

**Report  
on the  
Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress  
of  
Virginia's Counties and Cities  
2006/2007**



**Commission on Local Government**  
Department of Housing and Community Development  
Commonwealth of Virginia  
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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 2006/2007 the average index value for Virginia's cities (172.70) was distinctly greater than the jurisdictional average for the Commonwealth as a whole (165.00) and markedly exceeded the equivalent county figure (161.84). Further, the numerically scaled distribution of county and city index scores ranged from the Goochland County statistic of 134.28 to the Covington City figure of 190.44. Thus, the maximum jurisdictional value surpassed the minimum local score by 41.8% 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 43.2% (N=41) of the 95 counties, were classified as "above average" or "high" stress localities in 2006/2007. 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 16 instances, with six 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 10%. In sum, the data indicate that throughout Virginia the burdens of fiscal administration tended to weigh more heavily upon cities than counties in 2006/2007.

This report, which constitutes the twenty-first 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, 2006/2007<sup>2</sup>**

Over the course of 2006/2007, the statewide average level<sup>3</sup> of revenue capacity per capita (see Table 1.1) was \$1,703.80 among the 95 counties

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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 2006/2007 (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; Marija J. Norusis, **SPSS 13.0 Guide to Data Analysis** (Upper Saddle River, N.J.: Prentice Hall, 2005), pp. 83-84;

and 39 independent cities of Virginia. During this period, however, the two jurisdictional classes diverged somewhat in their mean-score profiles, with the average revenue-generating potential of counties (\$1,737.12 per capita) moderately exceeding that of cities (\$1,622.62 per resident). Throughout 2006/2007, as indicated by Table 1.2, local capacity scores were distributed over a broad continuum reaching from the Bath County figure (\$4,525.35 per capita) to the Lee County value (\$683.98 per capita). Thus, on the dimension of fiscal ability, the strongest jurisdiction in the Commonwealth surpassed the weakest locality by a margin of 6.62 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 2006/2007 the per capita values defining the middle segment of the data series--i.e., the statistics between \$1,119.12 (the first quartile) and \$2,000.19 (the third quartile)--extended across an interval that spanned only 22.9% of the distance separating the minimum and maximum scores for the Commonwealth at large.<sup>4</sup> In this respect, accordingly, the roster of jurisdictional capacity

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and Chava Frankfort-Nachmias and David Nachmias, **Research Methods in the Social Sciences**, 7th ed. (New York: Worth Publishers, 2007), pp. 332-33.

<sup>4</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; Norusis, **SPSS 13.0 Guide to Data Analysis**, pp. 63 and 88; and Nachmias and Nachmias, **Research Methods**

scores manifested appreciably less differentiation than might be gathered from the overall width of the statewide continuum.<sup>5</sup>

As for the regional aspects of local revenue capacity,<sup>6</sup> Table 1.5 discloses that the counties and cities of Northern Virginia attained the

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**in the Social Sciences**, p. 337.] 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>5</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 .2294, the distance between the first and third quartiles constituted just 45.2% (reflecting the quotient of .2294 divided by .5075) of the statistically optimal mid-range spread for per capita fiscal ability.

<sup>6</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 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.]

highest average fiscal ability level (\$3,014.03 per capita) in the Commonwealth during 2006/2007. 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 \$2,267.55 and \$2,138.42, respectively) on the scale of regional statistics.<sup>7</sup> Among the principal geographic divisions of the State, Southwest Virginia yielded the lowest jurisdictional capacity average (\$1,069.60 per capita) in 2006/2007. The aggregate mean statistic for the counties and cities of this region, as well as the corresponding values relative to localities in Southside (\$1,220.27 per capita) and the Southern Piedmont-Valley Industrial Zone (\$1,220.82 per capita), buttressed a measurement range extending from 59.5% to 64.5% 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 1.32 times greater than that of the average jurisdiction in any other section of the Commonwealth over the 2006/2007 time frame.

Apart from the geographic contours of the data, local capacity scores, as previously noted, showed distinct variation along jurisdictional class lines in 2006/2007. During that period (see Table 1.1), the county revenue capacity average topped the corresponding municipal

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<sup>7</sup>As indicated by Table 1.5, the eight jurisdictions of the Richmond area, manifesting an overall statistic of \$1,906.78, were positioned somewhat lower (i.e., fourth) in median-score terms. During 2006/2007 the 12 Chesapeake Fringe localities recorded a median value of \$1,941.43 and ranked third within the pertinent distribution of central-tendency measures.

statistic by \$114.50 per capita, a variance of 7.1%.<sup>8</sup> Over the same time dimension, according to Table 1.2, 54.7% (N=52) of Virginia's counties, but only 38.5% (N=15) of the cities statewide, recorded fiscal ability levels greater than the Commonwealth median score of \$1,536.38, 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 2006/2007, as the designated exhibits reveal, counties manifested higher levels of capacity than their neighboring cities across 35, or 67.3%, of the cases under examination. In each of 14 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 six of the latter jurisdictional pairings.<sup>9</sup> 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 2006/2007.

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<sup>8</sup>Significantly, Table 1.1 reveals that the median per capita magnitude of fiscal ability among counties (\$1,615.87) was 18.6% higher than the equivalent city measure of central tendency (\$1,362.80).

<sup>9</sup>In fact, the degree of county-city disparity registered above the 100% level for two sets of matched localities: Chesterfield/Petersburg and James City/Newport News.

## **CHANGE IN REVENUE CAPACITY PER CAPITA, 2002/2003-2006/2007**

As documented in Table 2.1, the overall mean level of jurisdictional revenue capacity climbed from \$1,283.55 per resident to \$1,703.80 per capita across the 2002/2003-2006/2007 time span. During the interval under consideration, the typical Virginia locality experienced growth in its revenue-raising potential at a mean periodic rate of 7.08%; and, by the close of 2006/2007, counties and cities throughout the Commonwealth, on the average, were 31.58% stronger relative to their 2002/2003 fiscal ability thresholds. Significantly, over the time frame examined by the Commission, state and local governments nationwide faced an average rise of only 21.81% in the prices charged for goods and services falling within their inventory of purchases.<sup>10</sup> Thus, between 2002/2003 and 2006/2007 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>11</sup>

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<sup>10</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**, 88 (August, 2008), Table 3, p. 180.

<sup>11</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 2002/2003. Caution should be exercised, then, in the application of BEA data to specific localities throughout the State.

According to Tables 2.3<sup>12</sup> and 2.4, over four-fifths of Virginia's localities (N=109) registered continuously increasing levels of revenue capacity in per capita terms from 2002/2003 through 2006/2007. With respect to that interval, 23 of the remaining jurisdictions recorded gains in fiscal ability across three of the four measurement periods. On a per capita basis, then, 98.5% 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 15 counties and 10 cities posted reductions in fiscal ability at one stage or another across the specified chronological range.<sup>13</sup> Indeed, two of these jurisdictions (Greensville County and Covington City) witnessed the shrinkage of their revenue-generating potential in multiple periods following 2002/2003. As Tables 2.3 and 2.4 show, both localities experienced diminishing revenue capacity per capita over 2003/2004 and 2005/2006. In sum, even though the fiscal ability of the average county or city increased throughout the time frame covered by the present report (see Table 2.1), the per capita magnitude of revenue-

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<sup>12</sup>Regarding the 2005/2006 time frame, this exhibit shows a capacity distribution that varies slightly from the pertinent statistical series in Table 2.3 of Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 2005/2006**. With respect to the designated measurement period, the amended per capita scores reflect an adjustment made by the Department of Taxation in the 2005 true valuation of real estate for Hampton City.

<sup>13</sup>Per capita diminutions in fiscal ability were sustained by only 6.0% of the localities statewide during 2003/2004 and 7.5% of all jurisdictions over 2004/2005. Among the 134 local entities, the relative occurrence of negative capacity "growth" was even less pronounced in 2005/2006 (3.7%) and 2006/2007 (3.0%).

raising potential periodically declined for 18.7% of all localities during that measurement span.

Between 2002/2003 and 2006/2007, five pacesetting jurisdictions (i.e., the counties of Northumberland, Nelson, Northampton, Westmoreland, and Accomack) realized, as Table 2.5 discloses, average capacity growth of 15.45%, 14.97%, 14.43%, 14.43%, and 13.33%, respectively. Then, too, over the same time span, the per capita level of fiscal ability rose at a mean periodic rate exceeding 10%<sup>14</sup> in fifteen other localities--Mathews County (12.95%), Lancaster County (12.86%), Highland County (12.51%), Middlesex County (12.44%), Madison County (12.13%), Rappahannock County (12.10%), Virginia Beach City (12.06%), Goochland County (11.76%), Shenandoah County (11.08%), Fredericksburg City (11.03%), Clarke County (10.95%), Suffolk City (10.76%), Buchanan County (10.65%), Page County (10.50%), and King and Queen County (10.06%).<sup>15</sup> Along with the top-ranked jurisdictions, these entities stood in marked contrast to the three counties and one city which recorded, on the average, slight relative gains (i.e., increases below 2% each period)<sup>16</sup> in their revenue-raising potential.<sup>17</sup>

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<sup>14</sup>According to Table 2.4, fiscal ability gains of 10% or higher materialized in 17 cases with respect to 2003/2004. As for the balance of the chronological range, double-digit margins of capacity expansion typified 28 localities during 2004/2005, 39 jurisdictions across 2005/2006, and 40 entities over the course of 2006/2007.

<sup>15</sup>With respect to the 2002/2003-2006/2007 interval, it is noteworthy that the unit costs of public-sector goods and services increased at an average periodic rate of only 5.06% across state and local governments nationwide. See the **Survey of Current Business**, as cited in footnote 10, for the price index values underlying this statistic.

<sup>16</sup>As documented by Table 2.4, capacity expansion at rates lower than 2% emerged in 15 jurisdictions over the 2003/2004 time frame and 14

According to Table 2.5, the localities in the bottom sector of the graduated data series were Patrick County (1.99%), Buena Vista City (1.63%), Bath County (0.90%), and Surry County (0.72%).<sup>18</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>19</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-

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localities during 2004/2005. Across each of the next two periods, though, fiscal ability growth of such limited magnitude characterized only eight cases.

<sup>17</sup>The localities reaching a mean-score threshold of 10% were distributed across the Chesapeake Fringe (N=8), the Northern Piedmont (N=4), the Northern Valley (N=4), Tidewater (N=2), the Richmond area (N=1), and Southwest Virginia (N=1). As Table 2.5 indicates, three of the six regions (the Chesapeake Fringe, the Northern Piedmont, and the Northern Valley) contributed a total of 26 cases to the highest quarter of the statewide data continuum.

<sup>18</sup>The jurisdictions exhibiting the weakest averages fell within the following areas of the Commonwealth: the Northern Valley (N=2), the Southern Piedmont-Valley Industrial Zone (N=1), and Southside (N=1). More importantly, the latter two regions and their Southwest Virginia counterpart yielded 90.9% (N=30) of all localities defining the lowest quarter of the numerically scaled distribution.

<sup>19</sup>The Commission's approach to revenue effort is explored at greater length in Appendix B of this report.

source" funding categories is divided by the aggregate fiscal ability of the given county or city.<sup>20</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, 2006/2007**

In 2006/2007, as Table 3.1 shows, the statewide mean level of jurisdictional revenue effort was .9801. The typical Virginia locality, that is, realized "own-source" collections amounting to 98.01% 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 (1.3874) 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 (.8129) by a margin of 70.7% over the course of 2006/2007. 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 Covington City statistic (2.1313) was 4.99 times

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<sup>20</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, 2007, p. 172.)

greater than the extraction/capacity ratio supported by Lancaster County (.4275). 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, noteworthy 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 2006/2007 effort distribution covered a scoring span that reached from 1.1952 (the third quartile) to .7312 (the first quartile) on the statewide scale.<sup>21</sup> The designated interval, though, embraced only 27.2% of the total scope of variation captured by the extraction/capacity gauge. Accordingly, the roster of county and city effort values failed to exhibit materially 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 2006/2007 the strongest average level of fiscal effort in the Commonwealth (1.2268) 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 11.0% and 11.4% higher, respectively, than the mean scores (1.1052 and 1.1014) associated with jurisdictions in Northern Virginia and Southwest Virginia, the areas placing second and third in the statewide geographic distribution.

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<sup>21</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).

Even greater margins of cleavage, then, separated the Tidewater section of the Commonwealth from the six remaining regions, four of which yielded local mean values below the jurisdictional average for the State at large (.9801).<sup>22</sup> Indeed, the weakest of the nine geographic divisions (i.e., the Chesapeake Fringe) maintained a revenue effort average (.6564) that lagged 46.5% 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 2006/2007 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 (greater than \$0.57 for every dollar of potential revenue) during the time frame under review. In support of this notable cleavage pattern, Table 3.2 reveals that 71.8% (N=28) of the cities throughout Virginia, but only 5.3% (N=5) 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 1.2136 and 2.1313). Further, while every municipality except Poquoson harnessed its revenue capacity at a rate transcending the overall median statistic for the Commonwealth (.8821) during 2006/2007, 69.5% (N=66) of the 95 counties

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<sup>22</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, Southwest Virginia, and Southside recorded central-tendency measures exceeding the aggregate value for the Commonwealth (.8821).

failed to surpass that benchmark level. Accordingly, the lower range of the data continuum--extending from .8791 to .4275--was defined almost 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 2006/2007, as both exhibits indicate, municipalities outperformed their adjoining counties on the dimension of fiscal effort among 50 (or 96.2%) of the jurisdictional pairings under analysis. For each of 29 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%. Regarding the two situations in which counties surpassed their adjacent cities, neither case produced a revenue effort difference as large as 50% or, notably, an interlocal variance reaching 15%. 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 2006/2007. 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>23</sup> resting upon county and city

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<sup>23</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

expenditure data.<sup>24</sup>

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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 2006/2007 index distribution generated by the Commission has been numerically ordered and grouped into five categories, each of which covers from 15.7% to 23.9% of the 134 localities. 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 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 2006/2007.

<sup>24</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 2006/2007. Although a modest variance in average effort (.1444) distinguished the two jurisdictional classes within Northern Virginia, notable mean-score differences (from .2304 to .8351) crystallized between cities and counties relative to the various other territorial and demographic groupings covered by the previously cited tables.

### **CHANGE IN REVENUE EFFORT, 2002/2003-2006/2007**

Throughout the Commonwealth (see Table 4.1), the mean rate at which local governments tapped their revenue-raising potential increased continuously from .9623 to .9960 during the 2002/2003-2005/2006 interval.<sup>25</sup> Yet the statewide average, reflecting diminutions in fiscal effort among 56 counties and 27 cities, fell to .9801 across 2006/2007. With respect to the growth profiles of Virginia's localities, Tables 4.3<sup>26</sup> and 4.4 disclose that only 5.2% of all jurisdictions (i.e., six counties and one city) recorded successively rising margins of capacity utilization over the time span covered by this report. As for the remaining jurisdictions, between 40.3% and 61.9% yielded declining effort scores in any given measurement period following 2002/2003.<sup>27</sup> The tabular evidence reveals, indeed, that 65 counties and 27 cities, representing 68.7% 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, nine jurisdictions mobilized indigenous capacity at

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<sup>25</sup>It should be noted, however, that the median county score relative to 2003/2004 was 0.69% lower than the corresponding statistic for 2002/2003.

<sup>26</sup>The extraction/capacity ratios for 2005/2006 diverge somewhat from those published in the corresponding table of Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 2005/2006**. In relation to the given measurement period, the modified effort statistics rest upon fiscal ability scores that capture the impact of a revised 2005 total for the true valuation of real estate in Hampton City. See footnote 12.

<sup>27</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 2002/2003 through the close of 2006/2007.<sup>28</sup> Thus, while local fiscal effort rose on a statewide average basis across three of the four periods surveyed, 68.4% of all counties and 69.2% 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 Dickenson County (8.31%), Buena Vista City (7.98%), Halifax County (7.51%), Carroll County (7.00%), Patrick County (6.46%), Scott County (6.37%), Bland County (6.35%), Sussex County (6.28%), Wise County (5.73%), Russell County (5.09%), and Lunenburg County (5.04%).<sup>29</sup> More significantly, though, 51 counties and 21 cities (or 53.7% of the localities statewide) recorded mean rates of change in fiscal effort at magnitudes lower than 1% during the time span under review.<sup>30</sup> According to Table 4.5, 56 of these jurisdictions

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<sup>28</sup>This pattern of declining revenue effort materialized in seven counties (Gloucester, James City, King George, Lancaster, Mathews, Northumberland, and Rockingham), as well as two cities (Fredericksburg and Waynesboro).

<sup>29</sup>The leading jurisdictions of the State were located in Southwest Virginia (N=6), Southside (N=3), the Southern Piedmont-Valley Industrial Zone (N=1), and the Northern Valley (N=1). Significantly, the three "southern-tier" regions encompassed 75.8% (N=25) of the localities in the top 25% of the numerically ordered data series.

<sup>30</sup>Across the 12 localities of the Chesapeake Fringe, only King William County (with an average growth rate of 1.65%) reached or exceeded the 1% level.

manifested, on the average, negative "growth" in capacity utilization between 2002/2003 and 2006/2007.<sup>31</sup> With regard to the latter jurisdictions, the sharpest patterns of relative decline (as gauged by mean scores below -5%) emerged in Madison County (-5.14%), Middlesex County (-5.21%), Lancaster County (-5.26%), Mathews County (-5.57%), Westmoreland County (-5.75%), Gloucester County (-6.07%), Accomack County (-6.15%), Northumberland County (-6.23%), King George County (-6.56%), and Nelson County (-7.29%).

### **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>32</sup> More precisely, the stress index taps jurisdictional measures denoting (1) the level of revenue capacity per capita during a specified fiscal period (currently 2006/2007), (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

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<sup>31</sup>The following regional breakdown characterized the 44 counties and 12 cities exhibiting this statistical property: the Northern Valley (N=12), the Northern Piedmont (N=12), the Chesapeake Fringe (N=10), Tidewater (N=8), the Richmond area (N=4), the Southern Piedmont-Valley Industrial Zone (N=4), Northern Virginia (N=3), Southside (N=2), and Southwest Virginia (N=1).

<sup>32</sup>A detailed description of the methodology underlying the index is offered in Appendix B of this report.

calendar year (presently 2006). With respect to each of these factors, any given county or city is assigned a relative stress score establishing the distance, in standard deviation units,<sup>33</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, 2006/2007). 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, 2006/2007**

At the aggregate level of data analysis (see Table 6.1), the Commission finds that the mean index value pertaining to cities (172.70), which registered above the jurisdictional average for the Commonwealth as a whole (165.00), markedly exceeded the equivalent county figure (161.84) during 2006/2007. When the investigative focus is shifted to a consideration of specific local scores, it can be discerned from Table 6.3 that the 134

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<sup>33</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.

numerically ordered stress computations covered a range of 56.16 points, with the Covington City and Goochland County statistics--190.44 and 134.28, respectively--constituting the maximum and minimum values statewide. Over the 2006/2007 time span, the most fiscally distressed locality in Virginia, then, surpassed the least financially strained jurisdiction by a margin of 41.8% 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>34</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 2006/2007 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 174.85, 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 172.48 and 171.11, respectively. Within every other section of Virginia (except the Tidewater area), the local mean score lagged behind the statewide jurisdictional average (165.00) in 2006/2007.<sup>35</sup> Over this period

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<sup>34</sup>These benchmark statistics were, in order, 157.29 and 173.34.

<sup>35</sup>According to Table 6.6, the Tidewater median equaled the midpoint statistic relative to the Commonwealth as a whole (165.82). During

the counties and cities of Northern Virginia experienced, on the average, the lowest degree of fiscal strain (148.21) in the Commonwealth. Their mean level of duress, moreover, trailed that of localities in the top-ranked region, Southwest Virginia, by a margin of 15.2%.

Across the State, as indicated above, the fiscal pressures engendering local distress registered with unequal force upon cities and counties in 2006/2007. According to Table 6.1, the mean stress score relative to Virginia's municipalities surpassed the corresponding value for the Commonwealth's counties by 10.86 index points, a relative difference of 6.7%, 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 2006/2007 interval. In contrast, 56.8% (N=54) 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, 77.3% (N=17) were cities. Among the 23

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2006/2007, however, the bracketing local values that underpinned the regional measure of central tendency--165.16 (Southampton County) and 166.48 (Suffolk City)--differed from the "bookend" jurisdictional scores associated with the statewide median. As displayed in Table 6.3, the latter index values were 165.61 and 166.03 for Accomack County and Washington County, respectively.

"low stress" jurisdictions, counties represented 82.6% (N=19) 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 2006/2007, 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 16 instances. The degree of interlocal disparity, according to Table 6.5, varied between 15% and 19% for six of the latter pairings. Significantly, cleavage of corresponding strength (or, indeed, a variance margin as large as 10%) 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 2006/2007.

## 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
	RADCO (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

## APPENDIX B

### 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, 2002-2006.

<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 2003-2007 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 2003-2007 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 2002/2003-2006/2007 measurement rounds, each of the baseline automotive ratios has been modified to capture 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 2003, 2004, 2005, 2006, and 2007 (the respective target dates for gauging the number of motor vehicles at the town level across the five most recent fiscal periods).

<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,

total adjusted gross income of the resident population.<sup>7</sup> For each fiscal period in the 2002/2003-2006/2007 series, the Commission has calculated the per capita revenue-raising potential of every locality<sup>8</sup> through (1) the multiplication

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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--"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; "2004 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 27, 2006; "2005 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 2, 2007; and "2006 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 25, 2008. 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 FY2004-2008. 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.

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

of its resource-base levels on the five target dimensions<sup>9</sup> by the relevant 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

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<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. While this funding instrument is commonly equated with the imposition of levies on motor vehicles, it is also used to extract revenues from 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). Given the diversity of the taxable objects cited above, total adjusted gross income (see footnote 7) constitutes, in principle, a more fitting measure of local resource-base strength than the motor vehicle population relative to tangible personal property. Therefore, since the development of the 1999/2000 stress index, the Commission has officially utilized AGI statistics, not vehicular registration figures, in calculating the revenue-raising potential associated with the taxation of such property by counties and cities. Significantly, however, the jurisdictional capacity scores for any given accounting period, as displayed in the last eight editions of Table 2.3, are strongly correlated with local fiscal ability statistics that rest upon the Commission's previous methodology. Across the 1995/1996-2006/2007 time span, the 12 coefficients of linear association vary from .9893 to .9975. With respect to each segment of the full chronological range, then, the two computational approaches yield highly congruent distributions of revenue capacity in per capita terms. [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.]

<sup>10</sup>The population divisors used by the Commission have been derived from Demographics & Workforce Group, Weldon Cooper Center for Public Service, University of Virginia, "Final Population Estimates for 2001-2006, Virginia Cities & Counties" (electronic dataset), January 27, 2009.

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>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 2006/2007 (as well as the 1996/1997-2005/2006 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, **Comparative Report of Local Government Revenues and Expenditures**, Exhibit B, FY2002-2007.

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 2002/2003-2006/2007 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

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 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 Wise County. In 2006/2007 the

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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**, FY2003-2007.

<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, FY2003-2007.

<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 2003-2007. 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-sharing agreements. [See Auditor of Public Accounts, **Uniform Financial Reporting Manual** (revised July, 2008), pp. 3-15 and 3-16.] The preceding elements, though, have not been incorporated into the Commission's FY2003-2007 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. Bureau of the Census, **Government Finance and Employment Classification Manual** (electronic document), October, 2006, pp. 4-1 through 4-3 and 4-5 through 4-7; 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.

effort level of that jurisdiction was 1.1890.<sup>16</sup> The cumulative receipts generated by the locality represented, in other words, 118.90% of its theoretical revenue capacity. One may state, alternatively, that Wise County collected nearly \$1.19 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 2002/2003 through 2006/2007.

### **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 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>

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

<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 Grayson County/King and Queen County and Hanover County/Middlesex County) can be found in the 2006/2007 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

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 2006/2007), (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> (presently 2006).<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

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precision, the 2006/2007 index values for Grayson and King and Queen equal 167.761 and 167.756, respectively. With the same degree of exactitude, the summary scores yielded by Hanover and Middlesex are, in order, 151.244 and 151.243.

<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.

<sup>20</sup>The income statistics shown in Table 5 of this report have been drawn from Center for Economic & Policy Studies, Weldon Cooper Center for Public Service, University of Virginia, "Medians for All Observations: 2006" (electronic dataset), December 15, 2008.

<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.)

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 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 2006/2007.<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>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.

<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 2006/2007 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.13 (one standard deviation below the mean), 165.00 (the mean), and 176.87 (one standard deviation above the mean).

**ILLUSTRATIVE COMPUTATIONS: WYTHE COUNTY**

**Exhibits A-C**

Exhibit A

Computation of Revenue Capacity Per Capita, 2006/2007  
Wythe County: An Example

Potential Revenues from:	Statewide Average Yield Rate	Resource-Base Indicator	Amount
Real Property Tax (PR1)	= \$0.00708 <sup>A</sup>	X \$2,320,253,052 (Real Estate True Valuation)	= \$16,427,391.61
Public Service Corporation Property Tax (PR2)	= \$0.00666 <sup>A</sup>	X \$169,833,295 (PSC Property True Valuation)	= \$1,131,089.74
Motor Vehicle License Tax (PR3)	= \$16.77 <sup>B</sup>	X 31,420 (Adjusted Number of Motor Vehicles)	= \$526,913.40
Local-Option Sales Tax (PR4)	= -----	-----	= \$3,413,926.00 <sup>C</sup>
Other Local-Source Instruments (PR5)	= \$0.03034 <sup>D</sup>	X \$452,463,948 (Adjusted Gross Income)	= \$13,727,756.18
PR1+PR2+PR3+PR4+PR5		\$35,227,077	
Revenue Capacity Per Capita =	-----	= -----	= \$1,272.01
	Population	27,694	

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, 2006/2007  
Wythe County: An Example

Actual Revenues from:	Amount
Real Property Tax (E1)	= \$8,007,944.00
Public Service Corporation Property Tax (E2)	= \$650,992.00
Motor Vehicle License Tax (E3)	= \$369,572.00
Local-Option Sales Tax (E4)	= \$3,413,926.00
Other Local-Source Instruments (E5)	= \$18,069,266.00
E1+E2+E3+E4+E5	\$30,511,700
Revenue Effort = .....	= ..... = 0.8661
Revenue Capacity	\$35,227,077

Source: Staff, Commission on Local Government

## Exhibit C

Computation of the Fiscal Stress Index, 2006/2007  
 Wythe County: An Example

Fiscal Stress Indicator	Raw Score	Relative Stress Score
Revenue Capacity Per Capita, 2006/2007	\$1,272.01	57.81 (S1)
Revenue Effort, 2006/2007	0.8661	53.38 (S2)
Median Adjusted Gross Income (All State Tax Returns), 2006	\$27,362	58.08 (S3)

Composite Fiscal Stress Index Score = S1+S2+S3 = 57.81+53.38+58.08 = 169.27

Source: Staff, Commission on Local Government

## **STATISTICAL TABLES AND GRAPHICS**

**REVENUE CAPACITY PER CAPITA,  
2006/2007**

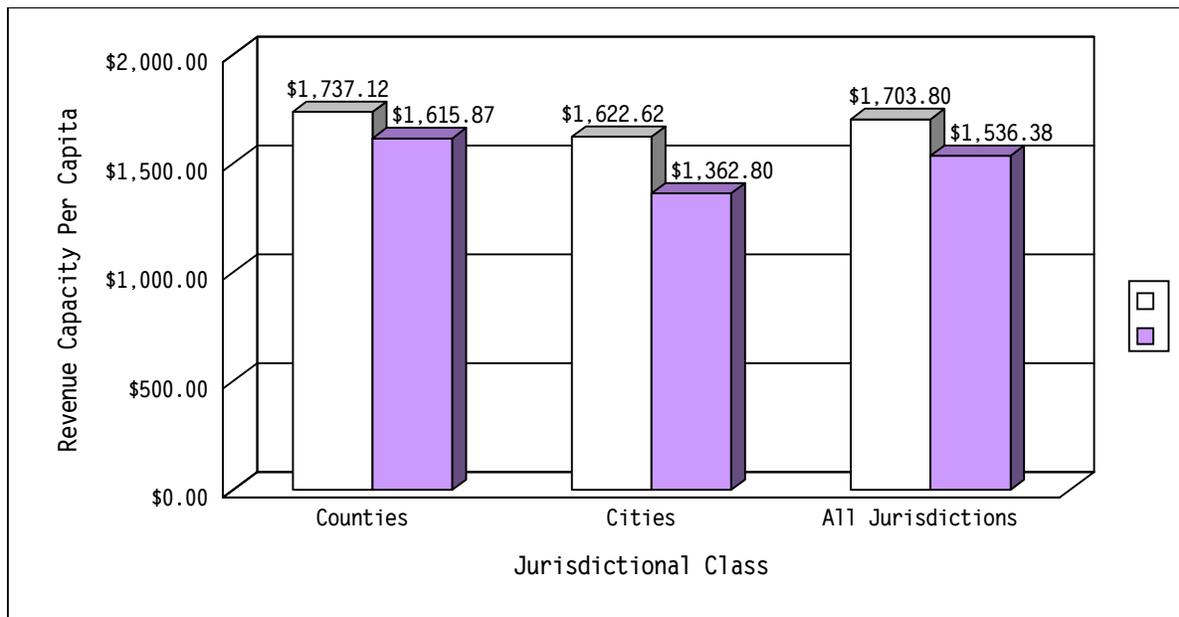
**Tables 1.1-1.8/Chart 1**

Table 1.1  
 Descriptive Statistics  
 for  
 Revenue Capacity Per Capita, 2006/2007  
 by  
 Jurisdictional Class

	Revenue Capacity Per Capita, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	\$1,737.12	\$1,615.87
Cities	39	29.1%	\$1,622.62	\$1,362.80
All Jurisdictions	134	100.0%	\$1,703.80	\$1,536.38

Source: Staff, Commission on Local Government

Chart 1  
Mean and Median Levels of Revenue Capacity Per Capita, 2006/2007  
by  
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 1.2

## Revenue Capacity Per Capita by Locality, 2006/2007

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.64=Highest Stress 36.63=Lowest Stress	
	Revenue Capacity Per Capita, 2006/2007	Rank Score	Relative Stress Score	
Accomack County	\$1,535.96	66.0	56.09	
Albemarle County	\$2,680.06	118.0	48.64	
Alleghany County	\$1,075.02	28.0	59.09	
Amelia County	\$1,456.79	63.0	56.61	
Amherst County	\$1,090.95	32.0	58.99	
Appomattox County	\$1,169.53	40.0	58.48	
Arlington County	\$3,531.60	129.0	43.10	
Augusta County	\$1,537.18	69.0	56.08	
Bath County	\$4,525.35	134.0	36.63	
Bedford County	\$1,617.52	75.0	55.56	
Bland County	\$1,000.01	18.0	59.58	
Botetourt County	\$1,615.87	74.0	55.57	
Brunswick County	\$1,002.06	19.0	59.57	
Buchanan County	\$1,159.22	38.0	58.55	
Buckingham County	\$1,066.93	27.0	59.15	
Campbell County	\$1,123.46	34.0	58.78	
Caroline County	\$1,696.75	83.0	55.05	
Carroll County	\$1,030.05	20.0	59.39	
Charles City County	\$1,660.35	78.0	55.28	
Charlotte County	\$976.48	15.0	59.73	
Chesterfield County	\$1,834.14	89.0	54.15	
Clarke County	\$2,661.45	117.0	48.77	
Craig County	\$1,234.27	48.0	58.06	
Culpeper County	\$1,931.34	95.0	53.52	
Cumberland County	\$1,231.23	44.0	58.08	
Dickenson County	\$864.38	5.0	60.46	
Dinwiddie County	\$1,330.47	55.0	57.43	
Essex County	\$1,833.39	88.0	54.16	
Fairfax County	\$3,318.06	128.0	44.49	
Fauquier County	\$3,140.88	126.0	45.64	
Floyd County	\$1,398.88	60.0	56.99	
Fluvanna County	\$1,668.60	80.0	55.23	
Franklin County	\$1,661.95	79.0	55.27	
Frederick County	\$1,962.24	98.0	53.32	
Giles County	\$1,088.62	31.0	59.00	
Gloucester County	\$1,694.71	82.0	55.06	
Goochland County	\$3,880.99	132.0	40.83	
Grayson County	\$1,280.66	52.0	57.75	
Greene County	\$1,585.73	71.0	55.77	
Greensville County	\$796.78	2.0	60.90	
Halifax County	\$1,197.79	42.0	58.29	
Hanover County	\$2,139.88	108.0	52.16	
Henrico County	\$2,019.34	103.0	52.95	

Source: Staff, Commission on Local Government

Table 1.2

## Revenue Capacity Per Capita by Locality, 2006/2007

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.64=Highest Stress 36.63=Lowest Stress	
	Revenue Capacity Per Capita, 2006/2007	Rank Score	Relative Stress Score	
Henry County	\$941.78	12.0	59.96	
Highland County	\$2,968.84	122.0	46.76	
Isle of Wight County	\$1,759.79	85.0	54.64	
James City County	\$2,507.26	115.0	49.77	
King and Queen County	\$1,647.51	76.0	55.37	
King George County	\$2,010.96	102.0	53.00	
King William County	\$1,654.98	77.0	55.32	
Lancaster County	\$3,027.36	124.0	46.38	
Lee County	\$683.98	1.0	61.64	
Loudoun County	\$3,104.21	125.0	45.88	
Louisa County	\$2,397.74	113.0	50.48	
Lunenburg County	\$905.71	9.0	60.20	
Madison County	\$2,208.20	111.0	51.72	
Mathews County	\$2,400.59	114.0	50.46	
Mecklenburg County	\$1,301.07	54.0	57.62	
Middlesex County	\$2,798.02	119.0	47.88	
Montgomery County	\$1,168.47	39.0	58.49	
Nelson County	\$2,513.40	116.0	49.73	
New Kent County	\$1,935.92	96.0	53.49	
Northampton County	\$2,049.48	105.0	52.75	
Northumberland County	\$3,012.13	123.0	46.48	
Nottoway County	\$982.99	17.0	59.69	
Orange County	\$1,996.60	101.0	53.09	
Page County	\$1,380.93	59.0	57.10	
Patrick County	\$959.91	13.0	59.84	
Pittsylvania County	\$1,036.05	23.0	59.35	
Powhatan County	\$1,877.64	91.0	53.87	
Prince Edward County	\$1,034.65	21.0	59.36	
Prince George County	\$1,106.11	33.0	58.89	
Prince William County	\$2,182.67	110.0	51.88	
Pulaski County	\$1,150.88	37.0	58.60	
Rappahannock County	\$3,645.09	130.0	42.36	
Richmond County	\$1,536.20	67.0	56.09	
Roanoke County	\$1,567.28	70.0	55.89	
Rockbridge County	\$1,793.64	87.0	54.42	
Rockingham County	\$1,536.56	68.0	56.09	
Russell County	\$877.76	6.0	60.38	
Scott County	\$830.11	4.0	60.69	
Shenandoah County	\$1,775.71	86.0	54.53	
Smyth County	\$886.11	7.0	60.32	
Southampton County	\$1,358.67	57.0	57.25	
Spotsylvania County	\$1,994.76	100.0	53.11	
Stafford County	\$2,028.02	104.0	52.89	

Source: Staff, Commission on Local Government

Table 1.2

## Revenue Capacity Per Capita by Locality, 2006/2007

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.64=Highest Stress 36.63=Lowest Stress	
	Revenue Capacity Per Capita, 2006/2007	Rank Score	Relative Stress Score	
Surry County	\$2,798.75	120.0	47.87	
Sussex County	\$1,035.11	22.0	59.35	
Tazewell County	\$1,038.52	24.0	59.33	
Warren County	\$1,911.72	94.0	53.65	
Washington County	\$1,294.19	53.0	57.67	
Westmoreland County	\$2,066.21	106.0	52.64	
Wise County	\$804.10	3.0	60.86	
Wythe County	\$1,272.01	50.0	57.81	
York County	\$1,963.13	99.0	53.31	
Alexandria City	\$3,272.67	127.0	44.79	
Bedford City	\$1,178.11	41.0	58.42	
Bristol City	\$1,362.80	58.0	57.22	
Buena Vista City	\$923.54	10.0	60.08	
Charlottesville City	\$1,942.54	97.0	53.45	
Chesapeake City	\$1,595.05	72.0	55.71	
Colonial Heights City	\$1,854.73	90.0	54.02	
Covington City	\$1,064.48	26.0	59.16	
Danville City	\$980.10	16.0	59.71	
Emporia City	\$1,124.27	35.0	58.77	
Fairfax City	\$3,678.56	131.0	42.14	
Falls Church City	\$4,256.17	133.0	38.38	
Franklin City	\$1,232.71	45.0	58.07	
Fredericksburg City	\$2,840.17	121.0	47.60	
Galax City	\$1,233.33	47.0	58.06	
Hampton City	\$1,081.32	30.0	59.05	
Harrisonburg City	\$1,236.19	49.0	58.04	
Hopewell City	\$1,080.20	29.0	59.06	
Lexington City	\$1,233.23	46.0	58.06	
Lynchburg City	\$1,274.22	51.0	57.80	
Manassas City	\$2,107.26	107.0	52.37	
Manassas Park City	\$1,675.08	81.0	55.19	
Martinsville City	\$1,053.52	25.0	59.23	
Newport News City	\$1,216.99	43.0	58.17	
Norfolk City	\$1,148.56	36.0	58.61	
Norton City	\$1,496.29	64.0	56.35	
Petersburg City	\$902.94	8.0	60.21	
Poquoson City	\$1,894.96	93.0	53.76	
Portsmouth City	\$936.79	11.0	59.99	
Radford City	\$970.46	14.0	59.77	
Richmond City	\$1,759.13	84.0	54.64	
Roanoke City	\$1,349.88	56.0	57.30	
Salem City	\$1,528.56	65.0	56.14	
Staunton City	\$1,451.60	62.0	56.64	

Source: Staff, Commission on Local Government

Table 1.2

## Revenue Capacity Per Capita by Locality, 2006/2007

	Rank Scores	Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity	61.64=Highest Stress 36.63=Lowest Stress	
Locality	Revenue Capacity Per Capita, 2006/2007	Rank Score	Relative Stress Score
Suffolk City	\$1,614.02	73.0	55.58
Virginia Beach City	\$1,886.90	92.0	53.81
Waynesboro City	\$1,427.70	61.0	56.80
Williamsburg City	\$2,242.80	112.0	51.49
Winchester City	\$2,174.40	109.0	51.94

Source: Staff, Commission on Local Government

Table 1.3  
 Revenue Capacity Per Capita  
 of  
 Adjacent Cities and Counties, 2006/2007

City	County	Revenue Capacity Per Capita, 2006/2007	
		City Value	County Value
Alexandria City	Arlington County	\$3,272.67	\$3,531.60
	Fairfax County	\$3,272.67	\$3,318.06
Bedford City	Bedford County	\$1,178.11	\$1,617.52
Bristol City	Washington County	\$1,362.80	\$1,294.19
Buena Vista City	Rockbridge County	\$923.54	\$1,793.64
Charlottesville City	Albemarle County	\$1,942.54	\$2,680.06
Chesapeake City	-----	\$1,595.05	-----
Colonial Heights City	Chesterfield County	\$1,854.73	\$1,834.14
	Prince George County	\$1,854.73	\$1,106.11
Covington City	Alleghany County	\$1,064.48	\$1,075.02
Danville City	Pittsylvania County	\$980.10	\$1,036.05
Emporia City	Greensville County	\$1,124.27	\$796.78
Fairfax City	Fairfax County	\$3,678.56	\$3,318.06
Falls Church City	Arlington County	\$4,256.17	\$3,531.60
	Fairfax County	\$4,256.17	\$3,318.06
Franklin City	Isle of Wight County	\$1,232.71	\$1,759.79
	Southampton County	\$1,232.71	\$1,358.67
Fredericksburg City	Spotsylvania County	\$2,840.17	\$1,994.76
	Stafford County	\$2,840.17	\$2,028.02
Galax City	Carroll County	\$1,233.33	\$1,030.05
	Grayson County	\$1,233.33	\$1,280.66
Hampton City	York County	\$1,081.32	\$1,963.13
Harrisonburg City	Rockingham County	\$1,236.19	\$1,536.56
Hopewell City	Chesterfield County	\$1,080.20	\$1,834.14
	Prince George County	\$1,080.20	\$1,106.11
Lexington City	Rockbridge County	\$1,233.23	\$1,793.64
Lynchburg City	Amherst County	\$1,274.22	\$1,090.95
	Bedford County	\$1,274.22	\$1,617.52
	Campbell County	\$1,274.22	\$1,123.46
Manassas City	Prince William County	\$2,107.26	\$2,182.67
Manassas Park City	Prince William County	\$1,675.08	\$2,182.67
Martinsville City	Henry County	\$1,053.52	\$941.78
Newport News City	Isle of Wight County	\$1,216.99	\$1,759.79
	James City County	\$1,216.99	\$2,507.26
	York County	\$1,216.99	\$1,963.13
Norfolk City	-----	\$1,148.56	-----
Norton City	Wise County	\$1,496.29	\$804.10
Petersburg City	Chesterfield County	\$902.94	\$1,834.14
	Dinwiddie County	\$902.94	\$1,330.47
	Prince George County	\$902.94	\$1,106.11
Poquoson City	York County	\$1,894.96	\$1,963.13
Portsmouth City	-----	\$936.79	-----
Radford City	Montgomery County	\$970.46	\$1,168.47

Source: Staff, Commission on Local Government

Table 1.3  
 Revenue Capacity Per Capita  
 of  
 Adjacent Cities and Counties, 2006/2007

City	County	Revenue Capacity Per Capita, 2006/2007	
		City Value	County Value
Radford City	Pulaski County	\$970.46	\$1,150.88
Richmond City	Chesterfield County	\$1,759.13	\$1,834.14
	Henrico County	\$1,759.13	\$2,019.34
Roanoke City	Roanoke County	\$1,349.88	\$1,567.28
Salem City	Roanoke County	\$1,528.56	\$1,567.28
Staunton City	Augusta County	\$1,451.60	\$1,537.18
Suffolk City	Isle of Wight County	\$1,614.02	\$1,759.79
	Southampton County	\$1,614.02	\$1,358.67
Virginia Beach City	-----	\$1,886.90	-----
Waynesboro City	Augusta County	\$1,427.70	\$1,537.18
Williamsburg City	James City County	\$2,242.80	\$2,507.26
	York County	\$2,242.80	\$1,963.13
Winchester City	Frederick County	\$2,174.40	\$1,962.24

Source: Staff, Commission on Local Government

Table 1.4  
 Ratio Scores  
 for  
 Adjacent Cities and Counties  
 on  
 Revenue Capacity Per Capita, 2006/2007

City	County	City/County Revenue Capacity Per Capita Ratio, 2006/2007
Alexandria City	Arlington County	0.93
	Fairfax County	0.99
Bedford City	Bedford County	0.73
Bristol City	Washington County	1.05
Buena Vista City	Rockbridge County	0.51
Charlottesville City	Albemarle County	0.72
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.01
	Prince George County	1.68
Covington City	Alleghany County	0.99
Danville City	Pittsylvania County	0.95
Emporia City	Greensville County	1.41
Fairfax City	Fairfax County	1.11
Falls Church City	Arlington County	1.21
	Fairfax County	1.28
Franklin City	Isle of Wight County	0.70
	Southampton County	0.91
Fredericksburg City	Spotsylvania County	1.42
	Stafford County	1.40
Galax City	Carroll County	1.20
	Grayson County	0.96
Hampton City	York County	0.55
Harrisonburg City	Rockingham County	0.80
Hopewell City	Chesterfield County	0.59
	Prince George County	0.98
Lexington City	Rockbridge County	0.69
Lynchburg City	Amherst County	1.17
	Bedford County	0.79
	Campbell County	1.13
Manassas City	Prince William County	0.97
Manassas Park City	Prince William County	0.77
Martinsville City	Henry County	1.12
Newport News City	Isle of Wight County	0.69
	James City County	0.49
	York County	0.62
Norfolk City	-----	----
Norton City	Wise County	1.86
Petersburg City	Chesterfield County	0.49
	Dinwiddie County	0.68
	Prince George County	0.82
Poquoson City	York County	0.97
Portsmouth City	-----	----
Radford City	Montgomery County	0.83

Source: Staff, Commission on Local Government

Table 1.4  
 Ratio Scores  
 for  
 Adjacent Cities and Counties  
 on  
 Revenue Capacity Per Capita, 2006/2007

City	County	City/County Revenue Capacity Per Capita Ratio, 2006/2007
Radford City	Pulaski County	0.84
Richmond City	Chesterfield County	0.96
	Henrico County	0.87
Roanoke City	Roanoke County	0.86
Salem City	Roanoke County	0.98
Staunton City	Augusta County	0.94
Suffolk City	Isle of Wight County	0.92
	Southampton County	1.19
Virginia Beach City	-----	----
Waynesboro City	Augusta County	0.93
Williamsburg City	James City County	0.89
	York County	1.14
Winchester City	Frederick County	1.11

Source: Staff, Commission on Local Government

Table 1.5  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 2006/2007  
by  
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	\$1,001.62	\$1,000.01
Cities	3	2.2%	\$1,364.14	\$1,362.80
Sub-Group Summary	16	11.9%	\$1,069.60	\$1,034.29
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	\$1,243.78	\$1,159.68
Cities	8	6.0%	\$1,174.92	\$1,121.30
Sub-Group Summary	24	17.9%	\$1,220.82	\$1,159.68
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	\$2,205.36	\$1,852.68
Cities	6	4.5%	\$1,407.78	\$1,331.94
Sub-Group Summary	16	11.9%	\$1,906.27	\$1,656.45
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$3,034.14	\$3,211.14
Cities	5	3.7%	\$2,997.95	\$3,272.67
Sub-Group Summary	9	6.7%	\$3,014.03	\$3,272.67
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	\$2,249.87	\$2,019.49
Cities	2	1.5%	\$2,391.35	\$2,391.35
Sub-Group Summary	16	11.9%	\$2,267.55	\$2,019.49

Source: Staff, Commission on Local Government

(continued)

Table 1.5  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 2006/2007  
by  
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	\$1,214.86	\$1,066.93
Cities	4	3.0%	\$1,240.53	\$1,102.24
Sub-Group Summary	19	14.2%	\$1,220.27	\$1,080.20
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$2,192.61	\$1,935.92
Cities	1	.7%	\$1,759.13	\$1,759.13
Sub-Group Summary	8	6.0%	\$2,138.42	\$1,906.78
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	\$2,104.71	\$1,941.43
Sub-Group Summary	12	9.0%	\$2,104.71	\$1,941.43
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,897.21	\$1,861.46
Cities	10	7.5%	\$1,485.01	\$1,413.88
Sub-Group Summary	14	10.4%	\$1,602.78	\$1,604.54
All Jurisdictions	134	100.0%	\$1,703.80	\$1,536.38

Source: Staff, Commission on Local Government

Table 1.6  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	\$772.73	\$804.10
Cities	1	.7%	\$1,496.29	\$1,496.29
Sub-Group Summary	4	3.0%	\$953.62	\$817.11
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	\$984.97	\$958.14
Sub-Group Summary	4	3.0%	\$984.97	\$958.14
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	\$1,127.17	\$1,151.03
Cities	2	1.5%	\$1,298.07	\$1,298.07
Sub-Group Summary	8	6.0%	\$1,169.90	\$1,252.67
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	\$1,201.71	\$1,159.68
Cities	1	.7%	\$970.46	\$970.46
Sub-Group Summary	5	3.7%	\$1,155.46	\$1,150.88
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	\$1,373.11	\$1,400.77
Cities	3	2.2%	\$1,314.31	\$1,349.88
Sub-Group Summary	7	5.2%	\$1,347.91	\$1,349.88

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Central Shenandoah (PD 6)</b>				
Jurisdictional Class				
Counties	5	3.7%	\$2,472.32	\$1,793.64
Cities	5	3.7%	\$1,254.45	\$1,236.19
Sub-Group Summary	10	7.5%	\$1,863.38	\$1,494.08
<b>Northern Shenandoah Valley (PD 7)</b>				
Jurisdictional Class				
Counties	5	3.7%	\$1,938.41	\$1,911.72
Cities	1	.7%	\$2,174.40	\$2,174.40
Sub-Group Summary	6	4.5%	\$1,977.74	\$1,936.98
<b>Northern Virginia (PD 8)</b>				
Jurisdictional Class				
Counties	4	3.0%	\$3,034.14	\$3,211.14
Cities	5	3.7%	\$2,997.95	\$3,272.67
Sub-Group Summary	9	6.7%	\$3,014.03	\$3,272.67
<b>Rappahannock-Rapidan (PD 9)</b>				
Jurisdictional Class				
Counties	5	3.7%	\$2,584.42	\$2,208.20
Sub-Group Summary	5	3.7%	\$2,584.42	\$2,208.20
<b>Thomas Jefferson (PD 10)</b>				
Jurisdictional Class				
Counties	5	3.7%	\$2,169.10	\$2,397.74
Cities	1	.7%	\$1,942.54	\$1,942.54
Sub-Group Summary	6	4.5%	\$2,131.34	\$2,170.14

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	\$1,250.37	\$1,146.50
Cities	2	1.5%	\$1,226.17	\$1,226.17
Sub-Group Summary	6	4.5%	\$1,242.30	\$1,173.82
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	\$1,149.92	\$997.98
Cities	2	1.5%	\$1,016.81	\$1,016.81
Sub-Group Summary	6	4.5%	\$1,105.55	\$1,008.07
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	\$1,166.97	\$1,197.79
Sub-Group Summary	3	2.2%	\$1,166.97	\$1,197.79
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	\$1,093.54	\$1,034.65
Sub-Group Summary	7	5.2%	\$1,093.54	\$1,034.65
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$2,192.61	\$1,935.92
Cities	1	.7%	\$1,759.13	\$1,759.13
Sub-Group Summary	8	6.0%	\$2,138.42	\$1,906.78

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	\$1,932.62	\$2,002.86
Cities	1	.7%	\$2,840.17	\$2,840.17
Sub-Group Summary	5	3.7%	\$2,114.13	\$2,010.96
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	\$2,410.48	\$2,539.17
Sub-Group Summary	4	3.0%	\$2,410.48	\$2,539.17
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	\$2,004.87	\$1,764.05
Sub-Group Summary	6	4.5%	\$2,004.87	\$1,764.05
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	\$1,413.44	\$1,106.11
Cities	4	3.0%	\$1,240.53	\$1,102.24
Sub-Group Summary	9	6.7%	\$1,336.59	\$1,106.11
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	\$1,792.72	\$1,792.72
Sub-Group Summary	2	1.5%	\$1,792.72	\$1,792.72

Source: Staff, Commission on Local Government

(continued)

Table 1.6  
 Descriptive Statistics  
 for  
 Revenue Capacity Per Capita, 2006/2007  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Capacity Per Capita, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,897.21	\$1,861.46
Cities	10	7.5%	\$1,485.01	\$1,413.88
Sub-Group Summary	14	10.4%	\$1,602.78	\$1,604.54
All Jurisdictions	134	100.0%	\$1,703.80	\$1,536.38

Source: Staff, Commission on Local Government

Table 1.7  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 2006/2007  
by  
Population, 2006  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2006 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	\$2,501.60	\$2,105.35
Cities	7	5.2%	\$1,708.66	\$1,595.05
Sub-Group Summary	15	11.2%	\$2,131.56	\$1,994.76
25,000 to 99,999				
Jurisdictional Class				
Counties	39	29.1%	\$1,568.14	\$1,537.18
Cities	10	7.5%	\$1,451.83	\$1,312.05
Sub-Group Summary	49	36.6%	\$1,544.41	\$1,536.56
10,000 to 24,999				
Jurisdictional Class				
Counties	37	27.6%	\$1,600.21	\$1,380.93
Cities	14	10.4%	\$1,951.23	\$1,601.82
Sub-Group Summary	51	38.1%	\$1,696.57	\$1,451.60
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	\$2,240.74	\$1,660.35
Cities	8	6.0%	\$1,185.75	\$1,205.41
Sub-Group Summary	19	14.2%	\$1,796.53	\$1,234.27
All Jurisdictions	134	100.0%	\$1,703.80	\$1,536.38

Source: Staff, Commission on Local Government

Table 1.8  
Descriptive Statistics  
for  
Revenue Capacity Per Capita, 2006/2007  
by  
Percentage Change in Population, 2002-2006  
and  
Jurisdictional Class

	Revenue Capacity Per Capita, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2002-2006 10.00% or higher				
Jurisdictional Class				
Counties	15	11.2%	\$2,211.71	\$1,996.60
Cities	2	1.5%	\$1,644.55	\$1,644.55
Sub-Group Summary	17	12.7%	\$2,144.99	\$1,994.76
5.00% to 9.99%				
Jurisdictional Class				
Counties	23	17.2%	\$1,860.38	\$1,775.71
Cities	5	3.7%	\$2,017.72	\$2,174.40
Sub-Group Summary	28	20.9%	\$1,888.47	\$1,784.68
0.01% to 4.99%				
Jurisdictional Class				
Counties	45	33.6%	\$1,586.50	\$1,294.19
Cities	17	12.7%	\$1,625.53	\$1,274.22
Sub-Group Summary	62	46.3%	\$1,597.20	\$1,284.21
No change or decline				
Jurisdictional Class				
Counties	12	9.0%	\$1,472.47	\$1,081.82
Cities	15	11.2%	\$1,484.70	\$1,178.11
Sub-Group Summary	27	20.1%	\$1,479.26	\$1,124.27
All Jurisdictions	134	100.0%	\$1,703.80	\$1,536.38

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE CAPACITY PER CAPITA,  
2002/2003-2006/2007**

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

Table 2.1  
Mean Level  
of  
Revenue Capacity Per Capita, 2002/2003-2006/2007  
by  
Jurisdictional Class

	Fiscal Period				
	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007
Jurisdictional Class					
Counties	\$1,299.64	\$1,380.03	\$1,482.92	\$1,609.20	\$1,737.12
Cities	\$1,244.34	\$1,311.49	\$1,402.03	\$1,506.25	\$1,622.62
All Jurisdictions	\$1,283.55	\$1,360.08	\$1,459.37	\$1,579.24	\$1,703.80

Table 2.2  
Median Level  
of  
Revenue Capacity Per Capita, 2002/2003-2006/2007  
by  
Jurisdictional Class

	Fiscal Period				
	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007
Jurisdictional Class					
Counties	\$1,179.91	\$1,260.32	\$1,390.04	\$1,429.05	\$1,615.87
Cities	\$1,041.26	\$1,106.60	\$1,166.98	\$1,264.75	\$1,362.80
All Jurisdictions	\$1,137.71	\$1,197.22	\$1,302.86	\$1,373.46	\$1,536.38

Source: Staff, Commission on Local Government

Chart 2.1  
 Mean Level of Revenue Capacity Per Capita, 2002/2003-2006/2007  
 by  
 Jurisdictional Class

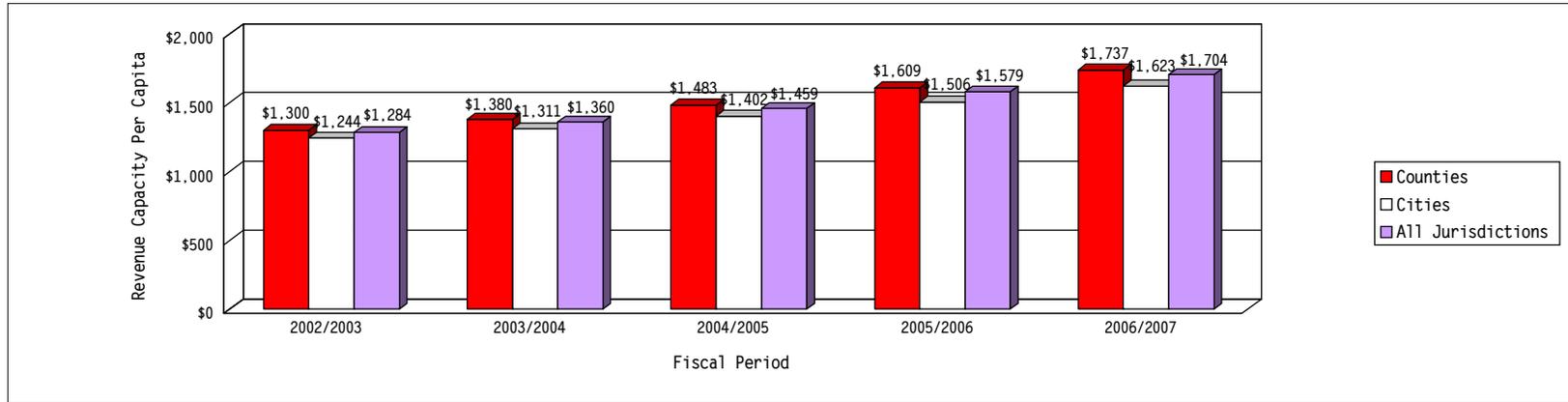
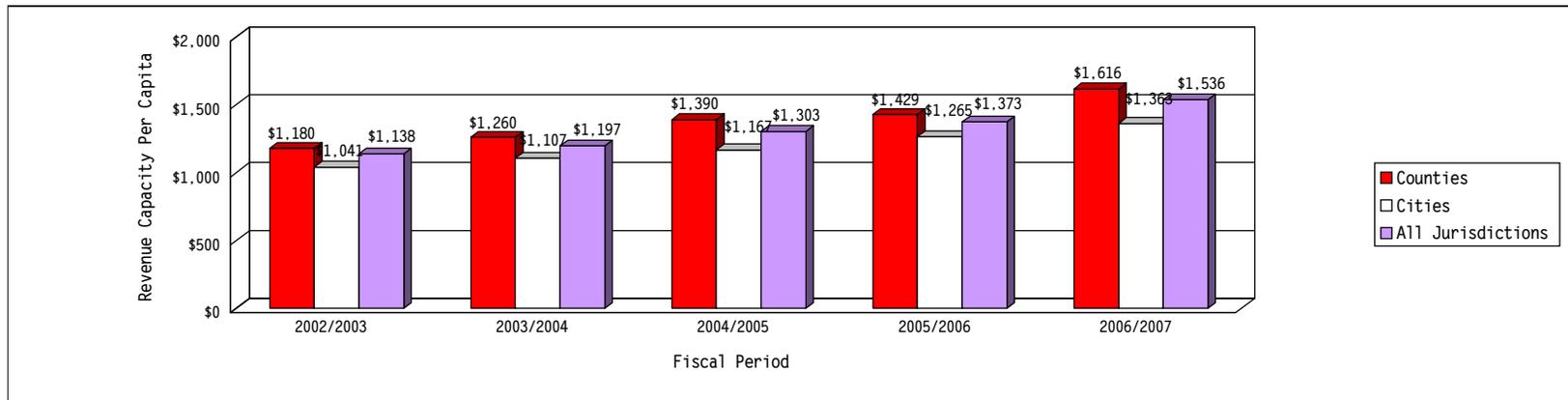


Chart 2.2  
 Median Level of Revenue Capacity Per Capita, 2002/2003-2006/2007  
 by  
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

Locality	Rank Scores									
	1=Lowest Capacity									
	134=Highest Capacity									
	Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004		Revenue Capacity Per Capita, 2004/2005		Revenue Capacity Per Capita, 2005/2006		Revenue Capacity Per Capita, 2006/2007	
	Rank Score		Rank Score		Rank Score		Rank Score		Rank Score	
Accomack County	\$951.44	39.0	\$1,040.84	50.0	\$1,390.04	74.0	\$1,407.39	71.0	\$1,535.96	66.0
Albemarle County	\$1,883.05	121.0	\$1,994.14	121.0	\$2,087.32	117.0	\$2,395.40	117.0	\$2,680.06	118.0
Alleghany County	\$975.99	46.0	\$985.94	40.0	\$986.46	33.0	\$1,011.16	31.0	\$1,075.02	28.0
Amelia County	\$1,107.15	65.0	\$1,197.99	68.0	\$1,306.27	68.0	\$1,315.39	61.0	\$1,456.79	63.0
Amherst County	\$952.62	42.0	\$973.19	36.0	\$1,016.64	37.0	\$1,071.12	35.0	\$1,090.95	32.0
Appomattox County	\$984.21	48.0	\$1,026.79	48.0	\$1,036.65	42.0	\$1,102.58	43.0	\$1,169.53	40.0
Arlington County	\$2,968.49	132.0	\$3,113.88	132.0	\$3,337.50	132.0	\$3,581.99	131.0	\$3,531.60	129.0
Augusta County	\$1,179.91	71.0	\$1,225.84	71.0	\$1,308.50	69.0	\$1,429.05	73.0	\$1,537.18	69.0
Bath County	\$4,371.44	134.0	\$4,490.94	134.0	\$4,356.00	134.0	\$4,480.28	134.0	\$4,525.35	134.0
Bedford County	\$1,271.62	83.0	\$1,350.97	82.0	\$1,399.68	78.0	\$1,521.87	77.0	\$1,617.52	75.0
Bland County	\$823.06	18.0	\$1,008.74	46.0	\$914.30	25.0	\$980.34	27.0	\$1,000.01	18.0
Botetourt County	\$1,368.53	93.0	\$1,421.19	91.0	\$1,471.07	86.0	\$1,534.69	79.0	\$1,615.87	74.0
Brunswick County	\$734.93	5.0	\$801.57	11.0	\$844.25	12.0	\$936.07	17.0	\$1,002.06	19.0
Buchanan County	\$804.50	16.0	\$1,090.24	56.0	\$1,010.28	34.0	\$1,125.31	46.0	\$1,159.22	38.0
Buckingham County	\$812.73	17.0	\$866.33	18.0	\$852.24	14.0	\$933.94	16.0	\$1,066.93	27.0
Campbell County	\$955.27	43.0	\$999.73	44.0	\$1,017.46	38.0	\$1,064.55	34.0	\$1,123.46	34.0
Caroline County	\$1,177.04	70.0	\$1,291.87	75.0	\$1,456.72	81.0	\$1,649.29	85.0	\$1,696.75	83.0
Carroll County	\$893.97	29.0	\$937.12	30.0	\$947.41	27.0	\$970.37	24.0	\$1,030.05	20.0
Charles City County	\$1,279.40	85.0	\$1,327.07	80.0	\$1,467.13	84.0	\$1,536.96	80.0	\$1,660.35	78.0
Charlotte County	\$852.21	22.0	\$878.83	22.0	\$893.93	20.0	\$945.62	20.0	\$976.48	15.0
Chesterfield County	\$1,451.25	103.0	\$1,509.47	99.0	\$1,594.30	93.0	\$1,692.92	90.0	\$1,834.14	89.0
Clarke County	\$1,764.21	117.0	\$1,965.01	118.0	\$2,338.21	122.0	\$2,557.19	122.0	\$2,661.45	117.0
Craig County	\$988.47	49.0	\$1,081.46	55.0	\$1,116.21	53.0	\$1,160.80	52.0	\$1,234.27	48.0
Culpeper County	\$1,385.37	94.0	\$1,488.37	96.0	\$1,739.44	104.0	\$1,817.26	97.0	\$1,931.34	95.0
Cumberland County	\$992.39	52.0	\$985.66	39.0	\$1,013.13	36.0	\$1,080.63	37.0	\$1,231.23	44.0
Dickenson County	\$786.05	13.0	\$869.69	20.0	\$803.94	7.0	\$838.83	8.0	\$864.38	5.0
Dinwiddie County	\$1,049.41	58.0	\$1,075.55	54.0	\$1,111.93	52.0	\$1,166.61	53.0	\$1,330.47	55.0
Essex County	\$1,303.58	88.0	\$1,402.97	90.0	\$1,461.95	82.0	\$1,655.50	86.0	\$1,833.39	88.0
Fairfax County	\$2,499.98	126.0	\$2,686.61	127.0	\$2,910.82	127.0	\$3,250.59	128.0	\$3,318.06	128.0
Fauquier County	\$2,291.06	124.0	\$2,459.50	124.0	\$2,661.75	124.0	\$3,023.28	125.0	\$3,140.88	126.0
Floyd County	\$1,079.52	61.0	\$1,125.15	61.0	\$1,149.27	58.0	\$1,303.14	60.0	\$1,398.88	60.0
Fluvanna County	\$1,183.63	73.0	\$1,313.87	77.0	\$1,402.94	79.0	\$1,525.64	78.0	\$1,668.60	80.0
Franklin County	\$1,271.79	84.0	\$1,356.42	83.0	\$1,469.43	85.0	\$1,564.53	82.0	\$1,661.95	79.0
Frederick County	\$1,402.50	95.0	\$1,523.14	100.0	\$1,781.44	109.0	\$1,880.15	101.0	\$1,962.24	98.0
Giles County	\$913.52	33.0	\$957.44	31.0	\$1,020.58	39.0	\$1,081.72	38.0	\$1,088.62	31.0
Gloucester County	\$1,199.76	76.0	\$1,296.58	76.0	\$1,391.54	75.0	\$1,541.46	81.0	\$1,694.71	82.0
Goochland County	\$2,520.50	127.0	\$2,612.18	125.0	\$3,153.93	130.0	\$3,213.35	127.0	\$3,880.99	132.0
Grayson County	\$898.01	30.0	\$925.86	29.0	\$953.99	28.0	\$1,007.10	29.0	\$1,280.66	52.0
Greene County	\$1,154.38	69.0	\$1,224.96	70.0	\$1,316.82	70.0	\$1,418.96	72.0	\$1,585.73	71.0
Greensville County	\$735.40	6.0	\$727.54	4.0	\$742.41	3.0	\$729.71	2.0	\$796.78	2.0
Halifax County	\$1,099.79	62.0	\$1,120.00	60.0	\$1,143.26	55.0	\$1,152.66	51.0	\$1,197.79	42.0
Hanover County	\$1,682.95	114.0	\$1,770.18	114.0	\$1,856.27	112.0	\$1,989.02	108.0	\$2,139.88	108.0

Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

Locality	Rank Scores									
	2002/2003		2003/2004		2004/2005		2005/2006		2006/2007	
	Revenue Capacity Per Capita	Rank Score								
Henrico County	\$1,620.83	111.0	\$1,679.73	109.0	\$1,754.40	105.0	\$1,887.14	103.0	\$2,019.34	103.0
Henry County	\$853.63	23.0	\$870.11	21.0	\$889.24	18.0	\$911.07	14.0	\$941.78	12.0
Highland County	\$1,859.18	118.0	\$1,968.05	119.0	\$2,249.95	120.0	\$2,503.95	120.0	\$2,968.84	122.0
Isle of Wight County	\$1,270.50	82.0	\$1,383.08	86.0	\$1,499.91	87.0	\$1,586.56	83.0	\$1,759.79	85.0
James City County	\$1,935.65	123.0	\$1,956.00	117.0	\$2,074.14	116.0	\$2,249.42	116.0	\$2,507.26	115.0
King and Queen County	\$1,131.85	67.0	\$1,278.22	74.0	\$1,347.63	73.0	\$1,372.10	67.0	\$1,647.51	76.0
King George County	\$1,468.26	105.0	\$1,571.94	102.0	\$1,774.00	107.0	\$1,885.66	102.0	\$2,010.96	102.0
King William County	\$1,229.19	80.0	\$1,260.32	72.0	\$1,321.98	72.0	\$1,361.97	66.0	\$1,654.98	77.0
Lancaster County	\$1,870.39	120.0	\$2,027.15	122.0	\$2,409.09	123.0	\$2,712.68	123.0	\$3,027.36	124.0
Lee County	\$596.84	1.0	\$620.94	1.0	\$600.25	1.0	\$624.51	1.0	\$683.98	1.0
Loudoun County	\$2,553.64	128.0	\$2,699.80	128.0	\$2,856.72	126.0	\$3,077.76	126.0	\$3,104.21	125.0
Louisa County	\$1,885.17	122.0	\$1,979.43	120.0	\$2,166.33	118.0	\$2,234.86	115.0	\$2,397.74	113.0
Lunenburg County	\$779.63	12.0	\$780.41	8.0	\$855.57	15.0	\$813.97	5.0	\$905.71	9.0
Madison County	\$1,403.90	96.0	\$1,487.43	95.0	\$1,598.69	95.0	\$1,905.59	104.0	\$2,208.20	111.0
Mathews County	\$1,479.21	106.0	\$1,592.17	104.0	\$1,759.49	106.0	\$2,099.64	112.0	\$2,400.59	114.0
Mecklenburg County	\$991.04	51.0	\$1,035.28	49.0	\$1,072.20	48.0	\$1,143.32	49.0	\$1,301.07	54.0
Middlesex County	\$1,759.29	116.0	\$1,940.61	116.0	\$2,055.97	115.0	\$2,498.95	119.0	\$2,798.02	119.0
Montgomery County	\$941.52	37.0	\$992.83	42.0	\$1,041.64	43.0	\$1,085.71	39.0	\$1,168.47	39.0
Nelson County	\$1,451.90	104.0	\$1,598.13	107.0	\$1,708.90	101.0	\$2,181.28	114.0	\$2,513.40	116.0
New Kent County	\$1,440.95	101.0	\$1,587.11	103.0	\$1,692.61	100.0	\$1,814.91	96.0	\$1,935.92	96.0
Northampton County	\$1,226.75	79.0	\$1,384.51	87.0	\$1,775.11	108.0	\$2,166.12	113.0	\$2,049.48	105.0
Northumberland County	\$1,698.53	115.0	\$1,910.61	115.0	\$2,188.62	119.0	\$2,477.28	118.0	\$3,012.13	123.0
Nottoway County	\$791.30	14.0	\$813.56	13.0	\$830.46	11.0	\$873.63	10.0	\$982.99	17.0
Orange County	\$1,429.44	100.0	\$1,498.52	98.0	\$1,653.97	97.0	\$1,857.14	99.0	\$1,996.60	101.0
Page County	\$933.58	35.0	\$1,001.38	45.0	\$1,088.57	50.0	\$1,333.05	63.0	\$1,380.93	59.0
Patrick County	\$890.82	28.0	\$855.75	15.0	\$861.86	16.0	\$940.94	19.0	\$959.91	13.0
Pittsylvania County	\$890.67	27.0	\$907.45	26.0	\$923.28	26.0	\$948.12	21.0	\$1,036.05	23.0
Powhatan County	\$1,321.64	91.0	\$1,394.82	88.0	\$1,534.88	90.0	\$1,687.92	89.0	\$1,877.64	91.0
Prince Edward County	\$798.66	15.0	\$868.08	19.0	\$883.48	17.0	\$953.93	22.0	\$1,034.65	21.0
Prince George County	\$860.38	25.0	\$887.23	23.0	\$911.13	23.0	\$979.91	26.0	\$1,106.11	33.0
Prince William County	\$1,597.42	109.0	\$1,734.02	111.0	\$1,921.92	113.0	\$2,085.75	111.0	\$2,182.67	110.0
Pulaski County	\$951.18	38.0	\$994.15	43.0	\$1,035.72	41.0	\$1,072.00	36.0	\$1,150.88	37.0
Rappahannock County	\$2,322.41	125.0	\$2,665.08	126.0	\$3,099.19	129.0	\$3,582.22	132.0	\$3,645.09	130.0
Richmond County	\$1,102.26	63.0	\$1,191.21	66.0	\$1,238.40	64.0	\$1,294.03	58.0	\$1,536.20	67.0
Roanoke County	\$1,319.00	90.0	\$1,371.92	85.0	\$1,395.72	77.0	\$1,461.31	75.0	\$1,567.28	70.0
Rockbridge County	\$1,367.82	92.0	\$1,430.56	92.0	\$1,528.65	89.0	\$1,736.49	92.0	\$1,793.64	87.0
Rockingham County	\$1,143.57	68.0	\$1,184.53	64.0	\$1,248.41	65.0	\$1,374.82	68.0	\$1,536.56	68.0
Russell County	\$761.79	9.0	\$763.71	5.0	\$796.19	6.0	\$834.64	7.0	\$877.76	6.0
Scott County	\$727.91	3.0	\$725.28	3.0	\$781.33	5.0	\$805.74	4.0	\$830.11	4.0
Shenandoah County	\$1,187.84	74.0	\$1,196.45	67.0	\$1,548.21	91.0	\$1,674.93	88.0	\$1,775.71	86.0
Smyth County	\$762.68	10.0	\$763.93	6.0	\$822.35	9.0	\$852.36	9.0	\$886.11	7.0
Southampton County	\$952.06	40.0	\$984.60	38.0	\$1,068.46	46.0	\$1,111.26	45.0	\$1,358.67	57.0

Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

Rank Scores  
1=Lowest Capacity  
134=Highest Capacity

Locality	Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004		Revenue Capacity Per Capita, 2004/2005		Revenue Capacity Per Capita, 2005/2006		Revenue Capacity Per Capita, 2006/2007	
	Per Capita	Rank Score								
Spotsylvania County	\$1,448.92	102.0	\$1,463.32	94.0	\$1,722.92	102.0	\$1,844.18	98.0	\$1,994.76	100.0
Stafford County	\$1,414.47	99.0	\$1,596.69	105.0	\$1,725.84	103.0	\$1,910.21	105.0	\$2,028.02	104.0
Surry County	\$2,723.71	131.0	\$2,801.02	131.0	\$2,842.43	125.0	\$2,732.23	124.0	\$2,798.75	120.0
Sussex County	\$779.01	11.0	\$805.76	12.0	\$830.45	10.0	\$962.56	23.0	\$1,035.11	22.0
Tazewell County	\$843.99	21.0	\$857.40	16.0	\$897.15	21.0	\$925.40	15.0	\$1,038.52	24.0
Warren County	\$1,308.98	89.0	\$1,397.09	89.0	\$1,560.30	92.0	\$1,785.66	94.0	\$1,911.72	94.0
Washington County	\$1,054.16	59.0	\$1,097.67	58.0	\$1,144.39	56.0	\$1,301.03	59.0	\$1,294.19	53.0
Westmoreland County	\$1,220.13	78.0	\$1,364.86	84.0	\$1,527.40	88.0	\$1,976.35	106.0	\$2,066.21	106.0
Wise County	\$680.33	2.0	\$719.55	2.0	\$737.27	2.0	\$750.94	3.0	\$804.10	3.0
Wythe County	\$1,018.54	55.0	\$1,064.18	53.0	\$1,125.00	54.0	\$1,174.15	55.0	\$1,272.01	50.0
York County	\$1,412.56	98.0	\$1,598.54	108.0	\$1,665.83	98.0	\$1,812.10	95.0	\$1,963.13	99.0
Alexandria City	\$2,567.74	129.0	\$2,775.46	129.0	\$3,048.67	128.0	\$3,323.53	129.0	\$3,272.67	127.0
Bedford City	\$967.19	44.0	\$977.51	37.0	\$1,069.78	47.0	\$1,102.42	42.0	\$1,178.11	41.0
Bristol City	\$1,008.96	53.0	\$1,048.00	51.0	\$1,200.79	62.0	\$1,345.35	64.0	\$1,362.80	58.0
Buena Vista City	\$866.34	26.0	\$854.51	14.0	\$891.21	19.0	\$897.06	13.0	\$923.54	10.0
Charlottesville City	\$1,500.01	107.0	\$1,597.22	106.0	\$1,670.25	99.0	\$1,869.95	100.0	\$1,942.54	97.0
Chesapeake City	\$1,201.02	77.0	\$1,272.76	73.0	\$1,319.08	71.0	\$1,403.92	70.0	\$1,595.05	72.0
Colonial Heights City	\$1,511.08	108.0	\$1,554.55	101.0	\$1,598.64	94.0	\$1,739.82	93.0	\$1,854.73	90.0
Covington City	\$952.41	41.0	\$921.76	27.0	\$1,066.63	45.0	\$1,022.96	33.0	\$1,064.48	26.0
Danville City	\$858.74	24.0	\$899.61	24.0	\$907.80	22.0	\$937.28	18.0	\$980.10	16.0
Emporia City	\$989.30	50.0	\$965.19	33.0	\$1,059.97	44.0	\$1,099.51	41.0	\$1,124.27	35.0
Fairfax City	\$2,645.55	130.0	\$2,798.25	130.0	\$3,232.59	131.0	\$3,410.10	130.0	\$3,678.56	131.0
Falls Church City	\$3,088.15	133.0	\$3,354.23	133.0	\$3,983.98	133.0	\$4,005.32	133.0	\$4,256.17	133.0
Franklin City	\$978.26	47.0	\$987.17	41.0	\$982.07	32.0	\$1,095.66	40.0	\$1,232.71	45.0
Fredericksburg City	\$1,869.10	119.0	\$2,051.35	123.0	\$2,284.00	121.0	\$2,544.95	121.0	\$2,840.17	121.0
Galax City	\$1,126.75	66.0	\$1,138.36	62.0	\$1,165.34	59.0	\$1,144.45	50.0	\$1,233.33	47.0
Hampton City	\$826.16	19.0	\$861.61	17.0	\$911.74	24.0	\$979.23	25.0	\$1,081.32	30.0
Harrisonburg City	\$973.93	45.0	\$1,024.56	47.0	\$1,080.40	49.0	\$1,132.47	48.0	\$1,236.19	49.0
Hopewell City	\$903.77	31.0	\$957.78	32.0	\$958.88	29.0	\$1,011.10	30.0	\$1,080.20	29.0
Lexington City	\$928.97	34.0	\$967.21	35.0	\$1,034.36	40.0	\$1,130.40	47.0	\$1,233.23	46.0
Lynchburg City	\$1,031.79	56.0	\$1,061.72	52.0	\$1,099.40	51.0	\$1,169.85	54.0	\$1,274.22	51.0
Manassas City	\$1,614.16	110.0	\$1,732.26	110.0	\$1,797.73	110.0	\$2,078.01	110.0	\$2,107.26	107.0
Manassas Park City	\$1,294.68	87.0	\$1,432.50	93.0	\$1,602.09	96.0	\$1,672.35	87.0	\$1,675.08	81.0
Martinsville City	\$940.71	36.0	\$924.66	28.0	\$967.63	31.0	\$1,019.16	32.0	\$1,053.52	25.0
Newport News City	\$911.81	32.0	\$966.54	34.0	\$1,011.83	35.0	\$1,111.04	44.0	\$1,216.99	43.0
Norfolk City	\$830.07	20.0	\$901.04	25.0	\$960.63	30.0	\$993.04	28.0	\$1,148.56	36.0
Norton City	\$1,180.87	72.0	\$1,186.72	65.0	\$1,190.58	61.0	\$1,377.87	69.0	\$1,496.29	64.0
Petersburg City	\$759.68	8.0	\$786.96	9.0	\$806.21	8.0	\$831.44	6.0	\$902.94	8.0
Poquoson City	\$1,404.42	97.0	\$1,493.66	97.0	\$1,465.49	83.0	\$1,718.21	91.0	\$1,894.96	93.0
Portsmouth City	\$733.29	4.0	\$798.47	10.0	\$848.73	13.0	\$894.43	12.0	\$936.79	11.0
Radford City	\$745.50	7.0	\$779.73	7.0	\$774.08	4.0	\$888.35	11.0	\$970.46	14.0
Richmond City	\$1,283.60	86.0	\$1,318.47	79.0	\$1,299.45	67.0	\$1,503.85	76.0	\$1,759.13	84.0

Source: Staff, Commission on Local Government

Table 2.3

## Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

Rank Scores  
 1=Lowest Capacity  
 134=Highest Capacity

Locality	Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004		Revenue Capacity Per Capita, 2004/2005		Revenue Capacity Per Capita, 2005/2006		Revenue Capacity Per Capita, 2006/2007	
	Rank Score	Rank								
Roanoke City	64.0	64.0	69.0	69.0	63.0	63.0	56.0	56.0	56.0	56.0
Salem City	81.0	81.0	78.0	78.0	76.0	76.0	74.0	74.0	65.0	65.0
Staunton City	54.0	54.0	59.0	59.0	57.0	57.0	57.0	57.0	62.0	62.0
Suffolk City	60.0	60.0	63.0	63.0	66.0	66.0	65.0	65.0	73.0	73.0
Virginia Beach City	75.0	75.0	81.0	81.0	80.0	80.0	84.0	84.0	92.0	92.0
Waynesboro City	57.0	57.0	57.0	57.0	60.0	60.0	62.0	62.0	61.0	61.0
Williamsburg City	113.0	113.0	112.0	112.0	111.0	111.0	107.0	107.0	112.0	112.0
Winchester City	112.0	112.0	113.0	113.0	114.0	114.0	109.0	109.0	109.0	109.0

Source: Staff, Commission on Local Government

Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

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

Locality	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		Percentage Change in Revenue Capacity Per Capita from 2004/2005 to 2005/2006		Percentage Change in Revenue Capacity Per Capita from 2005/2006 to 2006/2007	
	Percentage Change	Rank Score						
Accomack County	9.40%	113.0	33.55%	134.0	1.25%	10.0	9.14%	86.0
Albemarle County	5.90%	77.0	4.67%	60.0	14.76%	120.5	11.88%	107.0
Alleghany County	1.02%	16.0	0.05%	11.0	2.50%	16.0	6.32%	51.0
Amelia County	8.21%	101.0	9.04%	101.0	0.70%	8.0	10.75%	97.5
Amherst County	2.16%	24.0	4.46%	56.0	5.36%	51.0	1.85%	12.0
Appomattox County	4.33%	54.0	0.96%	17.0	6.36%	62.0	6.07%	44.0
Arlington County	4.90%	65.0	7.18%	87.0	7.33%	73.0	-1.41%	3.0
Augusta County	3.89%	46.0	6.74%	82.0	9.21%	90.0	7.57%	71.0
Bath County	2.73%	28.0	-3.00%	5.0	2.85%	18.0	1.01%	8.0
Bedford County	6.24%	84.0	3.61%	44.0	8.73%	83.0	6.29%	50.0
Bland County	22.56%	133.0	-9.36%	1.0	7.22%	71.0	2.01%	13.0
Botetourt County	3.85%	44.0	3.51%	41.0	4.32%	36.0	5.29%	40.0
Brunswick County	9.07%	112.0	5.32%	65.0	10.88%	100.0	7.05%	60.0
Buchanan County	35.52%	134.0	-7.33%	3.0	11.39%	102.0	3.01%	20.0
Buckingham County	6.60%	87.0	-1.63%	7.0	9.59%	93.0	14.24%	118.0
Campbell County	4.65%	60.0	1.77%	23.5	4.63%	43.0	5.53%	41.0
Caroline County	9.76%	116.5	12.76%	117.0	13.22%	111.0	2.88%	18.0
Carroll County	4.83%	63.5	1.10%	18.0	2.42%	14.0	6.15%	45.0
Charles City County	3.73%	43.0	10.55%	110.0	4.76%	45.0	8.03%	76.0
Charlotte County	3.12%	34.5	1.72%	20.0	5.78%	57.5	3.26%	23.0
Chesterfield County	4.01%	47.5	5.62%	69.0	6.19%	60.0	8.34%	80.0
Clarke County	11.38%	124.0	18.99%	130.0	9.37%	92.0	4.08%	33.0
Craig County	9.41%	114.0	3.21%	38.0	4.00%	32.0	6.33%	52.0
Culpeper County	7.44%	94.0	16.87%	125.0	4.47%	40.0	6.28%	49.0
Cumberland County	-0.68%	7.0	2.79%	34.0	6.66%	68.0	13.94%	116.0
Dickenson County	10.64%	121.0	-7.56%	2.0	4.34%	37.0	3.05%	22.0
Dinwiddie County	2.49%	25.0	3.38%	39.0	4.92%	48.0	14.05%	117.0
Essex County	7.62%	96.0	4.20%	50.0	13.24%	112.0	10.75%	97.5
Fairfax County	7.47%	95.0	8.35%	97.0	11.67%	105.0	2.08%	15.0
Fauquier County	7.35%	93.0	8.22%	95.0	13.58%	114.0	3.89%	29.0
Floyd County	4.23%	52.0	2.14%	28.0	13.39%	113.0	7.35%	66.0
Fluvanna County	11.00%	123.0	6.78%	83.0	8.75%	84.0	9.37%	91.0
Franklin County	6.65%	88.0	8.33%	96.0	6.47%	66.0	6.23%	47.0
Frederick County	8.60%	105.0	16.96%	126.0	5.54%	55.0	4.37%	34.0
Giles County	4.81%	62.0	6.59%	79.0	5.99%	59.0	0.64%	6.0
Gloucester County	8.07%	98.5	7.32%	89.0	10.77%	99.0	9.94%	94.0
Goochland County	3.64%	41.0	20.74%	131.0	1.88%	13.0	20.78%	130.0

Source: Staff, Commission on Local Government

Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

Locality	2002/2003 to 2003/2004		2003/2004 to 2004/2005		2004/2005 to 2005/2006		2005/2006 to 2006/2007	
	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score
Grayson County	3.10%	33.0	3.04%	36.0	5.57%	56.0	27.16%	134.0
Greene County	6.11%	83.0	7.50%	91.0	7.76%	78.0	11.75%	105.0
Greensville County	-1.07%	6.0	2.04%	25.0	-1.71%	5.0	9.19%	88.0
Halifax County	1.84%	21.0	2.08%	26.5	0.82%	9.0	3.92%	30.0
Hanover County	5.18%	68.0	4.86%	62.0	7.15%	70.0	7.58%	72.0
Henrico County	3.63%	40.0	4.45%	55.0	7.57%	76.0	7.01%	59.0
Henry County	1.93%	23.0	2.20%	29.0	2.45%	15.0	3.37%	25.5
Highland County	5.86%	76.0	14.32%	119.0	11.29%	101.0	18.57%	126.0
Isle of Wight County	8.86%	109.0	8.45%	98.0	5.78%	57.5	10.92%	99.0
James City County	1.05%	18.0	6.04%	75.0	8.45%	81.0	11.46%	102.0
King and Queen County	12.93%	130.0	5.43%	67.0	1.82%	11.0	20.07%	129.0
King George County	7.06%	90.0	12.85%	118.0	6.29%	61.0	6.64%	54.0
King William County	2.53%	26.0	4.89%	63.0	3.03%	20.0	21.51%	131.0
Lancaster County	8.38%	102.0	18.84%	129.0	12.60%	109.0	11.60%	103.5
Lee County	4.04%	49.0	-3.33%	4.0	4.04%	34.0	9.52%	92.0
Loudoun County	5.72%	73.0	5.81%	71.5	7.74%	77.0	0.86%	7.0
Louisa County	5.00%	66.0	9.44%	102.5	3.16%	25.0	7.29%	64.0
Lunenburg County	0.10%	9.0	9.63%	104.0	-4.86%	1.0	11.27%	101.0
Madison County	5.95%	78.0	7.48%	90.0	19.20%	128.0	15.88%	124.0
Mathews County	7.64%	97.0	10.51%	109.0	19.33%	129.0	14.33%	119.0
Mecklenburg County	4.46%	55.0	3.57%	43.0	6.63%	67.0	13.80%	115.0
Middlesex County	10.31%	120.0	5.94%	74.0	21.55%	130.0	11.97%	108.0
Montgomery County	5.45%	71.0	4.92%	64.0	4.23%	35.0	7.62%	73.0
Nelson County	10.07%	118.0	6.93%	85.0	27.64%	133.0	15.23%	121.0
New Kent County	10.14%	119.0	6.65%	81.0	7.23%	72.0	6.67%	55.0
Northampton County	12.86%	128.0	28.21%	132.0	22.03%	131.0	-5.38%	1.0
Northumberland County	12.49%	127.0	14.55%	120.0	13.19%	110.0	21.59%	132.0
Nottoway County	2.81%	29.0	2.08%	26.5	5.20%	49.0	12.52%	111.0
Orange County	4.83%	63.5	10.37%	108.0	12.28%	108.0	7.51%	69.0
Page County	7.26%	91.0	8.71%	100.0	22.46%	132.0	3.59%	27.0
Patrick County	-3.94%	1.0	0.71%	15.0	9.18%	89.0	2.02%	14.0
Pittsylvania County	1.88%	22.0	1.74%	22.0	2.69%	17.0	9.27%	90.0
Powhatan County	5.54%	72.0	10.04%	107.0	9.97%	95.0	11.24%	100.0
Prince Edward County	8.69%	108.0	1.77%	23.5	7.97%	79.0	8.46%	81.0
Prince George County	3.12%	34.5	2.69%	33.0	7.55%	75.0	12.88%	112.0
Prince William County	8.55%	103.5	10.84%	111.0	8.52%	82.0	4.65%	37.0
Pulaski County	4.52%	57.0	4.18%	49.0	3.50%	28.0	7.36%	67.0

Source: Staff, Commission on Local Government

Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

Locality	2002/2003 to 2003/2004		2003/2004 to 2004/2005		2004/2005 to 2005/2006		2005/2006 to 2006/2007	
	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score
Rappahannock County	14.75%	132.0	16.29%	124.0	15.59%	122.5	1.76%	11.0
Richmond County	8.07%	98.5	3.96%	48.0	4.49%	41.0	18.71%	127.0
Roanoke County	4.01%	47.5	1.73%	21.0	4.70%	44.0	7.25%	63.0
Rockbridge County	4.59%	58.5	6.86%	84.0	13.60%	115.0	3.29%	24.0
Rockingham County	3.58%	38.0	5.39%	66.0	10.13%	96.0	11.76%	106.0
Russell County	0.25%	11.0	4.25%	52.0	4.83%	47.0	5.17%	39.0
Scott County	-0.36%	8.0	7.73%	93.0	3.12%	22.0	3.02%	21.0
Shenandoah County	0.72%	13.0	29.40%	133.0	8.18%	80.0	6.02%	43.0
Smyth County	0.16%	10.0	7.65%	92.0	3.65%	30.0	3.96%	31.0
Southampton County	3.42%	36.0	8.52%	99.0	4.01%	33.0	22.26%	133.0
Spotsylvania County	0.99%	15.0	17.74%	127.0	7.04%	69.0	8.17%	77.0
Stafford County	12.88%	129.0	8.09%	94.0	10.68%	98.0	6.17%	46.0
Surry County	2.84%	30.0	1.48%	19.0	-3.88%	3.0	2.43%	17.0
Sussex County	3.43%	37.0	3.06%	37.0	15.91%	126.0	7.54%	70.0
Tazewell County	1.59%	20.0	4.64%	58.0	3.15%	24.0	12.22%	109.0
Warren County	6.73%	89.0	11.68%	114.0	14.44%	118.0	7.06%	61.0
Washington County	4.13%	51.0	4.26%	53.0	13.69%	116.0	-0.53%	4.0
Westmoreland County	11.86%	125.0	11.91%	116.0	29.39%	134.0	4.55%	35.0
Wise County	5.76%	74.0	2.46%	32.0	1.85%	12.0	7.08%	62.0
Wythe County	4.48%	56.0	5.71%	70.0	4.37%	38.0	8.33%	78.5
York County	13.17%	131.0	4.21%	51.0	8.78%	85.0	8.33%	78.5
Alexandria City	8.09%	100.0	9.84%	106.0	9.02%	87.0	-1.53%	2.0
Bedford City	1.07%	19.0	9.44%	102.5	3.05%	21.0	6.87%	58.0
Bristol City	3.87%	45.0	14.58%	121.0	12.04%	107.0	1.30%	9.0
Buena Vista City	-1.37%	5.0	4.30%	54.0	0.66%	7.0	2.95%	19.0
Charlottesville City	6.48%	86.0	4.57%	57.0	11.96%	106.0	3.88%	28.0
Chesapeake City	5.97%	79.0	3.64%	45.0	6.43%	65.0	13.61%	114.0
Colonial Heights City	2.88%	31.0	2.84%	35.0	8.83%	86.0	6.60%	53.0
Covington City	-3.22%	2.0	15.72%	123.0	-4.09%	2.0	4.06%	32.0
Danville City	4.76%	61.0	0.91%	16.0	3.25%	26.0	4.57%	36.0
Emporia City	-2.44%	3.0	9.82%	105.0	3.73%	31.0	2.25%	16.0
Fairfax City	5.77%	75.0	15.52%	122.0	5.49%	54.0	7.87%	75.0
Falls Church City	8.62%	106.0	18.77%	128.0	0.54%	6.0	6.26%	48.0
Franklin City	0.91%	14.0	-0.52%	10.0	11.57%	104.0	12.51%	110.0
Fredericksburg City	9.75%	115.0	11.34%	112.0	11.43%	103.0	11.60%	103.5
Galax City	1.03%	17.0	2.37%	30.0	-1.79%	4.0	7.77%	74.0
Hampton City	4.29%	53.0	5.82%	73.0	7.40%	74.0	10.43%	96.0

Source: Staff, Commission on Local Government

Table 2.4

## Rates of Change in Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

Locality	2002/2003 to 2003/2004		2003/2004 to 2004/2005		2004/2005 to 2005/2006		2005/2006 to 2006/2007	
	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score
Harrisonburg City	5.20%	69.0	5.45%	68.0	4.82%	46.0	9.16%	87.0
Hopewell City	5.98%	80.0	0.11%	12.0	5.45%	53.0	6.83%	56.0
Lexington City	4.12%	50.0	6.94%	86.0	9.29%	91.0	9.10%	85.0
Lynchburg City	2.90%	32.0	3.55%	42.0	6.41%	64.0	8.92%	84.0
Manassas City	7.32%	92.0	3.78%	47.0	15.59%	122.5	1.41%	10.0
Manassas Park City	10.65%	122.0	11.84%	115.0	4.39%	39.0	0.16%	5.0
Martinsville City	-1.71%	4.0	4.65%	59.0	5.33%	50.0	3.37%	25.5
Newport News City	6.00%	81.0	4.69%	61.0	9.81%	94.0	9.54%	93.0
Norfolk City	8.55%	103.5	6.61%	80.0	3.37%	27.0	15.66%	123.0
Norton City	0.50%	12.0	0.32%	13.0	15.73%	124.5	8.59%	82.0
Petersburg City	3.59%	39.0	2.45%	31.0	3.13%	23.0	8.60%	83.0
Poquoson City	6.35%	85.0	-1.89%	6.0	17.24%	127.0	10.29%	95.0
Portsmouth City	8.89%	110.0	6.29%	77.0	5.38%	52.0	4.74%	38.0
Radford City	4.59%	58.5	-0.72%	9.0	14.76%	120.5	9.24%	89.0
Richmond City	2.72%	27.0	-1.44%	8.0	15.73%	124.5	16.97%	125.0
Roanoke City	8.67%	107.0	0.63%	14.0	4.60%	42.0	6.84%	57.0
Salem City	3.66%	42.0	5.81%	71.5	3.64%	29.0	5.95%	42.0
Staunton City	8.93%	111.0	3.46%	40.0	10.47%	97.0	14.77%	120.0
Suffolk City	9.76%	116.5	7.19%	88.0	6.38%	63.0	19.70%	128.0
Virginia Beach City	11.94%	126.0	6.28%	76.0	14.72%	119.0	15.30%	122.0
Waynesboro City	5.33%	70.0	6.41%	78.0	13.97%	117.0	7.34%	65.0
Williamsburg City	5.17%	67.0	3.73%	46.0	9.08%	88.0	13.23%	113.0
Winchester City	6.04%	82.0	11.53%	113.0	2.88%	19.0	7.43%	68.0

Source: Staff, Commission on Local Government

Table 2.5

## Average Percentage Change in Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2002/2003-2006/2007	Rank Score
Accomack County	13.33%	130.0
Albemarle County	9.30%	108.0
Alleghany County	2.47%	8.0
Amelia County	7.17%	74.0
Amherst County	3.46%	16.0
Appomattox County	4.43%	28.0
Arlington County	4.50%	30.0
Augusta County	6.85%	66.0
Bath County	0.90%	2.0
Bedford County	6.22%	54.5
Bland County	5.61%	43.0
Botetourt County	4.24%	25.0
Brunswick County	8.08%	87.0
Buchanan County	10.65%	117.0
Buckingham County	7.20%	75.0
Campbell County	4.15%	24.0
Caroline County	9.65%	112.0
Carroll County	3.62%	19.0
Charles City County	6.77%	64.0
Charlotte County	3.47%	17.0
Chesterfield County	6.04%	49.0
Clarke County	10.95%	119.0
Craig County	5.74%	48.0
Culpeper County	8.76%	101.0
Cumberland County	5.68%	46.0
Dickenson County	2.62%	10.0
Dinwiddie County	6.21%	53.0
Essex County	8.95%	104.0
Fairfax County	7.39%	77.0
Fauquier County	8.26%	90.5
Floyd County	6.78%	65.0
Fluvanna County	8.97%	105.0
Franklin County	6.92%	67.0
Frederick County	8.87%	103.0
Giles County	4.51%	31.0
Gloucester County	9.03%	106.0
Goochland County	11.76%	122.0
Grayson County	9.72%	113.0
Greene County	8.28%	92.0

Source: Staff, Commission on Local Government

Table 2.5

## Average Percentage Change in Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2002/2003-2006/2007	Rank Score
Greenville County	2.11%	5.0
Halifax County	2.16%	6.0
Hanover County	6.20%	52.0
Henrico County	5.66%	45.0
Henry County	2.49%	9.0
Highland County	12.51%	127.0
Isle of Wight County	8.50%	95.0
James City County	6.75%	62.0
King and Queen County	10.06%	115.0
King George County	8.21%	89.0
King William County	7.99%	85.0
Lancaster County	12.86%	128.0
Lee County	3.57%	18.0
Loudoun County	5.03%	35.0
Louisa County	6.22%	54.5
Lunenburg County	4.03%	23.0
Madison County	12.13%	125.0
Mathews County	12.95%	129.0
Mecklenburg County	7.12%	73.0
Middlesex County	12.44%	126.0
Montgomery County	5.55%	42.0
Nelson County	14.97%	133.0
New Kent County	7.67%	81.0
Northampton County	14.43%	131.5
Northumberland County	15.45%	134.0
Nottoway County	5.65%	44.0
Orange County	8.75%	100.0
Page County	10.50%	116.0
Patrick County	1.99%	4.0
Pittsylvania County	3.90%	22.0
Powhatan County	9.20%	107.0
Prince Edward County	6.73%	61.0
Prince George County	6.56%	59.0
Prince William County	8.14%	88.0
Pulaski County	4.89%	34.0
Rappahannock County	12.10%	124.0
Richmond County	8.81%	102.0
Roanoke County	4.42%	27.0
Rockbridge County	7.08%	72.0

Source: Staff, Commission on Local Government

Table 2.5

## Average Percentage Change in Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2002/2003-2006/2007	Rank Score
Rockingham County	7.72%	82.0
Russell County	3.63%	20.0
Scott County	3.38%	15.0
Shenandoah County	11.08%	121.0
Smyth County	3.86%	21.0
Southampton County	9.55%	111.0
Spotsylvania County	8.48%	93.0
Stafford County	9.46%	110.0
Surry County	0.72%	1.0
Sussex County	7.49%	79.0
Tazewell County	5.40%	40.0
Warren County	9.98%	114.0
Washington County	5.39%	39.0
Westmoreland County	14.43%	131.5
Wise County	4.29%	26.0
Wythe County	5.72%	47.0
York County	8.62%	98.0
Alexandria City	6.35%	58.0
Bedford City	5.11%	36.0
Bristol City	7.95%	84.0
Buena Vista City	1.63%	3.0
Charlottesville City	6.72%	60.0
Chesapeake City	7.41%	78.0
Colonial Heights City	5.29%	38.0
Covington City	3.12%	12.0
Danville City	3.37%	14.0
Emporia City	3.34%	13.0
Fairfax City	8.66%	99.0
Falls Church City	8.55%	96.5
Franklin City	6.12%	50.0
Fredericksburg City	11.03%	120.0
Galax City	2.34%	7.0
Hampton City	6.98%	70.0
Harrisonburg City	6.16%	51.0
Hopewell City	4.59%	32.0
Lexington City	7.36%	76.0
Lynchburg City	5.44%	41.0
Manassas City	7.02%	71.0
Manassas Park City	6.76%	63.0

Source: Staff, Commission on Local Government

Table 2.5

## Average Percentage Change in Revenue Capacity Per Capita by Locality, 2002/2003-2006/2007

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2002/2003-2006/2007	Rank Score
Martinsville City	2.91%	11.0
Newport News City	7.51%	80.0
Norfolk City	8.55%	96.5
Norton City	6.29%	56.0
Petersburg City	4.44%	29.0
Poquoson City	8.00%	86.0
Portsmouth City	6.33%	57.0
Radford City	6.97%	68.5
Richmond City	8.49%	94.0
Roanoke City	5.18%	37.0
Salem City	4.77%	33.0
Staunton City	9.41%	109.0
Suffolk City	10.76%	118.0
Virginia Beach City	12.06%	123.0
Waynesboro City	8.26%	90.5
Williamsburg City	7.80%	83.0
Winchester City	6.97%	68.5

Source: Staff, Commission on Local Government

**REVENUE EFFORT,  
2006/2007**

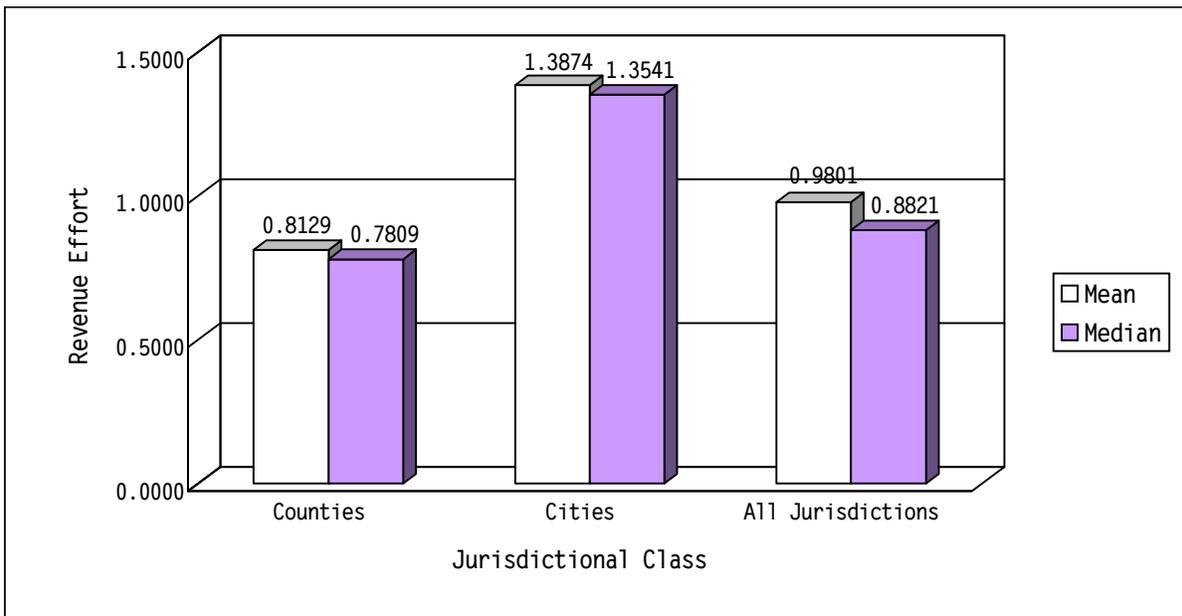
**Tables 3.1-3.9/Chart 3**

Table 3.1  
 Descriptive Statistics  
 for  
 Revenue Effort, 2006/2007  
 by  
 Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	.8129	.7809
Cities	39	29.1%	1.3874	1.3541
All Jurisdictions	134	100.0%	.9801	.8821

Source: Staff, Commission on Local Government

Chart 3  
Mean and Median Levels of Revenue Effort, 2006/2007  
by  
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 3.2

## Revenue Effort by Locality, 2006/2007

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort		71.34=Highest Stress 47.16=Lowest Stress	
	Revenue Effort, 2006/2007	Rank Score	Relative Stress Score	
Accomack County	0.5838	123.0	49.37	
Albemarle County	0.7437	96.0	51.64	
Alleghany County	1.2452	30.0	58.76	
Amelia County	0.7421	97.0	51.62	
Amherst County	0.8517	73.0	53.18	
Appomattox County	0.7532	94.0	51.78	
Arlington County	1.0924	40.0	56.59	
Augusta County	0.7013	107.0	51.04	
Bath County	0.5357	130.0	48.69	
Bedford County	0.7113	104.0	51.18	
Bland County	0.9808	52.0	55.01	
Botetourt County	0.7767	89.0	52.11	
Brunswick County	0.8185	80.0	52.71	
Buchanan County	1.5431	15.0	62.99	
Buckingham County	0.7317	101.0	51.47	
Campbell County	0.8264	78.0	52.82	
Caroline County	0.7067	106.0	51.12	
Carroll County	1.0135	48.0	55.47	
Charles City County	0.9106	60.0	54.01	
Charlotte County	0.9496	54.0	54.57	
Chesterfield County	0.9330	56.0	54.33	
Clarke County	0.5570	125.0	49.00	
Craig County	0.6838	111.0	50.79	
Culpeper County	0.7739	90.0	52.07	
Cumberland County	0.9081	63.0	53.98	
Dickenson County	1.5873	13.0	63.62	
Dinwiddie County	0.8993	65.0	53.85	
Essex County	0.7367	100.0	51.54	
Fairfax County	0.9629	53.0	54.76	
Fauquier County	0.6981	108.0	51.00	
Floyd County	0.6371	115.0	50.13	
Fluvanna County	0.6335	117.0	50.08	
Franklin County	0.6126	121.0	49.78	
Frederick County	0.8437	76.0	53.06	
Giles County	0.8852	67.0	53.65	
Gloucester County	0.7375	99.0	51.56	
Goochland County	0.5091	131.0	48.31	
Grayson County	0.6359	116.0	50.11	
Greene County	0.8511	74.0	53.17	
Greensville County	1.2757	27.0	59.19	
Halifax County	0.8016	85.0	52.47	
Hanover County	0.8052	82.0	52.52	
Henrico County	0.9436	55.0	54.48	
Henry County	0.8790	69.0	53.56	

Source: Staff, Commission on Local Government

Table 3.2

## Revenue Effort by Locality, 2006/2007

Locality	Rank Scores	Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort	Effort, 2006/2007	Rank Score
Highland County	0.5442	128.0	48.81
Isle of Wight County	0.8019	84.0	52.47
James City County	0.8791	68.0	53.57
King and Queen County	1.0735	41.0	56.33
King George County	0.7460	95.0	51.68
King William County	0.7796	88.0	52.15
Lancaster County	0.4275	134.0	47.16
Lee County	0.7809	87.0	52.17
Loudoun County	1.0416	45.0	55.87
Louisa County	0.7634	92.0	51.92
Lunenburg County	0.8504	75.0	53.16
Madison County	0.5559	126.0	48.98
Mathews County	0.5855	122.0	49.40
Mecklenburg County	0.6176	119.0	49.86
Middlesex County	0.5063	132.0	48.28
Montgomery County	0.6972	109.0	50.98
Nelson County	0.5422	129.0	48.78
New Kent County	0.7686	91.0	52.00
Northampton County	0.6823	112.0	50.77
Northumberland County	0.4843	133.0	47.96
Nottoway County	0.8039	83.0	52.50
Orange County	0.6133	120.0	49.79
Page County	0.6634	113.0	50.50
Patrick County	0.8190	79.0	52.71
Pittsylvania County	0.6552	114.0	50.39
Powhatan County	0.7392	98.0	51.58
Prince Edward County	0.8998	64.0	53.86
Prince George County	0.9099	61.0	54.00
Prince William County	1.0032	50.0	55.33
Pulaski County	0.8080	81.0	52.56
Rappahannock County	0.5524	127.0	48.93
Richmond County	0.6957	110.0	50.96
Roanoke County	1.0199	47.0	55.56
Rockbridge County	0.8539	72.0	53.21
Rockingham County	0.7106	105.0	51.17
Russell County	1.0259	46.0	55.65
Scott County	0.9326	57.0	54.33
Shenandoah County	0.6204	118.0	49.89
Smyth County	0.9134	59.0	54.05
Southampton County	0.7906	86.0	52.31
Spotsylvania County	0.7567	93.0	51.83
Stafford County	0.8549	71.0	53.22
Surry County	0.9097	62.0	54.00
Sussex County	1.6331	8.0	64.27

Source: Staff, Commission on Local Government

Table 3.2

## Revenue Effort by Locality, 2006/2007

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort		71.34=Highest Stress 47.16=Lowest Stress	
	Revenue Effort, 2006/2007	Rank Score	Relative Stress Score	
Tazewell County	0.8911	66.0	53.74	
Warren County	0.7296	102.0	51.44	
Washington County	0.7146	103.0	51.23	
Westmoreland County	0.5837	124.0	49.37	
Wise County	1.1890	34.0	57.96	
Wythe County	0.8661	70.0	53.38	
York County	0.9317	58.0	54.31	
Alexandria City	1.0591	43.0	56.12	
Bedford City	1.2509	29.0	58.84	
Bristol City	1.6123	11.0	63.97	
Buena Vista City	1.6589	4.0	64.63	
Charlottesville City	1.3788	22.0	60.66	
Chesapeake City	1.3319	25.0	59.99	
Colonial Heights City	1.3150	26.0	59.75	
Covington City	2.1313	1.0	71.34	
Danville City	1.3441	24.0	60.17	
Emporia City	2.0551	2.0	70.26	
Fairfax City	1.0549	44.0	56.06	
Falls Church City	1.1651	36.0	57.63	
Franklin City	1.5966	12.0	63.75	
Fredericksburg City	1.0697	42.0	56.27	
Galax City	1.5485	14.0	63.07	
Hampton City	1.6532	6.0	64.55	
Harrisonburg City	1.2415	31.0	58.71	
Hopewell City	1.4825	18.0	62.13	
Lexington City	1.1466	37.0	57.36	
Lynchburg City	1.6294	9.0	64.21	
Manassas City	1.2136	33.0	58.31	
Manassas Park City	1.3541	23.0	60.31	
Martinsville City	1.5143	17.0	62.58	
Newport News City	1.6150	10.0	64.01	
Norfolk City	1.6441	7.0	64.42	
Norton City	1.3869	21.0	60.77	
Petersburg City	1.6555	5.0	64.59	
Poquoson City	0.8317	77.0	52.89	
Portsmouth City	1.8084	3.0	66.76	
Radford City	0.9873	51.0	55.10	
Richmond City	1.4082	20.0	61.08	
Roanoke City	1.5376	16.0	62.91	
Salem City	1.4495	19.0	61.66	
Staunton City	1.2682	28.0	59.09	
Suffolk City	1.1414	39.0	57.29	
Virginia Beach City	1.0079	49.0	55.39	
Waynesboro City	1.2405	32.0	58.70	

Source: Staff, Commission on Local Government

Table 3.2

## Revenue Effort by Locality, 2006/2007

	Rank Scores	Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort	71.34=Highest Stress 47.16=Lowest Stress	
Locality	Revenue Effort, 2006/2007	Rank Score	Relative Stress Score
Williamsburg City	1.1423	38.0	57.30
Winchester City	1.1781	35.0	57.81

Source: Staff, Commission on Local Government

Table 3.3  
 Revenue Effort  
 of  
 Adjacent Cities and Counties, 2006/2007

City	County	Revenue Effort, 2006/2007	
		City Value	County Value
Alexandria City	Arlington County	1.0591	1.0924
	Fairfax County	1.0591	0.9629
Bedford City	Bedford County	1.2509	0.7113
Bristol City	Washington County	1.6123	0.7146
Buena Vista City	Rockbridge County	1.6589	0.8539
Charlottesville City	Albemarle County	1.3788	0.7437
Chesapeake City	-----	1.3319	-----
Colonial Heights City	Chesterfield County	1.3150	0.9330
	Prince George County	1.3150	0.9099
Covington City	Alleghany County	2.1313	1.2452
Danville City	Pittsylvania County	1.3441	0.6552
Emporia City	Greensville County	2.0551	1.2757
Fairfax City	Fairfax County	1.0549	0.9629
Falls Church City	Arlington County	1.1651	1.0924
	Fairfax County	1.1651	0.9629
Franklin City	Isle of Wight County	1.5966	0.8019
	Southampton County	1.5966	0.7906
Fredericksburg City	Spotsylvania County	1.0697	0.7567
	Stafford County	1.0697	0.8549
Galax City	Carroll County	1.5485	1.0135
	Grayson County	1.5485	0.6359
Hampton City	York County	1.6532	0.9317
Harrisonburg City	Rockingham County	1.2415	0.7106
Hopewell City	Chesterfield County	1.4825	0.9330
	Prince George County	1.4825	0.9099
Lexington City	Rockbridge County	1.1466	0.8539
Lynchburg City	Amherst County	1.6294	0.8517
	Bedford County	1.6294	0.7113
	Campbell County	1.6294	0.8264
Manassas City	Prince William County	1.2136	1.0032
Manassas Park City	Prince William County	1.3541	1.0032
Martinsville City	Henry County	1.5143	0.8790
Newport News City	Isle of Wight County	1.6150	0.8019
	James City County	1.6150	0.8791
	York County	1.6150	0.9317
Norfolk City	-----	1.6441	-----
Norton City	Wise County	1.3869	1.1890
Petersburg City	Chesterfield County	1.6555	0.9330
	Dinwiddie County	1.6555	0.8993
	Prince George County	1.6555	0.9099
Poquoson City	York County	0.8317	0.9317
Portsmouth City	-----	1.8084	-----
Radford City	Montgomery County	0.9873	0.6972

Source: Staff, Commission on Local Government

Table 3.3  
 Revenue Effort  
 of  
 Adjacent Cities and Counties, 2006/2007

City	County	Revenue Effort, 2006/2007	
		City Value	County Value
Radford City	Pulaski County	0.9873	0.8080
Richmond City	Chesterfield County	1.4082	0.9330
	Henrico County	1.4082	0.9436
Roanoke City	Roanoke County	1.5376	1.0199
Salem City	Roanoke County	1.4495	1.0199
Staunton City	Augusta County	1.2682	0.7013
Suffolk City	Isle of Wight County	1.1414	0.8019
	Southampton County	1.1414	0.7906
Virginia Beach City	-----	1.0079	-----
Waynesboro City	Augusta County	1.2405	0.7013
Williamsburg City	James City County	1.1423	0.8791
	York County	1.1423	0.9317
Winchester City	Frederick County	1.1781	0.8437

Source: Staff, Commission on Local Government

Table 3.4  
 Ratio Scores  
 for  
 Adjacent Cities and Counties  
 on  
 Revenue Effort, 2006/2007

City	County	City/County Revenue Effort Ratio, 2006/2007
Alexandria City	Arlington County	0.97
	Fairfax County	1.10
Bedford City	Bedford County	1.76
Bristol City	Washington County	2.26
Buena Vista City	Rockbridge County	1.94
Charlottesville City	Albemarle County	1.85
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.41
	Prince George County	1.45
Covington City	Alleghany County	1.71
Danville City	Pittsylvania County	2.05
Emporia City	Greensville County	1.61
Fairfax City	Fairfax County	1.10
Falls Church City	Arlington County	1.07
	Fairfax County	1.21
Franklin City	Isle of Wight County	1.99
	Southampton County	2.02
Fredericksburg City	Spotsylvania County	1.41
	Stafford County	1.25
Galax City	Carroll County	1.53
	Grayson County	2.44
Hampton City	York County	1.77
Harrisonburg City	Rockingham County	1.75
Hopewell City	Chesterfield County	1.59
	Prince George County	1.63
Lexington City	Rockbridge County	1.34
Lynchburg City	Amherst County	1.91
	Bedford County	2.29
	Campbell County	1.97
Manassas City	Prince William County	1.21
Manassas Park City	Prince William County	1.35
Martinsville City	Henry County	1.72
Newport News City	Isle of Wight County	2.01
	James City County	1.84
	York County	1.73
Norfolk City	-----	----
Norton City	Wise County	1.17
Petersburg City	Chesterfield County	1.77
	Dinwiddie County	1.84
	Prince George County	1.82
Poquoson City	York County	0.89
Portsmouth City	-----	----
Radford City	Montgomery County	1.42

Source: Staff, Commission on Local Government

Table 3.4  
 Ratio Scores  
 for  
 Adjacent Cities and Counties  
 on  
 Revenue Effort, 2006/2007

City	County	City/County Revenue Effort Ratio, 2006/2007
Radford City	Pulaski County	1.22
Richmond City	Chesterfield County	1.51
	Henrico County	1.49
Roanoke City	Roanoke County	1.51
Salem City	Roanoke County	1.42
Staunton City	Augusta County	1.81
Suffolk City	Isle of Wight County	1.42
	Southampton County	1.44
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.77
Williamsburg City	James City County	1.30
	York County	1.23
Winchester City	Frederick County	1.40

Source: Staff, Commission on Local Government

Table 3.5  
Descriptive Statistics  
for  
Revenue Effort, 2006/2007  
by  
Region and Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	1.0057	.9326
Cities	3	2.2%	1.5159	1.5485
Sub-Group Summary	16	11.9%	1.1014	.9971
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	.8038	.7923
Cities	8	6.0%	1.4806	1.4819
Sub-Group Summary	24	17.9%	1.0294	.8653
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	.6760	.6824
Cities	6	4.5%	1.2890	1.2410
Sub-Group Summary	16	11.9%	.9059	.7866
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	1.0250	1.0224
Cities	5	3.7%	1.1694	1.1651
Sub-Group Summary	9	6.7%	1.1052	1.0591
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	.6994	.7252
Cities	2	1.5%	1.2242	1.2242
Sub-Group Summary	16	11.9%	.7650	.7448

Source: Staff, Commission on Local Government

(continued)

Table 3.5  
Descriptive Statistics  
for  
Revenue Effort, 2006/2007  
by  
Region and Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	.9167	.8993
Cities	4	3.0%	1.6270	1.5690
Sub-Group Summary	19	14.2%	1.0663	.9081
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.8013	.8052
Cities	1	.7%	1.4082	1.4082
Sub-Group Summary	8	6.0%	.8772	.8579
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	.6564	.6339
Sub-Group Summary	12	9.0%	.6564	.6339
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8508	.8405
Cities	10	7.5%	1.3773	1.4643
Sub-Group Summary	14	10.4%	1.2268	1.1419
All Jurisdictions	134	100.0%	.9801	.8821

Source: Staff, Commission on Local Government

Table 3.6  
Descriptive Statistics  
for  
Revenue Effort, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	.9675	.9326
Cities	1	.7%	1.3869	1.3869
Sub-Group Summary	4	3.0%	1.0724	1.0608
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	1.2619	1.2845
Sub-Group Summary	4	3.0%	1.2619	1.2845
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	.8541	.8898
Cities	2	1.5%	1.5804	1.5804
Sub-Group Summary	8	6.0%	1.0357	.9471
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	.7569	.7526
Cities	1	.7%	.9873	.9873
Sub-Group Summary	5	3.7%	.8030	.8080
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	.9314	.8983
Cities	3	2.2%	1.7062	1.5376
Sub-Group Summary	7	5.2%	1.2634	1.2452

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
Descriptive Statistics  
for  
Revenue Effort, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
<b>Central Shenandoah (PD 6)</b>				
Jurisdictional Class				
Counties	5	3.7%	.6692	.7013
Cities	5	3.7%	1.3112	1.2415
Sub-Group Summary	10	7.5%	.9902	1.0003
<b>Northern Shenandoah Valley (PD 7)</b>				
Jurisdictional Class				
Counties	5	3.7%	.6828	.6634
Cities	1	.7%	1.1781	1.1781
Sub-Group Summary	6	4.5%	.7654	.6965
<b>Northern Virginia (PD 8)</b>				
Jurisdictional Class				
Counties	4	3.0%	1.0250	1.0224
Cities	5	3.7%	1.1694	1.1651
Sub-Group Summary	9	6.7%	1.1052	1.0591
<b>Rappahannock-Rapidan (PD 9)</b>				
Jurisdictional Class				
Counties	5	3.7%	.6387	.6133
Sub-Group Summary	5	3.7%	.6387	.6133
<b>Thomas Jefferson (PD 10)</b>				
Jurisdictional Class				
Counties	5	3.7%	.7068	.7437
Cities	1	.7%	1.3788	1.3788
Sub-Group Summary	6	4.5%	.8188	.7535

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
 Descriptive Statistics  
 for  
 Revenue Effort, 2006/2007  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	.7856	.7898
Cities	2	1.5%	1.4401	1.4401
Sub-Group Summary	6	4.5%	1.0038	.8391
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	.7415	.7371
Cities	2	1.5%	1.4292	1.4292
Sub-Group Summary	6	4.5%	.9707	.8490
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	.7459	.8016
Sub-Group Summary	3	2.2%	.7459	.8016
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	.8408	.8504
Sub-Group Summary	7	5.2%	.8408	.8504
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.8013	.8052
Cities	1	.7%	1.4082	1.4082
Sub-Group Summary	8	6.0%	.8772	.8579

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
Descriptive Statistics  
for  
Revenue Effort, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	.7661	.7513
Cities	1	.7%	1.0697	1.0697
Sub-Group Summary	5	3.7%	.8268	.7567
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	.5478	.5340
Sub-Group Summary	4	3.0%	.5478	.5340
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	.7365	.7371
Sub-Group Summary	6	4.5%	.7365	.7371
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	1.1255	.9099
Cities	4	3.0%	1.6270	1.5690
Sub-Group Summary	9	6.7%	1.3484	1.3150
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	.6331	.6331
Sub-Group Summary	2	1.5%	.6331	.6331

Source: Staff, Commission on Local Government

(continued)

Table 3.6  
 Descriptive Statistics  
 for  
 Revenue Effort, 2006/2007  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8508	.8405
Cities	10	7.5%	1.3773	1.4643
Sub-Group Summary	14	10.4%	1.2268	1.1419
All Jurisdictions	134	100.0%	.9801	.8821

Source: Staff, Commission on Local Government

Table 3.7  
Descriptive Statistics  
for  
Revenue Effort, 2006/2007  
by  
Population, 2006  
and  
Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2006 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	.9485	.9533
Cities	7	5.2%	1.3885	1.4082
Sub-Group Summary	15	11.2%	1.1539	1.0416
25,000 to 99,999				
Jurisdictional Class				
Counties	39	29.1%	.7965	.7767
Cities	10	7.5%	1.4129	1.3614
Sub-Group Summary	49	36.6%	.9223	.8264
10,000 to 24,999				
Jurisdictional Class				
Counties	37	27.6%	.8161	.7686
Cities	14	10.4%	1.2491	1.2544
Sub-Group Summary	51	38.1%	.9350	.8317
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	.7618	.6957
Cities	8	6.0%	1.5969	1.5726
Sub-Group Summary	19	14.2%	1.1134	.9808
All Jurisdictions	134	100.0%	.9801	.8821

Source: Staff, Commission on Local Government

Table 3.8  
Descriptive Statistics  
for  
Revenue Effort, 2006/2007  
by  
Percentage Change in Population, 2002-2006  
and  
Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2002-2006 10.00% or higher				
Jurisdictional Class				
Counties	15	11.2%	.7755	.7634
Cities	2	1.5%	1.2478	1.2478
Sub-Group Summary	17	12.7%	.8311	.7686
5.00% to 9.99%				
Jurisdictional Class				
Counties	23	17.2%	.7590	.7437
Cities	5	3.7%	1.1927	1.1781
Sub-Group Summary	28	20.9%	.8365	.7781
0.01% to 4.99%				
Jurisdictional Class				
Counties	45	33.6%	.8078	.8080
Cities	17	12.7%	1.3417	1.3788
Sub-Group Summary	62	46.3%	.9542	.8952
No change or decline				
Jurisdictional Class				
Counties	12	9.0%	.9821	.8993
Cities	15	11.2%	1.5228	1.4495
Sub-Group Summary	27	20.1%	1.2825	1.2682
All Jurisdictions	134	100.0%	.9801	.8821

Source: Staff, Commission on Local Government

Table 3.9  
Descriptive Statistics  
for  
Revenue Effort, 2006/2007  
by  
Functional Performance Index, 2006/2007  
and  
Jurisdictional Class

	Revenue Effort, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Performance Index, 2006/2007 \$3,171.44 to \$3,241.24				
Jurisdictional Class				
Counties	9	6.7%	1.0305	.9629
Cities	18	13.4%	1.3836	1.3614
Sub-Group Summary	27	20.1%	1.2659	1.2136
\$3,121.78 to \$3,171.43				
Jurisdictional Class				
Counties	23	17.2%	.7677	.7437
Cities	9	6.7%	1.3603	1.2682
Sub-Group Summary	32	23.9%	.9344	.8477
\$3,037.41 to \$3,121.77				
Jurisdictional Class				
Counties	24	17.9%	.7411	.7215
Cities	4	3.0%	1.3242	1.4342
Sub-Group Summary	28	20.9%	.8244	.7449
\$2,969.97 to \$3,037.40				
Jurisdictional Class				
Counties	19	14.2%	.8108	.8190
Cities	2	1.5%	1.2778	1.2778
Sub-Group Summary	21	15.7%	.8552	.8511
\$2,553.63 to \$2,969.96				
Jurisdictional Class				
Counties	20	14.9%	.8552	.8292
Cities	6	4.5%	1.5185	1.4996
Sub-Group Summary	26	19.4%	1.0083	.9101
All Jurisdictions	134	100.0%	.9801	.8821

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE EFFORT,  
2002/2003-2006/2007**

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

Table 4.1  
Mean Level  
of  
Revenue Effort, 2002/2003-2006/2007  
by  
Jurisdictional Class

	Fiscal Period				
	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007
Jurisdictional Class					
Counties	.8007	.8026	.8081	.8213	.8129
Cities	1.3559	1.3807	1.3910	1.4215	1.3874
All Jurisdictions	.9623	.9708	.9777	.9960	.9801

Table 4.2  
Median Level  
of  
Revenue Effort, 2002/2003-2006/2007  
by  
Jurisdictional Class

	Fiscal Period				
	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007
Jurisdictional Class					
Counties	.7716	.7663	.7825	.7927	.7809
Cities	1.3102	1.3267	1.3461	1.3742	1.3541
All Jurisdictions	.8502	.8541	.8779	.9072	.8821

Source: Staff, Commission on Local Government

Chart 4.1  
 Mean Level of Revenue Effort, 2002/2003-2006/2007  
 by  
 Jurisdictional Class

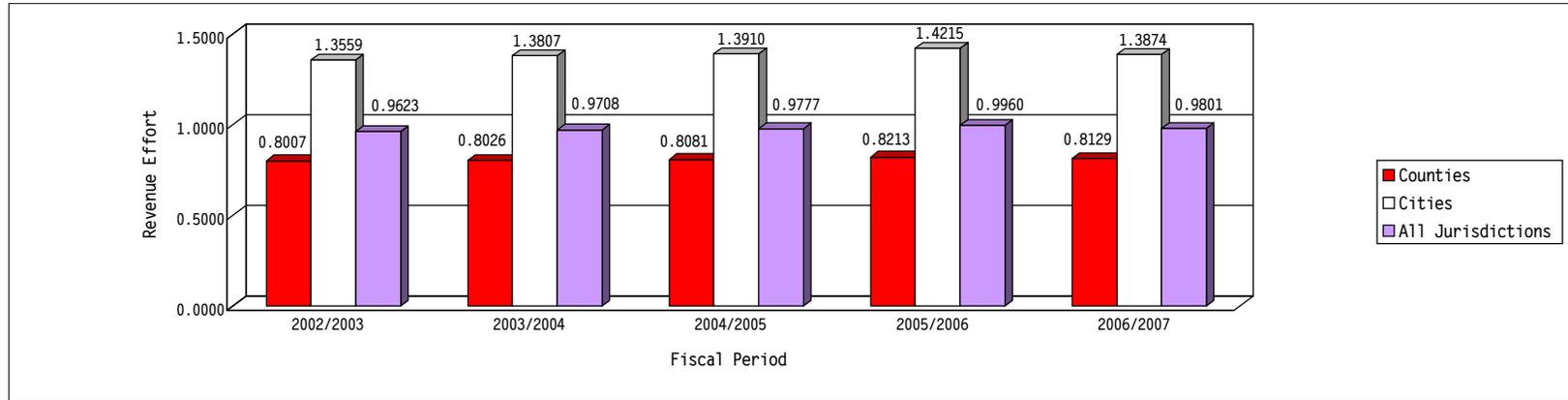
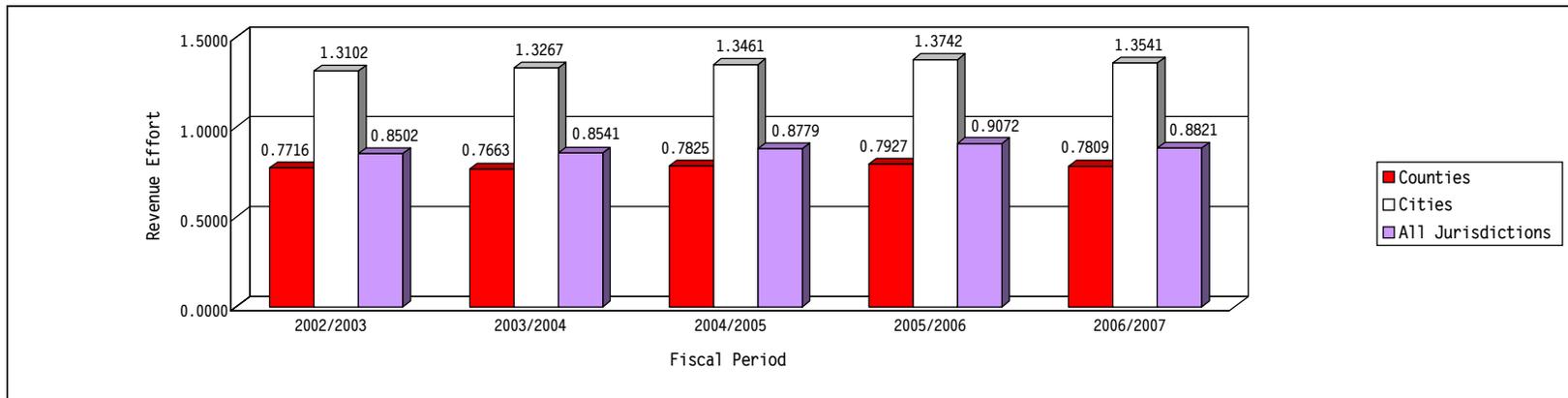


Chart 4.2  
 Median Level of Revenue Effort, 2002/2003-2006/2007  
 by  
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 4.3

## Revenue Effort by Locality, 2002/2003-2006/2007

Rank Scores  
1=Highest Effort  
134=Lowest Effort

Locality	Revenue Effort, Rank									
	2002/2003	Score	2003/2004	Score	2004/2005	Score	2005/2006	Score	2006/2007	Score
Accomack County	0.7731	86.0	0.7663	87.0	0.6023	126.0	0.6479	115.0	0.5838	123.0
Albemarle County	0.7506	94.0	0.7683	86.0	0.8020	83.0	0.7881	89.0	0.7437	96.0
Alleghany County	1.1457	38.0	1.1855	32.0	1.2411	31.0	1.2590	30.0	1.2452	30.0
Amelia County	0.7180	110.0	0.7012	110.0	0.6850	114.0	0.7436	98.0	0.7421	97.0
Amherst County	0.7568	91.0	0.8409	70.0	0.8555	70.0	0.8537	75.5	0.8517	73.0
Appomattox County	0.6980	116.0	0.6749	119.0	0.7027	108.0	0.7328	102.0	0.7532	94.0
Arlington County	0.9233	56.0	0.9525	51.0	0.9803	52.0	1.0157	50.0	1.0924	40.0
Augusta County	0.7070	112.0	0.6981	113.0	0.7043	107.0	0.7072	109.0	0.7013	107.0
Bath County	0.5609	131.0	0.5222	133.0	0.5330	130.0	0.6043	122.0	0.5357	130.0
Bedford County	0.7044	114.0	0.6965	114.0	0.6914	111.0	0.6903	111.0	0.7113	104.0
Bland County	0.7748	84.0	0.8481	69.0	0.9957	46.0	0.9648	56.0	0.9808	52.0
Botetourt County	0.7400	98.0	0.7127	107.0	0.7264	102.0	0.7403	100.0	0.7767	89.0
Brunswick County	0.7559	93.0	0.8327	74.0	0.8848	67.0	0.8291	81.0	0.8185	80.0
Buchanan County	1.3599	19.0	1.1948	31.0	1.3591	21.0	1.4169	20.0	1.5431	15.0
Buckingham County	0.7928	78.0	0.6987	112.0	0.7454	97.0	0.7645	94.0	0.7317	101.0
Campbell County	0.7574	90.0	0.7909	84.0	0.7998	84.0	0.8602	74.0	0.8264	78.0
Caroline County	0.8170	74.0	0.8038	82.0	0.7480	95.0	0.7509	96.0	0.7067	106.0
Carroll County	0.7754	83.0	0.7967	83.0	0.9052	62.0	0.9678	54.0	1.0135	48.0
Charles City County	1.0980	40.0	1.0417	45.0	0.9841	51.0	1.0474	46.0	0.9106	60.0
Charlotte County	0.8226	71.0	0.8218	77.0	0.8520	72.0	0.9456	59.0	0.9496	54.0
Chesterfield County	0.9210	57.0	0.9300	55.0	0.9421	54.0	0.9580	58.0	0.9330	56.0
Clarke County	0.6490	121.0	0.5509	131.0	0.5156	131.0	0.5115	131.0	0.5570	125.0
Craig County	0.7387	99.0	0.7399	99.0	0.7550	93.0	0.7162	108.0	0.6838	111.0
Culpeper County	0.7835	81.0	0.8368	71.0	0.7835	86.0	0.7727	93.0	0.7739	90.0
Cumberland County	0.8738	61.0	0.9238	57.0	0.9368	55.0	1.0352	47.0	0.9081	63.0
Dickenson County	1.1678	35.0	1.1045	38.0	1.2579	26.0	1.4589	18.0	1.5873	13.0
Dinwiddie County	0.8461	69.0	0.8058	81.0	0.8526	71.0	0.9316	63.0	0.8993	65.0
Essex County	0.7126	111.0	0.7348	102.0	0.7502	94.0	0.7267	105.0	0.7367	100.0
Fairfax County	0.9555	51.0	0.9323	53.0	0.9305	57.0	0.9186	66.0	0.9629	53.0
Fauquier County	0.7359	102.0	0.7167	106.0	0.6981	110.0	0.6580	114.0	0.6981	108.0
Floyd County	0.6356	124.0	0.6222	123.0	0.6740	115.0	0.6396	118.0	0.6371	115.0
Fluvanna County	0.6481	122.0	0.5933	126.0	0.6056	125.0	0.5915	126.0	0.6335	117.0
Franklin County	0.5843	129.0	0.5826	129.0	0.6233	122.0	0.6435	116.0	0.6126	121.0
Frederick County	0.8580	65.0	0.8557	67.0	0.8129	79.0	0.8537	75.5	0.8437	76.0
Giles County	0.7906	80.0	0.8110	80.0	0.8299	76.0	0.8731	70.0	0.8852	67.0
Gloucester County	0.9475	52.0	0.8812	64.0	0.8378	75.0	0.7927	87.0	0.7375	99.0
Goochland County	0.5567	132.0	0.5699	130.0	0.5138	132.0	0.5451	128.0	0.5091	131.0
Grayson County	0.7265	107.0	0.7598	93.0	0.7765	88.0	0.7961	86.0	0.6359	116.0
Greene County	0.8174	73.0	0.8257	76.0	0.8916	65.0	0.8835	69.0	0.8511	74.0
Greensville County	1.1628	36.0	1.1616	35.0	1.1442	39.0	1.2398	33.0	1.2757	27.0
Halifax County	0.6014	127.0	0.6254	122.0	0.6621	117.0	0.7536	95.0	0.8016	85.0
Hanover County	0.7380	100.0	0.7660	88.0	0.7825	87.0	0.8099	84.0	0.8052	82.0
Henrico County	0.8946	59.0	0.9292	56.0	0.9326	56.0	0.9341	61.0	0.9436	55.0
Henry County	0.8067	76.0	0.8335	73.0	0.8079	80.0	0.8672	72.0	0.8790	69.0

Source: Staff, Commission on Local Government

Table 4.3

## Revenue Effort by Locality, 2002/2003-2006/2007

Rank Scores  
1=Highest Effort  
134=Lowest Effort

Locality	Revenue Effort, 2002/2003		Revenue Effort, 2003/2004		Revenue Effort, 2004/2005		Revenue Effort, 2005/2006		Revenue Effort, 2006/2007	
	Effort, Score	Rank								
Highland County	0.5663	130.0	0.6205	124.0	0.5789	128.0	0.6051	121.0	0.5442	128.0
Isle of Wight County	0.8724	62.0	0.9077	60.0	0.8397	74.0	0.9012	68.0	0.8019	84.0
James City County	0.9392	54.0	0.9354	52.0	0.9190	58.0	0.9132	67.0	0.8791	68.0
King and Queen County	1.1611	37.0	1.0879	41.0	1.0622	43.0	1.0774	44.0	1.0735	41.0
King George County	0.9806	46.0	0.9305	54.0	0.8220	78.0	0.7914	88.0	0.7460	95.0
King William County	0.7327	104.0	0.7600	92.0	0.7737	89.0	0.8212	82.0	0.7796	88.0
Lancaster County	0.5321	134.0	0.5182	134.0	0.4887	133.0	0.4353	134.0	0.4275	134.0
Lee County	0.6850	119.0	0.6663	120.0	0.7243	103.0	0.7770	92.0	0.7809	87.0
Loudoun County	0.9306	55.0	0.9556	50.0	0.9931	48.0	0.9883	51.0	1.0416	45.0
Louisa County	0.6519	120.0	0.6834	117.0	0.6686	116.0	0.7291	104.0	0.7634	92.0
Lunenburg County	0.7047	113.0	0.7637	89.0	0.7557	92.0	0.8684	71.0	0.8504	75.0
Madison County	0.6889	117.0	0.6907	116.0	0.6493	119.0	0.6240	119.0	0.5559	126.0
Mathews County	0.7372	101.0	0.6822	118.0	0.6486	120.0	0.5998	124.0	0.5855	122.0
Mecklenburg County	0.7660	88.0	0.6406	121.0	0.7400	98.0	0.7826	90.0	0.6176	119.0
Middlesex County	0.6301	125.0	0.5909	127.0	0.5963	127.0	0.5256	130.0	0.5063	132.0
Montgomery County	0.6990	115.0	0.6964	115.0	0.6881	112.0	0.7047	110.0	0.6972	109.0
Nelson County	0.7441	95.0	0.7587	94.0	0.7348	100.0	0.5992	125.0	0.5422	129.0
New Kent County	0.7236	108.0	0.7233	105.0	0.7047	105.0	0.7362	101.0	0.7686	91.0
Northampton County	0.7919	79.0	0.7495	97.5	0.7021	109.0	0.6032	123.0	0.6823	112.0
Northumberland County	0.6264	126.0	0.5835	128.0	0.5434	129.0	0.5092	132.0	0.4843	133.0
Nottoway County	0.7405	97.0	0.7261	104.0	0.7382	99.0	0.8167	83.0	0.8039	83.0
Orange County	0.7316	105.0	0.7568	95.0	0.7046	106.0	0.6706	112.0	0.6133	120.0
Page County	0.7188	109.0	0.7019	109.0	0.6542	118.0	0.5760	127.0	0.6634	113.0
Patrick County	0.6430	123.0	0.7270	103.0	0.7478	96.0	0.7251	106.0	0.8190	79.0
Pittsylvania County	0.5934	128.0	0.6018	125.0	0.6205	124.0	0.6613	113.0	0.6552	114.0
Powhatan County	0.7435	96.0	0.7352	101.0	0.7189	104.0	0.7323	103.0	0.7392	98.0
Prince Edward County	0.7737	85.0	0.7635	90.0	0.7662	90.0	0.8482	79.0	0.8998	64.0
Prince George County	0.8817	60.0	0.8322	75.0	0.8661	69.0	0.9622	57.0	0.9099	61.0
Prince William County	1.0516	45.0	1.0244	46.0	1.0160	45.0	0.9845	52.0	1.0032	50.0
Pulaski County	0.8496	68.0	0.9210	58.0	0.9159	59.0	0.9656	55.0	0.8080	81.0
Rappahannock County	0.5340	133.0	0.5243	132.0	0.4742	134.0	0.4764	133.0	0.5524	127.0
Richmond County	0.7349	103.0	0.7395	100.0	0.7326	101.0	0.7408	99.0	0.6957	110.0
Roanoke County	0.9681	48.0	0.9734	48.0	0.9922	49.0	1.0177	49.0	1.0199	47.0
Rockbridge County	0.7787	82.0	0.8340	72.0	0.8709	68.0	0.8513	77.0	0.8539	72.0
Rockingham County	0.8217	72.0	0.8158	79.0	0.8047	82.0	0.7488	97.0	0.7106	105.0
Russell County	0.8538	66.0	0.8525	68.0	0.9855	50.0	1.1015	43.0	1.0259	46.0
Scott County	0.7563	92.0	0.7558	96.0	0.9056	61.0	0.7792	91.0	0.9326	57.0
Shenandoah County	0.7284	106.0	0.7495	97.5	0.6214	123.0	0.6200	120.0	0.6204	118.0
Smyth County	0.8701	63.0	0.9112	59.0	0.9033	63.0	0.9409	60.0	0.9134	59.0
Southampton County	0.7987	77.0	0.8204	78.0	0.8064	81.0	0.8652	73.0	0.7906	86.0
Spotsylvania County	0.8509	67.0	0.8741	65.0	0.7934	85.0	0.8093	85.0	0.7567	93.0
Stafford County	0.9442	53.0	0.8922	63.0	0.8902	66.0	0.8362	80.0	0.8549	71.0
Surry County	0.8389	70.0	0.8559	66.0	0.8507	73.0	0.9731	53.0	0.9097	62.0
Sussex County	1.3156	21.0	1.6765	5.0	1.7509	5.0	1.6427	11.0	1.6331	8.0

Source: Staff, Commission on Local Government

Table 4.3

## Revenue Effort by Locality, 2002/2003-2006/2007

Rank Scores  
1=Highest Effort  
134=Lowest Effort

Locality	Revenue Effort, 2002/2003		Revenue Effort, 2003/2004		Revenue Effort, 2004/2005		Revenue Effort, 2005/2006		Revenue Effort, 2006/2007	
	Effort, Score	Rank								
Tazewell County	0.8070	75.0	0.7603	91.0	0.8287	77.0	0.8498	78.0	0.8911	66.0
Warren County	0.7716	87.0	0.7745	85.0	0.7575	91.0	0.6399	117.0	0.7296	102.0
Washington County	0.6862	118.0	0.7010	111.0	0.6864	113.0	0.7180	107.0	0.7146	103.0
Westmoreland County	0.7577	89.0	0.7109	108.0	0.6404	121.0	0.5266	129.0	0.5837	124.0
Wise County	0.9597	49.0	1.0420	44.0	1.1637	37.0	1.2608	29.0	1.1890	34.0
Wythe County	0.8604	64.0	0.9001	62.0	0.8980	64.0	0.9198	65.0	0.8661	70.0
York County	0.9559	50.0	0.9044	61.0	0.9142	60.0	0.9326	62.0	0.9317	58.0
Alexandria City	0.9780	47.0	0.9959	47.0	0.9932	47.0	1.0201	48.0	1.0591	43.0
Bedford City	1.2134	31.0	1.2221	29.0	1.1880	35.0	1.2435	32.0	1.2509	29.0
Bristol City	1.6186	5.0	1.6377	8.0	1.4473	18.0	1.4014	21.0	1.6123	11.0
Buena Vista City	1.2288	30.0	1.3267	21.0	1.4095	20.0	1.6594	9.0	1.6589	4.0
Charlottesville City	1.3161	20.0	1.3922	19.0	1.4621	16.0	1.4253	19.0	1.3788	22.0
Chesapeake City	1.2761	24.0	1.2854	24.0	1.3431	23.0	1.3928	22.0	1.3319	25.0
Colonial Heights City	1.2669	26.0	1.3098	22.0	1.3461	22.0	1.2931	25.0	1.3150	26.0
Covington City	1.9423	1.0	2.0985	1.0	1.8815	2.0	2.1389	2.0	2.1313	1.0
Danville City	1.2487	28.0	1.2586	25.0	1.2473	28.0	1.3490	24.0	1.3441	24.0
Emporia City	1.8094	2.0	2.0668	2.0	1.9892	1.0	2.3087	1.0	2.0551	2.0
Fairfax City	1.0808	42.0	1.0956	40.0	1.0660	42.0	1.1154	41.0	1.0549	44.0
Falls Church City	1.0869	41.0	1.0793	42.0	1.0785	40.0	1.1487	38.0	1.1651	36.0
Franklin City	1.4389	13.0	1.5853	10.0	1.7598	4.0	1.6767	8.0	1.5966	12.0
Fredericksburg City	1.3102	22.0	1.2907	23.0	1.2568	27.0	1.1675	35.0	1.0697	42.0
Galax City	1.3990	15.0	1.4226	17.0	1.4645	15.0	1.5874	12.0	1.5485	14.0
Hampton City	1.6120	6.0	1.7118	4.0	1.6570	9.0	1.7496	6.0	1.6532	6.0
Harrisonburg City	1.1768	34.0	1.2244	27.0	1.2045	32.0	1.2610	28.0	1.2415	31.0
Hopewell City	1.4810	11.0	1.4432	14.0	1.5163	14.0	1.5637	14.0	1.4825	18.0
Lexington City	1.3759	16.5	1.1555	36.0	1.1720	36.0	1.1327	40.0	1.1466	37.0
Lynchburg City	1.5927	7.0	1.5949	9.0	1.6784	6.0	1.7557	5.0	1.6294	9.0
Manassas City	1.2521	27.0	1.2184	30.0	1.2040	33.0	1.1659	36.0	1.2136	33.0
Manassas Park City	1.2122	32.0	1.2243	28.0	1.2446	29.0	1.2812	26.0	1.3541	23.0
Martinsville City	1.3759	16.5	1.5270	13.0	1.5640	12.0	1.5280	16.0	1.5143	17.0
Newport News City	1.5875	8.0	1.6445	7.0	1.6115	11.0	1.6560	10.0	1.6150	10.0
Norfolk City	1.8075	3.0	1.7509	3.0	1.7693	3.0	1.8279	3.0	1.6441	7.0
Norton City	1.2973	23.0	1.4157	18.0	1.4491	17.0	1.3742	23.0	1.3869	21.0
Petersburg City	1.5623	9.0	1.5814	11.0	1.6320	10.0	1.7365	7.0	1.6555	5.0
Poquoson City	0.9098	58.0	0.9574	49.0	0.9635	53.0	0.9263	64.0	0.8317	77.0
Portsmouth City	1.7051	4.0	1.6750	6.0	1.6659	7.0	1.7798	4.0	1.8084	3.0
Radford City	1.0675	43.0	1.1189	37.0	1.1888	34.0	1.0625	45.0	0.9873	51.0
Richmond City	1.5376	10.0	1.5663	12.0	1.6637	8.0	1.5653	13.0	1.4082	20.0
Roanoke City	1.4525	12.0	1.4237	16.0	1.5488	13.0	1.5475	15.0	1.5376	16.0
Salem City	1.4046	14.0	1.4403	15.0	1.4441	19.0	1.4696	17.0	1.4495	19.0
Staunton City	1.2719	25.0	1.2383	26.0	1.2944	25.0	1.2800	27.0	1.2682	28.0
Suffolk City	1.1373	39.0	1.1027	39.0	1.0781	41.0	1.1383	39.0	1.1414	39.0
Virginia Beach City	1.1799	33.0	1.1842	33.0	1.1517	38.0	1.1067	42.0	1.0079	49.0
Waynesboro City	1.3624	18.0	1.3563	20.0	1.3096	24.0	1.2565	31.0	1.2405	32.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 2002/2003-2006/2007

Rank Scores  
 1=Highest Effort  
 134=Lowest Effort

Locality	Revenue Effort, 2002/2003	Rank Score	Revenue Effort, 2003/2004	Rank Score	Revenue Effort, 2004/2005	Rank Score	Revenue Effort, 2005/2006	Rank Score	Revenue Effort, 2006/2007	Rank Score
Williamsburg City	1.2435	29.0	1.1804	34.0	1.2424	30.0	1.1958	34.0	1.1423	38.0
Winchester City	1.0605	44.0	1.0447	43.0	1.0603	44.0	1.1499	37.0	1.1781	35.0

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 2002/2003-2006/2007

Locality	2002/2003		2003/2004		2004/2005		2005/2006		2006/2007	
	Percentage Change in Revenue Effort from	Rank Score	Percentage Change in Revenue Effort from	Rank Score	Percentage Change in Revenue Effort from	Rank Score	Percentage Change in Revenue Effort from	Rank Score	Percentage Change in Revenue Effort from	Rank Score
Accomack County	-0.88%	85.0	-21.41%	134.0	7.58%	23.0	-9.90%	121.0		
Albemarle County	2.36%	49.0	4.38%	32.0	-1.73%	92.0	-5.63%	103.0		
Alleghany County	3.47%	35.0	4.69%	27.0	1.44%	74.0	-1.10%	69.0		
Amelia County	-2.35%	98.5	-2.31%	98.0	8.56%	17.0	-0.20%	54.0		
Amherst County	11.11%	4.0	1.74%	55.0	-0.21%	83.0	-0.24%	55.0		
Appomattox County	-3.30%	110.0	4.11%	33.0	4.28%	50.0	2.78%	29.0		
Arlington County	3.16%	39.0	2.92%	40.0	3.61%	54.0	7.55%	12.0		
Augusta County	-1.26%	88.0	0.88%	66.0	0.41%	78.0	-0.82%	64.0		
Bath County	-6.90%	126.0	2.07%	49.5	13.38%	8.0	-11.35%	129.0		
Bedford County	-1.12%	86.5	-0.73%	79.0	-0.16%	82.0	3.04%	27.0		
Bland County	9.45%	9.0	17.41%	2.0	-3.10%	98.5	1.66%	34.0		
Botetourt County	-3.69%	111.0	1.92%	52.5	1.91%	70.0	4.92%	19.0		
Brunswick County	10.17%	7.0	6.25%	17.5	-6.29%	121.0	-1.28%	71.5		
Buchanan County	-12.14%	131.0	13.76%	6.0	4.25%	51.0	8.90%	9.5		
Buckingham County	-11.86%	130.0	6.68%	16.0	2.57%	62.5	-4.30%	89.0		
Campbell County	4.42%	27.0	1.12%	62.0	7.56%	24.0	-3.93%	88.0		
Caroline County	-1.61%	92.0	-6.94%	124.0	0.38%	79.0	-5.89%	107.0		
Carroll County	2.74%	42.0	13.62%	7.0	6.91%	29.0	4.72%	22.0		
Charles City County	-5.12%	115.0	-5.53%	114.0	6.43%	33.0	-13.06%	131.0		
Charlotte County	-0.10%	75.5	3.67%	36.0	10.99%	11.0	0.42%	46.0		
Chesterfield County	0.99%	62.0	1.30%	61.0	1.68%	73.0	-2.61%	81.0		
Clarke County	-15.12%	132.0	-6.41%	119.0	-0.79%	87.0	8.90%	9.5		
Craig County	0.17%	71.0	2.04%	51.0	-5.15%	114.0	-4.52%	92.0		
Culpeper County	6.80%	17.0	-6.36%	118.0	-1.39%	91.0	0.16%	50.0		
Cumberland County	5.72%	20.0	1.41%	60.0	10.50%	14.0	-12.28%	130.0		
Dickenson County	-5.42%	118.0	13.89%	5.0	15.98%	3.0	8.80%	11.0		
Dinwiddie County	-4.76%	112.0	5.80%	22.0	9.27%	15.0	-3.47%	84.0		
Essex County	3.11%	40.0	2.10%	48.0	-3.14%	100.0	1.37%	38.0		
Fairfax County	-2.43%	100.0	-0.19%	72.0	-1.28%	90.0	4.82%	21.0		
Fauquier County	-2.61%	103.5	-2.60%	101.0	-5.75%	117.0	6.11%	15.0		
Floyd County	-2.11%	97.0	8.33%	13.0	-5.10%	113.0	-0.39%	59.0		
Fluvanna County	-8.46%	129.0	2.07%	49.5	-2.33%	95.0	7.11%	13.0		
Franklin County	-0.29%	79.0	6.99%	15.0	3.23%	57.0	-4.80%	95.0		
Frederick County	-0.27%	78.0	-5.00%	113.0	5.02%	42.0	-1.18%	70.0		
Giles County	2.59%	46.0	2.33%	45.0	5.20%	41.0	1.39%	37.0		
Gloucester County	-6.99%	127.0	-4.93%	111.5	-5.38%	116.0	-6.97%	113.0		
Goochland County	2.37%	48.0	-9.85%	128.0	6.10%	36.0	-6.60%	111.0		
Grayson County	4.58%	26.0	2.19%	46.0	2.52%	65.0	-20.12%	133.0		

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 2002/2003-2006/2007

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

Locality	Percentage Change in Revenue Effort from 2002/2003 to 2003/2004		Percentage Change in Revenue Effort from 2003/2004 to 2004/2005		Percentage Change in Revenue Effort from 2004/2005 to 2005/2006		Percentage Change in Revenue Effort from 2005/2006 to 2006/2007	
	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	
Greene County	1.02%	60.0	7.98%	14.0	-0.92%	88.0	-3.66%	85.5
Greensville County	-0.10%	75.5	-1.50%	88.0	8.35%	20.5	2.90%	28.0
Halifax County	3.99%	30.0	5.86%	21.0	13.82%	6.0	6.37%	14.0
Hanover County	3.79%	32.0	2.15%	47.0	3.50%	55.0	-0.57%	61.0
Henrico County	3.87%	31.0	0.36%	68.0	0.16%	80.0	1.02%	41.0
Henry County	3.33%	38.0	-3.07%	106.0	7.34%	25.0	1.36%	39.0
Highland County	9.56%	8.0	-6.70%	120.0	4.53%	48.0	-10.07%	124.0
Isle of Wight County	4.05%	28.0	-7.49%	125.0	7.33%	26.0	-11.02%	128.0
James City County	-0.41%	81.0	-1.75%	91.0	-0.62%	86.0	-3.74%	87.0
King and Queen County	-6.31%	124.0	-2.36%	99.0	1.43%	75.0	-0.36%	57.0
King George County	-5.11%	114.0	-11.66%	132.0	-3.72%	104.0	-5.74%	105.0
King William County	3.73%	33.0	1.80%	54.0	6.13%	35.0	-5.07%	97.0
Lancaster County	-2.61%	103.5	-5.70%	115.0	-10.92%	127.0	-1.78%	76.0
Lee County	-2.74%	107.0	8.71%	12.0	7.26%	28.0	0.51%	45.0
Loudoun County	2.69%	45.0	3.92%	35.0	-0.49%	85.0	5.40%	18.0
Louisa County	4.83%	22.0	-2.16%	94.0	9.05%	16.0	4.70%	23.0
Lunenburg County	8.36%	13.0	-1.04%	84.0	14.91%	4.0	-2.07%	77.0
Madison County	0.26%	70.0	-6.00%	116.0	-3.88%	107.0	-10.91%	126.0
Mathews County	-7.46%	128.0	-4.93%	111.5	-7.51%	125.0	-2.38%	78.0
Mecklenburg County	-16.37%	134.0	15.53%	4.0	5.75%	37.0	-21.08%	134.0
Middlesex County	-6.22%	123.0	0.92%	65.0	-11.86%	128.0	-3.66%	85.5
Montgomery County	-0.37%	80.0	-1.18%	85.5	2.41%	67.0	-1.07%	68.0
Nelson County	1.96%	52.0	-3.14%	107.0	-18.46%	134.0	-9.51%	120.0
New Kent County	-0.03%	73.0	-2.57%	100.0	4.46%	49.0	4.40%	24.0
Northampton County	-5.36%	116.0	-6.33%	117.0	-14.09%	131.0	13.13%	6.0
Northumberland County	-6.85%	125.0	-6.88%	122.0	-6.30%	122.0	-4.89%	96.0
Nottoway County	-1.94%	95.0	1.66%	56.0	10.64%	13.0	-1.56%	75.0
Orange County	3.44%	36.0	-6.90%	123.0	-4.83%	112.0	-8.54%	117.0
Page County	-2.35%	98.5	-6.79%	121.0	-11.96%	129.0	15.18%	3.0
Patrick County	13.06%	3.0	2.86%	41.0	-3.04%	97.0	12.95%	7.0
Pittsylvania County	1.42%	56.0	3.11%	38.0	6.57%	31.0	-0.92%	66.5
Powhatan County	-1.12%	86.5	-2.22%	96.0	1.86%	71.0	0.94%	42.0
Prince Edward County	-1.32%	89.0	0.35%	69.0	10.71%	12.0	6.08%	16.0
Prince George County	-5.62%	120.0	4.07%	34.0	11.10%	10.0	-5.43%	101.0
Prince William County	-2.58%	102.0	-0.82%	80.0	-3.10%	98.5	1.90%	32.0
Pulaski County	8.41%	12.0	-0.56%	77.0	5.43%	40.0	-16.32%	132.0
Rappahannock County	-1.83%	94.0	-9.54%	127.0	0.45%	77.0	15.95%	2.0
Richmond County	0.62%	66.0	-0.93%	83.0	1.12%	76.0	-6.08%	108.0

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 2002/2003-2006/2007

Locality	Percentage Change in Revenue Effort from 2002/2003 to 2003/2004		Percentage Change in Revenue Effort from 2003/2004 to 2004/2005		Percentage Change in Revenue Effort from 2004/2005 to 2005/2006		Percentage Change in Revenue Effort from 2005/2006 to 2006/2007	
	Rank Score	Rank Score						
Roanoke County	0.55%	67.0	1.92%	52.5	2.57%	62.5	0.22%	49.0
Rockbridge County	7.10%	16.0	4.43%	31.0	-2.26%	93.0	0.31%	47.0
Rockingham County	-0.72%	84.0	-1.36%	87.0	-6.94%	123.0	-5.10%	98.0
Russell County	-0.15%	77.0	15.60%	3.0	11.77%	9.0	-6.87%	112.0
Scott County	-0.08%	74.0	19.83%	1.0	-13.95%	130.0	19.68%	1.0
Shenandoah County	2.89%	41.0	-17.08%	133.0	-0.24%	84.0	0.07%	51.0
Smyth County	4.72%	24.0	-0.87%	81.0	4.17%	52.0	-2.92%	82.0
Southampton County	2.71%	44.0	-1.71%	90.0	7.30%	27.0	-8.63%	118.0
Spotsylvania County	2.73%	43.0	-9.23%	126.0	2.00%	69.0	-6.50%	109.0
Stafford County	-5.51%	119.0	-0.23%	73.5	-6.06%	119.0	2.24%	31.0
Surry County	2.02%	51.0	-0.60%	78.0	14.38%	5.0	-6.52%	110.0
Sussex County	27.43%	1.0	4.44%	30.0	-6.18%	120.0	-0.58%	62.0
Tazewell County	-5.78%	121.0	8.99%	10.0	2.55%	64.0	4.86%	20.0
Warren County	0.37%	68.0	-2.20%	95.0	-15.52%	132.0	14.02%	5.0
Washington County	2.16%	50.0	-2.08%	93.0	4.59%	47.0	-0.47%	60.0
Westmoreland County	-6.17%	122.0	-9.92%	129.0	-17.77%	133.0	10.85%	8.0
Wise County	8.58%	11.0	11.68%	8.0	8.35%	20.5	-5.70%	104.0
Wythe County	4.62%	25.0	-0.23%	73.5	2.43%	66.0	-5.84%	106.0
York County	-5.39%	117.0	1.08%	63.0	2.01%	68.0	-0.09%	53.0
Alexandria City	1.83%	54.0	-0.27%	75.0	2.71%	61.0	3.82%	26.0
Bedford City	0.72%	64.5	-2.79%	105.0	4.67%	44.0	0.60%	44.0
Bristol City	1.18%	59.0	-11.63%	131.0	-3.17%	101.5	15.05%	4.0
Buena Vista City	7.97%	15.0	6.24%	19.0	17.73%	1.0	-0.03%	52.0
Charlottesville City	5.79%	19.0	5.02%	26.0	-2.52%	96.0	-3.26%	83.0
Chesapeake City	0.72%	64.5	4.49%	29.0	3.70%	53.0	-4.37%	90.0
Colonial Heights City	3.39%	37.0	2.77%	42.0	-3.94%	109.0	1.69%	33.0
Covington City	8.04%	14.0	-10.34%	130.0	13.68%	7.0	-0.36%	57.0
Danville City	0.79%	63.0	-0.90%	82.0	8.15%	22.0	-0.36%	57.0
Emporia City	14.23%	2.0	-3.76%	110.0	16.06%	2.0	-10.98%	127.0
Fairfax City	1.36%	57.0	-2.69%	103.0	4.63%	45.0	-5.42%	100.0
Falls Church City	-0.70%	83.0	-0.08%	71.0	6.51%	32.0	1.43%	36.0
Franklin City	10.18%	6.0	11.01%	9.0	-4.72%	111.0	-4.78%	94.0
Fredericksburg City	-1.49%	91.0	-2.63%	102.0	-7.11%	124.0	-8.37%	116.0
Galax City	1.69%	55.0	2.95%	39.0	8.39%	19.0	-2.45%	79.0
Hampton City	6.19%	18.0	-3.20%	108.0	5.58%	38.5	-5.51%	102.0
Harrisonburg City	4.04%	29.0	-1.62%	89.0	4.69%	43.0	-1.55%	74.0
Hopewell City	-2.55%	101.0	5.07%	25.0	3.12%	58.0	-5.19%	99.0
Lexington City	-16.02%	133.0	1.43%	59.0	-3.36%	103.0	1.23%	40.0

Source: Staff, Commission on Local Government

Table 4.4

## Rates of Change in Revenue Effort by Locality, 2002/2003-2006/2007

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

Locality	Percentage Change in Revenue Effort from 2002/2003 to 2003/2004		Percentage Change in Revenue Effort from 2003/2004 to 2004/2005		Percentage Change in Revenue Effort from 2004/2005 to 2005/2006		Percentage Change in Revenue Effort from 2005/2006 to 2006/2007	
	Rank Score	Rank Score						
Lynchburg City	0.14%	72.0	5.23%	24.0	4.61%	46.0	-7.19%	115.0
Manassas City	-2.69%	106.0	-1.18%	85.5	-3.17%	101.5	4.09%	25.0
Manassas Park City	1.01%	61.0	1.65%	57.0	2.94%	59.0	5.69%	17.0
Martinsville City	10.98%	5.0	2.42%	43.0	-2.30%	94.0	-0.90%	65.0
Newport News City	3.59%	34.0	-2.00%	92.0	2.76%	60.0	-2.47%	80.0
Norfolk City	-3.13%	109.0	1.05%	64.0	3.32%	56.0	-10.06%	123.0
Norton City	9.12%	10.0	2.36%	44.0	-5.16%	115.0	0.92%	43.0
Petersburg City	1.22%	58.0	3.20%	37.0	6.40%	34.0	-4.66%	93.0
Poquoson City	5.23%	21.0	0.64%	67.0	-3.87%	106.0	-10.21%	125.0
Portsmouth City	-1.76%	93.0	-0.54%	76.0	6.84%	30.0	1.61%	35.0
Radford City	4.81%	23.0	6.25%	17.5	-10.62%	126.0	-7.08%	114.0
Richmond City	1.87%	53.0	6.22%	20.0	-5.91%	118.0	-10.04%	122.0
Roanoke City	-1.98%	96.0	8.79%	11.0	-0.08%	81.0	-0.64%	63.0
Salem City	2.54%	47.0	0.26%	70.0	1.76%	72.0	-1.36%	73.0
Staunton City	-2.64%	105.0	4.53%	28.0	-1.11%	89.0	-0.92%	66.5
Suffolk City	-3.05%	108.0	-2.23%	97.0	5.58%	38.5	0.27%	48.0
Virginia Beach City	0.36%	69.0	-2.75%	104.0	-3.91%	108.0	-8.93%	119.0
Waynesboro City	-0.44%	82.0	-3.45%	109.0	-4.05%	110.0	-1.28%	71.5
Williamsburg City	-5.08%	113.0	5.26%	23.0	-3.75%	105.0	-4.47%	91.0
Winchester City	-1.48%	90.0	1.49%	58.0	8.46%	18.0	2.45%	30.0

Source: Staff, Commission on Local Government

Table 4.5

## Average Percentage Change in Revenue Effort by Locality, 2002/2003-2006/2007

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

Locality	Average Percentage Change in Revenue Effort, 2002/2003-2006/2007	Rank Score
Accomack County	-6.15%	131.0
Albemarle County	-0.15%	83.0
Alleghany County	2.13%	38.0
Amelia County	0.93%	64.0
Amherst County	3.10%	19.0
Appomattox County	1.97%	40.0
Arlington County	4.31%	12.0
Augusta County	-0.20%	84.5
Bath County	-0.70%	91.0
Bedford County	0.26%	73.0
Bland County	6.35%	7.0
Botetourt County	1.27%	55.5
Brunswick County	2.21%	36.0
Buchanan County	3.69%	17.0
Buckingham County	-1.73%	101.0
Campbell County	2.29%	33.0
Caroline County	-3.51%	116.0
Carroll County	7.00%	4.0
Charles City County	-4.32%	123.0
Charlotte County	3.75%	16.0
Chesterfield County	0.34%	72.0
Clarke County	-3.35%	115.0
Craig County	-1.86%	103.0
Culpeper County	-0.20%	84.5
Cumberland County	1.34%	52.0
Dickenson County	8.31%	1.0
Dinwiddie County	1.71%	44.0
Essex County	0.86%	65.0
Fairfax County	0.23%	75.0
Fauquier County	-1.21%	96.0
Floyd County	0.18%	76.0
Fluvanna County	-0.40%	87.0
Franklin County	1.28%	54.0
Frederick County	-0.36%	86.0
Giles County	2.88%	21.5
Gloucester County	-6.07%	130.0
Goochland County	-2.00%	106.0
Grayson County	-2.71%	112.0
Greene County	1.11%	60.0
Greensville County	2.41%	30.0

Source: Staff, Commission on Local Government

Table 4.5

## Average Percentage Change in Revenue Effort by Locality, 2002/2003-2006/2007

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

Locality	Average Percentage Change in Revenue Effort, 2002/2003-2006/2007	Rank Score
Halifax County	7.51%	3.0
Hanover County	2.22%	35.0
Henrico County	1.35%	51.0
Henry County	2.24%	34.0
Highland County	-0.67%	90.0
Isle of Wight County	-1.78%	102.0
James City County	-1.63%	99.0
King and Queen County	-1.90%	104.0
King George County	-6.56%	133.0
King William County	1.65%	45.0
Lancaster County	-5.26%	127.0
Lee County	3.44%	18.0
Loudoun County	2.88%	21.5
Louisa County	4.11%	13.0
Lunenburg County	5.04%	11.0
Madison County	-5.14%	125.0
Mathews County	-5.57%	128.0
Mecklenburg County	-4.04%	120.0
Middlesex County	-5.21%	126.0
Montgomery County	-0.05%	80.0
Nelson County	-7.29%	134.0
New Kent County	1.56%	46.0
Northampton County	-3.16%	114.0
Northumberland County	-6.23%	132.0
Nottoway County	2.20%	37.0
Orange County	-4.21%	122.0
Page County	-1.48%	98.0
Patrick County	6.46%	5.0
Pittsylvania County	2.55%	28.5
Powhatan County	-0.13%	82.0
Prince Edward County	3.95%	14.0
Prince George County	1.03%	62.0
Prince William County	-1.15%	95.0
Pulaski County	-0.76%	93.0
Rappahannock County	1.26%	57.5
Richmond County	-1.32%	97.0
Roanoke County	1.32%	53.0
Rockbridge County	2.40%	31.0
Rockingham County	-3.53%	117.0
Russell County	5.09%	10.0

Source: Staff, Commission on Local Government

Table 4.5

## Average Percentage Change in Revenue Effort by Locality, 2002/2003-2006/2007

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

Locality	Average Percentage Change in Revenue Effort, 2002/2003-2006/2007	Rank Score
Scott County	6.37%	6.0
Shenandoah County	-3.59%	118.0
Smyth County	1.27%	55.5
Southampton County	-0.08%	81.0
Spotsylvania County	-2.75%	113.0
Stafford County	-2.39%	111.0
Surry County	2.32%	32.0
Sussex County	6.28%	8.0
Tazewell County	2.65%	26.0
Warren County	-0.83%	94.0
Washington County	1.05%	61.0
Westmoreland County	-5.75%	129.0
Wise County	5.73%	9.0
Wythe County	0.25%	74.0
York County	-0.60%	89.0
Alexandria City	2.02%	39.0
Bedford City	0.80%	66.5
Bristol City	0.36%	71.0
Buena Vista City	7.98%	2.0
Charlottesville City	1.26%	57.5
Chesapeake City	1.14%	59.0
Colonial Heights City	0.98%	63.0
Covington City	2.76%	24.0
Danville City	1.92%	41.0
Emporia City	3.89%	15.0
Fairfax City	-0.53%	88.0
Falls Church City	1.79%	43.0
Franklin City	2.92%	20.0
Fredericksburg City	-4.90%	124.0
Galax City	2.64%	27.0
Hampton City	0.77%	68.0
Harrisonburg City	1.39%	50.0
Hopewell City	0.11%	78.0
Lexington City	-4.18%	121.0
Lynchburg City	0.70%	69.0
Manassas City	-0.74%	92.0
Manassas Park City	2.82%	23.0
Martinsville City	2.55%	28.5
Newport News City	0.47%	70.0
Norfolk City	-2.21%	109.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 2002/2003-2006/2007

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

Locality	Average Percentage Change in Revenue Effort, 2002/2003-2006/2007	Rank Score
Norton City	1.81%	42.0
Petersburg City	1.54%	47.0
Poquoson City	-2.05%	108.0
Portsmouth City	1.53%	48.0
Radford City	-1.66%	100.0
Richmond City	-1.97%	105.0
Roanoke City	1.52%	49.0
Salem City	0.80%	66.5
Staunton City	-0.04%	79.0
Suffolk City	0.15%	77.0
Virginia Beach City	-3.80%	119.0
Waynesboro City	-2.30%	110.0
Williamsburg City	-2.01%	107.0
Winchester City	2.73%	25.0

Source: Staff, Commission on Local Government

**MEDIAN ADJUSTED GROSS INCOME,  
2006**

**Table 5**

Table 5

## Median Adjusted Gross Income on All State Tax Returns by Locality, 2006

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.98=Highest Stress 35.52=Lowest Stress	
	Median Adjusted Gross Income, 2006	Rank Score	Relative Stress Score	
Accomack County	\$23,808	11.0	60.14	
Albemarle County	\$42,336	114.0	49.38	
Alleghany County	\$30,235	71.0	56.41	
Amelia County	\$32,836	85.0	54.90	
Amherst County	\$30,107	69.0	56.48	
Appomattox County	\$27,617	50.0	57.93	
Arlington County	\$52,885	131.0	43.26	
Augusta County	\$34,913	91.0	53.69	
Bath County	\$27,454	48.0	58.02	
Bedford County	\$36,878	100.0	52.55	
Bland County	\$28,739	55.0	57.28	
Botetourt County	\$39,929	112.0	50.78	
Brunswick County	\$25,292	21.0	59.28	
Buchanan County	\$26,235	32.0	58.73	
Buckingham County	\$27,053	40.0	58.26	
Campbell County	\$30,031	68.0	56.53	
Caroline County	\$35,028	92.0	53.63	
Carroll County	\$25,529	25.0	59.14	
Charles City County	\$31,334	79.0	55.77	
Charlotte County	\$23,234	8.0	60.47	
Chesterfield County	\$42,913	115.0	49.05	
Clarke County	\$44,957	118.0	47.86	
Craig County	\$31,201	78.0	55.85	
Culpeper County	\$38,158	105.0	51.81	
Cumberland County	\$27,441	47.0	58.03	
Dickenson County	\$25,786	28.0	58.99	
Dinwiddie County	\$32,916	86.0	54.85	
Essex County	\$29,003	59.0	57.12	
Fairfax County	\$55,178	132.0	41.93	
Fauquier County	\$50,644	130.0	44.56	
Floyd County	\$29,658	65.0	56.74	
Fluvanna County	\$41,241	113.0	50.02	
Franklin County	\$28,935	57.0	57.16	
Frederick County	\$38,534	107.0	51.59	
Giles County	\$29,554	62.0	56.80	
Gloucester County	\$35,685	94.0	53.24	
Goochland County	\$49,652	129.0	45.13	
Grayson County	\$24,238	14.0	59.89	
Greene County	\$36,813	99.0	52.59	
Greensville County	\$25,532	26.0	59.14	
Halifax County	\$24,620	17.0	59.67	
Hanover County	\$47,188	124.0	46.56	

Source: Staff, Commission on Local Government

Table 5

## Median Adjusted Gross Income on All State Tax Returns by Locality, 2006

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.98=Highest Stress 35.52=Lowest Stress	
	Median Adjusted Gross Income, 2006	Rank Score	Relative Stress Score	
Henrico County	\$37,828	103.0	52.00	
Henry County	\$23,592	9.0	60.27	
Highland County	\$28,063	52.0	57.67	
Isle of Wight County	\$38,869	108.0	51.40	
James City County	\$45,816	120.0	47.36	
King and Queen County	\$30,829	76.0	56.06	
King George County	\$47,181	123.0	46.57	
King William County	\$39,651	110.0	50.94	
Lancaster County	\$30,614	74.0	56.19	
Lee County	\$22,689	7.0	60.79	
Loudoun County	\$66,211	134.0	35.52	
Louisa County	\$35,970	95.0	53.08	
Lunenburg County	\$24,185	13.0	59.92	
Madison County	\$34,278	89.0	54.06	
Mathews County	\$36,451	97.5	52.80	
Mecklenburg County	\$24,526	16.0	59.72	
Middlesex County	\$32,505	82.0	55.09	
Montgomery County	\$29,860	67.0	56.63	
Nelson County	\$32,608	83.0	55.03	
New Kent County	\$46,383	121.0	47.03	
Northampton County	\$23,699	10.0	60.20	
Northumberland County	\$30,589	73.0	56.20	
Nottoway County	\$26,113	31.0	58.80	
Orange County	\$37,633	101.0	52.11	
Page County	\$28,202	53.0	57.59	
Patrick County	\$24,810	19.0	59.56	
Pittsylvania County	\$27,285	44.0	58.12	
Powhatan County	\$47,841	125.0	46.19	
Prince Edward County	\$25,624	27.0	59.09	
Prince George County	\$38,898	109.0	51.38	
Prince William County	\$45,546	119.0	47.52	
Pulaski County	\$29,595	63.0	56.78	
Rappahannock County	\$39,804	111.0	50.85	
Richmond County	\$27,059	41.0	58.25	
Roanoke County	\$38,355	106.0	51.69	
Rockbridge County	\$30,196	70.0	56.43	
Rockingham County	\$32,782	84.0	54.93	
Russell County	\$25,468	23.0	59.18	
Scott County	\$27,601	49.0	57.94	
Shenandoah County	\$33,269	88.0	54.65	
Smyth County	\$25,516	24.0	59.15	
Southampton County	\$31,629	80.0	55.60	

Source: Staff, Commission on Local Government

Table 5

## Median Adjusted Gross Income on All State Tax Returns by Locality, 2006

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.98=Highest Stress 35.52=Lowest Stress	
	Median Adjusted Gross Income, 2006	Rank Score	Relative Stress Score	
Spotsylvania County	\$43,440	116.0	48.74	
Stafford County	\$49,079	128.0	45.47	
Surry County	\$29,539	61.0	56.81	
Sussex County	\$26,556	38.0	58.55	
Tazewell County	\$27,197	43.0	58.17	
Warren County	\$38,025	104.0	51.89	
Washington County	\$28,993	58.0	57.13	
Westmoreland County	\$28,904	56.0	57.18	
Wise County	\$26,308	33.0	58.69	
Wythe County	\$27,362	46.0	58.08	
York County	\$44,152	117.0	48.33	
Alexandria City	\$48,762	127.0	45.65	
Bedford City	\$26,379	35.0	58.65	
Bristol City	\$25,918	30.0	58.92	
Buena Vista City	\$25,897	29.0	58.93	
Charlottesville City	\$27,321	45.0	58.10	
Chesapeake City	\$36,427	96.0	52.81	
Colonial Heights City	\$32,963	87.0	54.83	
Covington City	\$24,148	12.0	59.94	
Danville City	\$20,646	1.0	61.98	
Emporia City	\$22,561	6.0	60.87	
Fairfax City	\$47,147	122.0	46.59	
Falls Church City	\$59,536	133.0	39.39	
Franklin City	\$24,463	15.0	59.76	
Fredericksburg City	\$30,761	75.0	56.10	
Galax City	\$22,333	3.0	61.00	
Hampton City	\$29,686	66.0	56.73	
Harrisonburg City	\$24,938	20.0	59.49	
Hopewell City	\$26,395	36.0	58.64	
Lexington City	\$30,348	72.0	56.34	
Lynchburg City	\$26,406	37.0	58.63	
Manassas City	\$37,761	102.0	52.04	
Manassas Park City	\$36,451	97.5	52.80	
Martinsville City	\$21,380	2.0	61.55	
Newport News City	\$27,891	51.0	57.77	
Norfolk City	\$24,656	18.0	59.65	
Norton City	\$22,408	4.0	60.95	
Petersburg City	\$22,503	5.0	60.90	
Poquoson City	\$48,280	126.0	45.93	
Portsmouth City	\$26,565	39.0	58.54	
Radford City	\$27,080	42.0	58.24	
Richmond City	\$26,349	34.0	58.67	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2006

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income	134=Highest Income	61.98=Highest Stress	35.52=Lowest Stress
	Median Adjusted Gross Income, 2006	Rank Score	Relative Stress Score	
Roanoke City	\$25,321	22.0	59.26	
Salem City	\$31,029	77.0	55.95	
Staunton City	\$29,319	60.0	56.94	
Suffolk City	\$35,060	93.0	53.61	
Virginia Beach City	\$34,737	90.0	53.80	
Waynesboro City	\$28,442	54.0	57.45	
Williamsburg City	\$32,336	81.0	55.19	
Winchester City	\$29,633	64.0	56.76	

Source: Staff, Commission on Local Government

**COMPOSITE FISCAL STRESS INDEX,  
2006/2007**

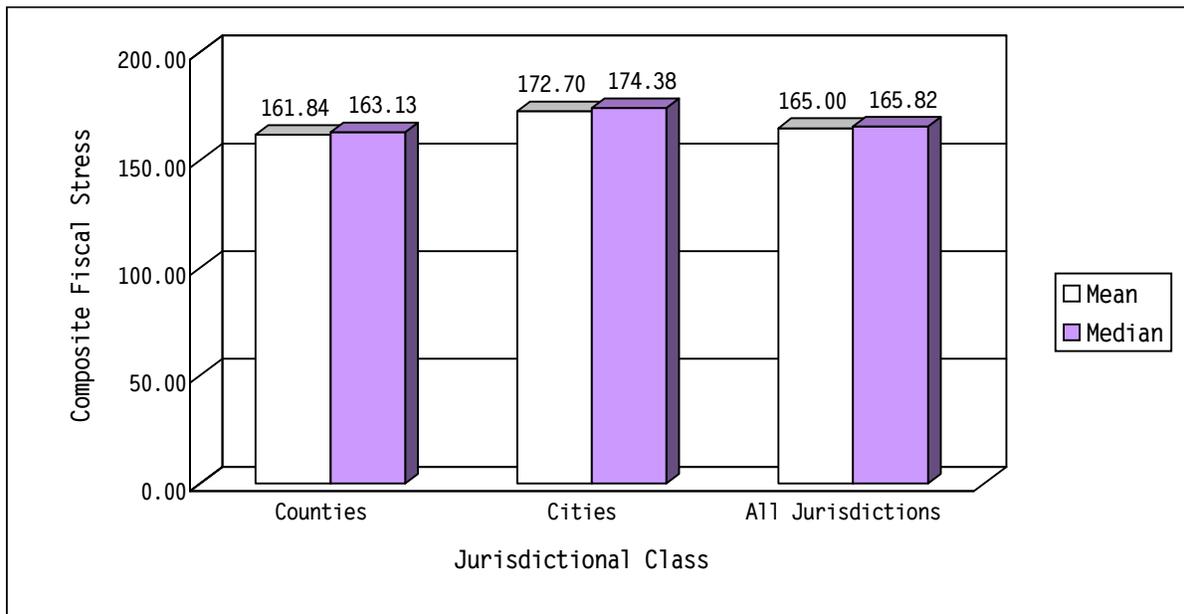
**Tables 6.1-6.9/Chart 6**

Table 6.1  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2006/2007  
 by  
 Jurisdictional Class

	Fiscal Stress Index, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	161.84	163.13
Cities	39	29.1%	172.70	174.38
All Jurisdictions	134	100.0%	165.00	165.82

Source: Staff, Commission on Local Government

Chart 6  
 Mean and Median Levels of Composite Fiscal Stress, 2006/2007  
 by  
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 2006/2007

Rank Scores  
1=Highest Stress  
134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2006/2007	Rank Score
Accomack County	165.61	68.0
Albemarle County	149.67	123.0
Alleghany County	174.26	29.0
Amelia County	163.13	80.0
Amherst County	168.65	52.0
Appomattox County	168.19	56.0
Arlington County	142.95	128.0
Augusta County	160.82	87.0
Bath County	143.35	127.0
Bedford County	159.30	92.0
Bland County	171.87	42.0
Botetourt County	158.47	97.0
Brunswick County	171.55	44.0
Buchanan County	180.27	15.0
Buckingham County	168.88	51.0
Campbell County	168.12	57.0
Caroline County	159.79	90.0
Carroll County	174.00	30.0
Charles City County	165.07	72.0
Charlotte County	174.78	26.0
Chesterfield County	157.53	100.0
Clarke County	145.62	125.0
Craig County	164.70	73.0
Culpeper County	157.40	101.0
Cumberland County	170.09	48.0
Dickenson County	183.08	7.0
Dinwiddie County	166.14	65.0
Essex County	162.83	82.0
Fairfax County	141.17	131.0
Fauquier County	141.20	130.0
Floyd County	163.86	77.0
Fluvanna County	155.33	105.0
Franklin County	162.22	84.0
Frederick County	157.97	99.0
Giles County	169.46	49.0
Gloucester County	159.86	89.0
Goochland County	134.28	134.0
Grayson County	167.76	60.5
Greene County	161.53	86.0
Greensville County	179.24	20.0
Halifax County	170.43	47.0
Hanover County	151.24	118.5
Henrico County	159.43	91.0

Source: Staff, Commission on Local Government

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 2006/2007

Rank Scores  
1=Highest Stress  
134=Lowest Stress

Locality	CLG	
	Fiscal Stress Index Score, 2006/2007	Rank Score
Henry County	173.79	31.0
Highland County	153.25	111.0
Isle of Wight County	158.50	96.0
James City County	150.70	120.0
King and Queen County	167.76	60.5
King George County	151.25	117.0
King William County	158.41	98.0
Lancaster County	149.73	122.0
Lee County	174.60	27.0
Loudoun County	137.27	132.0
Louisa County	155.49	104.0
Lunenburg County	173.28	34.0
Madison County	154.76	107.0
Mathews County	152.66	112.0
Mecklenburg County	167.20	62.0
Middlesex County	151.24	118.5
Montgomery County	166.10	66.0
Nelson County	153.55	110.0
New Kent County	152.52	114.0
Northampton County	163.73	78.0
Northumberland County	150.65	121.0
Nottoway County	170.99	46.0
Orange County	155.00	106.0
Page County	165.20	70.0
Patrick County	172.12	41.0
Pittsylvania County	167.86	59.0
Powhatan County	151.63	115.0
Prince Edward County	172.30	39.0
Prince George County	164.27	74.0
Prince William County	154.73	108.0
Pulaski County	167.94	58.0
Rappahannock County	142.14	129.0
Richmond County	165.31	69.0
Roanoke County	163.15	79.0
Rockbridge County	164.06	75.0
Rockingham County	162.19	85.0
Russell County	175.20	25.0
Scott County	172.95	36.0
Shenandoah County	159.07	94.0
Smyth County	173.53	33.0
Southampton County	165.16	71.0
Spotsylvania County	153.68	109.0
Stafford County	151.58	116.0

Source: Staff, Commission on Local Government

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 2006/2007

Rank Scores  
1=Highest Stress  
134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2006/2007	Rank Score
Surry County	158.69	95.0
Sussex County	182.17	9.0
Tazewell County	171.24	45.0
Warren County	156.98	102.0
Washington County	166.03	67.0
Westmoreland County	159.20	93.0
Wise County	177.51	22.0
Wythe County	169.27	50.0
York County	155.95	103.0
Alexandria City	146.56	124.0
Bedford City	175.91	24.0
Bristol City	180.11	16.0
Buena Vista City	183.64	5.0
Charlottesville City	172.20	40.0
Chesapeake City	168.51	54.0
Colonial Heights City	168.60	53.0
Covington City	190.44	1.0
Danville City	181.85	11.0
Emporia City	189.89	2.0
Fairfax City	144.79	126.0
Falls Church City	135.40	133.0
Franklin City	181.58	12.0
Fredericksburg City	159.98	88.0
Galax City	182.13	10.0
Hampton City	180.33	14.0
Harrisonburg City	176.24	23.0
Hopewell City	179.83	18.0
Lexington City	171.77	43.0
Lynchburg City	180.64	13.0
Manassas City	162.73	83.0
Manassas Park City	168.29	55.0
Martinsville City	183.37	6.0
Newport News City	179.95	17.0
Norfolk City	182.69	8.0
Norton City	178.08	21.0
Petersburg City	185.70	3.0
Poquoson City	152.58	113.0
Portsmouth City	185.29	4.0
Radford City	173.12	35.0
Richmond City	174.38	28.0
Roanoke City	179.48	19.0
Salem City	173.75	32.0
Staunton City	172.67	38.0

Source: Staff, Commission on Local Government

Table 6.2

## Composite Fiscal Stress Index Scores by Locality, 2006/2007

Rank Scores  
 1=Highest Stress  
 134=Lowest Stress

Locality	CLG	Rank Score
	Fiscal Stress Index Score, 2006/2007	
Suffolk City	166.48	64.0
Virginia Beach City	163.00	81.0
Waynesboro City	172.94	37.0
Williamsburg City	163.98	76.0
Winchester City	166.51	63.0

Source: Staff, Commission on Local Government

Table 6.3

## Composite Fiscal Stress Index Scores and Classifications by Locality, 2006/2007

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007
Covington City	190.44	High Stress
Emporia City	189.89	High Stress
Petersburg City	185.70	High Stress
Portsmouth City	185.29	High Stress
Buena Vista City	183.64	High Stress
Martinsville City	183.37	High Stress
Dickenson County	183.08	High Stress
Norfolk City	182.69	High Stress
Sussex County	182.17	High Stress
Galax City	182.13	High Stress
Danville City	181.85	High Stress
Franklin City	181.58	High Stress
Lynchburg City	180.64	High Stress
Hampton City	180.33	High Stress
Buchanan County	180.27	High Stress
Bristol City	180.11	High Stress
Newport News City	179.95	High Stress
Hopewell City	179.83	High Stress
Roanoke City	179.48	High Stress
Greensville County	179.24	High Stress
Norton City	178.08	High Stress
Wise County	177.51	High Stress
Harrisonburg City	176.24	Above Average Stress
Bedford City	175.91	Above Average Stress
Russell County	175.20	Above Average Stress
Charlotte County	174.78	Above Average Stress
Lee County	174.60	Above Average Stress
Richmond City	174.38	Above Average Stress
Alleghany County	174.26	Above Average Stress
Carroll County	174.00	Above Average Stress
Henry County	173.79	Above Average Stress
Salem City	173.75	Above Average Stress
Smyth County	173.53	Above Average Stress
Lunenburg County	173.28	Above Average Stress
Radford City	173.12	Above Average Stress
Scott County	172.95	Above Average Stress
Waynesboro City	172.94	Above Average Stress
Staunton City	172.67	Above Average Stress
Prince Edward County	172.30	Above Average Stress
Charlottesville City	172.20	Above Average Stress
Patrick County	172.12	Above Average Stress
Bland County	171.87	Above Average Stress
Lexington City	171.77	Above Average Stress
Brunswick County	171.55	Above Average Stress
Tazewell County	171.24	Above Average Stress
Nottoway County	170.99	Above Average Stress
Halifax County	170.43	Above Average Stress

Source: Staff, Commission on Local Government

Table 6.3

## Composite Fiscal Stress Index Scores and Classifications by Locality, 2006/2007

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007
Cumberland County	170.09	Above Average Stress
Giles County	169.46	Above Average Stress
Wythe County	169.27	Above Average Stress
Buckingham County	168.88	Above Average Stress
Amherst County	168.65	Above Average Stress
Colonial Heights City	168.60	Above Average Stress
Chesapeake City	168.51	Above Average Stress
Manassas Park City	168.29	Above Average Stress
Appomattox County	168.19	Above Average Stress
Campbell County	168.12	Above Average Stress
Pulaski County	167.94	Above Average Stress
Pittsylvania County	167.86	Above Average Stress
Grayson County	167.76	Above Average Stress
King and Queen County	167.76	Above Average Stress
Mecklenburg County	167.20	Above Average Stress
Winchester City	166.51	Above Average Stress
Suffolk City	166.48	Above Average Stress
Dinwiddie County	166.14	Above Average Stress
Montgomery County	166.10	Above Average Stress
Washington County	166.03	Above Average Stress
Accomack County	165.61	Above Average Stress
Richmond County	165.31	Above Average Stress
Page County	165.20	Above Average Stress
Southampton County	165.16	Above Average Stress
Charles City County	165.07	Above Average Stress
Craig County	164.70	Below Average Stress
Prince George County	164.27	Below Average Stress
Rockbridge County	164.06	Below Average Stress
Williamsburg City	163.98	Below Average Stress
Floyd County	163.86	Below Average Stress
Northampton County	163.73	Below Average Stress
Roanoke County	163.15	Below Average Stress
Amelia County	163.13	Below Average Stress
Virginia Beach City	163.00	Below Average Stress
Essex County	162.83	Below Average Stress
Manassas City	162.73	Below Average Stress
Franklin County	162.22	Below Average Stress
Rockingham County	162.19	Below Average Stress
Greene County	161.53	Below Average Stress
Augusta County	160.82	Below Average Stress
Fredericksburg City	159.98	Below Average Stress
Gloucester County	159.86	Below Average Stress
Caroline County	159.79	Below Average Stress
Henrico County	159.43	Below Average Stress
Bedford County	159.30	Below Average Stress
Westmoreland County	159.20	Below Average Stress
Shenandoah County	159.07	Below Average Stress

Source: Staff, Commission on Local Government

Table 6.3

## Composite Fiscal Stress Index Scores and Classifications by Locality, 2006/2007

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007
Surry County	158.69	Below Average Stress
Isle of Wight County	158.50	Below Average Stress
Botetourt County	158.47	Below Average Stress
King William County	158.41	Below Average Stress
Frederick County	157.97	Below Average Stress
Chesterfield County	157.53	Below Average Stress
Culpeper County	157.40	Below Average Stress
Warren County	156.98	Below Average Stress
York County	155.95	Below Average Stress
Louisa County	155.49	Below Average Stress
Fluvanna County	155.33	Below Average Stress
Orange County	155.00	Below Average Stress
Madison County	154.76	Below Average Stress
Prince William County	154.73	Below Average Stress
Spotsylvania County	153.68	Below Average Stress
Nelson County	153.55	Below Average Stress
Highland County	153.25	Below Average Stress
Mathews County	152.66	Low Stress
Poquoson City	152.58	Low Stress
New Kent County	152.52	Low Stress
Powhatan County	151.63	Low Stress
Stafford County	151.58	Low Stress
King George County	151.25	Low Stress
Hanover County	151.24	Low Stress
Middlesex County	151.24	Low Stress
James City County	150.70	Low Stress
Northumberland County	150.65	Low Stress
Lancaster County	149.73	Low Stress
Albemarle County	149.67	Low Stress
Alexandria City	146.56	Low Stress
Clarke County	145.62	Low Stress
Fairfax City	144.79	Low Stress
Bath County	143.35	Low Stress
Arlington County	142.95	Low Stress
Rappahannock County	142.14	Low Stress
Fauquier County	141.20	Low Stress
Fairfax County	141.17	Low Stress
Loudoun County	137.27	Low Stress
Falls Church City	135.40	Low Stress
Goochland County	134.28	Low Stress

Source: Staff, Commission on Local Government

Table 6.4  
 Composite Fiscal Stress Index Scores  
 of  
 Adjacent Cities and Counties, 2006/2007

City	County	CLG	
		City Value	County Value
		Fiscal Stress Index Score, 2006/2007	
Alexandria City	Arlington County	146.56	142.95
	Fairfax County	146.56	141.17
Bedford City	Bedford County	175.91	159.30
Bristol City	Washington County	180.11	166.03
Buena Vista City	Rockbridge County	183.64	164.06
Charlottesville City	Albemarle County	172.20	149.67
Chesapeake City	-----	168.51	-----
Colonial Heights City	Chesterfield County	168.60	157.53
	Prince George County	168.60	164.27
Covington City	Alleghany County	190.44	174.26
Danville City	Pittsylvania County	181.85	167.86
Emporia City	Greensville County	189.89	179.24
Fairfax City	Fairfax County	144.79	141.17
Falls Church City	Arlington County	135.40	142.95
	Fairfax County	135.40	141.17
Franklin City	Isle of Wight County	181.58	158.50
	Southampton County	181.58	165.16
Fredericksburg City	Spotsylvania County	159.98	153.68
	Stafford County	159.98	151.58
Galax City	Carroll County	182.13	174.00
	Grayson County	182.13	167.76
Hampton City	York County	180.33	155.95
Harrisonburg City	Rockingham County	176.24	162.19
Hopewell City	Chesterfield County	179.83	157.53
	Prince George County	179.83	164.27
Lexington City	Rockbridge County	171.77	164.06
Lynchburg City	Amherst County	180.64	168.65
	Bedford County	180.64	159.30
	Campbell County	180.64	168.12
Manassas City	Prince William County	162.73	154.73
Manassas Park City	Prince William County	168.29	154.73
Martinsville City	Henry County	183.37	173.79
Newport News City	Isle of Wight County	179.95	158.50
	James City County	179.95	150.70
	York County	179.95	155.95
Norfolk City	-----	182.69	-----
Norton City	Wise County	178.08	177.51
Petersburg City	Chesterfield County	185.70	157.53
	Dinwiddie County	185.70	166.14
	Prince George County	185.70	164.27
Poquoson City	York County	152.58	155.95
Portsmouth City	-----	185.29	-----
Radford City	Montgomery County	173.12	166.10

Source: Staff, Commission on Local Government

Table 6.4  
 Composite Fiscal Stress Index Scores  
 of  
 Adjacent Cities and Counties, 2006/2007

City	County	CLG	
		City Value	County Value
Radford City	Pulaski County	173.12	167.94
Richmond City	Chesterfield County	174.38	157.53
	Henrico County	174.38	159.43
Roanoke City	Roanoke County	179.48	163.15
Salem City	Roanoke County	173.75	163.15
Staunton City	Augusta County	172.67	160.82
Suffolk City	Isle of Wight County	166.48	158.50
	Southampton County	166.48	165.16
Virginia Beach City	-----	163.00	-----
Waynesboro City	Augusta County	172.94	160.82
Williamsburg City	James City County	163.98	150.70
	York County	163.98	155.95
Winchester City	Frederick County	166.51	157.97

Source: Staff, Commission on Local Government

Table 6.5  
 Ratio Scores  
 for  
 Adjacent Cities and Counties  
 on the  
 CLG Composite Fiscal Stress Index, 2006/2007

City	County	City/County Fiscal Stress Index Ratio, 2006/2007
Alexandria City	Arlington County	1.03
	Fairfax County	1.04
Bedford City	Bedford County	1.10
Bristol City	Washington County	1.08
Buena Vista City	Rockbridge County	1.12
Charlottesville City	Albemarle County	1.15
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.07
	Prince George County	1.03
Covington City	Alleghany County	1.09
Danville City	Pittsylvania County	1.08
Emporia City	Greensville County	1.06
Fairfax City	Fairfax County	1.03
Falls Church City	Arlington County	0.95
	Fairfax County	0.96
Franklin City	Isle of Wight County	1.15
	Southampton County	1.10
Fredericksburg City	Spotsylvania County	1.04
	Stafford County	1.06
Galax City	Carroll County	1.05
	Grayson County	1.09
Hampton City	York County	1.16
Harrisonburg City	Rockingham County	1.09
Hopewell City	Chesterfield County	1.14
	Prince George County	1.09
Lexington City	Rockbridge County	1.05
Lynchburg City	Amherst County	1.07
	Bedford County	1.13
	Campbell County	1.07
Manassas City	Prince William County	1.05
Manassas Park City	Prince William County	1.09
Martinsville City	Henry County	1.06
Newport News City	Isle of Wight County	1.14
	James City County	1.19
	York County	1.15
Norfolk City	-----	----
Norton City	Wise County	1.003
Petersburg City	Chesterfield County	1.18
	Dinwiddie County	1.12
	Prince George County	1.13
Poquoson City	York County	0.98
Portsmouth City	-----	----
Radford City	Montgomery County	1.04

Source: Staff, Commission on Local Government

Table 6.5  
 Ratio Scores  
 for  
 Adjacent Cities and Counties  
 on the  
 CLG Composite Fiscal Stress Index, 2006/2007

City	County	City/County Fiscal Stress Index Ratio, 2006/2007
Radford City	Pulaski County	1.03
Richmond City	Chesterfield County	1.11
	Henrico County	1.09
Roanoke City	Roanoke County	1.10
Salem City	Roanoke County	1.06
Staunton City	Augusta County	1.07
Suffolk City	Isle of Wight County	1.05
	Southampton County	1.01
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.08
Williamsburg City	James City County	1.09
	York County	1.05
Winchester City	Frederick County	1.05

Source: Staff, Commission on Local Government

Table 6.6  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 2006/2007  
by  
Region and Jurisdictional Class

	Fiscal Stress Index, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	173.64	173.53
Cities	3	2.2%	180.11	180.11
Sub-Group Summary	16	11.9%	174.85	174.30
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	166.76	167.90
Cities	8	6.0%	179.82	180.06
Sub-Group Summary	24	17.9%	171.11	169.06
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	156.85	158.52
Cities	6	4.5%	173.96	172.81
Sub-Group Summary	16	11.9%	163.27	163.12
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	144.03	142.06
Cities	5	3.7%	151.56	146.56
Sub-Group Summary	9	6.7%	148.21	144.79
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	153.03	154.22
Cities	2	1.5%	166.09	166.09
Sub-Group Summary	16	11.9%	154.66	154.88

Source: Staff, Commission on Local Government

(continued)

Table 6.6  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 2006/2007  
by  
Region and Jurisdictional Class

	Fiscal Stress Index, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	170.21	170.43
Cities	4	3.0%	181.00	182.76
Sub-Group Summary	19	14.2%	172.48	170.99
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	153.10	152.52
Cities	1	.7%	174.38	174.38
Sub-Group Summary	8	6.0%	155.76	155.02
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	158.92	159.53
Sub-Group Summary	12	9.0%	158.92	159.53
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	157.58	157.23
Cities	10	7.5%	172.44	174.23
Sub-Group Summary	14	10.4%	168.19	165.82
All Jurisdictions	134	100.0%	165.00	165.82

Source: Staff, Commission on Local Government

Table 6.7  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Fiscal Stress Index, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	175.02	174.60
Cities	1	.7%	178.08	178.08
Sub-Group Summary	4	3.0%	175.79	176.06
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	177.45	177.74
Sub-Group Summary	4	3.0%	177.45	177.74
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	170.41	170.57
Cities	2	1.5%	181.12	181.12
Sub-Group Summary	8	6.0%	173.09	172.70
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	166.84	167.02
Cities	1	.7%	173.12	173.12
Sub-Group Summary	5	3.7%	168.10	167.94
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	165.14	163.92
Cities	3	2.2%	181.22	179.48
Sub-Group Summary	7	5.2%	172.04	173.75

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Fiscal Stress Index, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	156.73	160.82
Cities	5	3.7%	175.45	172.94
Sub-Group Summary	10	7.5%	166.09	167.91
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	156.97	157.97
Cities	1	.7%	166.51	166.51
Sub-Group Summary	6	4.5%	158.56	158.52
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	144.03	142.06
Cities	5	3.7%	151.56	146.56
Sub-Group Summary	9	6.7%	148.21	144.79
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	150.10	154.76
Sub-Group Summary	5	3.7%	150.10	154.76
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	155.11	155.33
Cities	1	.7%	172.20	172.20
Sub-Group Summary	6	4.5%	157.96	155.41

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Fiscal Stress Index, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	166.06	168.16
Cities	2	1.5%	178.28	178.28
Sub-Group Summary	6	4.5%	170.14	168.42
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	169.00	169.99
Cities	2	1.5%	182.61	182.61
Sub-Group Summary	6	4.5%	173.53	172.95
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	169.73	170.43
Sub-Group Summary	3	2.2%	169.73	170.43
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	170.49	170.99
Sub-Group Summary	7	5.2%	170.49	170.99
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	153.10	152.52
Cities	1	.7%	174.38	174.38
Sub-Group Summary	8	6.0%	155.76	155.02

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 2006/2007  
by  
Planning District  
and  
Jurisdictional Class

	Fiscal Stress Index, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	154.07	152.63
Cities	1	.7%	159.98	159.98
Sub-Group Summary	5	3.7%	155.25	153.68
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	156.22	154.92
Sub-Group Summary	4	3.0%	156.22	154.92
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	158.79	159.14
Sub-Group Summary	6	4.5%	158.79	159.14
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	170.10	166.14
Cities	4	3.0%	181.00	182.76
Sub-Group Summary	9	6.7%	174.95	179.24
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	164.67	164.67
Sub-Group Summary	2	1.5%	164.67	164.67

Source: Staff, Commission on Local Government

(continued)

Table 6.7  
 Descriptive Statistics  
 for  
 Composite Fiscal Stress Index, 2006/2007  
 by  
 Planning District  
 and  
 Jurisdictional Class

	Fiscal Stress Index, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	157.58	157.23
Cities	10	7.5%	172.44	174.23
Sub-Group Summary	14	10.4%	168.19	165.82
All Jurisdictions	134	100.0%	165.00	165.82

Source: Staff, Commission on Local Government

Table 6.8  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 2006/2007  
by  
Population, 2006  
and  
Jurisdictional Class

	Fiscal Stress Index, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2006 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	149.79	152.63
Cities	7	5.2%	170.77	174.38
Sub-Group Summary	15	11.2%	159.58	157.53
25,000 to 99,999				
Jurisdictional Class				
Counties	39	29.1%	162.55	162.22
Cities	10	7.5%	175.71	177.86
Sub-Group Summary	49	36.6%	165.24	166.03
10,000 to 24,999				
Jurisdictional Class				
Counties	37	27.6%	164.38	165.16
Cities	14	10.4%	166.39	170.63
Sub-Group Summary	51	38.1%	164.93	167.76
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	159.53	164.70
Cities	8	6.0%	181.68	181.85
Sub-Group Summary	19	14.2%	168.86	170.09
All Jurisdictions	134	100.0%	165.00	165.82

Source: Staff, Commission on Local Government

Table 6.9  
Descriptive Statistics  
for  
Composite Fiscal Stress Index, 2006/2007  
by  
Percentage Change in Population, 2002-2006  
and  
Jurisdictional Class

	Fiscal Stress Index, 2006/2007			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2002-2006 10.00% or higher				
Jurisdictional Class				
Counties	15	11.2%	151.91	153.68
Cities	2	1.5%	167.39	167.39
Sub-Group Summary	17	12.7%	153.73	154.73
5.00% to 9.99%				
Jurisdictional Class				
Counties	23	17.2%	158.31	159.07
Cities	5	3.7%	167.04	166.51
Sub-Group Summary	28	20.9%	159.87	159.70
0.01% to 4.99%				
Jurisdictional Class				
Counties	45	33.6%	164.73	166.10
Cities	17	12.7%	171.54	173.12
Sub-Group Summary	62	46.3%	166.60	167.90
No change or decline				
Jurisdictional Class				
Counties	12	9.0%	170.16	173.66
Cities	15	11.2%	176.62	179.48
Sub-Group Summary	27	20.1%	173.75	175.20
All Jurisdictions	134	100.0%	165.00	165.82

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, 2006  
 [Descending-Order Distribution]

Demographic Class	Population, 2006	Locality
100,000 or higher	1,009,171	Fairfax County
	431,820	Virginia Beach City
	365,865	Prince William County
	294,453	Chesterfield County
	286,095	Henrico County
	268,924	Loudoun County
	234,219	Norfolk City
	215,271	Chesapeake City
	198,557	Arlington County
	193,882	Richmond City
	181,840	Newport News City
	145,040	Hampton City
	135,385	Alexandria City
	118,949	Stafford County
	118,474	Spotsylvania County
25,000 to 99,999	98,318	Portsmouth City
	96,374	Hanover County
	92,994	Roanoke City
	92,693	Albemarle County
	89,990	Roanoke County
	88,075	Montgomery County
	79,795	Suffolk City
	72,907	Rockingham County
	71,084	Frederick County
	70,173	Augusta County
	68,579	Lynchburg City
	65,784	Bedford County
	64,261	Fauquier County
	62,729	York County
	61,711	Pittsylvania County
	59,635	James City County
	55,015	Henry County
	52,484	Washington County
	52,036	Campbell County
	51,690	Franklin County
	45,273	Danville City
	44,557	Culpeper County
	44,340	Harrisonburg City
	43,651	Tazewell County
	40,974	Wise County
	40,807	Charlottesville City
	40,231	Shenandoah County
38,989	Accomack County	
36,593	Halifax County	
36,354	Prince George County	

Source: Staff, Commission on Local Government

Table 7.1  
 Counties and Cities  
 by  
 Population, 2006  
 [Descending-Order Distribution]

Demographic Class	Population, 2006	Locality
25,000 to 99,999	36,288	Manassas City
	36,153	Gloucester County
	35,301	Warren County
	34,703	Pulaski County
	33,090	Isle of Wight County
	32,910	Mecklenburg County
	32,670	Botetourt County
	32,561	Amherst County
	32,079	Smyth County
	31,723	Orange County
	31,308	Petersburg City
	30,446	Louisa County
	30,153	Carroll County
	28,607	Russell County
	27,694	Wythe County
	26,533	Powhatan County
	26,011	Caroline County
	25,891	Dinwiddie County
	25,878	Winchester City
	10,000 to 24,999	24,935
24,869		Lee County
24,821		Salem City
24,188		Page County
24,053		Buchanan County
23,577		Scott County
22,951		Fairfax City
22,697		Staunton City
22,413		Hopewell City
21,888		Rockbridge County
21,743		Fredericksburg City
21,182		King George County
20,961		Prince Edward County
20,201		Waynesboro City
20,048		Goochland County
19,301		Patrick County
18,636		Brunswick County
17,933		Southampton County
17,250		Colonial Heights City
17,221		Bristol City
17,183		Greene County
17,095		Alleghany County
16,810		New Kent County
16,747		Westmoreland County
16,551		Giles County
16,341		Buckingham County

Source: Staff, Commission on Local Government

Table 7.1  
 Counties and Cities  
 by  
 Population, 2006  
 [Descending-Order Distribution]

Demographic Class	Population, 2006	Locality	
10,000 to 24,999	16,236	Grayson County	
	15,841	Dickenson County	
	15,668	Nottoway County	
	15,478	Radford City	
	15,005	Floyd County	
	14,882	Nelson County	
	14,593	King William County	
	14,575	Martinsville City	
	14,474	Appomattox County	
	14,032	Clarke County	
	13,845	Manassas Park City	
	13,708	Madison County	
	13,289	Williamsburg City	
	13,222	Lunenburg County	
	13,120	Northampton County	
	13,026	Northumberland County	
	12,784	Amelia County	
	12,778	Charlotte County	
	12,123	Sussex County	
	11,933	Greensville County	
	11,865	Poquoson City	
	11,744	Lancaster County	
	10,970	Falls Church City	
	10,660	Essex County	
	10,280	Middlesex County	
	9,999 or lower	9,752	Cumberland County
		9,424	Mathews County
		9,339	Richmond County
8,411		Franklin City	
7,206		Lexington City	
7,124		Bland County	
7,111		Surry County	
7,103		Rappahannock County	
7,047		Charles City County	
6,928		King and Queen County	
6,774		Galax City	
6,481		Buena Vista City	
6,094		Bedford City	
5,784		Covington City	
5,555		Emporia City	
5,198		Craig County	
4,990		Bath County	
3,773	Norton City		
2,386	Highland County		

Source: Staff, Commission on Local Government

Table 7.2  
 Counties and Cities  
 by  
 Percentage Change in Population, 2002-2006  
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2002-2006	Locality
10.00% or higher	28.73%	Loudoun County
	23.09%	Culpeper County
	20.35%	King George County
	18.38%	New Kent County
	16.64%	Caroline County
	16.63%	Prince William County
	16.63%	Orange County
	16.34%	Manassas Park City
	15.14%	Suffolk City
	15.13%	James City County
	14.91%	Spotsylvania County
	14.26%	Stafford County
	13.60%	Louisa County
	13.55%	Frederick County
	11.38%	Goochland County
	10.82%	Fluvanna County
	10.10%	Powhatan County
5.00% to 9.99%	9.62%	Shenandoah County
	9.47%	Fauquier County
	9.14%	Chesterfield County
	8.85%	Isle of Wight County
	8.34%	Amelia County
	7.95%	Warren County
	7.67%	Bedford County
	7.11%	Fredericksburg City
	6.91%	Albemarle County
	6.60%	Essex County
	6.52%	King William County
	6.43%	Appomattox County
	6.42%	Botetourt County
	6.30%	Clarke County
	6.14%	Franklin County
	6.07%	Greene County
	6.00%	Cumberland County
	5.91%	Hanover County
	5.73%	Henrico County
	5.68%	Augusta County
5.60%	York County	
5.57%	Harrisonburg City	
5.47%	Chesapeake City	
5.47%	Williamsburg City	
5.45%	Madison County	

Source: Staff, Commission on Local Government

Table 7.2  
 Counties and Cities  
 by  
 Percentage Change in Population, 2002-2006  
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2002-2006	Locality
5.00% to 9.99%	5.23%	Rockbridge County
	5.20%	Winchester City
	5.05%	Rockingham County
0.01% to 4.99%	4.57%	Surry County
	4.53%	Buena Vista City
	4.47%	Prince George County
	4.40%	Dinwiddie County
	4.35%	Montgomery County
	4.22%	Lynchburg City
	4.20%	Floyd County
	4.08%	Buckingham County
	3.91%	Roanoke County
	3.84%	Franklin City
	3.84%	Middlesex County
	3.77%	Prince Edward County
	3.40%	King and Queen County
	3.38%	Northumberland County
	3.29%	Gloucester County
	3.25%	Bland County
	3.17%	Poquoson City
	3.04%	Amherst County
	3.04%	Arlington County
	2.94%	Lexington City
	2.94%	Rappahannock County
	2.93%	Page County
	2.79%	Charlottesville City
	2.76%	Lee County
	2.63%	Richmond County
	2.54%	Waynesboro City
	2.50%	Northampton County
2.43%	Campbell County	
2.31%	Washington County	
2.21%	Carroll County	
2.12%	Lancaster County	
1.93%	Nelson County	
1.92%	Craig County	
1.89%	Mecklenburg County	
1.71%	Lunenburg County	
1.63%	Scott County	
1.47%	Colonial Heights City	
1.33%	Mathews County	
1.15%	Virginia Beach City	

Source: Staff, Commission on Local Government

Table 7.2  
 Counties and Cities  
 by  
 Percentage Change in Population, 2002-2006  
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2002-2006	Locality
0.01% to 4.99%	1.13%	Greensville County
	1.10%	Galax City
	1.02%	Newport News City
	1.01%	Accomack County
	.89%	Westmoreland County
	.88%	Pulaski County
	.88%	Fairfax County
	.71%	Wythe County
	.67%	Charles City County
	.66%	Fairfax City
	.61%	Charlotte County
	.51%	Hopewell City
	.51%	Radford City
	.44%	Nottoway County
	.26%	Norfolk City
	.19%	Brunswick County
	.19%	Sussex County
	.18%	Southampton County
	.12%	Bristol City
	.12%	Tazewell County
.06%	Alexandria City	
.02%	Pittsylvania County	
.01%	Patrick County	
No change or decline	-.03%	Alleghany County
	-.04%	Hampton City
	-.18%	Portsmouth City
	-.20%	Bath County
	-.27%	Falls Church City
	-.30%	Giles County
	-.32%	Salem City
	-.52%	Richmond City
	-.79%	Wise County
	-.83%	Halifax County
	-.85%	Manassas City
	-1.61%	Dickenson County
	-1.70%	Roanoke City
	-1.90%	Smyth County
	-2.03%	Russell County
-2.54%	Emporia City	
-2.63%	Henry County	
-3.26%	Norton City	
-3.27%	Bedford City	

Source: Staff, Commission on Local Government

Table 7.2  
 Counties and Cities  
 by  
 Percentage Change in Population, 2002-2006  
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2002-2006	Locality
No change or decline	-3.36%	Grayson County
	-3.37%	Petersburg City
	-3.42%	Staunton City
	-3.67%	Danville City
	-4.56%	Highland County
	-4.74%	Martinsville City
	-6.71%	Covington City
	-7.49%	Buchanan County

Source: Staff, Commission on Local Government