

**Report on
Comparative Revenue Capacity, Revenue Effort,
And Fiscal Stress of Virginia's Cities and Counties**

FY 2010



**Commission on Local Government
Commonwealth of Virginia**

January 2012

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Executive Summary

The Commission on Local Government is required to report on the fiscal condition of Virginia's localities on an annual basis. The origin of the fiscal stress index can be traced to a report from the Joint Legislative Audit and Review Commission (JLARC) in 1984 in House Document 15. The fiscal stress index is a relative index where the statewide average equals 165. Scores above 165 translate to fiscal stress that is higher than the state average. Localities with below average fiscal stress will have scores less than 165. The index is offered as a means to distribute state aid to the 95 counties and 39 cities in the Commonwealth.

The Report on Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Cities and Counties for FY 2010 contains the following data:

- The Fiscal Stress Index for 2010, which includes stress scores, stress ranks, and stress categories;
- Revenue capacity per capita, which includes the computed figures for 2010 and ranks;
- Revenue effort, which includes the computed figures for 2010 and ranks; and
- Median household income, which includes the computed figures for 2010 and ranks.

Each of these sections provides a basic overview of the computations. In addition, they provide a summary of the findings, identify trends when appropriate, and identify annual change in data for historical perspective. For a deeper look into the data, the Commission offers several appendices at the end of the report. The appendices provide the reader with several graphs, maps, and tables that expand upon the data provided in the narrative.

In 2011, there will be two changes to the index:

- 1) Median household income will incorporate the most recently published data from the U.S. Census Bureau.
- 2) Average fiscal stress in the Commonwealth will have a score of 100 instead of 165. Components will also use 100 as an average instead of 55.

For more information, please check our website at the address below:

<http://www.dhcd.virginia.gov/CommissiononLocalGovernment/default.htm>

Fiscal Stress

For a given year, the fiscal stress of a locality can be gauged through a statistic combining relative stress scores that are based upon the revenue capacity per capita, revenue effort, and median household income of Virginia's 95 counties and 39 cities. The fiscal stress index illustrates a locality's ability to generate additional local revenues from its current tax base relative to the rest of the Commonwealth. Revenue capacity is a computation of how much revenue a jurisdiction could generate if it taxed its population at statewide average rates. Revenue effort is a ratio of actual tax collections by a locality to its computed revenue capacity. Median household income represents the level at which exactly half of the households in a jurisdiction earn more and the other half earns less.

The index weighs all three variables evenly. For all three variables, a tally equivalent to the state average will yield a relative stress score of 55. Therefore, a composite fiscal stress score of 165 would equate to average stress relative to the rest of the Commonwealth. Composite scores above 165 indicate fiscal stress that is above the state average, while scores below 165 imply fiscal stress conditions that are lower than the state average.

Additionally, fiscal stress scores are divided into four categories: low, below average, above average, and high. The categories are based upon the standard deviation of fiscal stress scores throughout the state. Stress scores that are more than one standard deviation from the mean (which is always 165) would be placed into the high stress category, while scores more than one standard deviation below the mean would be classified as low stress. A score less than one standard deviation above the mean would characterize a jurisdiction experiencing above average stress, and a score less than one standard deviation below the mean would represent a jurisdiction experiencing below average stress. In the 2010 index, the standard deviation of fiscal stress scores was 10.96. Therefore, a score above 175.96 would fall into the high stress category, and a score below 154.04 would fall into the low stress category.

During FY 2010, the average index value for Virginia's cities (173.35) was significantly greater than the average for its counties (161.57). The distribution of index scores ranged from a low of 136.79 in Bath County to a high of 188.60 in Covington City. The highest stress score was computed as 37.9% higher than the lowest score. Of the 134 cities and counties in Virginia, 69 (51.5%) are considered to be experiencing above average or high fiscal stress. Of those 69 jurisdictions, 33 are cities and 36 are counties. Furthermore, the percentage of cities experiencing above average or high stress was 84.6% in FY 2010, while the corresponding percentage for counties was 37.9%. In addition, of the 21 localities experiencing high stress, 20 are cities. The lone county is Buchanan County. These statistics indicate that Virginia's cities are experiencing more of a financial burden than its counties.

2010 Fiscal Stress Scores by Locality

Locality	Stress	Rank	Class
Accomack County	166.23	65	Above Average
Albemarle County	152.49	118	Low
Alleghany County	174.58	27	Above Average
Amelia County	161.97	84	Below Average
Amherst County	166.53	62	Above Average
Appomattox County	165.10	69	Above Average
Arlington County	141.81	131	Low
Augusta County	159.59	95	Below Average
Bath County	136.79	134	Low
Bedford County	156.75	104	Below Average
Bland County	167.91	54	Above Average
Botetourt County	157.82	103	Below Average
Brunswick County	168.42	53	Above Average
Buchanan County	178.43	18	High
Buckingham County	168.59	51	Above Average
Campbell County	166.56	61	Above Average
Caroline County	163.16	80	Below Average
Carroll County	171.47	41	Above Average
Charles City County	162.10	83	Below Average
Charlotte County	170.59	45	Above Average
Chesterfield County	158.59	99	Below Average
Clarke County	151.97	119	Low
Craig County	163.72	77	Below Average
Culpeper County	159.95	94	Below Average
Cumberland County	168.55	52	Above Average
Dickenson County	174.63	26	Above Average
Dinwiddie County	164.68	71	Below Average
Essex County	160.13	93	Below Average
Fairfax County	144.03	129	Low
Fauquier County	147.70	125	Low
Floyd County	164.41	73	Below Average
Fluvanna County	154.45	111	Below Average
Franklin County	160.57	89	Below Average
Frederick County	160.87	88	Below Average
Giles County	172.88	35	Above Average
Gloucester County	159.21	98	Below Average
Goochland County	137.03	133	Low
Grayson County	166.18	66	Above Average
Greene County	160.47	91	Below Average
Greensville County	174.33	29	Above Average
Halifax County	168.95	50	Above Average
Hanover County	153.49	114	Low
Henrico County	161.92	85	Below Average
Henry County	170.53	46	Above Average
Highland County	148.67	123	Low
Isle of Wight County	157.86	102	Below Average
James City County	153.48	115	Low
King and Queen County	167.50	56	Above Average
King George County	156.57	105	Below Average
King William County	159.28	97	Below Average
Lancaster County	150.47	122	Low
Lee County	173.57	32	Above Average
Loudoun County	142.39	130	Low
Louisa County	155.20	109	Below Average

2010 Fiscal Stress Scores by Locality

Locality	Stress	Rank	Class
Lunenburg County	170.63	44	Above Average
Madison County	158.21	100	Below Average
Mathews County	152.53	117	Low
Mecklenburg County	164.23	75	Below Average
Middlesex County	151.89	120	Low
Montgomery County	167.73	55	Above Average
Nelson County	156.19	106	Below Average
New Kent County	154.85	110	Below Average
Northampton County	162.13	82	Below Average
Northumberland County	146.00	127	Low
Nottoway County	170.17	47	Above Average
Orange County	160.54	90	Below Average
Page County	166.30	64	Above Average
Patrick County	166.93	59	Above Average
Pittsylvania County	167.15	57	Above Average
Powhatan County	153.10	116	Low
Prince Edward County	170.15	48	Above Average
Prince George County	164.21	76	Below Average
Prince William County	156.02	107	Below Average
Pulaski County	171.60	39	Above Average
Rappahannock County	144.51	128	Low
Richmond County	162.57	81	Below Average
Roanoke County	164.59	72	Below Average
Rockbridge County	163.43	78	Below Average
Rockingham County	161.88	86	Below Average
Russell County	172.30	37	Above Average
Scott County	173.38	33	Above Average
Shenandoah County	160.94	87	Below Average
Smyth County	173.78	31	Above Average
Southampton County	164.79	70	Below Average
Spotsylvania County	158.15	101	Below Average
Stafford County	155.42	108	Below Average
Surry County	153.69	113	Low
Sussex County	175.45	22	Above Average
Tazewell County	171.55	40	Above Average
Warren County	160.42	92	Below Average
Washington County	165.14	68	Above Average
Westmoreland County	159.29	96	Below Average
Wise County	175.02	23	Above Average
Wythe County	167.00	58	Above Average
York County	154.44	112	Below Average
Alexandria City	148.14	124	Low
Bedford City	174.97	24	Above Average
Bristol City	181.70	6	High
Buena Vista City	180.36	11	High
Charlottesville City	174.36	28	Above Average
Chesapeake City	164.32	74	Below Average
Colonial Heights City	170.67	42	Above Average
Covington City	188.60	1	High
Danville City	179.13	16	High
Emporia City	187.30	2	High
Fairfax City	147.13	126	Low
Falls Church City	137.97	132	Low
Franklin City	181.17	9	High

2010 Fiscal Stress Scores by Locality

Locality	Stress	Rank	Class
Fredericksburg City	169.33	49	Above Average
Galax City	180.92	10	High
Hampton City	177.70	19	High
Harrisonburg City	177.47	20	High
Hopewell City	181.98	5	High
Lexington City	172.09	38	Above Average
Lynchburg City	181.39	8	High
Manassas City	166.46	63	Above Average
Manassas Park City	172.88	34	Above Average
Martinsville City	183.36	4	High
Newport News City	178.55	17	High
Norfolk City	180.04	13	High
Norton City	179.30	14	High
Petersburg City	184.92	3	High
Poquoson City	151.62	121	Low
Portsmouth City	181.59	7	High
Radford City	180.33	12	High
Richmond City	177.31	21	High
Roanoke City	179.25	15	High
Salem City	173.94	30	Above Average
Staunton City	174.66	25	Above Average
Suffolk City	166.10	67	Above Average
Virginia Beach City	163.24	79	Below Average
Waynesboro City	172.84	36	Above Average
Williamsburg City	166.87	60	Above Average
Winchester City	170.64	43	Above Average

Rank Scores: 1 = Highest Stress, 134 = Lowest Stress

2010 Fiscal Stress Scores by Rank

Locality	Stress	Rank	Class
Covington City	188.60	1	High
Emporia City	187.30	2	High
Petersburg City	184.92	3	High
Martinsville City	183.36	4	High
Hopewell City	181.98	5	High
Bristol City	181.70	6	High
Portsmouth City	181.59	7	High
Lynchburg City	181.39	8	High
Franklin City	181.17	9	High
Galax City	180.92	10	High
Buena Vista City	180.36	11	High
Radford City	180.33	12	High
Norfolk City	180.04	13	High
Norton City	179.30	14	High
Roanoke City	179.25	15	High
Danville City	179.13	16	High
Newport News City	178.55	17	High
Buchanan County	178.43	18	High
Hampton City	177.70	19	High
Harrisonburg City	177.47	20	High
Richmond City	177.31	21	High
Sussex County	175.45	22	Above Average
Wise County	175.02	23	Above Average
Bedford City	174.97	24	Above Average
Staunton City	174.66	25	Above Average
Dickenson County	174.63	26	Above Average
Alleghany County	174.58	27	Above Average
Charlottesville City	174.36	28	Above Average
Greensville County	174.33	29	Above Average
Salem City	173.94	30	Above Average
Smyth County	173.78	31	Above Average
Lee County	173.57	32	Above Average
Scott County	173.38	33	Above Average
Manassas Park City	172.88	34	Above Average
Giles County	172.88	35	Above Average
Waynesboro City	172.84	36	Above Average
Russell County	172.30	37	Above Average
Lexington City	172.09	38	Above Average
Pulaski County	171.60	39	Above Average
Tazewell County	171.55	40	Above Average
Carroll County	171.47	41	Above Average
Colonial Heights City	170.67	42	Above Average
Winchester City	170.64	43	Above Average
Lunenburg County	170.63	44	Above Average
Charlotte County	170.59	45	Above Average
Henry County	170.53	46	Above Average
Nottoway County	170.17	47	Above Average
Prince Edward County	170.15	48	Above Average
Fredericksburg City	169.33	49	Above Average
Halifax County	168.95	50	Above Average
Buckingham County	168.59	51	Above Average
Cumberland County	168.55	52	Above Average
Brunswick County	168.42	53	Above Average
Bland County	167.91	54	Above Average

2010 Fiscal Stress Scores by Rank

Locality	Stress	Rank	Class
Montgomery County	167.73	55	Above Average
King and Queen County	167.50	56	Above Average
Pittsylvania County	167.15	57	Above Average
Wythe County	167.00	58	Above Average
Patrick County	166.93	59	Above Average
Williamsburg City	166.87	60	Above Average
Campbell County	166.56	61	Above Average
Amherst County	166.53	62	Above Average
Manassas City	166.46	63	Above Average
Page County	166.30	64	Above Average
Accomack County	166.23	65	Above Average
Grayson County	166.18	66	Above Average
Suffolk City	166.10	67	Above Average
Washington County	165.14	68	Above Average
Appomattox County	165.10	69	Above Average
Southampton County	164.79	70	Below Average
Dinwiddie County	164.68	71	Below Average
Roanoke County	164.59	72	Below Average
Floyd County	164.41	73	Below Average
Chesapeake City	164.32	74	Below Average
Mecklenburg County	164.23	75	Below Average
Prince George County	164.21	76	Below Average
Craig County	163.72	77	Below Average
Rockbridge County	163.43	78	Below Average
Virginia Beach City	163.24	79	Below Average
Caroline County	163.16	80	Below Average
Richmond County	162.57	81	Below Average
Northampton County	162.13	82	Below Average
Charles City County	162.10	83	Below Average
Amelia County	161.97	84	Below Average
Henrico County	161.92	85	Below Average
Rockingham County	161.88	86	Below Average
Shenandoah County	160.94	87	Below Average
Frederick County	160.87	88	Below Average
Franklin County	160.57	89	Below Average
Orange County	160.54	90	Below Average
Greene County	160.47	91	Below Average
Warren County	160.42	92	Below Average
Essex County	160.13	93	Below Average
Culpeper County	159.95	94	Below Average
Augusta County	159.59	95	Below Average
Westmoreland County	159.29	96	Below Average
King William County	159.28	97	Below Average
Gloucester County	159.21	98	Below Average
Chesterfield County	158.59	99	Below Average
Madison County	158.21	100	Below Average
Spotsylvania County	158.15	101	Below Average
Isle of Wight County	157.86	102	Below Average
Botetourt County	157.82	103	Below Average
Bedford County	156.75	104	Below Average
King George County	156.57	105	Below Average
Nelson County	156.19	106	Below Average
Prince William County	156.02	107	Below Average
Stafford County	155.42	108	Below Average

2010 Fiscal Stress Scores by Rank

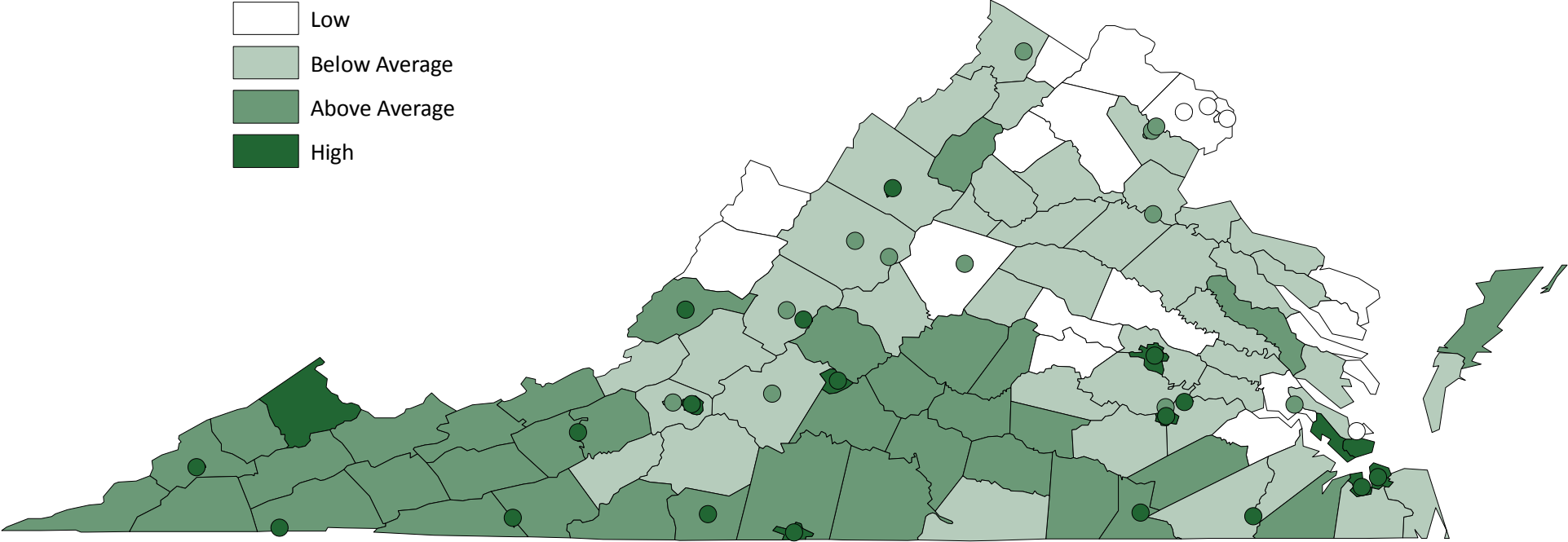
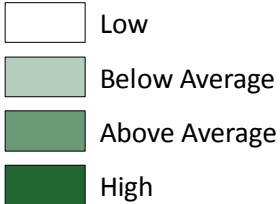
Locality	Stress	Rank	Class
Louisa County	155.20	109	Below Average
New Kent County	154.85	110	Below Average
Fluvanna County	154.45	111	Below Average
York County	154.44	112	Below Average
Surry County	153.69	113	Low
Hanover County	153.49	114	Low
James City County	153.48	115	Low
Powhatan County	153.10	116	Low
Mathews County	152.53	117	Low
Albemarle County	152.49	118	Low
Clarke County	151.97	119	Low
Middlesex County	151.89	120	Low
Poquoson City	151.62	121	Low
Lancaster County	150.47	122	Low
Highland County	148.67	123	Low
Alexandria City	148.14	124	Low
Fauquier County	147.70	125	Low
Fairfax City	147.13	126	Low
Northumberland County	146.00	127	Low
Rappahannock County	144.51	128	Low
Fairfax County	144.03	129	Low
Loudoun County	142.39	130	Low
Arlington County	141.81	131	Low
Falls Church City	137.97	132	Low
Goochland County	137.03	133	Low
Bath County	136.79	134	Low

Rank Scores: 1 = Highest Stress, 134 = Lowest Stress

Change in Stress Category from 2009

Locality	2010 Class	2009 Class
Dickenson County	Above Average	High
Greensville County	Above Average	High
King and Queen County	Above Average	Below Average
King George County	Below Average	Low
Southampton County	Below Average	Above Average
Wise County	Above Average	High
Poquoson City	Low	Below Average
Williamsburg City	Above Average	Below Average

Fiscal Stress Classification



Revenue Capacity

Revenue capacity per capita measures how much tax revenue a locality could collect per person from its base if it used statewide average rates. There are five primary factors that are involved in the computation: true value of real estate, true value of public service corporation real estate, registered vehicles, local option sales tax receipts, and adjusted gross income. Statewide average rates are applied to all factors except for local option sales receipts to compute average tax estimates. The average tax estimates for all five factors are added together and then divided by the population of the jurisdiction. A locality with a revenue capacity per capita that is equal to the state average would have a score of 55 for this component of the computation.

The 2010 index illustrates a per capita revenue capacity range with a high of \$5,226.85 in Bath County and a low of \$838.59 in Lee County. Appendix A indicates that Bath County is an outlier in the sample, as the rest of the jurisdictions fall below \$4,000 per person. The average revenue capacity per capita in the Commonwealth was \$1,822.78. The average revenue capacity per capita for counties was \$1,887.65 and the average for cities was \$1,664.77. This comparison illustrates that county governments are able to generate more tax revenue per citizen than city governments.

When sorted by rank, it is clear that most jurisdictions within the Commonwealth realize a per capita revenue capacity figure between \$1,000 and \$2,000. Of the 134 jurisdictions, 99 fall into this category, which represents 73.9% of all Virginia's cities and counties. The median of revenue capacity per capita scores across the Commonwealth is \$1,696.78. These statistics, when compared to the entire range of values, indicate that most localities are closer to the low end of the range than the high end.

Average annual growth in revenue capacity per capita since 2006 throughout the Commonwealth was 4.86%.¹ Of the 134 cities and counties in the state, 65 (48.5%) experienced average annual growth below the statewide average. Of the 65 localities that experienced below average growth, 18 (13.4% of all jurisdictions) experienced negative average growth since 2006. On the other hand, 12 localities experienced average annual growth in revenue capacity per capita of 10% or higher. Of those 12 localities, ten were counties and two were cities.

¹ For more information about average growth for revenue capacity, refer to Appendix H.

2010 Revenue Capacity per Capita

Locality	Revenue	
	Capacity	Rank
Accomack County	\$1,789.27	82
Albemarle County	\$2,665.94	118
Alleghany County	\$1,265.69	24
Amelia County	\$1,695.56	67
Amherst County	\$1,419.20	44
Appomattox County	\$1,430.35	47
Arlington County	\$3,831.99	132
Augusta County	\$1,732.40	73
Bath County	\$5,226.85	134
Bedford County	\$2,012.70	105
Bland County	\$1,456.68	49
Botetourt County	\$1,813.90	87
Brunswick County	\$1,268.99	25
Buchanan County	\$1,549.93	59
Buckingham County	\$1,347.50	35
Campbell County	\$1,309.06	31
Caroline County	\$1,535.37	57
Carroll County	\$1,358.41	40
Charles City County	\$1,947.15	95
Charlotte County	\$1,299.49	30
Chesterfield County	\$1,810.52	84
Clarke County	\$2,399.98	113
Craig County	\$1,519.88	54
Culpeper County	\$1,724.79	71
Cumberland County	\$1,464.69	50
Dickenson County	\$1,351.86	37
Dinwiddie County	\$1,526.84	56
Essex County	\$1,989.21	101
Fairfax County	\$2,951.35	123
Fauquier County	\$2,703.85	120
Floyd County	\$1,642.94	64
Fluvanna County	\$1,851.07	89
Franklin County	\$1,867.27	91
Frederick County	\$1,722.72	70
Giles County	\$1,274.52	27
Gloucester County	\$1,882.89	92
Goochland County	\$3,693.31	130
Grayson County	\$1,598.91	63
Greene County	\$1,769.83	78
Greensville County	\$1,032.22	5
Halifax County	\$1,465.76	51
Hanover County	\$2,162.16	111
Henrico County	\$1,932.05	94
Henry County	\$1,127.71	10
Highland County	\$3,713.31	131
Isle of Wight County	\$2,010.39	104
James City County	\$2,447.92	115
King and Queen County	\$1,812.12	85
King George County	\$1,898.10	93
King William County	\$1,782.48	81
Lancaster County	\$3,264.95	124
Lee County	\$838.59	1
Loudoun County	\$2,816.62	121

2010 Revenue Capacity per Capita

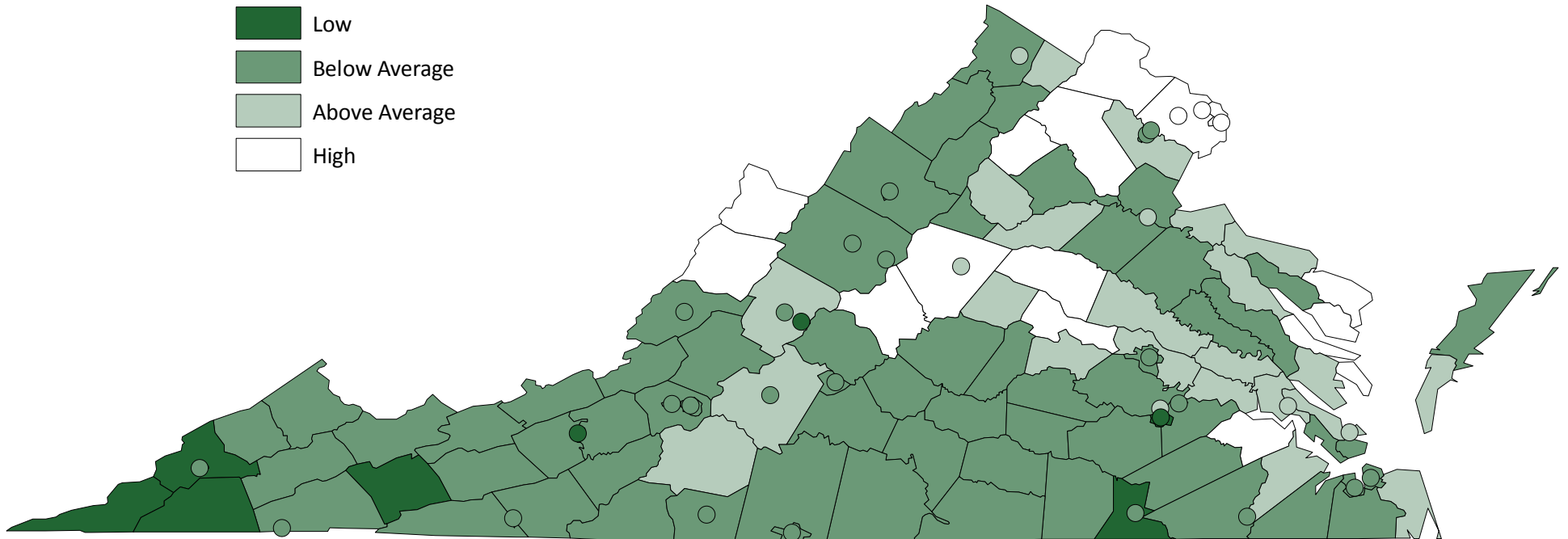
Locality	Revenue	
	Capacity	Rank
Louisa County	\$2,596.85	116
Lunenburg County	\$1,143.24	13
Madison County	\$2,030.74	106
Mathews County	\$2,678.08	119
Mecklenburg County	\$1,741.20	75
Middlesex County	\$2,940.97	122
Montgomery County	\$1,256.51	23
Nelson County	\$2,635.29	117
New Kent County	\$2,092.35	109
Northampton County	\$2,405.69	114
Northumberland County	\$3,418.72	127
Nottoway County	\$1,100.98	9
Orange County	\$1,827.90	88
Page County	\$1,525.45	55
Patrick County	\$1,469.06	52
Pittsylvania County	\$1,211.14	17
Powhatan County	\$2,007.46	103
Prince Edward County	\$1,130.88	11
Prince George County	\$1,353.03	38
Prince William County	\$1,861.62	90
Pulaski County	\$1,346.07	34
Rappahannock County	\$3,598.70	128
Richmond County	\$1,782.47	80
Roanoke County	\$1,692.55	66
Rockbridge County	\$1,960.38	97
Rockingham County	\$1,774.22	79
Russell County	\$1,160.89	14
Scott County	\$979.66	3
Shenandoah County	\$1,739.07	74
Smyth County	\$1,064.80	7
Southampton County	\$1,584.74	62
Spotsylvania County	\$1,713.94	69
Stafford County	\$1,761.48	77
Surry County	\$3,358.21	125
Sussex County	\$1,270.44	26
Tazewell County	\$1,218.08	18
Warren County	\$1,727.98	72
Washington County	\$1,543.41	58
Westmoreland County	\$1,998.60	102
Wise County	\$1,034.93	6
Wythe County	\$1,498.62	53
York County	\$2,082.84	108
Alexandria City	\$3,386.18	126
Bedford City	\$1,335.57	33
Bristol City	\$1,375.81	41
Buena Vista City	\$1,003.29	4
Charlottesville City	\$1,964.24	98
Chesapeake City	\$1,813.21	86
Colonial Heights City	\$1,957.42	96
Covington City	\$1,165.35	15
Danville City	\$1,175.52	16
Emporia City	\$1,252.53	22
Fairfax City	\$3,629.93	129

2010 Revenue Capacity per Capita

Locality	Revenue	
	Capacity	Rank
Falls Church City	\$3,921.96	133
Franklin City	\$1,383.53	43
Fredericksburg City	\$2,265.51	112
Galax City	\$1,349.84	36
Hampton City	\$1,355.48	39
Harrisonburg City	\$1,245.71	21
Hopewell City	\$1,241.07	20
Lexington City	\$1,449.92	48
Lynchburg City	\$1,298.79	29
Manassas City	\$1,792.73	83
Manassas Park City	\$1,223.04	19
Martinsville City	\$1,143.19	12
Newport News City	\$1,383.15	42
Norfolk City	\$1,322.32	32
Norton City	\$1,551.16	60
Petersburg City	\$1,076.05	8
Poquoson City	\$2,082.35	107
Portsmouth City	\$1,290.32	28
Radford City	\$870.14	2
Richmond City	\$1,698.01	68
Roanoke City	\$1,427.72	46
Salem City	\$1,655.82	65
Staunton City	\$1,420.95	45
Suffolk City	\$1,745.26	76
Virginia Beach City	\$1,970.73	99
Waynesboro City	\$1,581.78	61
Williamsburg City	\$2,142.51	110
Winchester City	\$1,978.10	100

Rank Scores: 1 = Highest Stress, 134 = Lowest Stress

Revenue Capacity Per Capita



Revenue Effort

A locality's revenue effort is computed as its own-source revenue collections divided by its revenue capacity. The components of own-source revenue used by the Commission on Local Government for this computation are real estate taxes, public service corporation real estate taxes, personal property taxes, local option sales taxes, and other local source revenue. Data used for this exercise was taken from the Comparative Report of Local Government Revenue and Expenditures for FY 2010 published by the Auditor of Public Accounts. A locality that is collecting revenue at its computed capacity would receive a score of 55.

Revenue effort across the state ranged from a high of 1.8198 in Covington City to a low of 0.4516 in Highland County. The statewide average for revenue effort in the 2010 index was 0.9093. In other words, on a statewide basis, Virginia localities were collecting almost \$0.91 for every \$1.00 of revenue capacity. More enlightening is the effort computed by cities as compared to counties. On average, Virginia counties collected 0.7440 of their capacity. On the other hand, Virginia cities had an average effort of 1.312. In other words, cities have been collecting above their capacities, while counties are collecting far below theirs. This can be seen graphically in Appendix A. To the right of 1.0 on the revenue effort scale are mostly cities, while counties lie mostly to the left. Poquoson was the only city with an effort less than the statewide average.

Annual percentage change in revenue effort since 2006 on average was -1.88% across the 134 jurisdictions.² This indicates that localities are collecting 1.88% less of their capacity per year since 2006. In general, lower revenue effort calculations lead to lower fiscal stress. Generally, there are two reasons for a change in revenue effort: a change in tax collections or a change in revenue capacity. As described earlier, revenue capacity is a function of five different factors; therefore, a change to one of them will affect revenue effort. For example, if the true value of real estate in a locality were to decrease, revenue capacity would also decrease and revenue effort would increase (holding all other relevant factors constant).

Of the 134 jurisdictions, 32 (23.9%) showed an average annual increase in revenue effort during this period. Those 32 localities were comprised of 9 cities (23.1% of all cities) and 23 counties (24.2% of all counties). It is important to note that eight of the nine localities that comprise the Northern Virginia Transportation District are among these 32 localities.³ The lone exception in Northern Virginia is Alexandria, which observed an average annual change of -0.05%.

² For more information regarding the change in revenue effort over time, refer to Appendix I.

³ For information about the localities that fall within the transportation districts, refer to Appendix C.

2010 Revenue Effort

Locality	Revenue	
	Effort	Rank
Accomack County	0.7372	84
Albemarle County	0.7479	80
Alleghany County	1.1598	29
Amelia County	0.6378	106
Amherst County	0.6982	93
Appomattox County	0.6172	113
Arlington County	1.1122	36
Augusta County	0.5479	126
Bath County	0.4809	132
Bedford County	0.5380	127
Bland County	0.7537	78
Botetourt County	0.6373	107
Brunswick County	0.6356	110
Buchanan County	1.2839	23
Buckingham County	0.6929	94
Campbell County	0.7048	92
Caroline County	0.8157	65
Carroll County	0.8392	61
Charles City County	0.7573	77
Charlotte County	0.7413	81
Chesterfield County	0.8794	58
Clarke County	0.6361	109
Craig County	0.6195	111
Culpeper County	0.7661	74
Cumberland County	0.7909	69
Dickenson County	0.9927	46
Dinwiddie County	0.7655	75
Essex County	0.6547	105
Fairfax County	1.0469	42
Fauquier County	0.8228	62
Floyd County	0.5615	124
Fluvanna County	0.6071	115
Franklin County	0.5710	122
Frederick County	0.8152	66
Giles County	0.9868	48
Gloucester County	0.6796	99
Goochland County	0.4577	133
Grayson County	0.5835	119
Greene County	0.7617	76
Greensville County	0.9085	54
Halifax County	0.7491	79
Hanover County	0.7943	68
Henrico County	0.9085	54
Henry County	0.7091	90
Highland County	0.4516	134
Isle of Wight County	0.7259	85
James City County	0.8852	56
King and Queen County	0.9281	52
King George County	0.7676	73
King William County	0.7258	86
Lancaster County	0.5087	129
Lee County	0.6570	104
Loudoun County	1.1030	37

2010 Revenue Effort

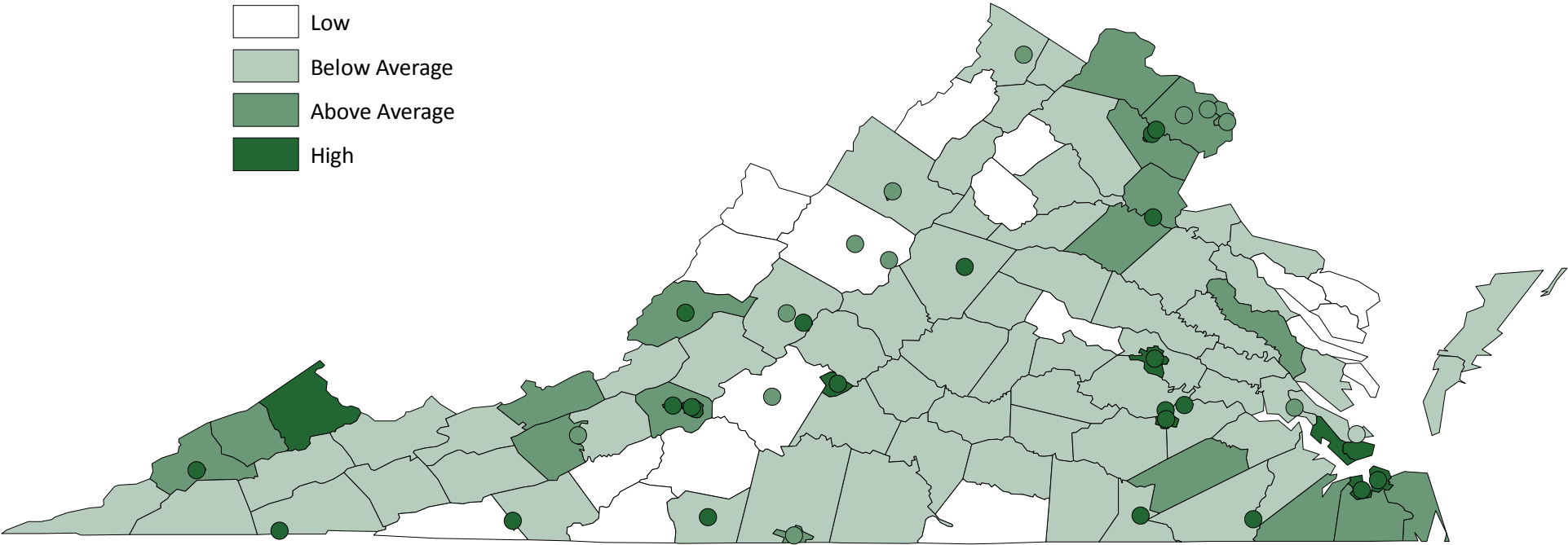
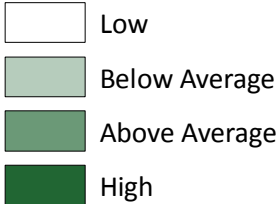
Locality	Revenue	
	Effort	Rank
Louisa County	0.6824	98
Lunenburg County	0.6688	102
Madison County	0.5934	117
Mathews County	0.5633	123
Mecklenburg County	0.5600	125
Middlesex County	0.4995	130
Montgomery County	0.7157	89
Nelson County	0.6185	112
New Kent County	0.7384	83
Northampton County	0.7086	91
Northumberland County	0.4844	131
Nottoway County	0.6847	97
Orange County	0.7197	87
Page County	0.6783	100
Patrick County	0.5790	120
Pittsylvania County	0.5998	116
Powhatan County	0.6897	95
Prince Edward County	0.6894	96
Prince George County	0.8394	60
Prince William County	1.0837	38
Pulaski County	0.9523	50
Rappahannock County	0.5128	128
Richmond County	0.5783	121
Roanoke County	0.9585	49
Rockbridge County	0.7704	72
Rockingham County	0.6658	103
Russell County	0.7872	71
Scott County	0.7894	70
Shenandoah County	0.5877	118
Smyth County	0.8832	57
Southampton County	0.6720	101
Spotsylvania County	0.9119	53
Stafford County	0.9905	47
Surry County	0.8117	67
Sussex County	1.1159	35
Tazewell County	0.8183	64
Warren County	0.7187	88
Washington County	0.6371	108
Westmoreland County	0.6101	114
Wise County	0.9379	51
Wythe County	0.7404	82
York County	0.8752	59
Alexandria City	1.0173	45
Bedford City	1.0550	41
Bristol City	1.4273	12
Buena Vista City	1.3673	19
Charlottesville City	1.3724	18
Chesapeake City	1.1227	34
Colonial Heights City	1.2942	22
Covington City	1.8198	1
Danville City	1.1562	30
Emporia City	1.7548	2
Fairfax City	1.1703	28

2010 Revenue Effort

Locality	Revenue	
	Effort	Rank
Falls Church City	1.1536	31
Franklin City	1.4925	8
Fredericksburg City	1.2803	24
Galax City	1.3966	15
Hampton City	1.4502	11
Harrisonburg City	1.1825	27
Hopewell City	1.4806	10
Lexington City	1.0389	44
Lynchburg City	1.5088	7
Manassas City	1.3104	21
Manassas Park City	1.5415	5
Martinsville City	1.3874	16
Newport News City	1.5551	4
Norfolk City	1.4916	9
Norton City	1.3625	20
Petersburg City	1.5238	6
Poquoson City	0.8195	63
Portsmouth City	1.5983	3
Radford City	1.1457	32
Richmond City	1.4079	13
Roanoke City	1.3760	17
Salem City	1.3969	14
Staunton City	1.1869	26
Suffolk City	1.0731	40
Virginia Beach City	1.0426	43
Waynesboro City	1.1256	33
Williamsburg City	1.0753	39
Winchester City	1.2053	25

Rank Scores: 1 = Highest Stress, 134 = Lowest Stress

Revenue Effort



Median Household Income

A jurisdiction's median household income represents the point at which half of households earn a higher income and the other half earns a lower income. It is important to note that this does not represent average household income in the locality. Median household income replaced adjusted gross income as a stress score component in the 2009 index. This component of the fiscal stress computation is taken from the U.S. Census Bureau.

In the 2010 index, median household income throughout the state ranged from a high of \$114,200 in Loudoun County to a low of \$28,298 in Martinsville City.⁴ The average household income in the Commonwealth used in the stress computation is \$49,342.⁵ Of the 134 jurisdictions, 86 (64.2%) reported a median household income that was lower than the average. Of those 86 localities, 30 were cities, and 56 were counties. The 30 cities below the average represent 76.9% of all cities in the Commonwealth. The 56 counties represent 58.9% of all counties in the state. As a point of reference, the average median household income in Virginia in the 2009 index was \$50,569. Counties that reported a median household income lower than the average in 2009 totaled 53 (55.8%). Cities below the average equaled 29 (74.4%). This comparison illustrates that the number of cities and counties below the average for median household income has slightly increased from 2009 to 2010.

Average median household income growth from the period 2006-2010 was 2.42%.⁶ Of the 134 jurisdictions, 68 (50.7%) had annual growth below the state average. Of those 68 localities, 26 were cities (66.7% of all cities), and 42 were counties (44.2% of all counties). Six of the localities experienced negative average annual growth. Four of those six jurisdictions were cities (Covington, Martinsville, Hopewell, and Danville), and two were counties (Greensville and Floyd).

⁴ Due to the timing with which the report is published, there is a one-year data lag for reporting median household income in the fiscal stress index. For the 2010 index, 2009 data from the U.S. Census Bureau is used.

⁵ The index computes a statewide barometer by taking the average of the median household incomes of all 134 cities and counties. The true median household income of Virginia in 2009 was \$59,372, as reported by the U.S. Census Bureau.

⁶ For more information about changes in median household income over time, refer to Appendix J.

2010 Median Household Income

Locality	Median Household Income	Rank
Accomack County	\$36,512	38
Albemarle County	\$63,669	111
Alleghany County	\$43,230	66
Amelia County	\$47,971	81
Amherst County	\$42,117	59
Appomattox County	\$42,354	60
Arlington County	\$92,703	131
Augusta County	\$50,401	88
Bath County	\$42,619	63
Bedford County	\$53,003	91
Bland County	\$39,512	47
Botetourt County	\$59,441	105
Brunswick County	\$35,757	28
Buchanan County	\$30,005	4
Buckingham County	\$36,414	37
Campbell County	\$44,983	72
Caroline County	\$57,352	101
Carroll County	\$34,240	19
Charles City County	\$48,096	82
Charlotte County	\$33,334	17
Chesterfield County	\$70,055	117
Clarke County	\$65,636	112
Craig County	\$45,125	74
Culpeper County	\$61,217	109
Cumberland County	\$39,141	44
Dickenson County	\$31,877	7
Dinwiddie County	\$49,595	87
Essex County	\$48,296	84
Fairfax County	\$102,325	132
Fauquier County	\$83,330	127
Floyd County	\$36,664	39
Fluvanna County	\$68,521	114
Franklin County	\$45,105	73
Frederick County	\$60,806	108
Giles County	\$39,421	46
Gloucester County	\$55,335	95
Goochland County	\$76,772	124
Grayson County	\$32,813	12
Greene County	\$58,123	102
Greensville County	\$35,866	32
Halifax County	\$35,458	26
Hanover County	\$74,645	121
Henrico County	\$57,318	100
Henry County	\$35,826	30
Highland County	\$35,892	33
Isle of Wight County	\$59,463	106
James City County	\$72,902	119
King and Queen County	\$42,022	58
King George County	\$68,846	116
King William County	\$59,984	107
Lancaster County	\$43,434	67
Lee County	\$29,376	2

2010 Median Household Income

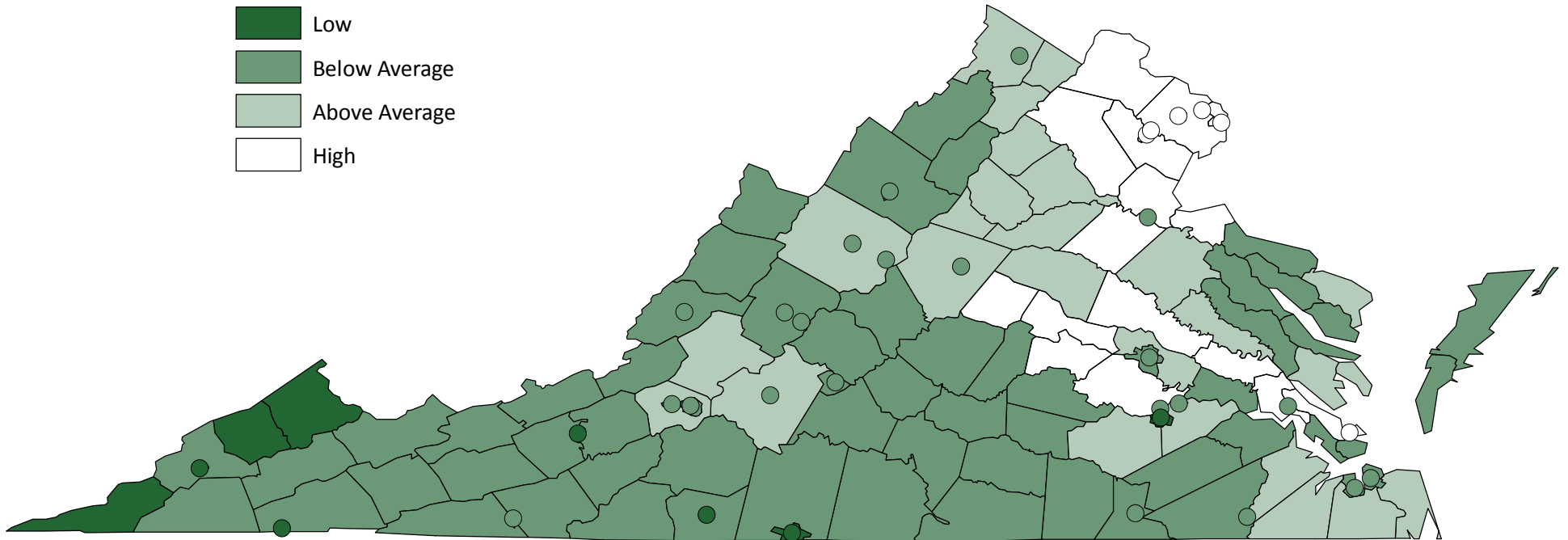
Locality	Median Household Income	
	Income	Rank
Loudoun County	\$114,200	134
Louisa County	\$52,396	90
Lunenburg County	\$32,930	13
Madison County	\$50,565	89
Mathews County	\$53,177	92
Mecklenburg County	\$34,885	22
Middlesex County	\$45,695	75
Montgomery County	\$42,785	65
Nelson County	\$44,615	71
New Kent County	\$68,570	115
Northampton County	\$34,501	21
Northumberland County	\$53,856	93
Nottoway County	\$36,381	36
Orange County	\$54,231	94
Page County	\$39,299	45
Patrick County	\$33,059	14
Pittsylvania County	\$39,531	48
Powhatan County	\$73,940	120
Prince Edward County	\$35,988	34
Prince George County	\$59,349	104
Prince William County	\$88,823	130
Pulaski County	\$40,239	50
Rappahannock County	\$56,250	96
Richmond County	\$40,620	51
Roanoke County	\$56,508	98
Rockbridge County	\$43,916	68
Rockingham County	\$47,965	80
Russell County	\$33,221	15
Scott County	\$33,893	18
Shenandoah County	\$47,748	79
Smyth County	\$35,614	27
Southampton County	\$42,751	64
Spotsylvania County	\$75,609	122
Stafford County	\$88,179	129
Surry County	\$46,651	77
Sussex County	\$37,684	41
Tazewell County	\$36,143	35
Warren County	\$56,946	99
Washington County	\$40,638	52
Westmoreland County	\$48,523	85
Wise County	\$35,053	24
Wythe County	\$40,927	56
York County	\$77,662	125
Alexandria City	\$76,293	123
Bedford City	\$34,485	20
Bristol City	\$30,663	5
Buena Vista City	\$40,802	54
Charlottesville City	\$39,030	43
Chesapeake City	\$63,532	110
Colonial Heights City	\$47,614	78
Covington City	\$33,301	16
Danville City	\$29,466	3

2010 Median Household Income

Locality	Median Household Income	
	Income	Rank
Emporia City	\$32,178	10
Fairfax City	\$82,342	126
Falls Church City	\$106,042	133
Franklin City	\$35,855	31
Fredericksburg City	\$44,211	69
Galax City	\$32,313	11
Hampton City	\$46,175	76
Harrisonburg City	\$34,967	23
Hopewell City	\$35,815	29
Lexington City	\$40,825	55
Lynchburg City	\$38,005	42
Manassas City	\$66,876	113
Manassas Park City	\$70,852	118
Martinsville City	\$28,298	1
Newport News City	\$48,285	83
Norfolk City	\$41,161	57
Norton City	\$31,247	6
Petersburg City	\$31,926	8
Poquoson City	\$84,347	128
Portsmouth City	\$42,404	62
Radford City	\$31,999	9
Richmond City	\$37,115	40
Roanoke City	\$35,088	25
Salem City	\$49,086	86
Staunton City	\$40,717	53
Suffolk City	\$56,300	97
Virginia Beach City	\$59,174	103
Waynesboro City	\$39,846	49
Williamsburg City	\$44,380	70
Winchester City	\$42,399	61

Rank Scores: 1 = Highest Stress, 134 = Lowest Stress

Median Household Income



Computation Methodology

As described earlier in the report, the fiscal stress index is comprised of three factors: revenue capacity per capita, revenue effort, and median household income. From these statistics, individual stress scores are computed. Finally, the three component stress scores are added together to form a composite.

Revenue Capacity per Capita

The most difficult of the factors to compute is revenue capacity per capita. The five taxes that comprise the revenue capacity calculation are real estate taxes, public service corporation (PSC) property taxes, personal property taxes, local sales taxes, and other local-source revenues.⁷ Examples of taxes that fall into the "other" category include but are not limited to business license taxes, meals taxes, and lodging taxes.

Before any meaningful analysis can be done, statewide average tax rates must be computed. These average rates are applied to each jurisdiction to determine the amount that could be collected in tax revenues using average statewide rates. The statewide rates are computed as follows:

- 1) $\frac{\text{Statewide Real Estate Tax Revenue}}{\text{Statewide Real Property Value}} = \text{Statewide Real Estate Tax Rate}$
- 2) $\frac{\text{Statewide PSC Property Tax Revenue}}{\text{Statewide PSC Property Value}} = \text{Statewide PSC Property Tax Rate}$
- 3) $\frac{\text{Statewide Personal Property Tax Revenue}}{\text{Statewide Registered Vehicles}^8} = \text{Statewide Personal Property Tax Rate}$
- 4) $\frac{\text{Statewide Other Local Tax Revenue}}{\text{Statewide Adjusted Gross Income}^9} = \text{Statewide "Other" Tax Rate}$

Note: A statewide average rate for local option sales taxes is not required for the computation.

Once statewide average tax rates are computed, revenue capacity per capita is computed for each jurisdiction as follows:

$$\begin{aligned} & (\text{True Value of Real Property} \times \text{Statewide Real Estate Tax Rate}) \\ & + (\text{True Value of PSC Property} \times \text{Statewide PSC Property Tax Rate}) \\ & + (\text{Registered Vehicles} \times \text{Statewide Personal Property Tax Rate}) \\ & + (\text{Adjusted Gross Income} \times \text{Statewide "Other" Tax Rate}) \\ & + \text{Local Sales Tax Revenues} \end{aligned}$$

Population

⁷ The fiscal stress index is only concerned with own-source revenues. Therefore, payments in lieu of taxes for enterprise activities and revenue sharing payments are omitted from the calculation. That data can be found on a locality's Form 200 submission to the Auditor of Public Accounts.

⁸ Registered vehicles are reported by the Department of Motor Vehicles.

⁹ Adjusted Gross Income is reported by the Department of Taxation.

Once revenue capacity per capita has been computed for all cities and counties, it is possible to generate relative stress scores. A jurisdiction's revenue capacity per capita stress score is calculated as follows:

$$\left(\left(\frac{(\text{Revenue Capacity Per Capita}) - \mu(\text{Revenue Capacity Per Capita})}{\sigma(\text{Revenue Capacity Per Capita})} \right) \times (-5) \right) + 55$$

μ = statewide average; σ = standard deviation

Revenue Effort

Revenue effort is the ratio of actual taxes collected divided by revenue capacity. In order to appropriately compare to the revenue capacity figures, effort must be computed as a per capita figure as well. Revenue collections per capita are computed as follows:

$$\begin{aligned} & (\text{Real Estate Tax Revenue}) \\ & + (\text{PSC property Tax Revenue}) \\ & + (\text{Personal Property Tax Revenue}) \\ & + (\text{Local Sales Tax Revenue}) \\ & + (\text{Other Local Taxes}) \\ \hline & \text{Population} \end{aligned}$$

The calculation for revenue effort is as follows:

$$\frac{\text{Revenue Collections per Capita}}{\text{Revenue Capacity per Capita}} = \text{Revenue Effort}$$

A relative stress score for revenue effort is computed as follows:

$$\left(\left(\frac{(\text{Revenue Effort}) - \mu(\text{Revenue Effort})}{\sigma(\text{Revenue Effort})} \right) \times 5 \right) + 55$$

μ = statewide average; σ = standard deviation

Median Household Income

The stress score for median household income is the simplest of the three. After the raw data is collected, one can immediately calculate stress scores for each jurisdiction using the following calculation:

$$\left(\left(\frac{(\text{Median Household Income}) - \mu(\text{Median Household Income})}{\sigma(\text{Median Household Income})} \right) \times (-5) \right) + 55$$

μ = statewide average; σ = standard deviation

Fiscal Stress

To compute the composite fiscal stress index, all three component stress scores are added together as follows:

Revenue Capacity per Capita Stress Score
+ Revenue Effort Stress Score
+ Median Household Income Stress Score

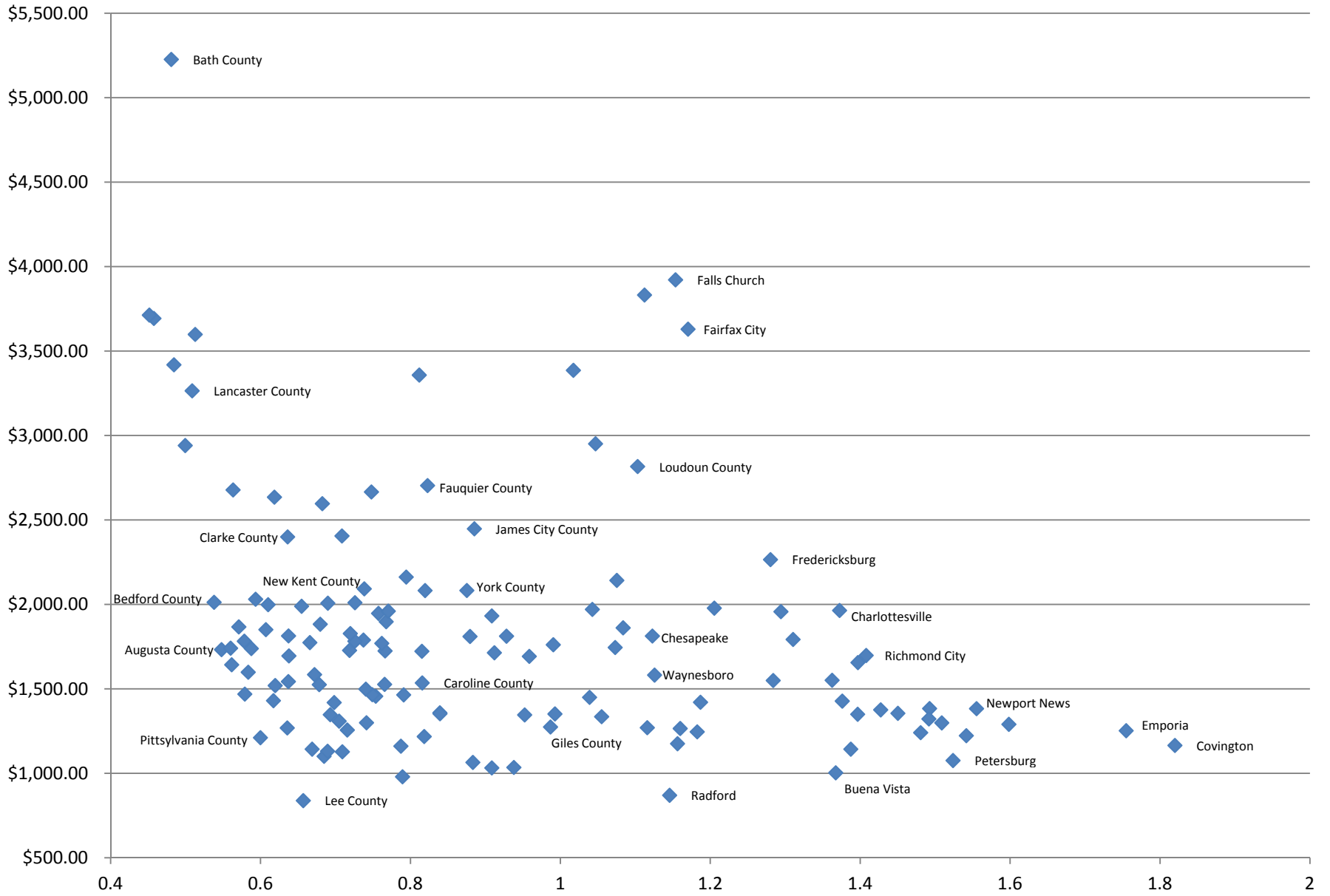
Because all of the components of the fiscal stress index are relative to state averages, the composite fiscal stress index is as well. In strong and weak economic conditions, 165 (55+55+55) will represent average stress.

Appendix A: Revenue Capacity vs. Revenue Effort

Presented below is a scatter graph of the 134 localities' revenue capacity per capita and revenue effort computations. The data indicates that a relationship between the value of a jurisdiction's tax base and its collection efforts does not exist. However, an inference can be made to illustrate the tax collections of cities as compared to counties. By following the revenue effort scale to the right, one will observe jurisdictions that tax at higher rates than the state average. Most of the localities plotted on the right side of the graph are cities. Meanwhile, the left side is comprised mostly of counties. The graph helps to illustrate comments presented earlier: cities are taxing at a greater percentage of capacity than counties.

Note: Not all jurisdictions are labeled in the graph.

Revenue Capacity vs. Revenue Effort



Appendix B: Revenue Capacity vs. Median Household Income

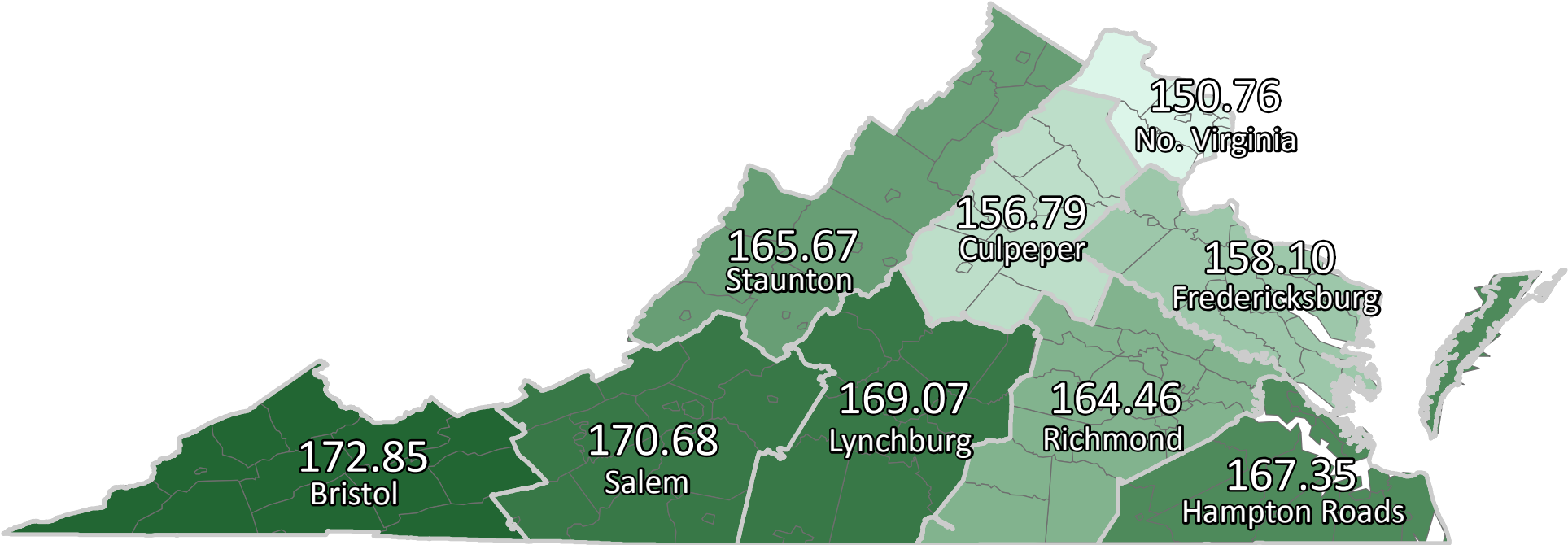
Presented below is a scatter graph of the 134 localities' revenue capacity per capita and median household income. The data seems to indicate a positive correlation between the two data series. This finding is in agreement with the general principal that higher earners have more from which to collect taxes. Variation seems to be primarily linked to a locality's reliance on real estate taxes. For example, Bath County is an outlier mostly because it generates a high amount of public service corporation taxes on a per capita basis.

Note: Not all jurisdictions are labeled in the graph.

Revenue Capacity vs. Median Household Income



Appendix C: Fiscal Stress by Transportation District



Transportation Districts

Bristol

Bland County
Bristol City
Buchanan County
Dickenson County
Grayson County
Lee County
Norton City
Russell County
Scott County
Smyth County
Tazewell County
Washington County
Wise County
Wythe County

Culpeper

Albemarle County
Charlottesville City
Culpeper County
Fauquier County
Fluvanna County
Greene County
Louisa County
Madison County
Orange County
Rappahannock County

Fredericksburg

Caroline County
Essex County
Fredericksburg City
Gloucester County
King and Queen County
King George County
King William County
Lancaster County
Mathews County
Middlesex County
Northumberland County
Richmond County
Spotsylvania County
Stafford County
Westmoreland County

Hampton Roads

Accomack County
Chesapeake City
Emporia City
Franklin City
Greensville County
Hampton City
Isle of Wight County
James City County
Newport News City
Norfolk City
Northampton County
Poquoson City
Portsmouth City
Southampton County
Suffolk City
Surry County
Sussex County
Virginia Beach City
Williamsburg City
York County

Lynchburg

Amherst County
Appomattox County
Buckingham County
Campbell County
Charlotte County
Cumberland County
Danville City
Halifax County
Lynchburg City
Nelson County
Pittsylvania County
Prince Edward County

Northern Virginia

Alexandria City
Arlington County
Fairfax City
Fairfax County
Falls Church City
Loudoun County
Manassas City
Manassas Park City
Prince William County

Richmond

Amelia County
Brunswick County
Charles City County
Chesterfield County
Colonial Heights City
Dinwiddie County
Goochland County
Hanover County
Henrico County
Hopewell City
Lunenburg County
Mecklenburg County
New Kent County
Nottoway County
Petersburg City
Powhatan County
Prince George County
Richmond City

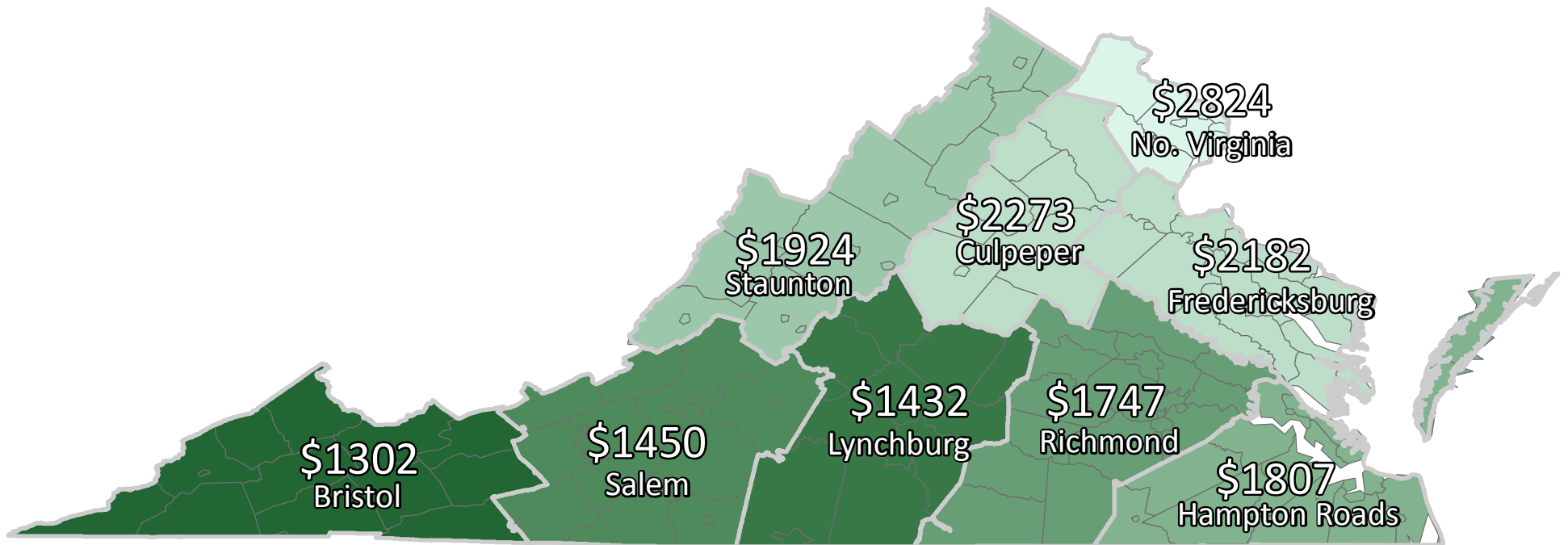
Salem

Bedford City
Bedford County
Botetourt County
Carroll County
Craig County
Floyd County
Franklin County
Galax City
Giles County
Henry County
Martinsville City
Montgomery County
Patrick County
Pulaski County
Radford City
Roanoke City
Roanoke County
Salem City

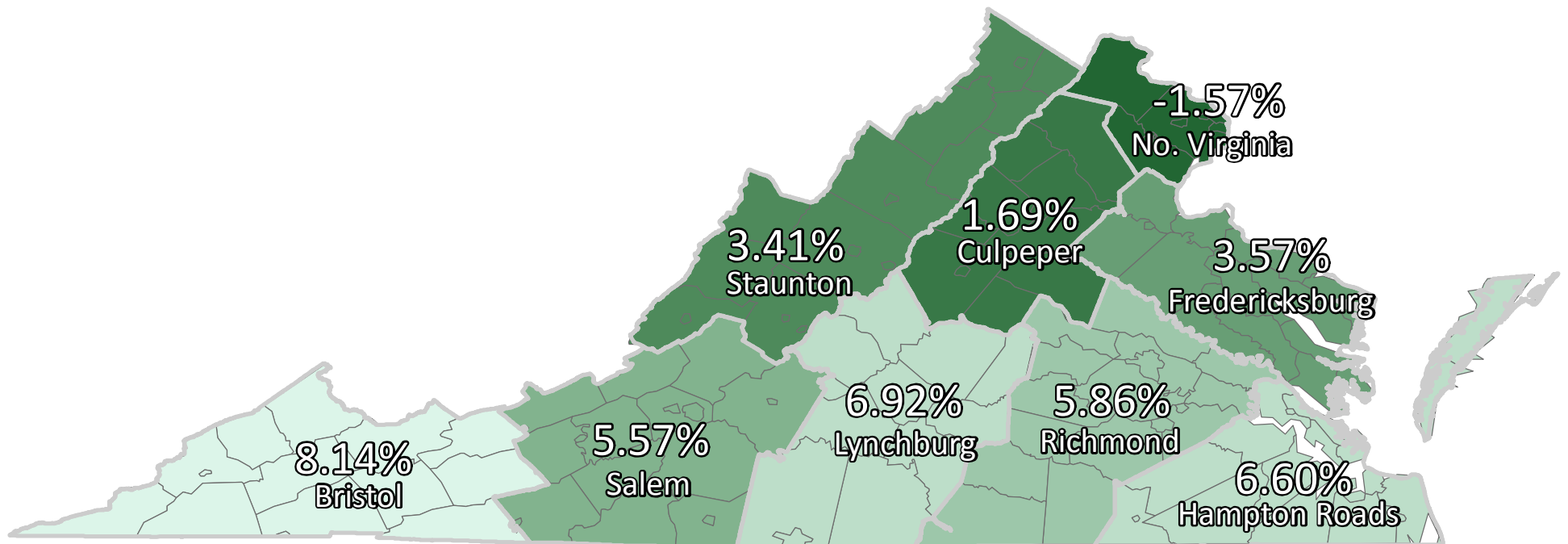
Staunton

Alleghany County
Augusta County
Bath County
Buena Vista City
Clarke County
Covington City
Frederick County
Harrisonburg City
Highland County
Lexington City
Page County
Rockbridge County
Rockingham County
Shenandoah County
Staunton City
Warren County
Waynesboro City
Winchester City

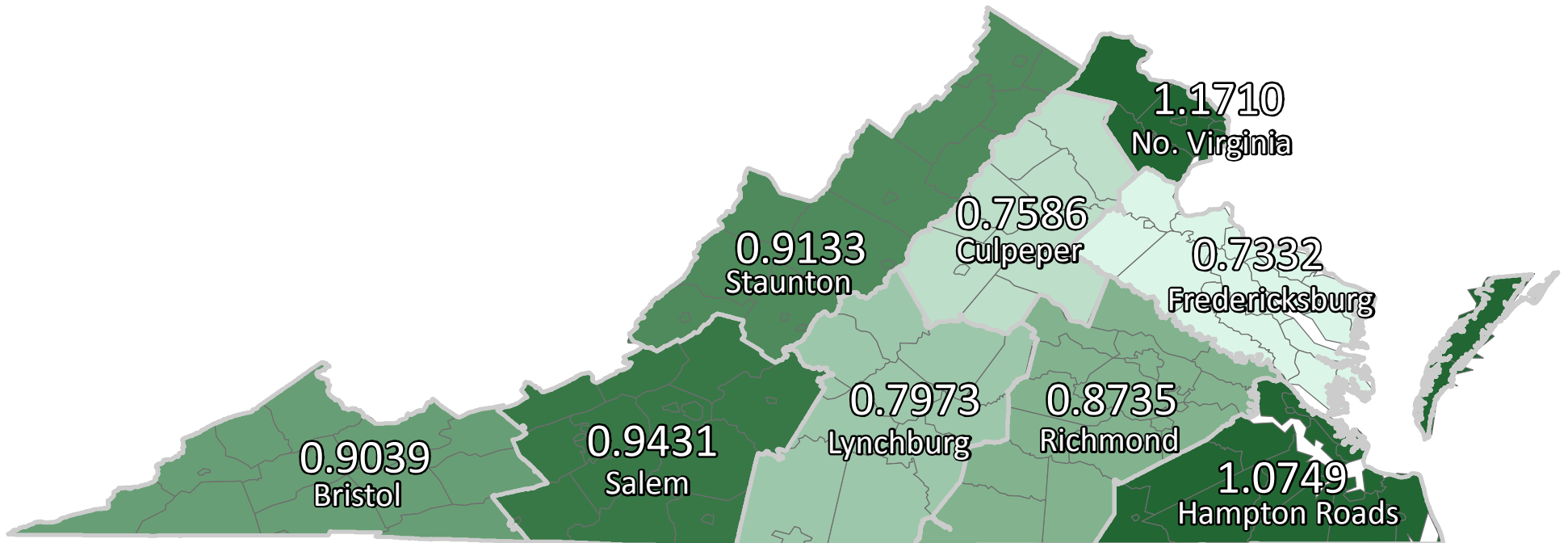
Appendix D: Revenue Capacity Per Capita by Transportation District



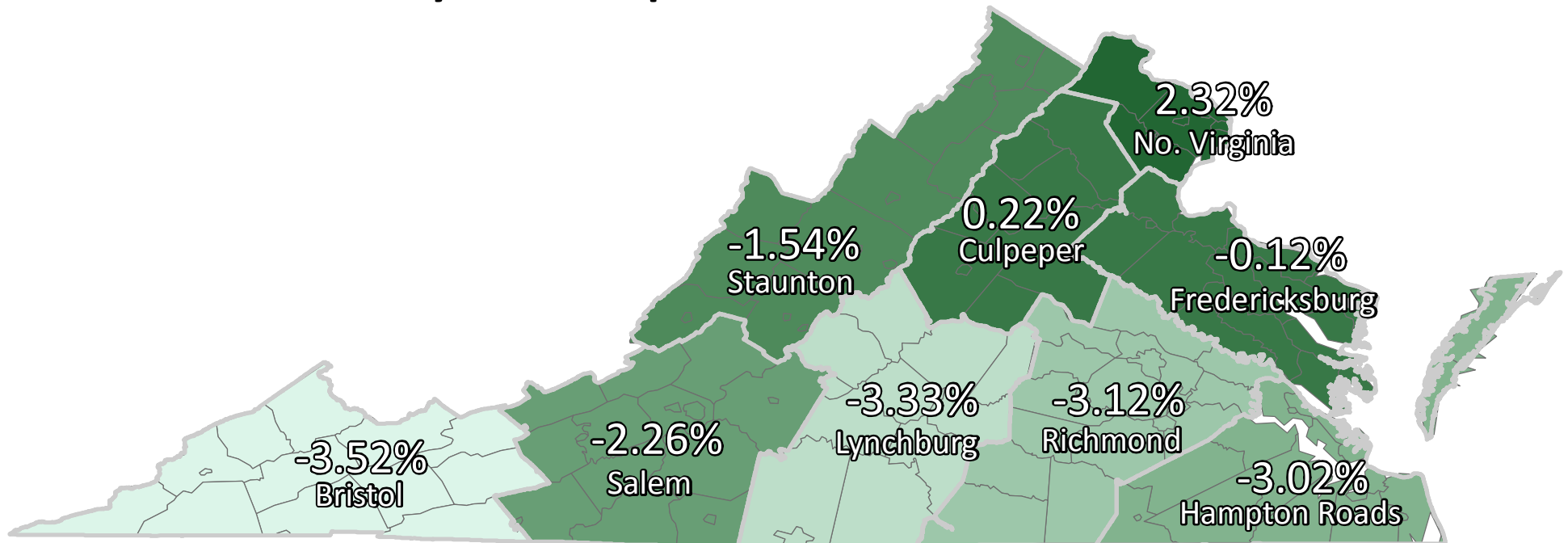
Appendix D:
Average Annual Change in Revenue Capacity
(2006-2010)
by Transportation District



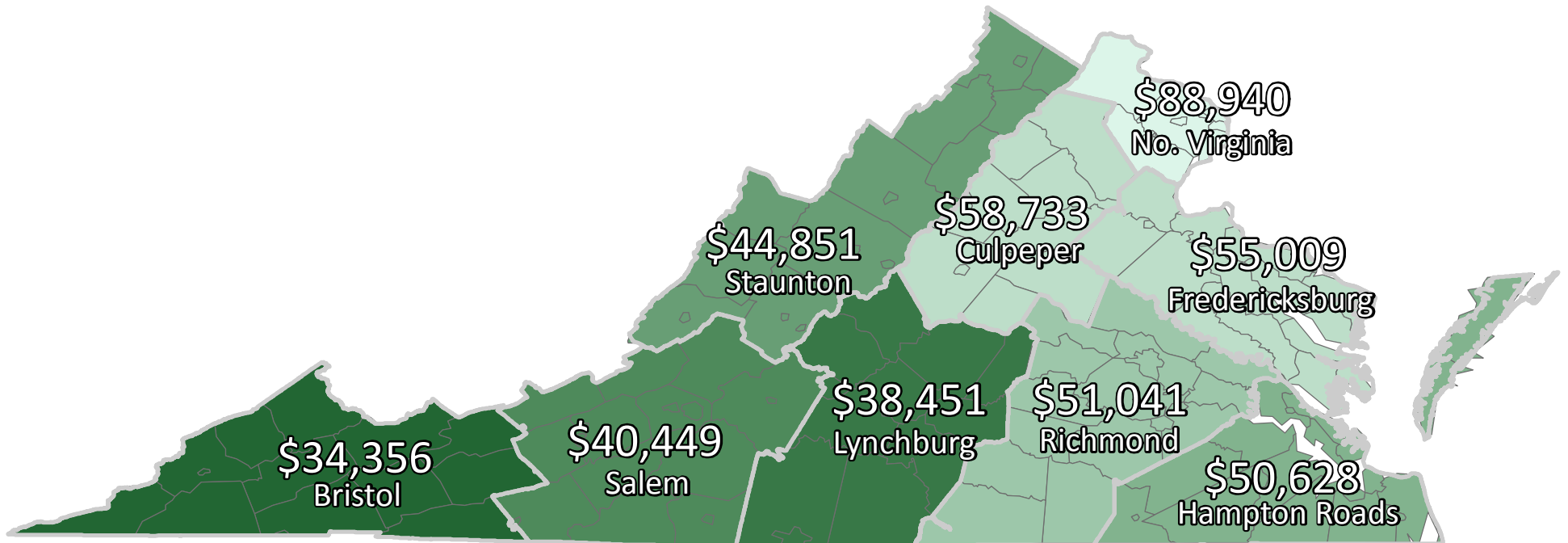
Appendix E: Revenue Effort by Transportation District



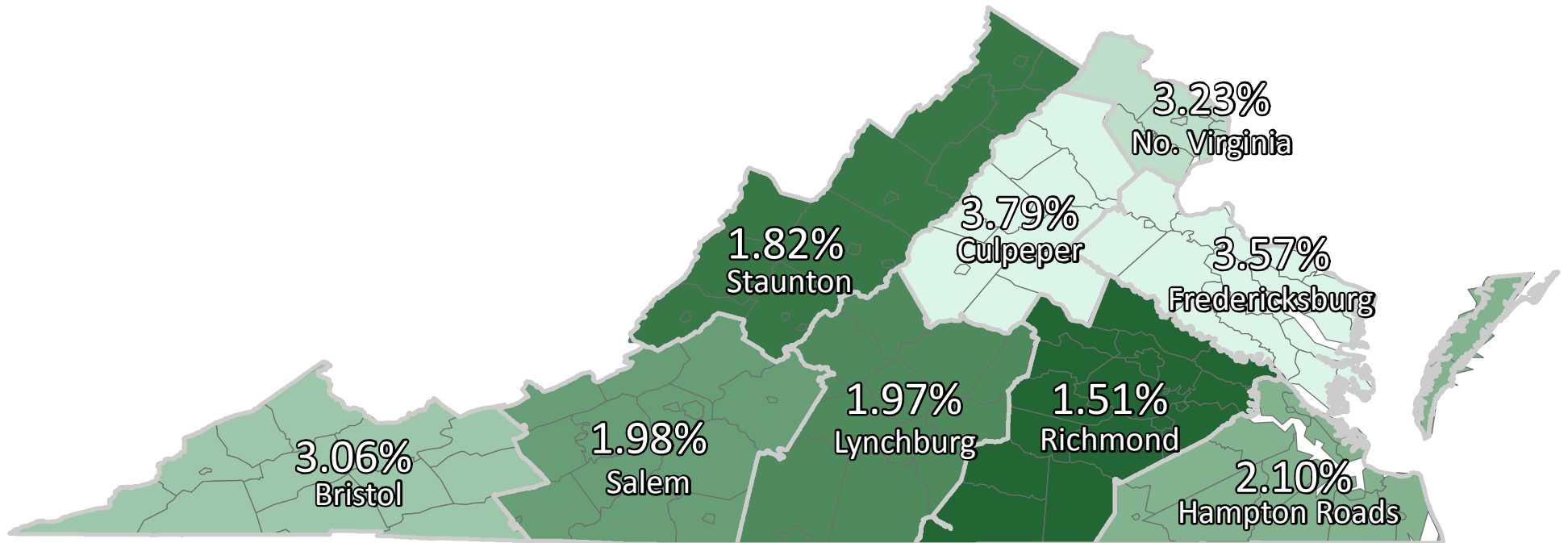
Appendix E: Average Annual Change in Revenue Effort (2006-2010) by Transportation District



Appendix F: Median Household Income by Transportation District



Appendix F: Average Annual Change in Median Household Income (2006-2010) by Transportation District



Appendix G

Fiscal Stress 2006-2010

name	Fiscal Stress					Rank					Avg Change
	2010	2009	2008	2007	2006	2010	2009	2008	2007	2006	
Accomack County	166.23	165.32	166.21	165.61	166.55	65	67	67	68	64	-0.05%
Albemarle County	152.49	151.05	149.16	149.67	151.31	118	121	123	123	119	0.19%
Alleghany County	174.58	174.95	175.89	174.26	173.99	27	26	24	29	29	0.08%
Amelia County	161.97	162.63	161.49	163.13	163.59	84	79	86	80	78	-0.25%
Amherst County	166.53	167.09	168.33	168.65	168.11	62	59	56	52	58	-0.23%
Appomattox County	165.10	165.25	167.71	168.19	167.67	69	68	59	56	60	-0.38%
Arlington County	141.81	142.52	141.06	142.95	141.26	131	130	130	128	128	0.10%
Augusta County	159.59	160.67	160.74	160.82	160.64	95	88	87	87	88	-0.16%
Bath County	136.79	137.67	139.80	143.35	142.44	134	133	131	127	127	-0.99%
Bedford County	156.75	157.00	156.83	159.30	158.62	104	103	101	92	96	-0.29%
Bland County	167.91	170.55	170.40	171.87	170.36	54	44	46	42	46	-0.36%
Botetourt County	157.82	157.74	157.79	158.47	157.46	103	101	98	97	99	0.06%
Brunswick County	168.42	170.01	171.30	171.55	171.60	53	48	40	44	40	-0.46%
Buchanan County	178.43	181.37	178.10	180.27	177.99	18	8	20	15	19	0.06%
Buckingham County	168.59	168.24	169.35	168.88	169.55	51	53	52	51	52	-0.14%
Campbell County	166.56	167.93	167.72	168.12	168.14	61	54	58	57	57	-0.24%
Caroline County	163.16	162.40	160.72	159.79	159.81	80	81	88	90	91	0.52%
Carroll County	171.47	171.76	173.30	174.00	172.79	41	38	35	30	36	-0.19%
Charles City County	162.10	162.45	165.77	165.07	166.37	83	80	70	72	65	-0.64%
Charlotte County	170.59	170.31	172.40	174.78	173.99	45	45	37	26	29	-0.49%
Chesterfield County	158.59	158.46	157.79	157.53	157.53	99	99	99	100	98	0.17%
Clarke County	151.97	152.20	149.39	145.62	144.44	119	119	122	125	126	1.30%
Craig County	163.72	163.79	165.91	164.70	164.90	77	75	69	73	73	-0.18%
Culpeper County	159.95	160.01	158.04	157.40	156.66	94	92	97	101	103	0.53%
Cumberland County	168.55	167.48	170.15	170.09	172.39	52	56	48	48	38	-0.56%
Dickenson County	174.63	181.84	183.69	183.08	180.90	26	6	4	7	14	-0.87%
Dinwiddie County	164.68	164.93	165.45	166.14	166.13	71	70	72	65	67	-0.22%
Essex County	160.13	160.37	160.11	162.83	163.47	93	91	89	82	79	-0.51%
Fairfax County	144.03	142.22	141.49	141.17	139.47	129	131	129	131	130	0.82%
Fauquier County	147.70	148.89	143.49	141.20	139.57	125	124	128	130	129	1.46%
Floyd County	164.41	162.11	163.38	163.86	163.67	73	82	78	77	77	0.11%
Fluvanna County	154.45	156.42	155.43	155.33	155.10	111	105	107	105	107	-0.11%
Franklin County	160.57	160.00	161.62	162.22	161.99	89	93	85	84	85	-0.22%
Frederick County	160.87	159.83	159.26	157.97	157.05	88	95	93	99	100	0.61%
Giles County	172.88	171.40	168.60	169.46	168.40	35	41	55	49	56	0.66%
Gloucester County	159.21	159.08	159.74	159.86	160.94	98	97	91	89	86	-0.27%
Goochland County	137.03	136.67	133.72	134.28	138.48	133	134	134	134	132	-0.26%
Grayson County	166.18	165.51	167.49	167.76	171.12	66	66	61	60	44	-0.72%
Greene County	160.47	161.11	161.67	161.53	162.50	91	85	84	86	83	-0.31%
Greensville County	174.33	176.76	177.84	179.24	178.12	29	23	21	20	18	-0.53%
Halifax County	168.95	169.58	170.71	170.43	168.92	50	50	44	47	54	0.00%
Hanover County	153.49	153.01	152.10	151.24	150.83	114	117	116	118	121	0.44%
Henrico County	161.92	161.04	159.79	159.43	158.88	85	87	90	91	94	0.48%
Henry County	170.53	172.19	173.35	173.79	172.97	46	35	34	31	35	-0.35%
Highland County	148.67	153.00	152.99	153.25	156.75	123	118	113	111	102	-1.29%
Isle of Wight County	157.86	158.58	158.73	158.50	160.03	102	98	96	96	89	-0.34%
James City County	153.48	152.15	151.14	150.70	151.80	115	120	119	120	117	0.28%
King and Queen County	167.50	163.77	167.45	167.76	168.60	56	76	62	61	55	-0.16%
King George County	156.57	153.27	152.70	151.25	151.22	105	115	114	117	120	0.88%
King William County	159.28	158.08	158.75	158.41	159.48	97	100	95	98	92	-0.03%
Lancaster County	150.47	149.48	147.62	149.73	150.63	122	122	124	122	122	-0.03%
Lee County	173.57	174.92	174.66	174.60	174.17	32	27	28	27	28	-0.09%
Loudoun County	142.39	142.75	138.77	137.27	134.56	130	129	132	132	134	1.45%
Louisa County	155.20	155.05	155.43	155.49	155.02	109	109	106	104	108	0.03%
Lunenburg County	170.63	170.30	173.62	173.28	173.47	44	46	32	34	31	-0.41%
Madison County	158.21	156.09	154.58	154.76	156.81	100	106	110	107	101	0.22%
Mathews County	152.53	153.68	151.50	152.66	154.70	117	114	118	112	110	-0.35%
Mecklenburg County	164.23	164.38	167.21	167.20	169.79	75	72	64	62	50	-0.82%
Middlesex County	151.89	145.89	150.15	151.24	152.80	120	127	120	119	115	-0.15%
Montgomery County	167.73	167.68	166.44	166.10	166.24	55	55	65	66	66	0.22%
Nelson County	156.19	157.30	155.18	153.55	156.09	106	102	109	110	104	0.02%

Appendix G

Fiscal Stress 2006-2010

name	Fiscal Stress					Rank					Avg Change
	2010	2009	2008	2007	2006	2010	2009	2008	2007	2006	
New Kent County	154.85	154.45	152.13	152.52	152.77	110	111	115	114	116	0.34%
Northampton County	162.13	162.07	162.50	163.73	160.73	82	83	81	78	87	0.22%
Northumberland County	146.00	149.43	150.12	150.65	153.68	127	123	121	121	113	-1.25%
Nottoway County	170.17	169.49	169.97	170.99	171.35	47	51	49	46	43	-0.17%
Orange County	160.54	159.98	156.02	155.00	155.47	90	94	103	106	106	0.82%
Page County	166.30	165.59	165.98	165.20	163.69	64	65	68	70	76	0.40%
Patrick County	166.93	168.40	170.36	172.12	169.70	59	52	47	41	51	-0.41%
Pittsylvania County	167.15	167.10	167.39	167.86	167.66	57	58	63	59	61	-0.08%
Powhatan County	153.10	153.03	151.72	151.63	151.47	116	116	117	115	118	0.27%
Prince Edward County	170.15	170.04	170.83	172.30	171.54	48	47	42	39	41	-0.20%
Prince George County	164.21	164.25	164.92	164.27	164.72	76	73	76	74	75	-0.08%
Prince William County	156.02	156.43	155.60	154.73	153.16	107	104	105	108	114	0.47%
Pulaski County	171.60	171.09	169.72	167.94	169.95	39	42	50	58	48	0.24%
Rappahannock County	144.51	143.19	143.95	142.14	139.39	128	128	127	129	131	0.92%
Richmond County	162.57	163.29	165.59	165.31	166.13	81	78	71	69	67	-0.54%
Roanoke County	164.59	164.18	163.08	163.15	162.66	72	74	79	79	82	0.30%
Rockbridge County	163.43	163.45	162.69	164.06	163.22	78	77	80	75	80	0.03%
Rockingham County	161.88	161.07	162.13	162.19	163.00	86	86	83	85	81	-0.17%
Russell County	172.30	174.01	175.11	175.20	175.45	37	31	26	25	25	-0.45%
Scott County	173.38	171.72	173.60	172.95	170.32	33	39	33	36	47	0.45%
Shenandoah County	160.94	160.55	159.15	159.07	158.78	87	89	94	94	95	0.34%
Smyth County	173.78	173.16	173.69	173.53	173.15	31	33	30	33	34	0.09%
Southampton County	164.79	166.22	165.39	165.16	167.08	70	62	73	71	62	-0.34%
Spotsylvania County	158.15	155.95	155.39	153.68	153.78	101	107	108	109	112	0.71%
Stafford County	155.42	154.21	153.68	151.58	150.22	108	112	112	116	123	0.87%
Surry County	153.69	153.78	156.77	158.69	159.21	113	113	102	95	93	-0.87%
Sussex County	175.45	174.69	178.83	182.17	181.77	22	30	19	9	12	-0.87%
Tazewell County	171.55	172.05	172.27	171.24	170.85	40	36	38	45	45	0.10%
Warren County	160.42	159.69	157.07	156.98	154.86	92	96	100	102	109	0.90%
Washington County	165.14	166.07	166.39	166.03	165.19	68	63	66	67	72	-0.01%
Westmoreland County	159.29	160.52	159.57	159.20	157.79	96	90	92	93	97	0.24%
Wise County	175.02	177.26	176.79	177.51	177.72	23	21	23	22	20	-0.38%
Wythe County	167.00	167.26	168.62	169.27	169.84	58	57	54	50	49	-0.42%
York County	154.44	155.17	156.01	155.95	155.72	112	108	104	103	105	-0.21%
Alexandria City	148.14	147.46	145.41	146.56	144.82	124	125	126	124	125	0.57%
Bedford City	174.97	174.72	175.07	175.91	175.40	24	29	27	24	26	-0.06%
Bristol City	181.70	180.78	182.97	180.11	175.92	6	11	6	16	24	0.82%
Buena Vista City	180.36	180.54	182.02	183.64	182.42	11	14	8	5	8	-0.28%
Charlottesville City	174.36	172.50	171.14	172.20	172.33	28	34	41	40	39	0.29%
Chesapeake City	164.32	164.88	167.74	168.51	169.22	74	71	57	54	53	-0.72%
Colonial Heights City	170.67	169.83	168.62	168.60	167.68	42	49	53	53	59	0.45%
Covington City	188.60	187.39	189.57	190.44	188.57	1	2	2	1	2	0.00%
Danville City	179.13	181.92	181.52	181.85	181.00	16	5	11	11	13	-0.26%
Emporia City	187.30	188.85	191.02	189.89	193.09	2	1	1	2	1	-0.75%
Fairfax City	147.13	146.95	146.61	144.79	146.07	126	126	125	126	124	0.18%
Falls Church City	137.97	140.44	136.19	135.40	136.24	132	132	133	133	133	0.32%
Franklin City	181.17	181.32	180.87	181.58	182.27	9	9	12	12	9	-0.15%
Fredericksburg City	169.33	167.01	162.17	159.98	162.14	49	60	82	88	84	1.11%
Galax City	180.92	178.73	181.58	182.13	182.03	10	17	10	10	10	-0.15%
Hampton City	177.70	178.50	179.37	180.33	183.83	19	18	18	14	6	-0.83%
Harrisonburg City	177.47	176.60	177.58	176.24	176.20	20	24	22	23	23	0.18%
Hopewell City	181.98	178.31	179.91	179.83	180.39	5	19	14	18	15	0.22%
Lexington City	172.09	171.43	170.78	171.77	171.45	38	40	43	43	42	0.09%
Lynchburg City	181.39	180.83	180.17	180.64	181.89	8	10	13	13	11	-0.07%
Manassas City	166.46	166.46	165.27	162.73	159.85	63	61	74	83	90	1.03%
Manassas Park City	172.88	171.94	170.48	168.29	165.34	34	37	45	55	71	1.14%
Martinsville City	183.36	183.77	183.67	183.37	182.75	4	4	5	6	7	0.08%
Newport News City	178.55	178.08	179.82	179.95	180.23	17	20	15	17	16	-0.23%
Norfolk City	180.04	180.76	182.24	182.69	185.04	13	12	7	8	4	-0.68%
Norton City	179.30	181.58	179.70	178.08	176.66	14	7	16	21	22	0.37%
Petersburg City	184.92	184.65	185.65	185.70	185.96	3	3	3	3	3	-0.14%

Appendix G

Fiscal Stress 2006-2010

name	Fiscal Stress					Rank					Avg Change
	2010	2009	2008	2007	2006	2010	2009	2008	2007	2006	
Poquoson City	151.62	154.59	153.87	152.58	153.88	121	110	111	113	111	-0.37%
Portsmouth City	181.59	180.63	181.84	185.29	183.96	7	13	9	4	5	-0.32%
Radford City	180.33	179.04	172.16	173.12	174.81	12	16	39	35	27	0.79%
Richmond City	177.31	176.94	175.37	174.38	177.01	21	22	25	28	21	0.04%
Roanoke City	179.25	179.08	179.47	179.48	178.80	15	15	17	19	17	0.06%
Salem City	173.94	175.21	173.71	173.75	173.20	30	25	29	32	33	0.11%
Staunton City	174.66	174.74	173.65	172.67	173.32	25	28	31	38	32	0.19%
Suffolk City	166.10	165.69	167.53	166.48	166.94	67	64	60	64	63	-0.13%
Virginia Beach City	163.24	161.72	164.02	163.00	164.79	79	84	77	81	74	-0.24%
Waynesboro City	172.84	173.18	172.57	172.94	172.54	36	32	36	37	37	0.04%
Williamsburg City	166.87	164.97	165.05	163.98	165.46	60	69	75	76	70	0.21%
Winchester City	170.64	170.95	169.39	166.51	165.67	43	43	51	63	69	0.75%

Rank Scores: 1 = Highest Stress, 134 = Lowest Stress

Appendix H

Revenue Capacity per Capita 2006-2010

name	Revenue Capacity					Rank					Avg	
	2010	2009	2008	2007	2006	2010	2009	2008	2007	2006	Growth	Rank
Accomack County	1,789.27	1,627.64	1,560.16	1,535.96	1,408.64	82	63	64	66	71	6.76%	91
Albemarle County	2,665.94	2,924.75	2,945.56	2,680.06	2,397.09	118	120	119	118	117	2.80%	37
Alleghany County	1,265.69	1,263.50	1,088.69	1,075.02	1,011.74	24	24	15	28	31	6.28%	83
Amelia County	1,695.56	1,713.68	1,623.17	1,456.79	1,316.33	67	67	67	63	61	7.20%	97
Amherst County	1,419.20	1,431.86	1,188.96	1,090.95	1,071.79	44	44	30	32	35	8.10%	110
Appomattox County	1,430.35	1,495.21	1,319.02	1,169.53	1,103.25	47	50	45	40	43	7.41%	102
Arlington County	3,831.99	3,794.93	3,812.45	3,531.60	3,584.81	132	130	131	129	131	1.72%	30
Augusta County	1,732.40	1,750.00	1,621.81	1,537.18	1,430.03	73	70	66	69	73	5.29%	72
Bath County	5,226.85	5,398.90	5,169.58	4,525.35	4,482.05	134	134	134	134	134	4.15%	56
Bedford County	2,012.70	2,113.00	1,952.35	1,617.52	1,522.90	105	100	90	75	77	8.04%	109
Bland County	1,456.68	1,384.60	1,173.16	1,000.01	980.95	49	38	29	18	27	12.12%	129
Botetourt County	1,813.90	1,878.97	1,754.54	1,615.87	1,535.68	87	80	76	74	79	4.53%	60
Brunswick County	1,268.99	1,221.37	1,083.39	1,002.06	936.77	25	17	14	19	18	8.87%	114
Buchanan County	1,549.93	1,386.29	1,263.78	1,159.22	1,126.23	59	39	40	38	46	9.41%	116
Buckingham County	1,347.50	1,340.95	1,125.94	1,066.93	934.66	35	30	24	27	17	11.04%	126
Campbell County	1,309.06	1,367.27	1,229.81	1,123.46	1,065.13	31	35	33	34	34	5.73%	78
Caroline County	1,535.37	1,703.51	1,689.07	1,696.75	1,650.55	57	65	73	83	85	-1.74%	11
Carroll County	1,358.41	1,344.62	1,115.41	1,030.05	971.08	40	31	21	20	25	9.97%	122
Charles City County	1,947.15	2,007.92	1,759.97	1,660.35	1,538.00	95	91	79	78	80	6.65%	89
Charlotte County	1,299.49	1,345.53	1,167.19	976.48	946.27	30	32	28	15	21	9.33%	115
Chesterfield County	1,810.52	1,958.32	1,938.78	1,834.14	1,693.87	84	86	87	89	90	1.72%	29
Clarke County	2,399.98	2,419.80	2,512.49	2,661.45	2,559.29	113	112	114	117	122	-1.56%	12
Craig County	1,519.88	1,529.43	1,343.02	1,234.27	1,161.66	54	54	48	48	52	7.71%	105
Culpeper County	1,724.79	1,806.06	1,952.01	1,931.34	1,818.59	71	71	89	95	97	-1.29%	13
Cumberland County	1,464.69	1,574.98	1,326.73	1,231.23	1,081.38	50	59	46	44	37	8.86%	113
Dickenson County	1,351.86	1,196.54	925.18	864.38	839.40	37	14	5	5	8	15.26%	134
Dinwiddie County	1,526.84	1,564.41	1,425.00	1,330.47	1,167.38	56	58	55	55	53	7.70%	104
Essex County	1,989.21	2,187.22	2,209.23	1,833.39	1,656.78	101	106	108	88	86	5.02%	66
Fairfax County	2,951.35	3,211.77	3,431.28	3,318.06	3,252.99	123	122	126	128	128	-2.32%	6
Fauquier County	2,703.85	2,784.02	3,079.68	3,140.88	3,025.57	120	119	121	126	125	-2.66%	5
Floyd County	1,642.94	1,812.79	1,547.86	1,398.88	1,304.20	64	73	63	60	60	6.49%	87
Fluvanna County	1,851.07	1,841.18	1,760.47	1,668.60	1,526.69	89	77	80	80	78	5.31%	73
Franklin County	1,867.27	2,062.68	1,791.72	1,661.95	1,565.76	91	97	81	79	82	4.81%	65
Frederick County	1,722.72	1,925.79	1,934.77	1,962.24	1,881.46	70	82	86	98	101	-2.11%	8
Giles County	1,274.52	1,240.16	1,230.50	1,088.62	1,082.34	27	20	34	31	38	4.44%	58
Gloucester County	1,882.89	1,977.32	1,824.86	1,694.71	1,542.52	92	87	82	82	81	5.52%	75
Goochland County	3,693.31	4,038.59	4,224.55	3,880.99	3,215.48	130	132	132	132	127	3.72%	50
Grayson County	1,598.91	1,613.35	1,372.12	1,280.66	1,007.92	63	62	53	52	29	14.66%	133
Greene County	1,769.83	1,807.83	1,680.54	1,585.73	1,420.01	78	72	72	71	72	6.16%	81
Greensville County	1,032.22	958.47	847.80	796.78	730.16	5	3	2	2	2	10.34%	124
Halifax County	1,465.76	1,482.19	1,309.64	1,197.79	1,153.28	51	48	43	42	51	6.77%	92
Hanover County	2,162.16	2,293.05	2,245.20	2,139.88	1,990.26	111	109	110	108	108	2.16%	32
Henrico County	1,932.05	2,094.63	2,114.08	2,019.34	1,888.25	94	99	103	103	103	0.58%	24
Henry County	1,127.71	1,134.54	995.14	941.78	911.57	10	11	9	12	15	5.93%	79
Highland County	3,713.31	3,357.99	3,155.39	2,968.84	2,506.51	131	125	123	122	120	12.04%	128
Isle of Wight County	2,010.39	2,043.80	1,870.91	1,759.79	1,587.65	104	94	84	85	83	6.66%	90
James City County	2,447.92	2,661.07	2,647.08	2,507.26	2,250.98	115	116	116	115	116	2.19%	33
King and Queen County	1,812.12	2,137.22	1,754.56	1,647.51	1,373.24	85	103	77	76	67	7.99%	108
King George County	1,898.10	2,033.49	2,020.26	2,010.96	1,886.97	93	93	97	102	102	0.15%	20
King William County	1,782.48	1,878.76	1,705.87	1,654.98	1,362.91	81	79	74	77	66	7.70%	103
Lancaster County	3,264.95	3,434.16	3,450.58	3,027.36	2,715.13	124	127	127	124	123	5.06%	67
Lee County	838.59	863.41	739.72	683.98	624.87	1	1	1	1	1	8.55%	112
Loudoun County	2,816.62	3,071.06	3,175.59	3,104.21	3,080.08	121	121	125	125	126	-2.14%	7
Louisa County	2,596.85	2,674.55	2,493.17	2,397.74	2,236.27	116	118	113	113	115	4.03%	55
Lunenburg County	1,143.24	1,194.43	950.07	905.71	814.53	13	13	6	9	5	10.09%	123
Madison County	2,030.74	2,310.72	2,279.56	2,208.20	1,907.29	106	111	111	111	104	1.62%	28
Mathews County	2,678.08	2,664.86	2,661.45	2,400.59	2,101.47	119	117	117	114	112	6.86%	93
Mecklenburg County	1,741.20	1,738.06	1,479.88	1,301.07	1,144.13	75	69	60	54	49	13.05%	131
Middlesex County	2,940.97	3,446.66	3,061.09	2,798.02	2,501.30	122	128	120	119	119	4.39%	57
Montgomery County	1,256.51	1,308.22	1,233.65	1,168.47	1,086.40	23	26	35	39	39	3.91%	53
Nelson County	2,635.29	2,578.90	2,535.57	2,513.40	2,183.33	117	115	115	116	114	5.18%	69
New Kent County	2,092.35	2,227.29	2,138.20	1,935.92	1,816.15	109	108	105	96	96	3.80%	52
Northampton County	2,405.69	2,441.20	2,241.61	2,049.48	2,168.25	114	113	109	105	113	2.74%	35
Northumberland County	3,418.72	3,368.94	3,172.46	3,012.13	2,479.74	127	126	124	123	118	9.47%	119
Nottoway County	1,100.98	1,208.18	1,111.56	982.99	874.17	9	16	20	17	10	6.49%	86
Orange County	1,827.90	1,997.63	2,050.27	1,996.60	1,858.55	88	90	99	101	99	-0.41%	18
Page County	1,525.45	1,602.13	1,463.24	1,380.93	1,334.13	55	60	58	59	63	3.59%	48
Patrick County	1,469.06	1,356.50	1,067.58	959.91	941.65	52	33	13	13	20	14.00%	132

Appendix H

Revenue Capacity per Capita 2006-2010

name	Revenue Capacity					Rank					Avg	
	2010	2009	2008	2007	2006	2010	2009	2008	2007	2006	Growth	Rank
Pittsylvania County	1,211.14	1,279.82	1,119.72	1,036.05	948.66	17	25	23	23	22	6.92%	95
Powhatan County	2,007.46	2,143.69	1,955.98	1,877.64	1,689.04	103	104	91	91	89	4.71%	63
Prince Edward County	1,130.88	1,253.99	1,140.73	1,034.65	954.52	11	22	25	21	23	4.62%	61
Prince George County	1,353.03	1,313.80	1,207.85	1,106.11	980.53	38	27	31	33	26	9.50%	120
Prince William County	1,861.62	2,064.04	2,172.13	2,182.67	2,087.30	90	98	107	110	111	-2.70%	4
Pulaski County	1,346.07	1,390.41	1,237.67	1,150.88	1,072.67	34	41	36	37	36	6.37%	85
Rappahannock County	3,598.70	3,887.02	3,629.78	3,645.09	3,585.65	128	131	129	130	132	0.09%	19
Richmond County	1,782.47	1,527.61	1,513.89	1,536.20	1,295.01	80	52	62	67	58	9.41%	117
Roanoke County	1,692.55	1,730.29	1,662.90	1,567.28	1,462.11	66	68	71	70	75	3.94%	54
Rockbridge County	1,960.38	2,060.83	2,027.68	1,793.64	1,737.78	97	96	98	87	92	3.20%	43
Rockingham County	1,774.22	1,827.31	1,659.82	1,536.56	1,375.71	79	75	70	68	68	7.24%	98
Russell County	1,160.89	1,158.09	951.56	877.76	835.10	14	12	7	6	7	9.75%	121
Scott County	979.66	1,020.22	890.07	830.11	806.20	3	4	4	4	4	5.38%	74
Shenandoah County	1,739.07	1,898.22	1,860.06	1,775.71	1,676.26	74	81	83	86	88	0.94%	25
Smyth County	1,064.80	1,100.74	967.05	886.11	852.83	7	8	8	7	9	6.21%	82
Southampton County	1,584.74	1,528.58	1,365.13	1,358.67	1,112.03	62	53	51	57	45	10.63%	125
Spotsylvania County	1,713.94	1,927.89	2,000.92	1,994.76	1,845.49	69	83	95	100	98	-1.78%	10
Stafford County	1,761.48	1,984.60	1,965.75	2,028.02	1,911.66	77	88	92	104	105	-1.96%	9
Surry County	3,358.21	3,352.92	3,117.90	2,798.75	2,733.19	125	124	122	120	124	5.72%	77
Sussex County	1,270.44	1,388.95	1,159.52	1,035.11	963.28	26	40	27	22	24	7.97%	107
Tazewell County	1,218.08	1,246.84	1,092.25	1,038.52	925.87	18	21	16	24	16	7.89%	106
Warren County	1,727.98	1,940.20	1,944.34	1,911.72	1,787.05	72	84	88	94	94	-0.83%	14
Washington County	1,543.41	1,506.27	1,362.54	1,294.19	1,301.75	58	51	49	53	59	4.64%	62
Westmoreland County	1,998.60	2,130.80	2,074.76	2,066.21	1,978.21	102	102	102	106	106	0.26%	21
Wise County	1,034.93	1,057.18	886.55	804.10	751.34	6	5	3	3	3	9.44%	118
Wythe County	1,498.62	1,611.48	1,436.21	1,272.01	1,174.88	53	61	56	50	55	6.89%	94
York County	2,082.84	2,123.73	2,050.67	1,963.13	1,813.33	108	101	100	99	95	3.72%	51
Alexandria City	3,386.18	3,455.16	3,461.64	3,272.67	3,326.07	126	129	128	127	129	0.45%	22
Bedford City	1,335.57	1,372.45	1,280.52	1,178.11	1,103.05	33	36	42	41	42	5.27%	70
Bristol City	1,375.81	1,413.30	1,240.45	1,362.80	1,346.03	41	43	37	58	64	0.55%	23
Buena Vista City	1,003.29	1,081.57	1,029.09	923.54	897.58	4	6	11	10	13	2.94%	38
Charlottesville City	1,964.24	2,200.04	2,140.95	1,942.54	1,871.12	98	107	106	97	100	1.24%	26
Chesapeake City	1,813.21	1,836.15	1,757.70	1,595.05	1,404.71	86	76	78	72	70	7.27%	99
Colonial Heights City	1,957.42	2,026.47	1,967.35	1,854.73	1,740.74	96	92	93	90	93	3.11%	41
Covington City	1,165.35	1,207.44	1,098.15	1,064.48	1,023.44	15	15	17	26	33	3.47%	47
Danville City	1,175.52	1,094.26	1,048.29	980.10	937.73	16	7	12	16	19	6.34%	84
Emporia City	1,252.53	1,238.80	1,245.43	1,124.27	1,100.15	22	19	38	35	41	3.46%	46
Fairfax City	3,629.93	3,337.75	3,655.86	3,678.56	3,412.49	129	123	130	131	130	1.59%	27
Falls Church City	3,921.96	4,115.08	4,349.40	4,256.17	4,008.19	133	133	133	133	133	-0.54%	16
Franklin City	1,383.53	1,445.69	1,369.54	1,232.71	1,096.24	43	46	52	45	40	6.55%	88
Fredericksburg City	2,265.51	2,522.36	2,772.91	2,840.17	2,546.45	112	114	118	121	121	-2.76%	3
Galax City	1,349.84	1,445.83	1,365.09	1,233.33	1,145.01	36	47	50	47	50	4.47%	59
Hampton City	1,355.48	1,314.48	1,215.30	1,081.32	898.12	39	28	32	30	14	12.73%	130
Harrisonburg City	1,245.71	1,337.46	1,256.22	1,236.19	1,133.15	21	29	39	49	48	2.48%	34
Hopewell City	1,241.07	1,223.59	1,117.21	1,080.20	1,011.63	20	18	22	29	30	5.67%	76
Lexington City	1,449.92	1,532.43	1,393.95	1,233.23	1,131.10	48	56	54	46	47	7.05%	96
Lynchburg City	1,298.79	1,379.62	1,339.26	1,274.22	1,170.42	29	37	47	51	54	2.74%	36
Manassas City	1,792.73	1,945.98	2,011.82	2,107.26	2,079.55	83	85	96	107	110	-3.45%	2
Manassas Park City	1,223.04	1,445.09	1,644.35	1,675.08	1,673.57	19	45	69	81	87	-6.73%	1
Martinsville City	1,143.19	1,122.25	1,111.26	1,053.52	1,019.65	12	10	19	25	32	3.03%	39
Newport News City	1,383.15	1,400.93	1,318.07	1,216.99	1,111.71	42	42	44	43	44	6.10%	80
Norfolk City	1,322.32	1,358.66	1,267.58	1,148.56	993.61	32	34	41	36	28	8.27%	111
Norton City	1,551.16	1,562.39	1,507.36	1,496.29	1,378.35	60	57	61	64	69	3.13%	42
Petersburg City	1,076.05	1,104.54	1,014.63	902.94	831.83	8	9	10	8	6	7.34%	101
Poquoson City	2,082.35	2,172.54	2,069.72	1,894.96	1,719.31	107	105	101	93	91	5.28%	71
Portsmouth City	1,290.32	1,255.25	1,152.42	936.79	894.96	28	23	26	11	12	11.04%	127
Radford City	870.14	939.07	1,106.51	970.46	888.85	2	2	18	14	11	-0.53%	17
Richmond City	1,698.01	1,825.83	1,871.34	1,759.13	1,504.74	68	74	85	84	76	3.21%	44
Roanoke City	1,427.72	1,532.29	1,441.86	1,349.88	1,264.13	46	55	57	56	56	3.24%	45
Salem City	1,655.82	1,704.32	1,628.35	1,528.56	1,443.48	65	66	68	65	74	3.68%	49
Staunton City	1,420.95	1,486.67	1,470.12	1,451.60	1,265.47	45	49	59	62	57	3.07%	40
Suffolk City	1,745.26	1,860.44	1,707.15	1,614.02	1,349.29	76	78	75	73	65	7.34%	100
Virginia Beach City	1,970.73	2,058.21	1,981.20	1,886.90	1,637.67	99	95	94	92	84	5.08%	68
Waynesboro City	1,581.78	1,645.17	1,594.41	1,427.70	1,330.80	61	64	65	61	62	4.71%	64
Williamsburg City	2,142.51	2,306.42	2,293.17	2,242.80	1,981.92	110	110	112	112	107	2.03%	31
Winchester City	1,978.10	1,987.63	2,114.64	2,174.40	2,025.23	100	89	104	109	109	-0.58%	15

Rank Scores: 1 = Highest Stress, 134 = Lowest Stress

Appendix I

Revenue Effort 2006-2010

name	Revenue Effort					Rank					Avg.	
	2010	2009	2008	2007	2006	2010	2009	2008	2007	2006	Change	Rank
Accomack County	0.7372	0.5760	0.5830	0.5838	0.6473	84	119	123	123	115	3.47%	10
Albemarle County	0.7479	0.7426	0.7459	0.7437	0.7876	80	77	89	96	89	-1.26%	49
Alleghany County	1.1598	1.1319	1.3091	1.2452	1.2583	29	35	26	30	30	-1.96%	63
Amelia County	0.6378	0.6529	0.6281	0.7421	0.7431	106	104	115	97	98	-3.54%	93
Amherst County	0.6982	0.7439	0.8266	0.8517	0.8532	93	76	72	73	75	-4.54%	106
Appomattox County	0.6172	0.6254	0.7249	0.7532	0.7323	113	109	96	94	102	-3.93%	99
Arlington County	1.1122	1.1398	1.0729	1.0924	1.0149	36	34	43	40	50	2.40%	18
Augusta County	0.5479	0.6004	0.6740	0.7013	0.7067	126	114	107	107	109	-5.62%	120
Bath County	0.4809	0.4849	0.4583	0.5357	0.6041	132	130	132	130	122	-5.10%	114
Bedford County	0.5380	0.5617	0.6211	0.7113	0.6898	127	122	117	104	111	-5.50%	118
Bland County	0.7537	0.8526	0.9104	0.9808	0.9642	78	59	61	52	56	-5.46%	116
Botetourt County	0.6373	0.6404	0.7094	0.7767	0.7398	107	107	103	89	100	-3.46%	91
Brunswick County	0.6356	0.6750	0.7981	0.8185	0.8285	110	96	83	80	81	-5.82%	122
Buchanan County	1.2839	1.3073	1.3731	1.5431	1.4158	23	20	22	15	20	-2.33%	69
Buckingham County	0.6929	0.6610	0.7534	0.7317	0.7639	94	99	88	101	94	-2.32%	68
Campbell County	0.7048	0.7351	0.7947	0.8264	0.8598	92	79	84	78	74	-4.51%	105
Caroline County	0.8157	0.7198	0.7103	0.7067	0.7503	65	85	102	106	96	2.18%	19
Carroll County	0.8392	0.8364	0.9489	1.0135	0.9671	61	61	51	48	54	-3.31%	87
Charles City County	0.7573	0.7997	0.9301	0.9106	1.0467	77	67	54	60	46	-6.91%	130
Charlotte County	0.7413	0.7148	0.8280	0.9496	0.9450	81	87	71	54	59	-5.39%	115
Chesterfield County	0.8794	0.8975	0.9329	0.9330	0.9574	58	54	53	56	58	-2.04%	64
Clarke County	0.6361	0.5963	0.6011	0.5570	0.5111	109	115	119	125	131	6.11%	2
Craig County	0.6195	0.5855	0.6658	0.6838	0.7156	111	117	108	111	108	-3.36%	88
Culpeper County	0.7661	0.7833	0.7219	0.7739	0.7721	74	70	99	90	93	-0.19%	35
Cumberland County	0.7909	0.7413	0.8965	0.9081	1.0344	69	78	66	63	47	-5.89%	123
Dickenson County	0.9927	1.2776	1.6047	1.5873	1.4579	46	24	7	13	18	-7.98%	133
Dinwiddie County	0.7655	0.7568	0.8457	0.8993	0.9310	75	75	69	65	63	-4.44%	104
Essex County	0.6547	0.6043	0.6463	0.7367	0.7261	105	113	112	100	105	-2.46%	71
Fairfax County	1.0469	1.0423	0.9533	0.9629	0.9179	42	43	50	53	66	3.51%	9
Fauquier County	0.8228	0.8155	0.7295	0.6981	0.6575	62	65	92	108	114	6.29%	1
Floyd County	0.5615	0.5206	0.6052	0.6371	0.6391	124	128	118	115	118	-3.04%	84
Fluvanna County	0.6071	0.5854	0.6424	0.6335	0.5911	115	118	113	117	126	0.68%	26
Franklin County	0.5710	0.5689	0.5720	0.6126	0.6430	122	120	125	121	116	-2.80%	79
Frederick County	0.8152	0.7867	0.8264	0.8437	0.8531	66	69	73	76	76	-1.11%	44
Giles County	0.9868	0.9105	0.8219	0.8852	0.8726	48	52	76	67	70	3.27%	11
Gloucester County	0.6796	0.6790	0.7232	0.7375	0.7922	99	93	98	99	87	-3.55%	94
Goochland County	0.4577	0.4740	0.4689	0.5091	0.5447	133	131	131	131	128	-3.99%	100
Grayson County	0.5835	0.4864	0.5961	0.6359	0.7955	119	129	120	116	86	-6.66%	128
Greene County	0.7617	0.7825	0.8397	0.8511	0.8828	76	71	70	74	69	-3.43%	89
Greensville County	0.9085	1.0185	1.1585	1.2757	1.2390	54	46	36	27	33	-6.67%	129
Halifax County	0.7491	0.7342	0.8146	0.8016	0.7532	79	81	79	85	95	-0.14%	34
Hanover County	0.7943	0.8099	0.8223	0.8052	0.8094	68	66	75	82	84	-0.47%	38
Henrico County	0.9085	0.9365	0.9467	0.9436	0.9335	54	50	52	55	61	-0.67%	39
Henry County	0.7091	0.7344	0.8239	0.8790	0.8667	90	80	74	69	72	-4.55%	107
Highland County	0.4516	0.5258	0.5571	0.5442	0.6045	134	127	127	128	121	-6.32%	126
Isle of Wight County	0.7259	0.7327	0.8012	0.8019	0.9006	85	82	82	84	68	-4.85%	111
James City County	0.8852	0.8881	0.8964	0.8791	0.9126	56	56	67	68	67	-0.75%	41
King and Queen County	0.9281	0.8615	1.0503	1.0735	1.0765	52	58	45	41	44	-3.45%	90
King George County	0.7676	0.7289	0.8095	0.7460	0.7908	73	84	81	95	88	-0.73%	40
King William County	0.7258	0.6961	0.7907	0.7796	0.8206	86	90	85	88	82	-2.89%	82
Lancaster County	0.5087	0.4722	0.4234	0.4275	0.4349	129	132	134	134	134	4.24%	7
Lee County	0.6570	0.7070	0.7249	0.7809	0.7765	104	88	97	87	92	-3.85%	98
Loudoun County	1.1030	1.0998	1.0885	1.0416	0.9875	37	38	42	45	51	2.92%	15
Louisa County	0.6824	0.6763	0.7442	0.7634	0.7286	98	94	90	92	104	-1.59%	61
Lunenburg County	0.6688	0.6542	0.8544	0.8504	0.8678	102	103	68	75	71	-5.73%	121
Madison County	0.5934	0.5459	0.5247	0.5559	0.6235	117	125	129	126	119	-1.21%	46
Mathews County	0.5633	0.5533	0.5566	0.5855	0.5993	123	123	128	122	124	-1.50%	56
Mecklenburg County	0.5600	0.5506	0.6601	0.6176	0.7820	125	124	109	119	90	-7.10%	131
Middlesex County	0.4995	0.4462	0.4887	0.5063	0.5251	130	134	130	132	130	-1.22%	47
Montgomery County	0.7157	0.6964	0.7154	0.6972	0.7043	89	89	100	109	110	0.40%	28
Nelson County	0.6185	0.6103	0.5928	0.5422	0.5986	112	110	121	129	125	0.83%	25

Appendix I

Revenue Effort 2006-2010

name	Revenue Effort					Rank					Avg.	
	2010	2009	2008	2007	2006	2010	2009	2008	2007	2006	Change	Rank
New Kent County	0.7384	0.7569	0.7292	0.7686	0.7357	83	74	93	91	101	0.09%	31
Northampton County	0.7086	0.6545	0.6347	0.6823	0.6026	91	102	114	112	123	4.40%	6
Northumberland County	0.4844	0.4676	0.4535	0.4843	0.5086	131	133	133	133	132	-1.19%	45
Nottoway County	0.6847	0.6730	0.7422	0.8039	0.8162	97	97	91	83	83	-4.03%	101
Orange County	0.7197	0.6578	0.6480	0.6133	0.6701	87	101	111	120	112	1.85%	22
Page County	0.6783	0.6485	0.6929	0.6634	0.5755	100	105	105	113	127	4.47%	5
Patrick County	0.5790	0.6046	0.7283	0.8190	0.7245	120	112	95	79	106	-5.02%	113
Pittsylvania County	0.5998	0.5621	0.6220	0.6552	0.6609	116	121	116	114	113	-2.31%	67
Powhatan County	0.6897	0.6901	0.7285	0.7392	0.7318	95	92	94	98	103	-1.44%	54
Prince Edward County	0.6894	0.7298	0.8128	0.8998	0.8477	96	83	80	64	79	-4.67%	109
Prince George County	0.8394	0.8350	0.9104	0.9099	0.9616	60	63	62	61	57	-3.18%	86
Prince William County	1.0837	1.1185	1.0197	1.0032	0.9838	38	37	47	50	52	2.54%	16
Pulaski County	0.9523	0.9010	0.9127	0.8080	0.9650	50	53	59	81	55	-0.33%	37
Rappahannock County	0.5128	0.5335	0.5636	0.5524	0.4759	128	126	126	127	133	1.94%	21
Richmond County	0.5783	0.6761	0.6793	0.6957	0.7402	121	95	106	110	99	-5.47%	117
Roanoke County	0.9585	0.9610	0.9988	1.0199	1.0171	49	49	49	47	49	-1.44%	55
Rockbridge County	0.7704	0.7810	0.8191	0.8539	0.8506	72	73	77	72	77	-2.36%	70
Rockingham County	0.6658	0.6721	0.7083	0.7106	0.7483	103	98	104	105	97	-2.76%	77
Russell County	0.7872	0.8368	1.0052	1.0259	1.1009	71	60	48	46	43	-7.12%	132
Scott County	0.7894	0.6589	0.9113	0.9326	0.7788	70	100	60	57	91	0.34%	29
Shenandoah County	0.5877	0.5881	0.5775	0.6204	0.6195	118	116	124	118	120	-1.28%	50
Smyth County	0.8832	0.7824	0.9140	0.9134	0.9404	57	72	58	59	60	-1.52%	58
Southampton County	0.6720	0.6949	0.7664	0.7906	0.8646	101	91	87	86	73	-5.57%	119
Spotsylvania County	0.9119	0.8356	0.7882	0.7567	0.8087	53	62	86	93	85	3.19%	12
Stafford County	0.9905	0.9261	0.9098	0.8549	0.8356	47	51	63	71	80	4.63%	4
Surry County	0.8117	0.8317	0.9076	0.9097	0.9727	67	64	64	62	53	-4.14%	102
Sussex County	1.1159	1.0895	1.4113	1.6331	1.6415	35	39	21	8	11	-8.00%	134
Tazewell County	0.8183	0.7975	0.9222	0.8911	0.8494	64	68	56	66	78	-0.92%	43
Warren County	0.7187	0.6396	0.6516	0.7296	0.6394	88	108	110	102	117	3.10%	14
Washington County	0.6371	0.6475	0.7128	0.7146	0.7176	108	106	101	103	107	-2.80%	80
Westmoreland County	0.6101	0.6060	0.5870	0.5837	0.5261	114	111	122	124	129	3.99%	8
Wise County	0.9379	1.0157	1.1420	1.1890	1.2601	51	47	38	34	29	-6.39%	127
Wythe County	0.7404	0.7170	0.8158	0.8661	0.9193	82	86	78	70	65	-4.87%	112
York County	0.8752	0.8956	0.9271	0.9317	0.9319	59	55	55	58	62	-1.52%	59
Alexandria City	1.0173	1.0299	1.0276	1.0591	1.0193	45	45	46	43	48	-0.05%	33
Bedford City	1.0550	1.0562	1.2134	1.2509	1.2428	41	42	33	29	32	-3.78%	97
Bristol City	1.4273	1.4138	1.7001	1.6123	1.4007	12	14	3	11	21	0.47%	27
Buena Vista City	1.3673	1.3607	1.5334	1.6589	1.6585	19	18	12	4	9	-4.39%	103
Charlottesville City	1.3724	1.3831	1.3580	1.3788	1.4244	18	17	23	22	19	-0.91%	42
Chesapeake City	1.1227	1.1820	1.2650	1.3319	1.3920	34	30	30	25	22	-4.84%	110
Colonial Heights City	1.2942	1.2960	1.3072	1.3150	1.2924	22	22	27	26	25	0.03%	32
Covington City	1.8198	1.7897	2.0423	2.1313	2.1379	1	2	2	1	2	-3.72%	96
Danville City	1.1562	1.2944	1.3274	1.3441	1.3483	30	23	24	24	24	-3.56%	95
Emporia City	1.7548	1.8599	2.0737	2.0551	2.3073	2	1	1	2	1	-5.99%	124
Fairfax City	1.1703	1.1567	1.0944	1.0549	1.1146	28	32	41	44	41	1.25%	23
Falls Church City	1.1536	1.1593	1.1640	1.1651	1.1479	31	31	35	36	38	0.12%	30
Franklin City	1.4925	1.5377	1.5679	1.5966	1.6758	8	5	10	12	8	-2.73%	76
Fredericksburg City	1.2803	1.2150	1.1230	1.0697	1.1668	24	28	40	42	35	2.43%	17
Galax City	1.3966	1.2438	1.4917	1.5485	1.5866	15	26	14	14	12	-2.99%	83
Hampton City	1.4502	1.4745	1.5944	1.6532	1.9076	11	10	8	6	3	-5.99%	125
Harrisonburg City	1.1825	1.2085	1.3132	1.2415	1.2603	27	29	25	31	28	-1.54%	60
Hopewell City	1.4806	1.2990	1.4595	1.4825	1.5629	10	21	18	18	14	-1.32%	51
Lexington City	1.0389	0.9674	1.1347	1.1466	1.1320	44	48	39	37	40	-2.06%	65
Lynchburg City	1.5088	1.5070	1.5499	1.6294	1.7548	7	9	11	9	6	-3.50%	92
Manassas City	1.3104	1.3578	1.2774	1.2136	1.1650	21	19	29	33	36	3.12%	13
Manassas Park City	1.5415	1.5265	1.4747	1.3541	1.2803	5	6	16	23	26	5.10%	3
Martinsville City	1.3874	1.4281	1.4910	1.5143	1.5273	16	12	15	17	16	-2.29%	66
Newport News City	1.5551	1.5126	1.5908	1.6150	1.6550	4	7	9	10	10	-1.51%	57
Norfolk City	1.4916	1.5113	1.6123	1.6441	1.8269	9	8	6	7	4	-4.59%	108
Norton City	1.3625	1.4298	1.4180	1.3869	1.3738	20	11	20	21	23	-0.21%	36
Petersburg City	1.5238	1.5616	1.6443	1.6555	1.7356	6	3	4	5	7	-3.05%	85

Appendix I

Revenue Effort 2006-2010

name	Revenue Effort					Rank					Avg.	
	2010	2009	2008	2007	2006	2010	2009	2008	2007	2006	Change	Rank
Poquoson City	0.8195	0.8826	0.9221	0.8317	0.9257	63	57	57	77	64	-2.87%	81
Portsmouth City	1.5983	1.5495	1.6198	1.8084	1.7788	3	4	5	3	5	-2.54%	74
Radford City	1.1457	1.1316	0.9025	0.9873	1.0620	32	36	65	51	45	1.97%	20
Richmond City	1.4079	1.4004	1.4698	1.4082	1.5644	13	15	17	20	13	-2.50%	72
Roanoke City	1.3760	1.4148	1.5155	1.5376	1.5467	17	13	13	16	15	-2.76%	78
Salem City	1.3969	1.3976	1.4489	1.4495	1.4688	14	16	19	19	17	-1.22%	48
Staunton City	1.1869	1.2213	1.3001	1.2682	1.2792	26	27	28	28	27	-1.80%	62
Suffolk City	1.0731	1.0684	1.1784	1.1414	1.1375	40	41	34	39	39	-1.42%	52
Virginia Beach City	1.0426	1.0331	1.0663	1.0079	1.1059	43	44	44	49	42	-1.43%	53
Waynesboro City	1.1256	1.1551	1.2343	1.2405	1.2558	33	33	32	32	31	-2.59%	75
Williamsburg City	1.0753	1.0760	1.1584	1.1423	1.1951	39	40	37	38	34	-2.51%	73
Winchester City	1.2053	1.2599	1.2580	1.1781	1.1492	25	25	31	35	37	1.22%	24

Rank Scores: 1 = Highest Stress, 134 = Lowest Stress

Appendix J

Median Household Income 2005-2009

name	Median Household Income					Rank					Avg	
	2009	2008	2007	2006	2005	2009	2008	2007	2006	2005	Growth	Rank
Accomack County	36,512	37,564	36,616	37,235	32,837	38	32	34	45	27	2.80%	88
Albemarle County	63,669	66,606	63,619	58,428	58,620	111	112	111	109	111	2.15%	62
Alleghany County	43,230	42,341	41,530	40,682	39,204	66	54	58	64	66	2.57%	77
Amelia County	47,971	49,180	52,421	47,140	46,320	81	80	91	84	89	0.89%	18
Amherst County	42,117	44,966	43,890	42,981	40,673	59	65	71	75	75	0.89%	17
Appomattox County	42,354	43,529	41,089	41,114	39,199	60	63	56	66	65	2.01%	59
Arlington County	92,703	97,871	92,345	84,316	76,196	131	131	131	131	128	5.42%	128
Augusta County	50,401	52,341	50,887	47,970	46,202	88	87	89	87	88	2.27%	67
Bath County	42,619	42,446	42,316	40,114	39,464	63	55	60	62	67	2.00%	56
Bedford County	53,003	54,715	53,823	50,772	49,812	91	94	94	94	96	1.60%	48
Bland County	39,512	39,841	38,175	36,226	35,057	47	45	42	40	42	3.18%	96
Botetourt County	59,441	61,778	58,744	58,481	53,003	105	105	102	110	102	3.04%	94
Brunswick County	35,757	35,876	35,160	37,717	33,109	28	26	24	48	31	2.00%	57
Buchanan County	30,005	26,571	28,922	26,265	25,193	4	1	1	1	1	4.78%	126
Buckingham County	36,414	38,576	36,315	35,640	33,084	37	38	30	36	30	2.52%	75
Campbell County	44,983	43,055	43,641	41,225	40,230	72	58	68	67	72	2.95%	93
Caroline County	57,352	53,796	51,498	48,688	45,687	101	93	90	91	86	6.38%	131
Carroll County	34,240	35,651	35,823	35,822	32,430	19	24	26	38	25	1.40%	42
Charles City County	48,096	50,958	48,113	48,025	46,167	82	83	85	88	87	1.04%	25
Charlotte County	33,334	34,145	34,271	32,397	31,915	17	16	19	15	19	1.11%	29
Chesterfield County	70,055	71,327	69,583	67,658	66,625	117	116	117	117	121	1.29%	37
Clarke County	65,636	66,296	64,149	62,476	59,270	112	111	113	113	112	2.69%	83
Craig County	45,125	45,703	48,319	43,700	40,858	74	71	86	79	77	2.61%	80
Culpeper County	61,217	63,248	60,341	56,507	52,889	109	107	106	104	101	3.94%	111
Cumberland County	39,141	40,157	38,953	36,670	34,447	44	46	47	42	38	3.41%	100
Dickenson County	31,877	27,680	29,320	28,505	26,224	7	2	2	3	3	5.39%	127
Dinwiddie County	49,595	50,186	47,395	48,965	48,160	87	81	81	92	92	0.74%	15
Essex County	48,296	43,511	43,637	42,762	38,588	84	62	67	73	61	6.29%	130
Fairfax County	102,325	107,075	104,984	99,934	94,173	132	133	132	134	133	2.16%	63
Fauquier County	83,330	81,359	81,404	75,527	73,288	127	126	127	125	127	3.43%	101
Floyd County	36,664	41,514	39,478	40,606	37,659	39	52	50	63	53	-0.66%	4
Fluvanna County	68,521	64,289	57,038	56,893	52,733	114	109	98	105	100	7.48%	134
Franklin County	45,105	45,758	45,238	42,891	40,712	73	73	75	74	76	2.70%	84
Frederick County	60,806	61,295	64,192	55,983	57,835	108	103	114	103	108	1.28%	35
Giles County	39,421	43,322	41,186	39,094	37,582	46	61	57	56	52	1.22%	34
Gloucester County	55,335	56,922	56,123	53,052	48,281	95	97	97	97	93	3.65%	106
Goochland County	76,772	76,688	74,747	70,365	69,975	124	119	122	122	123	2.43%	71
Grayson County	32,813	32,399	31,155	32,491	30,348	12	9	7	17	11	2.03%	60
Greene County	58,123	59,321	58,476	52,872	50,828	102	99	101	96	98	3.59%	105
Greensville County	35,866	36,926	37,509	35,068	38,038	32	28	40	33	56	-1.43%	2
Halifax County	35,458	34,580	32,490	33,318	32,334	26	19	10	22	24	2.42%	69
Hanover County	74,645	77,935	75,046	69,390	71,455	121	122	123	121	126	1.12%	30
Henrico County	57,318	61,300	58,194	57,143	55,284	100	104	100	106	106	0.92%	20
Henry County	35,826	33,479	35,349	33,897	32,240	30	12	25	24	23	2.78%	87
Highland County	35,892	38,088	36,521	34,521	34,519	33	36	33	27	39	0.99%	24
Isle of Wight County	59,463	60,042	58,840	54,659	53,754	106	101	103	100	105	2.66%	82
James City County	72,902	76,705	70,487	67,054	65,681	119	120	118	116	120	2.75%	85
King and Queen County	42,022	46,715	43,191	40,014	39,612	58	75	65	61	68	1.52%	43
King George County	68,846	78,636	68,824	63,166	65,669	116	123	116	114	119	1.21%	33
King William County	59,984	63,605	62,052	57,576	58,493	107	108	109	107	110	0.64%	14
Lancaster County	43,434	45,715	42,392	40,883	38,155	67	72	61	65	57	3.46%	102
Lee County	29,376	28,682	29,365	27,289	25,626	2	4	3	2	2	3.66%	107
Loudoun County	114,200	111,582	107,200	99,619	98,245	134	134	134	133	134	4.06%	115
Louisa County	52,396	54,777	52,514	48,086	44,788	90	95	92	89	85	4.25%	118
Lunenburg County	32,930	34,379	33,777	32,322	30,802	13	17	17	14	14	1.73%	50
Madison County	50,565	52,472	50,135	46,754	43,604	89	89	88	83	82	3.99%	113
Mathews County	53,177	53,143	54,431	49,048	50,550	92	91	95	93	97	1.30%	38
Mecklenburg County	34,885	36,941	36,266	34,566	31,785	22	29	29	28	18	2.44%	72
Middlesex County	45,695	56,599	45,583	43,484	42,016	75	96	76	78	79	2.19%	64
Montgomery County	42,785	43,176	42,029	38,795	36,853	65	60	59	54	49	4.02%	114
Nelson County	44,615	45,551	46,001	42,761	40,173	71	68	78	72	71	2.76%	86
New Kent County	68,570	71,549	68,437	66,323	61,107	115	117	115	115	114	3.05%	95
Northampton County	34,501	34,424	33,950	32,804	32,096	21	18	18	18	21	1.87%	53
Northumberland County	53,856	47,152	45,085	44,183	41,903	93	76	74	80	78	7.13%	133
Nottoway County	36,381	37,900	37,276	35,017	35,507	36	34	39	32	45	0.62%	13
Orange County	54,231	52,158	53,238	52,281	49,119	94	86	93	95	95	2.60%	79
Page County	39,299	41,120	40,295	38,183	38,549	45	51	53	51	60	0.49%	12
Patrick County	33,059	34,592	33,583	33,222	31,719	14	20	14	20	17	1.06%	26
Pittsylvania County	39,531	38,590	38,519	38,746	37,874	48	39	46	53	55	1.09%	28
Powhatan County	73,940	74,825	71,263	68,493	63,833	120	118	119	118	115	3.96%	112

Appendix J

Median Household Income 2005-2009

name	Median Household Income					Rank					Avg	
	2009	2008	2007	2006	2005	2009	2008	2007	2006	2005	Growth	Rank
Prince Edward County	35,988	37,999	36,481	34,790	32,631	34	35	32	30	26	2.57%	78
Prince George County	59,349	62,570	59,780	57,883	55,476	104	106	105	108	107	1.75%	51
Prince William County	88,823	87,973	86,294	80,576	81,022	130	129	128	129	131	2.41%	68
Pulaski County	40,239	40,426	40,427	39,305	35,014	50	48	55	57	41	3.73%	108
Rappahannock County	56,250	60,614	60,540	55,578	52,195	96	102	107	101	99	1.94%	54
Richmond County	40,620	52,405	40,196	37,490	35,825	51	88	52	47	46	3.35%	98
Roanoke County	56,508	60,032	59,060	53,843	53,229	98	100	104	98	103	1.54%	46
Rockbridge County	43,916	45,236	43,654	41,931	40,335	68	66	69	71	73	2.22%	65
Rockingham County	47,965	53,036	49,346	47,739	47,654	80	90	87	86	91	0.16%	7
Russell County	33,221	32,100	33,682	30,866	29,865	15	8	15	8	9	2.81%	90
Scott County	33,893	33,668	31,044	32,477	30,479	18	13	6	16	12	2.80%	89
Shenandoah County	47,748	48,671	48,067	47,198	43,541	79	78	84	85	81	2.42%	70
Smyth County	35,614	33,451	35,970	34,397	34,286	27	11	28	26	35	0.97%	22
Southampton County	42,751	43,149	43,589	38,833	40,508	64	59	66	55	74	1.38%	41
Spotsylvania County	75,609	77,461	74,374	72,195	68,615	122	121	121	124	122	2.55%	76
Stafford County	88,179	87,145	86,865	83,945	78,862	129	128	129	130	129	2.95%	92
Surry County	46,651	52,004	45,659	43,233	39,987	77	85	77	76	70	4.17%	117
Sussex County	37,684	38,102	35,835	34,286	33,866	41	37	27	25	34	2.82%	91
Tazewell County	36,143	34,800	34,702	31,528	31,710	35	21	22	12	16	3.49%	103
Warren County	56,946	53,495	55,262	54,033	48,543	99	92	96	99	94	4.33%	119
Washington County	40,638	41,594	39,148	37,122	39,169	52	53	48	44	64	0.94%	21
Westmoreland County	48,523	44,383	47,823	41,836	37,797	85	64	82	70	54	7.09%	132
Wise County	35,053	32,758	32,175	31,038	29,854	24	10	9	10	8	4.35%	120
Wythe County	40,927	38,793	38,032	36,842	34,698	56	40	41	43	40	4.49%	122
York County	77,662	78,920	78,234	71,272	70,743	125	124	125	123	124	2.45%	73
Alexandria City	76,293	82,487	78,767	78,330	64,749	123	127	126	127	118	4.46%	121
Bedford City	34,485	36,559	33,776	33,380	32,143	20	27	16	23	22	1.82%	52
Bristol City	30,663	33,791	33,429	31,104	30,239	5	15	13	11	10	0.35%	9
Buena Vista City	40,802	39,390	38,418	37,942	39,018	54	42	45	50	62	1.14%	31
Charlottesville City	39,030	42,948	37,195	35,147	33,041	43	57	38	34	29	4.53%	124
Chesapeake City	63,532	67,082	63,016	61,584	60,301	110	113	110	112	113	1.34%	39
Colonial Heights City	47,614	51,575	47,860	48,686	46,745	78	84	83	90	90	0.46%	11
Covington City	33,301	35,762	34,907	34,752	35,363	16	25	23	29	44	-1.46%	1
Danville City	29,466	30,696	29,553	28,872	29,544	3	5	4	5	7	-0.07%	6
Emporia City	32,178	33,717	34,482	32,925	31,958	10	14	20	19	20	0.17%	8
Fairfax City	82,342	93,841	88,968	79,896	79,255	126	130	130	128	130	0.97%	23
Falls Church City	106,042	98,822	105,456	90,614	85,381	133	132	133	132	132	6.05%	129
Franklin City	35,855	37,839	36,788	35,008	33,778	31	33	35	31	33	1.54%	45
Fredericksburg City	44,211	45,620	42,954	41,823	38,314	69	69	64	69	58	3.85%	109
Galax City	32,313	31,007	32,676	30,988	30,662	11	7	11	9	13	1.35%	40
Hampton City	46,175	47,301	46,462	46,272	44,276	76	77	79	82	84	1.07%	27
Harrisonburg City	34,967	39,049	37,118	33,259	32,956	23	41	37	21	28	1.53%	44
Hopewell City	35,815	40,560	39,871	37,303	36,005	29	49	51	46	47	-0.13%	5
Lexington City	40,825	39,582	38,217	36,210	34,307	55	44	43	39	36	4.75%	125
Lynchburg City	38,005	39,440	36,374	36,314	35,213	42	43	31	41	43	1.98%	55
Manassas City	66,876	68,544	73,853	69,060	64,561	113	114	120	120	117	0.90%	19
Manassas Park City	70,852	70,051	63,681	68,555	64,136	118	115	112	119	116	2.62%	81
Martinsville City	28,298	30,802	31,823	30,550	29,090	1	6	8	7	6	-0.68%	3
Newport News City	48,285	48,849	44,887	43,435	43,938	83	79	73	77	83	2.47%	74
Norfolk City	41,161	40,380	40,295	39,378	36,335	57	47	53	58	48	3.32%	97
Norton City	31,247	28,398	30,654	28,687	27,343	6	3	5	4	4	3.57%	104
Petersburg City	31,926	35,359	34,630	32,316	30,942	8	22	21	13	15	0.80%	16
Poquoson City	84,347	79,123	78,191	76,741	71,435	128	125	124	126	125	4.52%	123
Portsmouth City	42,404	45,292	42,940	39,702	39,166	62	67	63	60	63	2.07%	61
Radford City	31,999	35,516	33,012	30,101	28,201	9	23	12	6	5	3.37%	99
Richmond City	37,115	36,968	38,301	35,761	34,352	40	30	44	37	37	2.01%	58
Roanoke City	35,088	37,029	37,103	35,331	33,501	25	31	36	35	32	1.18%	32
Salem City	49,086	45,690	46,891	44,631	42,181	86	70	80	81	80	4.09%	116
Staunton City	40,717	42,794	39,166	37,797	37,372	53	56	49	49	51	2.24%	66
Suffolk City	56,300	57,573	57,546	55,858	53,548	97	98	99	102	104	1.28%	36
Virginia Beach City	59,174	64,979	61,234	60,985	58,238	103	110	108	111	109	0.40%	10
Waynesboro City	39,846	41,025	42,771	38,501	37,357	49	50	62	52	50	1.67%	49
Williamsburg City	44,380	50,209	43,777	41,814	38,454	70	82	70	68	59	3.85%	110
Winchester City	42,399	46,588	44,808	39,530	39,935	61	74	72	59	69	1.54%	47

Rank Scores: 1 = Highest Stress, 134 = Lowest Stress