19.0	-7.75%	132.0	3.16%	39.0	2.67%	43.0
Augusta County	1.07%	44.0	-0.35%	75.0	-1.26%	88.0	0.84%	66.0
Bath County	-6.42%	115.5	1.67%	51.0	-6.90%	126.0	0.26%	71.5
Bedford County	-1.45%	80.5	-0.14%	73.0	-1.12%	86.5	-0.70%	81.0
Bland County	2.54%	30.0	9.93%	6.0	9.45%	9.0	21.23%	1.0
Botetourt County	-0.84%	71.0	5.58%	17.0	-3.69%	111.0	1.90%	51.0
Brunswick County	-5.73%	112.0	-0.80%	77.5	10.17%	7.0	6.17%	18.0
Buchanan County	-24.88%	134.0	18.56%	1.0	-12.14%	131.0	13.68%	6.0
Buckingham County	2.76%	25.0	6.25%	13.0	-11.86%	130.0	6.92%	16.0
Campbell County	-3.51%	93.0	1.07%	58.0	4.42%	27.0	1.10%	62.0
Caroline County	-0.39%	59.0	-0.87%	79.0	-1.61%	92.0	-7.57%	124.0
Carroll County	2.68%	28.0	0.04%	71.0	2.74%	42.0	14.07%	5.0
Charles City County	-19.66%	133.0	6.78%	12.0	-5.12%	115.0	-5.61%	114.0
Charlotte County	-5.47%	110.0	2.37%	42.0	-0.10%	75.5	3.63%	37.0
Chesterfield County	-0.40%	60.0	0.77%	63.0	0.99%	62.0	1.29%	61.0
Clarke County	0.14%	51.0	-2.00%	97.0	-15.12%	132.0	-6.42%	119.0
Craig County	24.51%	1.0	-3.23%	110.0	0.17%	71.0	2.03%	49.0
Culpeper County	-4.05%	97.0	-2.12%	100.0	6.80%	17.0	-6.39%	118.0
Cumberland County	-3.36%	92.0	0.76%	64.5	5.72%	20.0	1.45%	58.0
Dickenson County	-7.31%	119.0	6.98%	9.0	-5.42%	118.0	11.75%	8.0
Dinwiddie County	-1.45%	80.5	-0.92%	82.5	-4.76%	112.0	5.73%	22.0
Essex County	-4.37%	98.0	4.04%	28.0	3.11%	40.0	1.98%	50.0
Fairfax County	-0.26%	57.0	2.80%	34.0	-2.43%	100.0	-0.26%	77.0
Fauquier County	-0.04%	53.0	-2.34%	103.0	-2.61%	103.5	-2.01%	94.0
Floyd County	-0.52%	63.5	-0.91%	81.0	-2.11%	97.0	8.38%	13.0
Fluvanna County	-4.39%	99.0	-1.53%	94.0	-8.46%	129.0	6.50%	17.0
Franklin County	-5.31%	107.0	0.58%	67.0	-0.29%	79.0	7.02%	15.0
Frederick County	-11.24%	128.0	0.82%	61.0	-0.27%	78.0	-4.98%	113.0
Giles County	-2.08%	83.0	2.57%	38.5	2.59%	46.0	2.46%	44.0
Gloucester County	-2.36%	85.0	7.16%	8.0	-6.99%	127.0	-4.91%	111.0
Goochland County	-5.55%	111.0	1.13%	56.0	2.37%	48.0	-9.83%	128.0
Grayson County	1.56%	41.0	-1.01%	86.0	4.58%	26.0	2.20%	46.0

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 2000/2001-2004/2005

Rank Scores  
1=Strongest Change in Effort  
134=Weakest Change in Effort

Locality	Percentage Change in Revenue Effort from 2000/2001 to 2001/2002		Percentage Change in Revenue Effort from 2001/2002 to 2002/2003		Percentage Change in Revenue Effort from 2002/2003 to 2003/2004		Percentage Change in Revenue Effort from 2003/2004 to 2004/2005	
	Rank Score	Rank Score						
Greene County	-5.74%	113.0	1.34%	54.0	1.02%	60.0	8.00%	14.0
Greensville County	-9.43%	123.0	-1.23%	90.0	-0.10%	75.5	-1.59%	89.0
Halifax County	-0.78%	69.0	10.31%	5.0	3.99%	30.0	3.76%	36.0
Hanover County	-6.42%	115.5	0.76%	64.5	3.79%	32.0	2.06%	48.0
Henrico County	-1.29%	79.0	-0.99%	84.0	3.87%	31.0	0.30%	70.0
Henry County	5.63%	12.0	1.47%	53.0	3.33%	38.0	-2.98%	106.0
Highland County	-5.03%	105.0	-3.44%	111.0	9.56%	8.0	-6.90%	121.0
Isle of Wight County	-6.75%	117.0	0.10%	70.0	4.05%	28.0	-7.79%	125.0
James City County	2.73%	26.0	2.79%	35.5	-0.41%	81.0	-1.78%	91.0
King and Queen County	4.25%	15.0	-3.91%	114.0	-6.31%	124.0	-2.46%	100.0
King George County	-7.34%	120.0	-2.54%	105.0	-5.11%	114.0	-11.75%	132.0
King William County	1.41%	43.0	0.38%	68.0	3.73%	33.0	1.77%	55.0
Lancaster County	2.70%	27.0	-1.15%	89.0	-2.61%	103.5	-5.71%	115.0
Lee County	-0.57%	65.0	2.03%	48.0	-2.74%	107.0	8.69%	11.0
Loudoun County	3.62%	20.0	3.62%	31.0	2.69%	45.0	4.02%	33.0
Louisa County	0.31%	50.0	-4.99%	121.0	4.83%	22.0	0.18%	73.0
Lunenburg County	-12.32%	129.0	3.02%	33.0	8.36%	13.0	-1.23%	86.0
Madison County	-0.24%	56.0	-3.17%	108.5	0.26%	70.0	-5.99%	116.0
Mathews County	2.90%	23.0	-1.27%	91.0	-7.46%	128.0	-4.97%	112.0
Mecklenburg County	13.03%	3.0	0.90%	60.0	-16.37%	134.0	15.38%	4.0
Middlesex County	2.25%	33.0	-6.36%	129.0	-6.22%	123.0	0.83%	67.0
Montgomery County	-3.72%	95.0	4.62%	22.0	-0.37%	80.0	-1.14%	84.0
Nelson County	-4.60%	103.0	1.60%	52.0	1.96%	52.0	-3.12%	107.0
New Kent County	-0.76%	67.5	2.79%	35.5	-0.03%	73.0	-2.59%	101.0
Northampton County	-6.84%	118.0	4.66%	21.0	-5.36%	116.0	-6.23%	117.0
Northumberland County	2.08%	38.5	-3.58%	112.0	-6.85%	125.0	-6.91%	122.0
Nottoway County	-2.37%	86.0	-3.17%	108.5	-1.94%	95.0	1.63%	56.0
Orange County	2.12%	36.0	-5.09%	123.0	3.44%	36.0	-6.94%	123.0
Page County	-8.48%	122.0	-3.01%	106.0	-2.35%	98.5	-6.80%	120.0
Patrick County	-7.53%	121.0	-5.80%	127.0	13.06%	3.0	3.46%	38.0
Pittsylvania County	0.99%	46.0	-0.48%	76.0	1.42%	56.0	3.08%	40.0
Powhatan County	-17.47%	132.0	4.35%	25.0	-1.12%	86.5	-2.23%	97.0
Prince Edward County	-3.70%	94.0	1.73%	50.0	-1.32%	89.0	0.31%	69.0
Prince George County	1.04%	45.0	4.38%	24.0	-5.62%	120.0	4.07%	32.0
Prince William County	-4.59%	102.0	-2.19%	102.0	-2.58%	102.0	-0.48%	78.0
Pulaski County	11.04%	5.0	-5.09%	123.0	8.41%	12.0	-0.49%	79.0
Rappahannock County	-1.24%	76.0	-3.63%	113.0	-1.83%	94.0	-9.54%	127.0
Richmond County	-2.64%	88.0	-2.53%	104.0	0.62%	66.0	-1.28%	87.0

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 2000/2001-2004/2005

Rank Scores  
1=Strongest Change in Effort  
134=Weakest Change in Effort

Locality	Percentage Change in Revenue Effort from 2000/2001 to 2001/2002		Percentage Change in Revenue Effort from 2001/2002 to 2002/2003		Percentage Change in Revenue Effort from 2002/2003 to 2003/2004		Percentage Change in Revenue Effort from 2003/2004 to 2004/2005	
	Rank Score	Rank Score						
Roanoke County	5.09%	14.0	2.21%	47.0	0.55%	67.0	1.86%	52.0
Rockbridge County	-10.96%	127.0	1.00%	59.0	7.10%	16.0	4.34%	30.0
Rockingham County	-9.46%	124.0	6.21%	14.0	-0.72%	84.0	-1.38%	88.0
Russell County	2.00%	40.0	11.85%	2.0	-0.15%	77.0	16.32%	3.0
Scott County	-0.52%	63.5	10.65%	3.0	-0.08%	74.0	19.85%	2.0
Shenandoah County	3.90%	17.0	0.80%	62.0	2.89%	41.0	-17.10%	133.0
Smyth County	-0.91%	74.0	3.81%	30.0	4.72%	24.0	-0.71%	82.0
Southampton County	-5.24%	106.0	2.32%	45.0	2.71%	44.0	-1.95%	92.0
Spotsylvania County	-0.72%	66.0	-5.96%	128.0	2.73%	43.0	-9.25%	126.0
Stafford County	-3.28%	91.0	-4.65%	119.0	-5.51%	119.0	-0.21%	75.0
Surry County	10.36%	6.0	-4.85%	120.0	2.02%	51.0	1.52%	57.0
Sussex County	-4.44%	101.0	10.37%	4.0	27.43%	1.0	4.31%	31.0
Tazewell County	2.33%	32.0	4.06%	27.0	-5.78%	121.0	9.31%	10.0
Warren County	-1.84%	82.0	-5.44%	125.0	0.37%	68.0	-2.20%	96.0
Washington County	-0.42%	61.0	3.88%	29.0	2.16%	50.0	-2.19%	95.0
Westmoreland County	-5.34%	108.0	7.85%	7.0	-6.17%	122.0	-9.99%	129.0
Wise County	-9.61%	125.0	2.23%	46.0	8.58%	11.0	11.85%	7.0
Wythe County	5.25%	13.0	-8.52%	133.0	4.62%	25.0	1.00%	63.5
York County	0.72%	48.0	-1.06%	87.0	-5.39%	117.0	0.87%	65.0
Alexandria City	-0.88%	72.0	-4.35%	118.0	1.83%	54.0	-0.25%	76.0
Bedford City	-0.06%	54.0	-0.89%	80.0	0.72%	64.5	-2.86%	105.0
Bristol City	-0.23%	55.0	-0.002%	72.0	1.18%	59.0	-11.62%	131.0
Buena Vista City	-2.60%	87.0	-5.53%	126.0	7.97%	15.0	6.14%	19.0
Charlottesville City	-3.14%	90.0	-1.13%	88.0	5.79%	19.0	4.94%	25.0
Chesapeake City	0.13%	52.0	1.11%	57.0	0.72%	64.5	4.60%	26.0
Colonial Heights City	-0.37%	58.0	-2.17%	101.0	3.39%	37.0	2.75%	42.0
Covington City	-0.95%	75.0	4.75%	20.0	8.04%	14.0	-10.56%	130.0
Danville City	2.35%	31.0	2.36%	43.0	0.79%	63.0	-0.88%	83.0
Emporia City	2.57%	29.0	-3.97%	115.0	14.23%	2.0	-3.77%	110.0
Fairfax City	-4.42%	100.0	-0.80%	77.5	1.36%	57.0	-2.78%	103.0
Falls Church City	5.75%	11.0	1.16%	55.0	-0.70%	83.0	-0.10%	74.0
Franklin City	12.31%	4.0	-2.09%	99.0	10.18%	6.0	11.02%	9.0
Fredericksburg City	-2.17%	84.0	-4.29%	116.0	-1.49%	91.0	-2.74%	102.0
Galax City	2.18%	35.0	2.33%	44.0	1.69%	55.0	2.96%	41.0
Hampton City	0.54%	49.0	6.89%	10.0	6.19%	18.0	-3.27%	108.0
Harrisonburg City	-0.76%	67.5	4.29%	26.0	4.04%	29.0	-1.66%	90.0
Hopewell City	-5.46%	109.0	-7.46%	130.5	-2.55%	101.0	4.00%	34.0
Lexington City	-0.79%	70.0	1.96%	49.0	-16.02%	133.0	1.41%	60.0

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 2000/2001-2004/2005

Rank Scores  
1=Strongest Change in Effort  
134=Weakest Change in Effort

Locality	Percentage Change in Revenue Effort from 2000/2001 to 2001/2002		Percentage Change in Revenue Effort from 2001/2002 to 2002/2003		Percentage Change in Revenue Effort from 2002/2003 to 2003/2004		Percentage Change in Revenue Effort from 2003/2004 to 2004/2005	
	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	
Lynchburg City	-2.98%	89.0	6.84%	11.0	0.14%	72.0	5.15%	24.0
Manassas City	3.79%	18.0	-1.00%	85.0	-2.69%	106.0	-1.17%	85.0
Manassas Park City	-12.53%	130.0	5.75%	16.0	1.01%	61.0	1.80%	53.0
Martinsville City	-3.89%	96.0	-0.19%	74.0	10.98%	5.0	2.42%	45.0
Newport News City	2.08%	38.5	0.25%	69.0	3.59%	34.0	-1.99%	93.0
Norfolk City	0.81%	47.0	2.50%	41.0	-3.13%	109.0	1.00%	63.5
Norton City	23.34%	2.0	-16.84%	134.0	9.12%	10.0	2.08%	47.0
Petersburg City	3.04%	22.0	4.82%	19.0	1.22%	58.0	3.16%	39.0
Poquoson City	6.34%	9.0	-1.68%	96.0	5.23%	21.0	0.60%	68.0
Portsmouth City	2.80%	24.0	3.22%	32.0	-1.76%	93.0	-0.69%	80.0
Radford City	1.50%	42.0	4.54%	23.0	4.81%	23.0	6.08%	20.0
Richmond City	7.38%	8.0	-4.33%	117.0	1.87%	53.0	5.92%	21.0
Roanoke City	2.20%	34.0	-1.33%	93.0	-1.98%	96.0	8.67%	12.0
Salem City	2.10%	37.0	2.57%	38.5	2.54%	47.0	0.26%	71.5
Staunton City	-0.90%	73.0	2.63%	37.0	-2.64%	105.0	4.45%	27.5
Suffolk City	4.08%	16.0	2.55%	40.0	-3.05%	108.0	-2.26%	98.0
Virginia Beach City	7.80%	7.0	-3.12%	107.0	0.36%	69.0	-2.81%	104.0
Waynesboro City	3.39%	21.0	-1.65%	95.0	-0.44%	82.0	-3.66%	109.0
Williamsburg City	-9.99%	126.0	-0.92%	82.5	-5.08%	113.0	5.18%	23.0
Winchester City	-0.49%	62.0	-5.09%	123.0	-1.48%	90.0	1.43%	59.0

1

The Alleghany County profile captures the fiscal effort implications of Clifton Forge's city-to-town reversion across the 2001/2002-2004/2005 interval.

Table 4.5

## Average Percentage Change in Revenue Effort by Locality, 2000/2001-2004/2005

Rank Scores  
 1=Strongest Average Change in Effort  
 134=Weakest Average Change in Effort

Locality	Average Percentage Change in Revenue Effort, 2000/2001-2004/2005	Rank Score
Accomack County	-6.38%	133.0
Albemarle County	3.28%	13.0
Alleghany County/1	-3.67%	125.0
Amelia County	-0.87%	86.0
Amherst County	1.33%	42.0
Appomattox County	1.17%	46.0
Arlington County	0.44%	66.0
Augusta County	0.08%	72.5
Bath County	-2.85%	116.0
Bedford County	-0.85%	85.0
Bland County	10.79%	1.0
Botetourt County	0.74%	60.0
Brunswick County	2.45%	21.0
Buchanan County	-1.20%	90.0
Buckingham County	1.02%	50.0
Campbell County	0.77%	59.0
Caroline County	-2.61%	111.0
Carroll County	4.88%	7.0
Charles City County	-5.90%	132.0
Charlotte County	0.11%	71.0
Chesterfield County	0.66%	61.0
Clarke County	-5.85%	131.0
Craig County	5.87%	6.0
Culpeper County	-1.44%	94.0
Cumberland County	1.14%	49.0
Dickenson County	1.50%	38.5
Dinwiddie County	-0.35%	79.0
Essex County	1.19%	45.0
Fairfax County	-0.04%	75.0
Fauquier County	-1.75%	101.0
Floyd County	1.21%	44.0
Fluvanna County	-1.97%	103.0
Franklin County	0.50%	64.0
Frederick County	-3.92%	127.0
Giles County	1.39%	41.0
Gloucester County	-1.78%	102.0
Goochland County	-2.97%	118.0
Grayson County	1.83%	32.0
Greene County	1.16%	47.0
Greensville County	-3.09%	119.0

Source: Staff, Commission on Local Government

Table 4.5

## Average Percentage Change in Revenue Effort by Locality, 2000/2001-2004/2005

Rank Scores  
 1=Strongest Average Change in Effort  
 134=Weakest Average Change in Effort

Locality	Average Percentage Change in Revenue Effort, 2000/2001-2004/2005	Rank Score
Halifax County	4.32%	9.0
Hanover County	0.05%	74.0
Henrico County	0.47%	65.0
Henry County	1.86%	30.0
Highland County	-1.45%	95.0
Isle of Wight County	-2.60%	110.0
James City County	0.83%	57.0
King and Queen County	-2.11%	104.0
King George County	-6.69%	134.0
King William County	1.82%	33.0
Lancaster County	-1.69%	100.0
Lee County	1.85%	31.0
Loudoun County	3.49%	11.0
Louisa County	0.08%	72.5
Lunenburg County	-0.54%	80.5
Madison County	-2.28%	105.5
Mathews County	-2.70%	114.5
Mecklenburg County	3.24%	15.0
Middlesex County	-2.38%	107.5
Montgomery County	-0.15%	76.5
Nelson County	-1.04%	89.0
New Kent County	-0.15%	76.5
Northampton County	-3.44%	124.0
Northumberland County	-3.82%	126.0
Nottoway County	-1.46%	96.5
Orange County	-1.62%	98.0
Page County	-5.16%	130.0
Patrick County	0.80%	58.0
Pittsylvania County	1.25%	43.0
Powhatan County	-4.12%	129.0
Prince Edward County	-0.74%	83.0
Prince George County	0.97%	52.0
Prince William County	-2.46%	109.0
Pulaski County	3.47%	12.0
Rappahannock County	-4.06%	128.0
Richmond County	-1.46%	96.5
Roanoke County	2.43%	22.0
Rockbridge County	0.37%	67.0
Rockingham County	-1.34%	92.0
Russell County	7.51%	4.0

Source: Staff, Commission on Local Government

Table 4.5

## Average Percentage Change in Revenue Effort by Locality, 2000/2001-2004/2005

Rank Scores  
 1=Strongest Average Change in Effort  
 134=Weakest Average Change in Effort

Locality	Average Percentage Change in Revenue Effort, 2000/2001-2004/2005	Rank Score
Scott County	7.47%	5.0
Shenandoah County	-2.38%	107.5
Smyth County	1.73%	34.0
Southampton County	-0.54%	80.5
Spotsylvania County	-3.30%	120.0
Stafford County	-3.41%	122.5
Surry County	2.26%	26.5
Sussex County	9.42%	2.0
Tazewell County	2.48%	20.0
Warren County	-2.28%	105.5
Washington County	0.86%	56.0
Westmoreland County	-3.41%	122.5
Wise County	3.26%	14.0
Wythe County	0.59%	62.0
York County	-1.22%	91.0
Alexandria City	-0.91%	87.0
Bedford City	-0.77%	84.0
Bristol City	-2.67%	112.5
Buena Vista City	1.50%	38.5
Charlottesville City	1.61%	36.0
Chesapeake City	1.64%	35.0
Colonial Heights City	0.90%	53.0
Covington City	0.32%	69.0
Danville City	1.15%	48.0
Emporia City	2.26%	26.5
Fairfax City	-1.66%	99.0
Falls Church City	1.53%	37.0
Franklin City	7.85%	3.0
Fredericksburg City	-2.67%	112.5
Galax City	2.29%	24.5
Hampton City	2.59%	19.0
Harrisonburg City	1.48%	40.0
Hopewell City	-2.87%	117.0
Lexington City	-3.36%	121.0
Lynchburg City	2.29%	24.5
Manassas City	-0.27%	78.0
Manassas Park City	-0.99%	88.0
Martinsville City	2.33%	23.0
Newport News City	0.98%	51.0
Norfolk City	0.30%	70.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 2000/2001-2004/2005

Rank Scores  
 1=Strongest Average Change in Effort  
 134=Weakest Average Change in Effort

Locality	Average Percentage Change in Revenue Effort, 2000/2001-2004/2005	Rank Score
Norton City	4.43%	8.0
Petersburg City	3.06%	16.0
Poquoson City	2.62%	18.0
Portsmouth City	0.89%	54.5
Radford City	4.23%	10.0
Richmond City	2.71%	17.0
Roanoke City	1.89%	28.0
Salem City	1.87%	29.0
Staunton City	0.89%	54.5
Suffolk City	0.33%	68.0
Virginia Beach City	0.56%	63.0
Waynesboro City	-0.59%	82.0
Williamsburg City	-2.70%	114.5
Winchester City	-1.41%	93.0

1

The statistical profile for Alleghany County reflects the impact of Clifton Forge City's reversion to town status on July 1, 2001.

**MEDIAN ADJUSTED GROSS INCOME,  
2004**

**Table 5**

Table 5

## Median Adjusted Gross Income on All State Tax Returns by Locality, 2004

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.53=Highest Stress 34.14=Lowest Stress	
	Median Adjusted Gross Income, 2004	Rank Score	Relative Stress Score	
Accomack County	\$19,615	9.0	60.21	
Albemarle County	\$35,047	113.0	50.22	
Alleghany County	\$25,833	74.0	56.18	
Amelia County	\$28,157	88.0	54.68	
Amherst County	\$25,575	73.0	56.35	
Appomattox County	\$24,084	60.0	57.32	
Arlington County	\$43,342	129.0	44.85	
Augusta County	\$30,109	95.0	53.42	
Bath County	\$23,477	52.0	57.71	
Bedford County	\$31,508	100.0	52.51	
Bland County	\$25,526	72.0	56.38	
Botetourt County	\$35,017	111.0	50.24	
Brunswick County	\$21,477	27.0	59.00	
Buchanan County	\$21,235	24.0	59.16	
Buckingham County	\$23,419	51.0	57.75	
Campbell County	\$26,052	76.0	56.04	
Caroline County	\$29,790	94.0	53.62	
Carroll County	\$22,612	43.0	58.27	
Charles City County	\$27,692	85.0	54.98	
Charlotte County	\$20,337	13.0	59.74	
Chesterfield County	\$38,226	117.0	48.16	
Clarke County	\$38,473	118.0	48.00	
Craig County	\$26,444	80.0	55.79	
Culpeper County	\$33,241	104.0	51.39	
Cumberland County	\$23,196	49.0	57.89	
Dickenson County	\$21,156	23.0	59.21	
Dinwiddie County	\$29,451	92.0	53.84	
Essex County	\$23,810	56.0	57.49	
Fairfax County	\$47,628	132.0	42.08	
Fauquier County	\$44,857	131.0	43.87	
Floyd County	\$25,126	70.0	56.64	
Fluvanna County	\$34,654	108.5	50.47	
Franklin County	\$25,104	69.0	56.66	
Frederick County	\$34,420	107.0	50.63	
Giles County	\$24,832	67.0	56.83	
Gloucester County	\$29,146	90.0	54.04	
Goochland County	\$41,261	124.0	46.20	
Grayson County	\$20,605	16.0	59.57	
Greene County	\$31,377	99.0	52.60	
Greensville County	\$22,513	40.0	58.33	
Halifax County	\$21,445	26.0	59.02	
Hanover County	\$41,554	125.0	46.01	

Source: Staff, Commission on Local Government

Table 5

## Median Adjusted Gross Income on All State Tax Returns by Locality, 2004

	Rank Scores 1=Lowest Income 134=Highest Income	Relative Stress Scores 61.53=Highest Stress 34.14=Lowest Stress		
Locality	Median Adjusted Gross Income, 2004	Rank Score	Relative Stress Score	
Henrico County	\$33,230	103.0	51.40	
Henry County	\$19,916	11.0	60.01	
Highland County	\$20,810	18.0	59.43	
Isle of Wight County	\$32,724	101.0	51.72	
James City County	\$35,202	114.0	50.12	
King and Queen County	\$26,405	79.0	55.81	
King George County	\$40,832	123.0	46.48	
King William County	\$35,036	112.0	50.23	
Lancaster County	\$22,157	36.0	58.56	
Lee County	\$19,202	5.0	60.47	
Loudoun County	\$59,894	134.0	34.14	
Louisa County	\$30,676	96.0	53.05	
Lunenburg County	\$20,687	17.0	59.51	
Madison County	\$28,676	89.0	54.34	
Mathews County	\$27,212	83.0	55.29	
Mecklenburg County	\$19,861	10.0	60.05	
Middlesex County	\$24,644	65.0	56.95	
Montgomery County	\$24,104	61.0	57.30	
Nelson County	\$26,550	81.0	55.72	
New Kent County	\$40,535	122.0	46.67	
Northampton County	\$19,419	7.0	60.33	
Northumberland County	\$22,601	42.0	58.28	
Nottoway County	\$21,062	22.0	59.27	
Orange County	\$30,855	97.0	52.93	
Page County	\$23,870	58.0	57.45	
Patrick County	\$21,671	30.0	58.88	
Pittsylvania County	\$23,816	57.0	57.49	
Powhatan County	\$42,296	128.0	45.53	
Prince Edward County	\$20,995	21.0	59.31	
Prince George County	\$33,266	105.0	51.37	
Prince William County	\$41,860	127.0	45.81	
Pulaski County	\$24,364	63.0	57.13	
Rappahannock County	\$34,696	110.0	50.45	
Richmond County	\$21,495	28.0	58.99	
Roanoke County	\$32,860	102.0	51.64	
Rockbridge County	\$25,934	75.0	56.12	
Rockingham County	\$27,858	86.0	54.87	
Russell County	\$22,324	38.0	58.45	
Scott County	\$23,404	50.0	57.76	
Shenandoah County	\$28,144	87.0	54.69	
Smyth County	\$22,145	35.0	58.57	
Southampton County	\$26,934	82.0	55.47	

Source: Staff, Commission on Local Government

Table 5

## Median Adjusted Gross Income on All State Tax Returns by Locality, 2004

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.53=Highest Stress 34.14=Lowest Stress	
	Median Adjusted Gross Income, 2004	Rank Score	Relative Stress Score	
Spotsylvania County	\$39,099	119.0	47.60	
Stafford County	\$44,737	130.0	43.95	
Surry County	\$25,449	71.0	56.43	
Sussex County	\$22,309	37.0	58.46	
Tazewell County	\$22,394	39.0	58.41	
Warren County	\$33,632	106.0	51.14	
Washington County	\$24,342	62.0	57.15	
Westmoreland County	\$23,633	54.0	57.61	
Wise County	\$22,894	46.0	58.09	
Wythe County	\$23,093	47.0	57.96	
York County	\$36,928	116.0	49.00	
Alexandria City	\$40,447	121.0	46.73	
Bedford City	\$20,940	20.0	59.35	
Bristol City	\$20,496	15.0	59.64	
Buena Vista City	\$23,876	59.0	57.45	
Charlottesville City	\$22,675	44.0	58.23	
Chesapeake City	\$31,334	98.0	52.62	
Colonial Heights City	\$27,298	84.0	55.24	
Covington City	\$21,272	25.0	59.14	
Danville City	\$17,875	3.0	61.33	
Emporia City	\$17,784	2.0	61.39	
Fairfax City	\$39,383	120.0	47.41	
Falls Church City	\$47,953	133.0	41.87	
Franklin City	\$20,134	12.0	59.87	
Fredericksburg City	\$26,089	77.0	56.02	
Galax City	\$18,251	4.0	61.09	
Hampton City	\$24,778	66.0	56.87	
Harrisonburg City	\$21,514	29.0	58.98	
Hopewell City	\$22,107	34.0	58.59	
Lexington City	\$22,890	45.0	58.09	
Lynchburg City	\$21,826	31.0	58.78	
Manassas City	\$35,230	115.0	50.10	
Manassas Park City	\$34,654	108.5	50.47	
Martinsville City	\$17,576	1.0	61.53	
Newport News City	\$23,164	48.0	57.91	
Norfolk City	\$20,380	14.0	59.71	
Norton City	\$19,404	6.0	60.34	
Petersburg City	\$19,551	8.0	60.25	
Poquoson City	\$41,698	126.0	45.92	
Portsmouth City	\$21,968	33.0	58.68	
Radford City	\$20,894	19.0	59.38	
Richmond City	\$22,531	41.0	58.32	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2004

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.53=Highest Stress 34.14=Lowest Stress	
	Median Adjusted Gross Income, 2004	Rank Score	Relative Stress Score	
Roanoke City	\$21,923	32.0	58.71	
Salem City	\$26,110	78.0	56.00	
Staunton City	\$23,516	53.0	57.68	
Suffolk City	\$29,593	93.0	53.75	
Virginia Beach City	\$29,295	91.0	53.94	
Waynesboro City	\$23,717	55.0	57.55	
Williamsburg City	\$24,870	68.0	56.81	
Winchester City	\$24,508	64.0	57.04	

Source: Staff, Commission on Local Government

**COMPOSITE FISCAL STRESS INDEX,  
2004/2005**

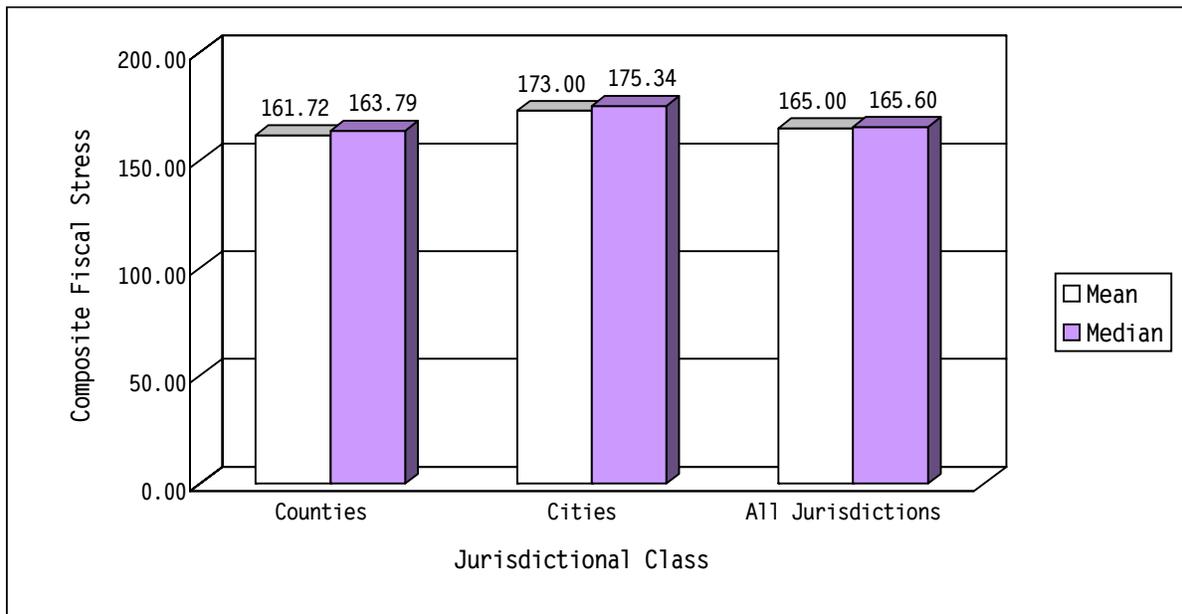
**Tables 6.1-6.9/Chart 6**

Table 6.1  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2004/2005  
 by  
 Jurisdictional Class

	Fiscal Stress Index, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	161.72	163.79
Cities	39	29.1%	173.00	175.34
All Jurisdictions	134	100.0%	165.00	165.60

Source: Staff, Commission on Local Government

Chart 6  
Mean and Median Levels of Composite Fiscal Stress, 2004/2005  
by  
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 2004/2005

Rank Scores  
 1=Highest Stress  
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	Rank Score
Accomack County	165.18	69.0
Albemarle County	152.94	117.0
Alleghany County	173.54	32.0
Amelia County	161.48	87.0
Amherst County	167.84	58.0
Appomattox County	166.36	63.0
Arlington County	140.83	128.0
Augusta County	160.48	90.0
Bath County	138.86	131.0
Bedford County	158.72	95.0
Bland County	171.39	40.0
Botetourt County	156.42	106.5
Brunswick County	172.18	36.0
Buchanan County	178.13	19.0
Buckingham County	168.86	54.0
Campbell County	166.69	61.0
Caroline County	160.09	92.0
Carroll County	171.08	41.0
Charles City County	164.995	72.0
Charlotte County	172.07	37.0
Chesterfield County	156.63	104.0
Clarke County	144.62	126.0
Craig County	165.04	71.0
Culpeper County	156.42	106.5
Cumberland County	170.61	43.0
Dickenson County	177.77	21.0
Dinwiddie County	164.56	73.0
Essex County	164.08	76.0
Fairfax County	140.56	130.0
Fauquier County	140.97	127.0
Floyd County	164.46	75.0
Fluvanna County	156.20	109.0
Franklin County	161.34	88.0
Frederick County	155.79	110.0
Giles County	167.93	56.0
Gloucester County	162.47	83.0
Goochland County	136.73	132.0
Grayson County	170.34	47.0
Greene County	162.38	84.0
Greensville County	176.11	24.0
Halifax County	166.33	64.0
Hanover County	150.14	123.0
Henrico County	158.51	96.0

Source: Staff, Commission on Local Government

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 2004/2005

Rank Scores  
 1=Highest Stress  
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	Rank Score
Henry County	171.75	38.0
Highland County	157.59	100.0
Isle of Wight County	159.30	93.0
James City County	154.67	113.0
King and Queen County	167.87	57.0
King George County	151.80	119.0
King William County	158.22	98.0
Lancaster County	154.25	114.0
Lee County	173.10	34.0
Loudoun County	134.01	134.0
Louisa County	153.83	115.0
Lunenburg County	170.68	42.0
Madison County	158.44	97.0
Mathews County	158.17	99.0
Mecklenburg County	169.38	51.5
Middlesex County	156.84	103.0
Montgomery County	166.13	66.0
Nelson County	160.27	91.0
New Kent County	150.89	121.0
Northampton County	163.93	79.0
Northumberland County	156.41	108.0
Nottoway County	170.39	46.0
Orange County	157.43	101.0
Page County	165.42	68.0
Patrick County	170.01	48.0
Pittsylvania County	166.18	65.0
Powhatan County	151.13	120.0
Prince Edward County	170.45	44.0
Prince George County	163.79	81.0
Prince William County	153.04	116.0
Pulaski County	169.38	51.5
Rappahannock County	140.80	129.0
Richmond County	166.93	59.0
Roanoke County	162.31	85.0
Rockbridge County	164.00	77.0
Rockingham County	163.87	80.0
Russell County	173.63	31.0
Scott County	171.73	39.0
Shenandoah County	158.74	94.0
Smyth County	172.23	35.0
Southampton County	165.79	67.0
Spotsylvania County	152.90	118.0
Stafford County	150.68	122.0

Source: Staff, Commission on Local Government

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 2004/2005

Rank Scores  
 1=Highest Stress  
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	Rank Score
Surry County	154.98	112.0
Sussex County	184.55	6.0
Tazewell County	170.44	45.0
Warren County	157.12	102.0
Washington County	165.15	70.0
Westmoreland County	162.09	86.0
Wise County	176.24	23.0
Wythe County	169.49	50.0
York County	156.47	105.0
Alexandria City	145.15	125.0
Bedford City	175.34	25.0
Bristol City	178.51	18.0
Buena Vista City	178.04	20.0
Charlottesville City	173.80	30.0
Chesapeake City	169.11	53.0
Colonial Heights City	169.65	49.0
Covington City	185.35	2.0
Danville City	179.43	15.0
Emporia City	189.33	1.0
Fairfax City	145.50	124.0
Falls Church City	134.58	133.0
Franklin City	185.00	4.0
Fredericksburg City	163.98	78.0
Galax City	180.49	12.0
Hampton City	180.97	10.0
Harrisonburg City	175.14	26.0
Hopewell City	179.99	13.0
Lexington City	174.12	29.0
Lynchburg City	181.80	9.0
Manassas City	160.94	89.0
Manassas Park City	163.41	82.0
Martinsville City	183.86	7.0
Newport News City	180.63	11.0
Norfolk City	185.13	3.0
Norton City	179.24	16.0
Petersburg City	184.78	5.0
Poquoson City	155.65	111.0
Portsmouth City	183.37	8.0
Radford City	177.56	22.0
Richmond City	179.57	14.0
Roanoke City	179.00	17.0
Salem City	173.41	33.0
Staunton City	174.69	27.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2004/2005

Rank Scores  
 1=Highest Stress  
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	Rank Score
Suffolk City	166.65	62.0
Virginia Beach City	166.74	60.0
Waynesboro City	174.58	28.0
Williamsburg City	168.05	55.0
Winchester City	164.47	74.0

Source: Staff, Commission on Local Government

Table 6.3

## Composite Fiscal Stress Index Scores and Classifications by Locality, 2004/2005

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005
Emporia City	189.33	High Stress
Covington City	185.35	High Stress
Norfolk City	185.13	High Stress
Franklin City	185.00	High Stress
Petersburg City	184.78	High Stress
Sussex County	184.55	High Stress
Martinsville City	183.86	High Stress
Portsmouth City	183.37	High Stress
Lynchburg City	181.80	High Stress
Hampton City	180.97	High Stress
Newport News City	180.63	High Stress
Galax City	180.49	High Stress
Hopewell City	179.99	High Stress
Richmond City	179.57	High Stress
Danville City	179.43	High Stress
Norton City	179.24	High Stress
Roanoke City	179.00	High Stress
Bristol City	178.51	High Stress
Buchanan County	178.13	High Stress
Buena Vista City	178.04	High Stress
Dickenson County	177.77	High Stress
Radford City	177.56	High Stress
Wise County	176.24	Above Average Stress
Greensville County	176.11	Above Average Stress
Bedford City	175.34	Above Average Stress
Harrisonburg City	175.14	Above Average Stress
Staunton City	174.69	Above Average Stress
Waynesboro City	174.58	Above Average Stress
Lexington City	174.12	Above Average Stress
Charlottesville City	173.80	Above Average Stress
Russell County	173.63	Above Average Stress
Alleghany County	173.54	Above Average Stress
Salem City	173.41	Above Average Stress
Lee County	173.10	Above Average Stress
Smyth County	172.23	Above Average Stress
Brunswick County	172.18	Above Average Stress
Charlotte County	172.07	Above Average Stress
Henry County	171.75	Above Average Stress
Scott County	171.73	Above Average Stress
Bland County	171.39	Above Average Stress
Carroll County	171.08	Above Average Stress
Lunenburg County	170.68	Above Average Stress
Cumberland County	170.61	Above Average Stress
Prince Edward County	170.45	Above Average Stress
Tazewell County	170.44	Above Average Stress
Nottoway County	170.39	Above Average Stress
Grayson County	170.34	Above Average Stress

Source: Staff, Commission on Local Government

Table 6.3

## Composite Fiscal Stress Index Scores and Classifications by Locality, 2004/2005

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005
Patrick County	170.01	Above Average Stress
Colonial Heights City	169.65	Above Average Stress
Wythe County	169.49	Above Average Stress
Mecklenburg County	169.38	Above Average Stress
Pulaski County	169.38	Above Average Stress
Chesapeake City	169.11	Above Average Stress
Buckingham County	168.86	Above Average Stress
Williamsburg City	168.05	Above Average Stress
Giles County	167.93	Above Average Stress
King and Queen County	167.87	Above Average Stress
Amherst County	167.84	Above Average Stress
Richmond County	166.93	Above Average Stress
Virginia Beach City	166.74	Above Average Stress
Campbell County	166.69	Above Average Stress
Suffolk City	166.65	Above Average Stress
Appomattox County	166.36	Above Average Stress
Halifax County	166.33	Above Average Stress
Pittsylvania County	166.18	Above Average Stress
Montgomery County	166.13	Above Average Stress
Southampton County	165.79	Above Average Stress
Page County	165.42	Above Average Stress
Accomack County	165.18	Above Average Stress
Washington County	165.15	Above Average Stress
Craig County	165.04	Above Average Stress
Charles City County	164.995	Below Average Stress
Dinwiddie County	164.56	Below Average Stress
Winchester City	164.47	Below Average Stress
Floyd County	164.46	Below Average Stress
Essex County	164.08	Below Average Stress
Rockbridge County	164.00	Below Average Stress
Fredericksburg City	163.98	Below Average Stress
Northampton County	163.93	Below Average Stress
Rockingham County	163.87	Below Average Stress
Prince George County	163.79	Below Average Stress
Manassas Park City	163.41	Below Average Stress
Gloucester County	162.47	Below Average Stress
Greene County	162.38	Below Average Stress
Roanoke County	162.31	Below Average Stress
Westmoreland County	162.09	Below Average Stress
Amelia County	161.48	Below Average Stress
Franklin County	161.34	Below Average Stress
Manassas City	160.94	Below Average Stress
Augusta County	160.48	Below Average Stress
Nelson County	160.27	Below Average Stress
Caroline County	160.09	Below Average Stress
Isle of Wight County	159.30	Below Average Stress
Shenandoah County	158.74	Below Average Stress

Source: Staff, Commission on Local Government

Table 6.3

## Composite Fiscal Stress Index Scores and Classifications by Locality, 2004/2005

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005
Bedford County	158.72	Below Average Stress
Henrico County	158.51	Below Average Stress
Madison County	158.44	Below Average Stress
King William County	158.22	Below Average Stress
Mathews County	158.17	Below Average Stress
Highland County	157.59	Below Average Stress
Orange County	157.43	Below Average Stress
Warren County	157.12	Below Average Stress
Middlesex County	156.84	Below Average Stress
Chesterfield County	156.63	Below Average Stress
York County	156.47	Below Average Stress
Botetourt County	156.42	Below Average Stress
Culpeper County	156.42	Below Average Stress
Northumberland County	156.41	Below Average Stress
Fluvanna County	156.20	Below Average Stress
Frederick County	155.79	Below Average Stress
Poquoson City	155.65	Below Average Stress
Surry County	154.98	Below Average Stress
James City County	154.67	Below Average Stress
Lancaster County	154.25	Below Average Stress
Louisa County	153.83	Below Average Stress
Prince William County	153.04	Low Stress
Albemarle County	152.94	Low Stress
Spotsylvania County	152.90	Low Stress
King George County	151.80	Low Stress
Powhatan County	151.13	Low Stress
New Kent County	150.89	Low Stress
Stafford County	150.68	Low Stress
Hanover County	150.14	Low Stress
Fairfax City	145.50	Low Stress
Alexandria City	145.15	Low Stress
Clarke County	144.62	Low Stress
Fauquier County	140.97	Low Stress
Arlington County	140.83	Low Stress
Rappahannock County	140.80	Low Stress
Fairfax County	140.56	Low Stress
Bath County	138.86	Low Stress
Goochland County	136.73	Low Stress
Falls Church City	134.58	Low Stress
Loudoun County	134.01	Low Stress

Source: Staff, Commission on Local Government

Table 6.4

Composite Fiscal Stress Index Scores  
of  
Adjacent Cities and Counties, 2004/2005

City	County	CLG	
		City Value	County Value
Alexandria City	Arlington County	145.15	140.83
	Fairfax County	145.15	140.56
Bedford City	Bedford County	175.34	158.72
Bristol City	Washington County	178.51	165.15
Buena Vista City	Rockbridge County	178.04	164.00
Charlottesville City	Albemarle County	173.80	152.94
Chesapeake City	-----	169.11	-----
Colonial Heights City	Chesterfield County	169.65	156.63
	Prince George County	169.65	163.79
Covington City	Alleghany County	185.35	173.54
Danville City	Pittsylvania County	179.43	166.18
Emporia City	Greensville County	189.33	176.11
Fairfax City	Fairfax County	145.50	140.56
Falls Church City	Arlington County	134.58	140.83
	Fairfax County	134.58	140.56
Franklin City	Isle of Wight County	185.00	159.30
	Southampton County	185.00	165.79
Fredericksburg City	Spotsylvania County	163.98	152.90
	Stafford County	163.98	150.68
Galax City	Carroll County	180.49	171.08
	Grayson County	180.49	170.34
Hampton City	York County	180.97	156.47
Harrisonburg City	Rockingham County	175.14	163.87
Hopewell City	Chesterfield County	179.99	156.63
	Prince George County	179.99	163.79
Lexington City	Rockbridge County	174.12	164.00
Lynchburg City	Amherst County	181.80	167.84
	Bedford County	181.80	158.72
	Campbell County	181.80	166.69
Manassas City	Prince William County	160.94	153.04
Manassas Park City	Prince William County	163.41	153.04
Martinsville City	Henry County	183.86	171.75
Newport News City	Isle of Wight County	180.63	159.30
	James City County	180.63	154.67
	York County	180.63	156.47
Norfolk City	-----	185.13	-----
Norton City	Wise County	179.24	176.24
Petersburg City	Chesterfield County	184.78	156.63
	Dinwiddie County	184.78	164.56
	Prince George County	184.78	163.79
Poquoson City	York County	155.65	156.47
Portsmouth City	-----	183.37	-----
Radford City	Montgomery County	177.56	166.13

Source: Staff, Commission on Local Government

Table 6.4

Composite Fiscal Stress Index Scores  
of  
Adjacent Cities and Counties, 2004/2005

City	County	CLG	
		City Value	County Value
Radford City	Pulaski County	177.56	169.38
Richmond City	Chesterfield County	179.57	156.63
	Henrico County	179.57	158.51
Roanoke City	Roanoke County	179.00	162.31
Salem City	Roanoke County	173.41	162.31
Staunton City	Augusta County	174.69	160.48
Suffolk City	Isle of Wight County	166.65	159.30
	Southampton County	166.65	165.79
Virginia Beach City	-----	166.74	-----
Waynesboro City	Augusta County	174.58	160.48
Williamsburg City	James City County	168.05	154.67
	York County	168.05	156.47
Winchester City	Frederick County	164.47	155.79

Source: Staff, Commission on Local Government

Table 6.5

Ratio Scores  
for  
Adjacent Cities and Counties  
on the  
CLG Composite Fiscal Stress Index, 2004/2005

City	County	City/County Fiscal Stress Index Ratio, 2004/2005
Alexandria City	Arlington County	1.03
	Fairfax County	1.03
Bedford City	Bedford County	1.10
Bristol City	Washington County	1.08
Buena Vista City	Rockbridge County	1.09
Charlottesville City	Albemarle County	1.14
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.08
	Prince George County	1.04
Covington City	Alleghany County	1.07
Danville City	Pittsylvania County	1.08
Emporia City	Greensville County	1.08
Fairfax City	Fairfax County	1.04
Falls Church City	Arlington County	0.96
	Fairfax County	0.96
Franklin City	Isle of Wight County	1.16
	Southampton County	1.12
Fredericksburg City	Spotsylvania County	1.07
	Stafford County	1.09
Galax City	Carroll County	1.06
	Grayson County	1.06
Hampton City	York County	1.16
Harrisonburg City	Rockingham County	1.07
Hopewell City	Chesterfield County	1.15
	Prince George County	1.10
Lexington City	Rockbridge County	1.06
Lynchburg City	Amherst County	1.08
	Bedford County	1.15
	Campbell County	1.09
Manassas City	Prince William County	1.05
Manassas Park City	Prince William County	1.07
Martinsville City	Henry County	1.07
Newport News City	Isle of Wight County	1.13
	James City County	1.17
	York County	1.15
Norfolk City	-----	----
Norton City	Wise County	1.02
Petersburg City	Chesterfield County	1.18
	Dinwiddie County	1.12
	Prince George County	1.13
Poquoson City	York County	0.99
Portsmouth City	-----	----
Radford City	Montgomery County	1.07

Source: Staff, Commission on Local Government

Table 6.5

Ratio Scores  
for  
Adjacent Cities and Counties  
on the  
CLG Composite Fiscal Stress Index, 2004/2005

City	County	City/County Fiscal Stress Index Ratio, 2004/2005
Radford City	Pulaski County	1.05
Richmond City	Chesterfield County	1.15
	Henrico County	1.13
Roanoke City	Roanoke County	1.10
Salem City	Roanoke County	1.07
Staunton City	Augusta County	1.09
Suffolk City	Isle of Wight County	1.05
	Southampton County	1.01
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.09
Williamsburg City	James City County	1.09
	York County	1.07
Winchester City	Frederick County	1.06

Source: Staff, Commission on Local Government

Table 6.6  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2004/2005  
 by  
 Region and Jurisdictional Class

	Fiscal Stress Index, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	172.36	171.73
Cities	3	2.2%	179.41	179.24
Sub-Group Summary	16	11.9%	173.68	172.67
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	165.88	166.27
Cities	8	6.0%	179.47	179.22
Sub-Group Summary	24	17.9%	170.41	168.65
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	156.65	158.17
Cities	6	4.5%	173.51	174.63
Sub-Group Summary	16	11.9%	162.97	163.94
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	142.11	140.70
Cities	5	3.7%	149.91	145.50
Sub-Group Summary	9	6.7%	146.45	145.15
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	153.94	155.02
Cities	2	1.5%	168.89	168.89
Sub-Group Summary	16	11.9%	155.81	156.31

Source: Staff, Commission on Local Government

(continued)

Table 6.6  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2004/2005  
 by  
 Region and Jurisdictional Class

	Fiscal Stress Index, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	169.09	170.39
Cities	4	3.0%	180.94	182.38
Sub-Group Summary	19	14.2%	171.59	170.45
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	152.72	151.13
Cities	1	.7%	179.57	179.57
Sub-Group Summary	8	6.0%	156.07	153.88
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	161.37	162.28
Sub-Group Summary	12	9.0%	161.37	162.28
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	159.06	157.89
Cities	10	7.5%	174.13	174.87
Sub-Group Summary	14	10.4%	169.82	167.40
All Jurisdictions	134	100.0%	165.00	165.60

Source: Staff, Commission on Local Government

Table 6.7  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Fiscal Stress Index, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	173.69	173.10
Cities	1	.7%	179.24	179.24
Sub-Group Summary	4	3.0%	175.08	174.67
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	174.99	175.70
Sub-Group Summary	4	3.0%	174.99	175.70
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	169.95	170.71
Cities	2	1.5%	179.50	179.50
Sub-Group Summary	8	6.0%	172.34	171.24
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	166.97	167.03
Cities	1	.7%	177.56	177.56
Sub-Group Summary	5	3.7%	169.09	167.93
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	164.33	163.67
Cities	3	2.2%	179.25	179.00
Sub-Group Summary	7	5.2%	170.72	173.41

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Fiscal Stress Index, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	156.96	160.48
Cities	5	3.7%	175.31	174.69
Sub-Group Summary	10	7.5%	166.14	169.06
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	156.34	157.12
Cities	1	.7%	164.47	164.47
Sub-Group Summary	6	4.5%	157.69	157.93
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	142.11	140.70
Cities	5	3.7%	149.91	145.50
Sub-Group Summary	9	6.7%	146.45	145.15
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	150.81	156.42
Sub-Group Summary	5	3.7%	150.81	156.42
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	157.12	156.20
Cities	1	.7%	173.80	173.80
Sub-Group Summary	6	4.5%	159.90	158.24

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Fiscal Stress Index, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	164.90	166.52
Cities	2	1.5%	178.57	178.57
Sub-Group Summary	6	4.5%	169.46	167.26
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	167.32	168.10
Cities	2	1.5%	181.65	181.65
Sub-Group Summary	6	4.5%	172.09	170.88
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	169.30	169.38
Sub-Group Summary	3	2.2%	169.30	169.38
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	169.22	170.45
Sub-Group Summary	7	5.2%	169.22	170.45
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	152.72	151.13
Cities	1	.7%	179.57	179.57
Sub-Group Summary	8	6.0%	156.07	153.88

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Fiscal Stress Index, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	153.87	152.35
Cities	1	.7%	163.98	163.98
Sub-Group Summary	5	3.7%	155.89	152.90
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	159.92	159.25
Sub-Group Summary	4	3.0%	159.92	159.25
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	161.27	160.35
Sub-Group Summary	6	4.5%	161.27	160.35
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	168.80	164.56
Cities	4	3.0%	180.94	182.38
Sub-Group Summary	9	6.7%	174.19	176.11
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	164.55	164.55
Sub-Group Summary	2	1.5%	164.55	164.55

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2004/2005  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Fiscal Stress Index, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	159.06	157.89
Cities	10	7.5%	174.13	174.87
Sub-Group Summary	14	10.4%	169.82	167.40
All Jurisdictions	134	100.0%	165.00	165.60

Source: Staff, Commission on Local Government

Table 6.8  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2004/2005  
 by  
 Population, 2004  
 and  
 Jurisdictional Class

	Fiscal Stress Index, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2004 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	148.40	151.79
Cities	7	5.2%	172.47	179.57
Sub-Group Summary	15	11.2%	159.63	156.63
25,000 to 99,999				
Jurisdictional Class				
Counties	40	29.9%	162.93	163.83
Cities	10	7.5%	174.94	177.07
Sub-Group Summary	50	37.3%	165.33	165.17
10,000 to 24,999				
Jurisdictional Class				
Counties	36	26.9%	163.93	164.27
Cities	14	10.4%	167.39	171.53
Sub-Group Summary	50	37.3%	164.90	165.60
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	159.75	165.00
Cities	8	6.0%	180.86	179.86
Sub-Group Summary	19	14.2%	168.64	170.61
All Jurisdictions	134	100.0%	165.00	165.60

Source: Staff, Commission on Local Government

Table 6.9  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2004/2005  
 by  
 Percentage Change in Population, 2000-2004  
 and  
 Jurisdictional Class

	Fiscal Stress Index, 2004/2005			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2000-2004 10.00% or higher				
Jurisdictional Class				
Counties	18	13.4%	152.79	153.43
Cities	3	2.2%	166.04	166.65
Sub-Group Summary	21	15.7%	154.69	154.67
5.00% to 9.99%				
Jurisdictional Class				
Counties	17	12.7%	159.95	158.74
Cities	6	4.5%	163.19	164.22
Sub-Group Summary	23	17.2%	160.80	160.09
0.01% to 4.99%				
Jurisdictional Class				
Counties	32	23.9%	163.04	164.78
Cities	12	9.0%	168.84	174.35
Sub-Group Summary	44	32.8%	164.62	165.17
No change or decline				
Jurisdictional Class				
Counties	28	20.9%	167.01	169.70
Cities	18	13.4%	180.21	179.50
Sub-Group Summary	46	34.3%	172.17	172.82
All Jurisdictions	134	100.0%	165.00	165.60

Source: Staff, Commission on Local Government

**COUNTIES AND CITIES  
BY  
SELECTED DEMOGRAPHIC CHARACTERISTICS**

**Tables 7.1-7.2**

Table 7.1

Counties and Cities  
by  
Population, 2004  
[Descending-Order Distribution]

Demographic Class	Population, 2004	Locality
100,000 or higher	1,010,000	Fairfax County
	434,000	Virginia Beach City
	346,900	Prince William County
	282,400	Chesterfield County
	280,300	Henrico County
	244,000	Loudoun County
	235,200	Norfolk City
	210,600	Chesapeake City
	193,600	Arlington County
	193,200	Richmond City
	182,000	Newport News City
	144,400	Hampton City
	133,000	Alexandria City
	114,900	Stafford County
	112,000	Spotsylvania County
25,000 to 99,999	98,200	Portsmouth City
	94,800	Hanover County
	92,900	Roanoke City
	89,600	Albemarle County
	88,600	Roanoke County
	86,400	Montgomery County
	76,100	Suffolk City
	70,800	Rockingham County
	67,800	Augusta County
	67,100	Lynchburg City
	66,500	Frederick County
	62,800	Bedford County
	62,000	York County
	61,900	Fauquier County
	61,000	Pittsylvania County
	55,200	James City County
	55,200	Henry County
	51,500	Washington County
	50,800	Campbell County
	49,600	Franklin County
	46,400	Danville City
	44,100	Tazewell County
	42,900	Harrisonburg City
	41,500	Wise County
	39,700	Culpeper County
	39,600	Charlottesville City
38,900	Accomack County	
38,300	Shenandoah County	
37,000	Manassas City	
36,500	Prince George County	

Source: Staff, Commission on Local Government

Table 7.1

Counties and Cities  
by  
Population, 2004  
[Descending-Order Distribution]

Demographic Class	Population, 2004	Locality
25,000 to 99,999	36,300	Halifax County
	35,400	Gloucester County
	34,100	Pulaski County
	33,900	Warren County
	32,100	Mecklenburg County
	32,100	Smyth County
	31,600	Isle of Wight County
	31,500	Petersburg City
	31,400	Amherst County
	31,300	Botetourt County
	29,700	Carroll County
	29,000	Russell County
	28,700	Orange County
	28,200	Louisa County
	27,600	Wythe County
	25,700	Dinwiddie County
	25,500	Powhatan County
	25,400	Winchester City
	25,200	Lee County
	25,200	Buchanan County
10,000 to 24,999	24,600	Fluvanna County
	24,600	Salem City
	23,800	Caroline County
	23,800	Page County
	23,300	Scott County
	23,100	Fairfax City
	22,500	Staunton City
	22,300	Hopewell City
	21,200	Rockbridge County
	21,100	Fredericksburg City
	20,200	Prince Edward County
	19,800	Waynesboro City
	19,400	King George County
	19,200	Patrick County
	18,700	Goochland County
	18,300	Brunswick County
	17,900	Southampton County
	17,300	Bristol City
	17,100	Colonial Heights City
	16,900	Alleghany County
	16,700	Greene County
	16,600	Grayson County
	16,500	Westmoreland County
16,400	Giles County	
16,300	Dickenson County	

Source: Staff, Commission on Local Government

Table 7.1

Counties and Cities  
by  
Population, 2004  
[Descending-Order Distribution]

Demographic Class	Population, 2004	Locality	
10,000 to 24,999	16,100	Buckingham County	
	15,600	Nottoway County	
	15,300	New Kent County	
	15,100	Radford City	
	14,800	Nelson County	
	14,700	Floyd County	
	14,600	Martinsville City	
	14,100	King William County	
	13,800	Appomattox County	
	13,700	Clarke County	
	13,400	Madison County	
	13,400	Williamsburg City	
	13,000	Lunenburg County	
	12,900	Northampton County	
	12,700	Northumberland County	
	12,700	Manassas Park City	
	12,600	Charlotte County	
	12,200	Greensville County	
	12,100	Amelia County	
	12,100	Sussex County	
	11,700	Poquoson City	
	11,400	Lancaster County	
	10,600	Falls Church City	
	10,200	Essex County	
	10,100	Middlesex County	
	9,999 or lower	9,500	Richmond County
		9,400	Mathews County
9,400		Cumberland County	
8,300		Franklin City	
7,000		Charles City County	
7,000		Bland County	
6,900		Rappahannock County	
6,900		Lexington City	
6,800		Surry County	
6,800		Galax City	
6,700		King and Queen County	
6,400		Buena Vista City	
6,200		Bedford City	
5,900		Covington City	
5,500		Emporia City	
5,100		Craig County	
4,800		Bath County	
3,900	Norton City		
2,400	Highland County		

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities  
by  
Percentage Change in Population, 2000-2004  
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2000-2004	Locality
10.00% or higher	43.87%	Loudoun County
	30.74%	Alleghany County
	24.29%	Stafford County
	23.90%	Spotsylvania County
	23.53%	Prince William County
	23.42%	Manassas Park City
	22.71%	Fluvanna County
	19.51%	Suffolk City
	15.87%	Culpeper County
	15.46%	King George County
	14.76%	James City County
	13.96%	Powhatan County
	13.65%	New Kent County
	12.31%	Frederick County
	12.26%	Fauquier County
	11.69%	Williamsburg City
	10.89%	Goochland County
	10.89%	Orange County
	10.19%	Prince George County
	10.13%	York County
10.04%	Louisa County	
5.00% to 9.99%	9.82%	Hanover County
	9.55%	Greene County
	9.45%	Fredericksburg City
	9.19%	Shenandoah County
	8.66%	Chesterfield County
	8.28%	Clarke County
	7.84%	Richmond County
	7.70%	Winchester City
	7.59%	Caroline County
	7.45%	Fairfax City
	7.33%	Warren County
	7.26%	King William County
	7.03%	Madison County
	6.86%	Henrico County
	6.83%	Lee County
	6.43%	Albemarle County
	6.30%	Isle of Wight County
	6.14%	Amelia County
	6.05%	Harrisonburg City
	5.95%	Floyd County
5.73%	Chesapeake City	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities  
by  
Percentage Change in Population, 2000-2004  
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2000-2004	Locality
5.00% to 9.99%	5.54%	Greensville County
	5.31%	Manassas City
0.01% to 4.99%	4.89%	Franklin County
	4.76%	Dinwiddie County
	4.56%	Rockingham County
	4.25%	Cumberland County
	4.15%	Fairfax County
	4.02%	Bedford County
	3.68%	Alexandria City
	3.60%	Northumberland County
	3.33%	Augusta County
	3.31%	Montgomery County
	3.29%	Roanoke County
	3.05%	Buckingham County
	2.81%	Lynchburg City
	2.69%	Page County
	2.64%	Botetourt County
	2.46%	Nelson County
	2.43%	Prince Edward County
	2.39%	Southampton County
	2.19%	Arlington County
	2.15%	Falls Church City
	2.11%	Essex County
	2.10%	Mathews County
	2.06%	Virginia Beach City
	1.88%	Rockbridge County
	1.88%	Bland County
	1.78%	Gloucester County
	1.69%	Middlesex County
1.56%	Carroll County	
1.55%	Accomack County	
1.43%	Waynesboro City	
1.20%	Colonial Heights City	
1.16%	Poquoson City	
1.07%	Charles City County	
1.06%	King and Queen County	
1.03%	Charlotte County	
.80%	Buena Vista City	
.78%	Washington County	
.72%	Newport News City	
.69%	Appomattox County	
.48%	Lexington City	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities  
by  
Percentage Change in Population, 2000-2004  
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2000-2004	Locality
0.01% to 4.99%	.34%	Norfolk City
	.18%	Craig County
	.10%	Hopewell City
	.00%	Wythe County
No change or decline	-.10%	Norton City
	-.39%	Bristol City
	-.42%	Surry County
	-.44%	Scott County
	-.54%	Galax City
	-.54%	Campbell County
	-.55%	Franklin City
	-.58%	Dickenson County
	-.59%	Salem City
	-.65%	Brunswick County
	-.79%	Nottoway County
	-.86%	Mecklenburg County
	-.88%	Russell County
	-1.07%	Patrick County
	-1.11%	Lunenburg County
	-1.12%	Tazewell County
	-1.19%	Rappahannock County
	-1.21%	Pittsylvania County
	-1.24%	Charlottesville City
	-1.30%	Westmoreland County
	-1.39%	Hampton City
	-1.44%	Lancaster County
	-1.47%	Northampton County
	-1.54%	Giles County
	-1.55%	Amherst County
	-1.57%	Bedford City
	-1.66%	Grayson County
	-1.68%	Wise County
	-2.12%	Roanoke City
	-2.32%	Richmond City
	-2.35%	Portsmouth City
	-2.81%	Halifax County
-2.91%	Emporia City	
-2.92%	Pulaski County	
-2.97%	Smyth County	
-3.23%	Sussex County	
-4.15%	Danville City	
-4.71%	Henry County	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities  
by  
Percentage Change in Population, 2000-2004  
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2000-2004	Locality
No change or decline	-4.79%	Radford City
	-4.91%	Bath County
	-5.29%	Martinsville City
	-5.36%	Highland County
	-5.67%	Staunton City
	-6.39%	Covington City
	-6.59%	Buchanan County
	-6.64%	Petersburg City

Source: Staff, Commission on Local Government