

**Report on the Comparative
Revenue Capacity, Revenue Effort,
and Fiscal Stress
of Virginia's Counties and Cities
2002/2003**



**Commission on Local Government
Commonwealth of Virginia**

April 2005

**Members
of the
Virginia Commission
on
Local Government**

**John G. Kines, Jr., Chairman
Harold H. Bannister, Jr., Vice Chairman
Kathleen K. Seefeldt
Geline B. Williams**

**Department of Housing and Community Development
The Jackson Center
501 North 2nd Street
Richmond, Virginia 23219-1321
804/371-7000
www.clg.state.va.us**

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This report, which constitutes the seventeenth 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 produces 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.¹

REVENUE CAPACITY PER CAPITA, 2002/2003²

Over the course of 2002/2003, the statewide average level³ of revenue

¹An extended discussion of capacity measurement can be found in the Technical Appendix of this document.

²The 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 2002/2003 (or each of the earlier periods covered in our analysis) as if the designated interval fully coincided with the standard time period denoting the fiscal year.

³Many of the tabular exhibits attached to the present report display statistics for two measures of central tendency--the mean and the median. In relation to a numerically scaled variable, the mean (or average) represents the sum of the scores for all cases (localities in the present instance) divided by the total number of cases. The median denotes the midpoint of the data distribution when its constituent values are hierarchically ordered and, accordingly, partitions the case scores into two groups of equal size. Although the mean is a more familiar statistical tool than the median, the latter measure may be analytically preferable with respect to an ordered data series containing a relatively small number of extreme scores in one direction or the other. In this regard the Commission notes that the median exhibits less sensitivity than the mean to the statistical pulling effect of such "outliers." See Hubert M. Blalock, Jr., **Social Statistics**, rev. 2d ed. (New York: McGraw-Hill, 1979), pp. 66-68; Chava Frankfort-Nachmias and David Nachmias, **Research Methods in the Social Sciences**, 6th ed. (New York: Worth Publishers, 2000), pp. 332-33; and Marija J. Norusis, **SPSS 13.0 Guide to Data Analysis** (Upper Saddle River, N.J.: Prentice Hall, 2005), pp. 83-84.

capacity per capita (see Table 1.1) was \$1,283.55 among the 95 counties and 39 independent cities of Virginia.⁴ During this period, however, the two jurisdictional classes diverged somewhat in their mean-score profiles, with the average revenue-generating potential of counties (\$1,299.64 per capita) slightly exceeding that of cities (\$1,244.34 per resident). Throughout 2002/2003, as indicated by Table 1.2, local capacity scores were distributed over a broad continuum reaching from the Bath County figure (\$4,371.44 per capita) to the Lee County value (\$596.84 per capita). Thus, on the dimension of fiscal ability, the strongest jurisdiction in the Commonwealth surpassed the weakest locality in 2002/2003 by a margin of 7.32 to 1. Based on those extreme values, it would appear that a pronounced degree of variation distinguished the counties and cities of Virginia with respect to their revenue-raising potential. Yet, when the 134 fiscal capacity scores are arranged according to magnitude, it can be seen that in 2002/2003 the per capita values defining the middle segment of the data series [i.e., the statistics between \$925.11 (the first quartile) and \$1,442.94 (the third quartile)] extended across an interval that spanned only 13.7% of the distance separating the minimum and maximum scores for the Commonwealth at large.⁵ In this respect, the jurisdictional capacity scores

⁴Clifton Forge, which was an independent city through the 2000/2001 time frame, reverted to the status of a town within Alleghany County on July 1, 2001. In the present report, consequently, it has been treated as a subdivision of the latter entity relative to the data for 2001/2002 and 2002/2003.

⁵As the measure of dispersion for case scores representing the middle component of any hierarchically organized data series, the interquartile range, an indicator reflecting the difference between the first and third quartile statistics (labeled, in order, Q1 and Q3), has been used. (See Blalock, **Social Statistics**, p. 71; and Nachmias and Nachmias, **Research**

manifested appreciably less differentiation than might be gathered from the overall width of the statewide continuum.

In terms of regional variation in local revenue capacity, Table 1.5 discloses that the counties and cities of Northern Virginia attained the highest average fiscal ability level (\$2,314.42 per capita) in the Commonwealth during 2002/2003.⁶ These jurisdictions, on average, materially outpaced localities within the Northern Piedmont and Richmond regions, the sections of the State ranking second and third (with mean per capita scores of \$1,579.26 and \$1,575.14, respectively) in revenue-generating potential. Among the principal geographic divisions of the

Methods 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 set 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.

⁶In analyzing geographic diversity with respect to revenue capacity per capita, revenue effort, and fiscal stress, the Commission has divided the State into nine regions: 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. [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.]

Commonwealth, Southwest Virginia yielded the lowest jurisdictional capacity average (\$873.03 per capita) in 2002/2003. The aggregate mean statistic for the counties and cities of this region, as well as the averages for localities in Southside (\$1,014.29 per capita) and the Southern Piedmont-Valley Industrial Zone (\$1,019.94 per capita), covered a measurement range extending from 55.9% to 62.3% below the average score registered by the jurisdictions constituting Northern Virginia. Indeed, the typical locality in the Northern Virginia region displayed a revenue-raising potential at least 1.46 times greater than that of the average jurisdiction in any other section of the Commonwealth over 2002/2003.

Apart from the regional distinctions in the data, local capacity scores, as previously noted, varied to some extent along jurisdictional class lines in 2002/2003. During that period (see Table 1.1), the county revenue capacity average exceeded the corresponding municipal statistic by \$55.30 per capita, a variance of 4.4%. Over the same time period, according to Table 1.2, 53.7% (N=51) of Virginia's counties, but only 41.0% (N=16) of the cities statewide, recorded fiscal ability levels greater than the Commonwealth median value of \$1,137.71, the statistic dividing the upper and lower halves of the numerically scaled capacity distribution. Jurisdictional class differences in revenue-generating potential can also be found in Tables 1.3 and 1.4, which compare fiscal capabilities with respect to 52 pairs of adjacent cities and counties. Throughout 2002/2003, as these exhibits reveal, counties manifested higher levels of capacity than their neighboring cities across 31, or 59.6%, of the cases. In each of 15 instances, the revenue-raising potential of the county surpassed that of the contiguous city by at least 25%, with the differential being greater than 50%

in six cases. To the extent that cities surpassed their adjoining counties in revenue capacity, the margin of variance reached the 25% threshold in seven cases, two of which yielded interjurisdictional cleavages exceeding 50%. In sum, the statistical data establish that the counties of Virginia displayed, as a rule, stronger fiscal ability than the State's cities during 2002/2003. However, the full body of evidence fails to disclose a pattern of sharp jurisdictional class differentiation in terms of revenue capacity during that fiscal period.

CHANGE IN REVENUE CAPACITY PER CAPITA, 1998/1999-2002/2003⁷

As documented in Table 2.1, the overall average per capita level of jurisdictional revenue capacity climbed from \$1,152.45 to \$1,283.55 between 1998/1999 and 2002/2003. During that time span, the typical Virginia locality experienced growth in its revenue-raising potential at a mean periodic rate of 2.56%; and, by the close of 2002/2003, counties and cities throughout the Commonwealth, on the average, were 10.61% stronger relative to their 1998/1999 fiscal ability thresholds. Significantly, over the same interval, state and local governments nationwide faced an average rise of 13.63% in the prices charged for goods and services purchased.⁸ Thus, from 1998/1999 through 2002/2003 the revenue-generating potential of

⁷The following discussion is based upon data covering 95 counties and 39 independent cities. To ensure measurement standardization over time, the Commission has excluded Clifton Forge as a discrete observational unit for analytic purposes.

⁸The 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**, 84 (August, 2004), Table 3, p. 186.

Virginia's counties and cities tended to expand at a pace distinctly slower than the rate of inflation confronting public-sector economies across the nation.⁹

According to Tables 2.3 and 2.4, approximately three out of every ten localities (N=40) exhibited continuously increasing levels of revenue capacity in per capita terms between 1998/1999 and 2002/2003. With respect to that interval, 69 of the remaining jurisdictions recorded fiscal ability growth in three of the four measurement periods. On a per capita basis, then, 81.3% of the Commonwealth's localities sustained capacity expansion during most, if not all, of the time span in question. Yet the statistical evidence also indicates that 68 counties and 26 cities witnessed reductions in their revenue-generating potential at one stage or another across the periods under consideration.¹⁰ Indeed, 25 localities manifested declining fiscal ability in multiple periods following 1998/1999. As Tables 2.3 and 2.4 show, several of these jurisdictions (Lee County, Prince George County, and Surry County) experienced three instances of diminishing revenue capacity per capita over the time frame covered by the present report. In

⁹The 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 1998/1999. Therefore, caution should be exercised in the application of BEA data to specific localities throughout the Commonwealth.

¹⁰Although per capita diminutions occurred with greatest frequency (N=68) during 1999/2000, declining capacity marked at least one out of every ten jurisdictions in 2000/2001 (N=18), 2001/2002 (N=22), and 2002/2003 (N=14). In addition, between 15.7% and 31.3% of Virginia's localities exhibited modest levels of capacity growth (i.e., relative increases below 2%) over the periods following 1998/1999.

sum, even though the fiscal ability of the average county or city increased throughout the 1998/1999-2002/2003 interval (see Table 2.1),¹¹ the per capita magnitude of revenue-raising potential periodically declined for 70.1% of all localities during that measurement span.

As Table 2.5 discloses, no jurisdiction recorded average revenue capacity growth equal to, or greater than, 10% from 1998/1999 through 2002/2003.¹² Yet, the per capita level of fiscal ability increased at average rates of 7.20% and 7.15%, respectively, in Arlington County and Manassas Park City across the same time dimension. The data further reveal that significant capacity expansion, averaging at least 6%, was manifested by six other localities--Loudoun County (6.69%), Highland County (6.43%), Fredericksburg City (6.43%), King George County (6.29%), Fauquier County (6.13%), and Madison County (6.00%).¹³ Along with the top-ranked jurisdictions, these entities stood in marked contrast to the 36 counties and

¹¹Table 2.2 indicates that the median value for counties, while diminishing slightly in 1999/2000, increased over each of the next three fiscal periods. Further, among Virginia's cities the median statistic declined somewhat across 2002/2003 after rising from one period to the next during the 1998/1999-2001/2002 interval.

¹²According to Table 2.4, revenue capacity increases of 10% or higher emerged in only two cases with respect to each period between the end of 1998/1999 and the close of 2000/2001. However, double-digit margins of capacity expansion typified four localities during 2001/2002 and eight jurisdictions over the course of 2002/2003.

¹³It is noteworthy that the unit costs of public-sector goods and services increased at an average periodic rate of only 3.25% across state and local governments nationwide over the 1998/1999-2002/2003 interval. See the **Survey of Current Business**, as cited in footnote 8, for the price index values underlying this statistic.

20 cities which recorded, on the average, slight relative gains (i.e., increases below 2% each period) or even diminutions in their revenue-raising potential.¹⁴ According to Table 2.5, patterns of negative capacity "growth" (as denoted by local mean scores) materialized in Harrisonburg City (-.04%), Bath County (-.09%), Henry County (-.12%), Russell County (-.15%), Franklin City (-.16%), Brunswick County (-.44%), Martinsville City (-.53%), Prince George County (-.68%), Alleghany County (-.73%), Surry County (-1.36%), and Sussex County (-2.55%).¹⁵

REVENUE EFFORT

The concept of revenue effort focuses on the degree to which county and city governments actually utilize the revenue-generating potential of their respective jurisdictions through the employment of locally controlled funding devices, such as taxes, service charges, and regulatory license

¹⁴The eight high-growth localities were distributed across the Northern Piedmont (N=4), Northern Virginia (N=3), and the Northern Valley (N=1). As Table 2.5 indicates, the Northern Virginia localities (Arlington County, Manassas Park City, and Loudoun County) were joined in the top 25% of the statewide measurement scale by their six regional neighbors: Fairfax City (5.82%), Prince William County (5.72%), Alexandria City (5.61%), Manassas City (4.94%), Fairfax County (4.47%), and Falls Church City (4.04%). Additionally, the regions bordering Northern Virginia (i.e., the Northern Piedmont and the Northern Valley) contributed a total of 15 cases to the highest quarter of the data continuum.

¹⁵These jurisdictions fell within the following regions of the Commonwealth: Southside (N=4), the Southern Piedmont-Valley Industrial Zone (N=3), the Northern Valley (N=2), Southwest Virginia (N=1), and Tidewater (N=1). It should be noted that three of the five regions (Southside, the Southern Piedmont-Valley Industrial Zone, and Southwest Virginia) accounted for 72.7% (N=24) of all localities defining the lowest quarter of the numerically scaled distribution.

fees.¹⁶ With respect to a particular locality, the revenue effort dimension operationally assumes the form of an extraction/capacity ratio, a statistical mechanism in which the sum of jurisdictional revenues across all "own-source" funding categories is divided by the aggregate fiscal ability of the given county or city.¹⁷ Through this indicator the receipts which a specified 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, 2002/2003

In 2002/2003, as Table 3.1 shows, the statewide mean level of jurisdictional revenue effort was .9623. Thus, the typical Virginia locality realized "own-source" collections amounting to 96.23% of indigenous fiscal capacity across the designated time frame. It should be observed, however, that the average degree of revenue effort for cities (1.3559) markedly exceeded the comparable statistic for the Commonwealth overall. A corollary point of still greater importance is that the municipal revenue effort average in 2002/2003 surpassed the corresponding county figure

¹⁶The Commission's approach to revenue effort is explored at greater length in the Technical Appendix of this report.

¹⁷It 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, 2003, p. 172.)

(.8007) by a margin of 69.3%.

During the 2002/2003 fiscal period, the most striking example of city-county variation involved the two localities whose respective revenue effort scores marked the maximum and minimum values statewide. In that instance (see Table 3.2), the Covington City statistic (1.9423) was 3.65 times greater than the score of Lancaster County (.5321). Therefore, the extremities of the revenue effort continuum indicate significant diversity in the fiscal exertion of the 134 counties and cities of Virginia. Notable dispersion in jurisdictional revenue effort values is also revealed by an examination of the case scores defining the "middle half" of the numerically ordered data series. In 2002/2003 these statistics ranged between 1.1776 (the third quartile) and .7369 (the first quartile) on the statewide measurement scale.¹⁸ Thus, the "middle half" of the data continuum accounted for 31.3% of the total scope of interlocal variation in fiscal effort.¹⁹ Accordingly, county and city revenue effort values, unlike the set of jurisdictional revenue capacity scores, manifested significant divergence with respect to both the mid-range spread and the end points of the full data series.

In terms of regional variation, Table 3.5 reveals that during 2002/2003 the strongest average level of fiscal effort in the Commonwealth (1.2474) was

¹⁸In the context of this report, the revenue effort scores forming the middle sector of an ordered series are ranked from 101 (relatively low effort) through 34 (relatively high effort).

¹⁹The first and third quartiles represent the statistical limits of a sub-scale which actually encompassed 50.7% (N=68) of all jurisdictional scores. See footnote 5.

exhibited by localities constituting the Tidewater area. The data also indicate that the counties and cities of this region utilized their revenue capacity, on the average, at rates 18.5% and 26.6% higher, respectively, than the mean scores (1.0523 and .9850) associated with jurisdictions in Northern Virginia and Southside, the areas placing second and third in regional effort.²⁰ Even greater disparities, then, separated the Tidewater section of the Commonwealth from the six remaining regions, four of which recorded local mean values below the jurisdictional average for the State at large (.9623).²¹ Indeed, the score for the Chesapeake Fringe, whose localities registered the weakest revenue effort average in the State (.7614), lagged 39.0% behind the corresponding statistic for the Tidewater area.

Whatever the regional dimensions of local effort, cities generally employed their own-source revenue capacity in the 2002/2003 period to a strikingly greater extent than counties. Across the State overall, as Table 3.1 establishes, the average level of revenue effort among municipalities during the period in question exceeded that for counties by a substantial

²⁰The localities comprising Southside occupied a somewhat lower position (i.e., fourth) relative to the median-score series. Within the latter statistical distribution, the 13 counties and 3 cities defining Southwest Virginia ranked third.

²¹Along with their counterparts in each of the three leading regions, the localities of the Southern Piedmont-Valley Industrial Zone and Southwest Virginia produced mean scores surpassing the statewide average. In median statistical terms (see Table 3.5), only the jurisdictions of Tidewater, Northern Virginia, and Southwest Virginia yielded central-tendency measures exceeding the aggregate value for the Commonwealth (.8502).

margin (greater than \$0.55 for every dollar of potential revenue). As additional evidence of this pattern, Table 3.2 reveals that 79.5% (N=31) of the cities throughout Virginia, but only 2.1% (N=2) of the counties statewide, posted revenue effort statistics falling within the highest sector of the numerically graduated distribution (encompassing local scores from 1.1799 to 1.9423). Further, while every municipality in Virginia exhibited a revenue effort value surpassing the overall median statistic for the Commonwealth (.8502) during 2002/2003, 70.5% (N=67) of the 95 counties failed to exceed that benchmark level. Accordingly, the bottom half of the data continuum, with values ranging from .8496 to .5321, was defined entirely in terms of county effort scores.

With respect to the issue of jurisdictional class differences, perhaps the most impressive evidence can be found in Tables 3.3 and 3.4, which offer comparative data relative to 52 sets of contiguous cities and counties. Throughout 2002/2003, as both exhibits indicate, municipalities surpassed their adjoining counties on the dimension of fiscal effort in 51 (or 98.1%) of the jurisdictional pairings under analysis. Moreover, for each of 32 cases, the revenue effort level of the city was at least 50% greater than that of its neighboring county, and in five of these instances the margin separating the contiguous localities exceeded 100%. As for the one situation in which a county surpassed its adjacent city, this case did not produce a revenue effort difference as large as 10%. An examination of the statistical data for adjoining localities confirms the earlier observation that cities realized, in general, decidedly higher receipts per dollar of potential revenue than counties during 2002/2003. Significantly, according to Table 3.9, this pronounced disparity in the revenue effort of the two jurisdictional classes

even materialized across sub-groups of localities that assumed operating and capital obligations of equivalent scope, as gauged by a functional performance index²² resting upon county and city expenditure data.²³

²²The performance index scores underlying our analysis rest upon a methodology adapted from the work of several researchers affiliated with the Project on Urban Fiscal Strain at the University of Chicago. See Terry Nichols Clark, Lorna C. Ferguson, and Robert Y. Shapiro, "Functional Performance Analysis: A New Approach to the Study of Municipal Expenditures and Debt," **Political Methodology**, vol. 8 (Fall, 1982), pp. 87-123; and Clark and Ferguson, **City Money: Political Processes, Fiscal Strain, and Retrenchment** (New York: Columbia University Press, 1983), pp. 46-52, 314-319. For analytic purposes the 2002/2003 index distribution generated by the Commission has been numerically ordered and grouped into four categories on the basis of the first quartile, median, and third quartile values. It should be noted that, in calculating county and city functional performance statistics relative to a particular fiscal year, the Commission draws upon jurisdictional spending data tied to 29 operating categories and 4 capital dimensions covered in Exhibits C, C-1 through C-8, and E of the pertinent annual volume of the **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 2002/2003.

²³It should also be observed that cities generated, in the main, distinctly greater levels of fiscal effort during 2002/2003 than counties with matching geographic and population characteristics (see Tables 3.5 through

CHANGE IN REVENUE EFFORT, 1998/1999-2002/2003²⁴

Among Virginia's 134 counties and cities (see Table 4.1), the average level of revenue effort increased from .9369 during 1998/1999 to .9567 and .9707 across 1999/2000 and 2000/2001, respectively. Although it fell to .9586 in 2001/2002,²⁵ the statewide average recovered slightly at a magnitude of .9623 over the next fiscal period.²⁶ With respect to the growth profiles of Virginia's localities, Tables 4.3 and 4.4 disclose that only 5.2% of all jurisdictions (i.e., four counties and three cities) recorded rising levels of revenue effort across the full time span covered by this report. As for the remaining jurisdictions, between 26.9% and 61.2% yielded declining effort scores in any given measurement period after 1998/1999.²⁷ The evidence also reveals that 60 counties and 20 cities, or 59.7% of the Commonwealth's localities, posted diminished collections per dollar of revenue capacity

3.8). Although a modest variance in average effort (.1567) distinguished the two jurisdictional classes within Northern Virginia, notable mean-score differences (from .2283 to .7268) were evident between cities and counties relative to the various other territorial and demographic groupings covered by the previously cited tables.

²⁴See footnote 7.

²⁵The reduced size of the overall mean score primarily reflects diminished fiscal effort among 64 of the 95 counties. As Table 4.1 indicates, county governments registered a decline of 2.23 cents in their average tax and non-tax collections per dollar of revenue capacity during 2001/2002.

²⁶In 2002/2003 the county effort average expanded by only .83%. Further, the city mean score relative to that period was .26% lower than the corresponding statistic for 2001/2002.

²⁷Typically, the revenue effort statistic of a county or city decreases when the locality's own-source revenues fail to keep pace with the rate of growth in its fiscal capacity.

during two or more of the periods under review. Tables 4.3 and 4.4 indicate that five of these jurisdictions (i.e., Fauquier County, Fluvanna County, King George County, Alexandria City, and Fairfax City) registered consecutively decreasing effort scores throughout the 1998/1999-2002/2003 interval. Thus, while local fiscal effort climbed on a statewide average basis across three of the four periods surveyed, 63.2% of all counties and 51.3% of the Commonwealth's cities experienced reductions in the degree of capacity utilization during multiple stages of the overall time frame.

To the extent that Virginia's local governments displayed rising levels of revenue effort following 1998/1999, the highest average growth rates (i.e., increases of at least 5%) were recorded, as shown in Table 4.5, by Mecklenburg County (9.37%), Scott County (7.53%), Dickenson County (6.40%), Russell County (5.95%), Bath County (5.83%), and Buckingham County (5.80%).²⁸ More significantly, 52 counties and 15 cities (or exactly half of the localities statewide) posted mean rates of change in fiscal effort at magnitudes lower than 1% during the time frame under consideration.²⁹ According to Table 4.5, 43 of these jurisdictions manifested, on the average, negative "growth" in capacity utilization between 1998/1999 and

²⁸The leading jurisdictions of the State were located in Southwest Virginia (N=3), Southside (N=2), and the Northern Valley (N=1). With respect to Southwest Virginia and Southside, it should be noted that these regions, along with the Southern Piedmont-Valley Industrial Zone, encompassed 75.8% (N=25) of the localities in the top 25% of the numerically ordered data series.

²⁹Across the nine localities of Northern Virginia, only Manassas City (with an average growth rate of 1.17%) reached or exceeded the 1% level.

2002/2003.³⁰ With regard to the latter jurisdictions, the most notable patterns of relative decline (as gauged by mean scores below -2%) emerged in Fairfax City (-2.01%), Fluvanna County (-2.04%), Goochland County (-2.04%), Isle of Wight County (-2.17%), Buena Vista City (-2.21%), Hopewell City (-2.56%), Alexandria City (-2.65%), Fauquier County (-2.68%), Lunenburg County (-2.69%), Richmond County (-2.96%), Amelia County (-3.21%), Rappahannock County (-3.74%), King George County (-4.15%), and Shenandoah County (-5.25%).

FISCAL STRESS

The measurement of fiscal stress, as implemented by the Commission, 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.³¹ More precisely, the stress index utilizes jurisdictional measures denoting (1) the level of revenue capacity per capita during a specified fiscal period (currently 2002/2003), (2) the degree of revenue effort over the same time span, and (3) the magnitude of median adjusted gross income for individuals and married couples in the pertinent calendar year (presently

³⁰The following regional breakdown characterized the 34 counties and 9 cities exhibiting negative levels of average "growth" during that time span: the Northern Valley (N=9), the Northern Piedmont (N=9), Southside (N=8), Northern Virginia (N=6), the Chesapeake Fringe (N=6), the Richmond area (N=2), Tidewater (N=2), and the Southern Piedmont-Valley Industrial Zone (N=1).

³¹The Technical Appendix of this report contains a detailed description of the methodology underlying the fiscal stress index.

2002). 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, of the specified locality's raw score from the mean of the overall data distribution.³² 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, 2002/2003). The higher the magnitude of this summary statistic, the greater the fiscal stress 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, 2002/2003

At the aggregate level of data analysis (see Table 6.1), the average index value for cities (172.90) in 2002/2003 was distinctly greater than the jurisdictional average for the Commonwealth as a whole (165.00) and markedly exceeded the equivalent county figure (161.76). With regard to specific local scores, Table 6.3 discloses that the 134 numerically ordered stress computations covered a range of 55.75 points, with the Norfolk City

³²As 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 the Technical Appendix, footnote 21.

and Loudoun County statistics (187.51 and 131.76, respectively) constituting the maximum and minimum values statewide. Over the 2002/2003 time span, the most fiscally distressed locality in Virginia, then, surpassed the least financially strained jurisdiction on the composite index by a margin of 42.3%. Whatever the significance of such disparity, Table 6.3 reveals that the county and city scores comprising the "middle half" of the measurement continuum, as delineated by the first and third quartile values,³³ occupied an interval representing 23.7% of the total index scale.³⁴ Thus, the intermediate segment of the data series exhibited a modest degree of variation relative to the full scope of dispersion in local stress scores across Virginia.

During 2002/2003 the average degree of jurisdictional stress, as shown in Table 6.6, varied somewhat over the nine regions of the Commonwealth. Localities in Southwest Virginia, recording an overall fiscal stress value of 172.57, displayed the highest average level of fiscal hardship throughout the period under review. The jurisdictions in the Southside and Tidewater areas, with mean index values of 170.70 and 170.14, respectively, ranked second and third on the data continuum. Across every other region of Virginia (except the Southern Piedmont-Valley Industrial Zone), the average jurisdictional stress score in 2002/2003 fell below that of the State as a whole (165.00). Over this period the lowest degree of fiscal stress in the Commonwealth was experienced, on average, by the counties and cities of Northern Virginia, with a regional statistic (146.55) trailing that of localities

³³These benchmark statistics were, in order, 158.23 and 171.47.

³⁴See footnote 19.

in Southwest Virginia by a margin of 15.1%.

Throughout the State, as indicated above, the pressures inducing local fiscal stress registered with unequal force upon cities and counties in 2002/2003. According to Table 6.1, the average stress score relative to Virginia's municipalities surpassed the corresponding value for the Commonwealth's counties by 11.14 index points, or by 6.9%. The data (see Tables 6.6 through 6.9) also reveal that the average city endured greater fiscal stress than the typical county regardless of its geographic location, population level, or demographic growth rate. Moreover, according to Table 6.3, 84.6% (N=33) of all municipalities in 2002/2003 generated stress scores exceeding the statewide average. In contrast, 56.8% (N=54) of the 95 counties recorded stress measures below the average value for the Commonwealth overall. In addition, it should be noted that the top and bottom ranges of the fiscal stress continuum during 2002/2003 exhibited clear differences in terms of jurisdictional class composition. With respect to the 23 localities at the "high" end of the data series, 82.6% (N=19) were cities. Among the 20 "low stress" jurisdictions, counties defined 85.0% (N=17) of the total.

Further evidence of jurisdictional class disparity can be found in Tables 6.4 and 6.5, which present comparative data covering 52 pairs of adjoining cities and counties. Over the 2002/2003 time frame, as these exhibits show, municipalities exceeded their contiguous counties on the summary measure of fiscal stress in 96.2% (N=50) 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 18 instances.

The degree of interlocal disparity, according to Table 6.5, varied between 15% and 19% for five of the latter pairings. Significantly, the margin of difference was less than 2% for each of the cases in which the fiscal stress level of a county surpassed that of its neighboring municipality. In sum, it is clear from the statistical evidence that fiscal pressures typically burdened cities to a greater extent than counties in 2002/2003.

TECHNICAL APPENDIX

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 Relations¹ and subsequently refined by researchers at the University of Virginia² and staff members of the Joint Legislative Audit and Review Commission.³ 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

¹Advisory 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).

²John 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.

³Joint 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,⁴ the adjusted number of registered motor vehicles,⁵ the aggregate value of taxable retail sales,⁶ and the

⁴The 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, 1998-2001 and 2002 (draft document). It should be noted that the report for tax year 2000 was initially released in August, 2002. However, that document contained erroneous data relative to the total true valuation of real estate in Roanoke County and Fairfax City. For the correct jurisdictional amounts, see the amended version of the report issued by the Department of Taxation during March, 2003.

⁵With 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 between 1999 and 2003. These jurisdictional figures have been adjusted (i.e., reduced) by the Commission 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 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.

In estimating the number of motor vehicles owned by the inhabitants of a particular town on June 30th of a specified year, the Commission multiplies the countywide registration total as of that date by a town/county vehicular ratio founded upon the latest available U.S. Census data pertaining to the commutation practices of Virginia residents. Across the 1998/1999 and 1999/2000 computational rounds, every baseline automotive ratio, while linked to the 1990 Census, was modified annually for use as an allocative mechanism through weighting factors denoting the percentage change in the associated town/county general population ratio over the years following 1990. With the release of commutation data from the 2000 Census, the Commission developed a new set of motor vehicle ratios in support of the fiscal ability computations for 2000/2001. As applied to the vehicular estimation exercises

total adjusted gross income of the resident population.⁷ For each fiscal period in the 1998/1999-2002/2003 series, the Commission has calculated the per

covering 2001/2002 and 2002/2003, each of these relational statistics has been adjusted on the basis of the "growth" rates, whether positive or negative, in the pertinent town/county general population ratio from April 1, 2000 (the Census enumeration date) through June 30th of 2002 and 2003 (the respective target dates for gauging the number of motor vehicles at the town level during the two most recent fiscal periods).

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

⁷In 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 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--"1998 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), October 2, 2000; "1999 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), November 5, 2001; "2000 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 26, 2002; "2001 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), October 24, 2003; and "2002 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), July 12, 2004. The local adjusted gross income figures underlying the Commission's revenue capacity computations differ from

capita revenue-raising potential of every locality⁸ through (1) the multiplication of its resource-base levels on the five target dimensions⁹ by the relevant

the jurisdictional totals displayed by the Department of Taxation in the volumes of its **Annual Report** for FY2000-2004. 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.

⁸An illustration of the computational method appears in Exhibit A.

⁹ Until the 1999/2000 measurement round, the Commission annually employed county and city vehicular totals as proxy resource-base indicators in determining local fiscal ability with respect to the personal property tax. Before the State's implementation of the "car tax" reimbursement program during 1998, however, jurisdictional receipts from personal property were tied, in part, to a broad range of non-vehicular assets (for example, aircraft, recreational boats, mobile homes, generating equipment, computer hardware, research and development property, and farm machinery and livestock). As reported by the Weldon Cooper Center for Public Service at the University of Virginia, these taxable objects yielded, on the average, 30% and 23% of the personal property collections realized by cities and counties, respectively, across FY1995. [See John L. Knapp, **1995 Tax Rates: Virginia's Cities, Counties, and Selected Towns** (Charlottesville: Weldon Cooper Center for Public Service, University of Virginia, 1995), p. 90.] With the increasing significance of intergovernmental payments under the Personal Property Tax Relief Act, non-vehicular assets accounted for markedly rising fractions of the aggregate "own-source" personal property receipts of Virginia's localities over the FY2000-2002 time span. Because of the accompanying decline in the percentage of tax revenue generated by the motor vehicle population, total adjusted gross income (as described in footnote 7) currently represents a more viable indicator of local resource-base strength relative to tangible personal property. Accordingly, the Commission has utilized adjusted gross income statistics rather than vehicular registration figures in calculating the revenue-raising potential associated with the taxation of such property at the county and city levels during the 1999/2000-2002/2003 interval. Given the fact that measurement standardization is a prerequisite for time-series analysis, the same computational approach has been extended to the production of jurisdictional capacity scores covering 1998/1999. For the latter time dimension, the per capita values displayed in Table 2.3 of the present report are strongly correlated with the fiscal ability statistics emanating from the Commission's previous methodology. (See Table 2.3 of **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1998/99**.) With respect to the linkage between the alternative capacity distributions, the coefficient of linear association equals .9893. [A discussion

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

Revenue Effort

The concept of revenue effort, as defined by the Commission on Local Government, denotes the extent to which a particular county or city converts its revenue-generating potential into actual collections through the imposition of taxes and such other funding instruments as service charges, regulatory license fees, and fines. From a measurement perspective the construct assumes the form of an extraction/capacity ratio indicating the performance of any specified jurisdiction in mobilizing private-sector resources for the support of public activities. In regard to any given locality, the computation of revenue effort begins with the summation, for a designated fiscal period, of jurisdictional proceeds from (a) four discrete tax categories (i.e., the real estate, public service corporation property,¹¹ motor vehicle license,¹² and local-option

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.]

¹⁰The 1998-2002 population divisors used by the Commission have been derived from Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 9, 2003; and "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

¹¹Across 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 2002/2003 (as well as the 1996/1997-2001/2002 interval), the Commission has drawn upon the audited revenues of county and city

sales¹³ dimensions) and (b) the amalgam of all other locally controlled revenue sources (including the tangible personal property tax).¹⁴ The resulting total is

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, FY1998-2003; and **City of Franklin, Virginia, Comprehensive Annual Financial Report, Fiscal Year Ended June 30, 1999** (hereinafter cited as **City of Franklin, Financial Report, FY1999**), Schedule 1.

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 1998/1999-2002/2003 time frame, the Commission has resolved the chronological synchronization issue relative to such localities by gauging the real estate dimension of fiscal effort through the employment of tax collection statistics published in the **Comparative Report of Local Government Revenues and Expenditures** during the year prior to the issuance of the temporally germane volume of the **Virginia Assessment/Sales Ratio Study**. Among the localities with true valuation profiles tied to the calendar year, the interjurisdictional roster of tax payment deadlines is such that the "best-fitting" revenue period at the time of a given index-building exercise corresponds to the most recent fiscal year covered by the State Auditor's annual report.

¹²With 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**, FY1999-2003; and Schedule 1 of **City of Franklin, Financial Report, FY1999**.

¹³The 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, FY1999-2003; and **City of Franklin, Financial Report, FY1999**, Schedule 1.

¹⁴"Other" local-source revenues, as defined in footnote D of Exhibit A, have been computed for each county and city relative to fiscal years 1999-2003. The jurisdictional calculations rest upon data contained in transmittal forms filed

then divided by the aggregate level of jurisdictional revenue capacity for the specified period.¹⁵ Always greater than zero and positive in direction, the ratio score yielded by this computational procedure may exceed a value of one if a locality utilizes its various resource bases at rates of extraction surpassing statewide average levels. An example of the foregoing circumstance can be found in the most current ratio statistic for King and Queen County. In 2002/2003 the effort level of that jurisdiction was 1.1611.¹⁶ The cumulative receipts generated by the locality represented, in other words, 116.11% of its theoretical revenue capacity. One may state, alternatively, that King and Queen County collected slightly over \$1.16 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 1998/1999 through 2002/2003.

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

with the Auditor of Public Accounts by the various localities; Exhibits B and B-2 of the pertinent annual issues of **Comparative Report of Local Government Revenues and Expenditures**; and Exhibit D-2 and Schedule 1 of **City of Franklin, Financial Report, FY1999**. 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 January, 2004), p. 3-16.] The preceding elements, though, have not been incorporated into the Commission's FY1999-2003 indicators of "other" indigenous receipts. This classificatory approach is founded upon national criteria for the delineation of own-source general revenues at the county and city levels. See, for example, U.S. Department of Commerce, **Finances of County Governments: 2002** (Washington, D.C.: Economics and Statistics Administration, U.S. Census Bureau, 2005), Appendix A, pp. 4, 5, 8, and 10; and John L. Mikesell, **Fiscal Administration: Analysis and Applications for the Public Sector**, 6th ed. (Belmont, CA: Wadsworth Publishers, 2003), pp. 633 and 637.

¹⁵See the illustrative calculation in Exhibit B.

¹⁶See Table 3.2.

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].¹⁷ 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.¹⁸

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 2002/2003), (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 year¹⁹

¹⁷This 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.

¹⁸By 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 one case of statistical convergence (involving the overall stress values for Buckingham County and Suffolk City) can be found in the 2002/2003 index distribution (see Tables 6.2 and 6.3). Significantly, however, this apparent instance of complete overlap stems solely from the rounding of the composite stress scores to two-digit accuracy. At the level of four-digit precision, the 2002/2003 index values for Buckingham and Suffolk equal 168.8753 and 168.8788, respectively.

¹⁹The 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

(presently 2002).²⁰ From each of these raw-score variables, the Commission derives the corresponding z-score distribution.²¹ Characterized by a mean of 0 and a standard deviation of 1, the latter statistical series is computed to ensure measurement equivalence across the several index dimensions. Next, two sets of derivative values (i.e., the jurisdictional z-scores linked to revenue capacity per capita and median adjusted gross income) are successively multiplied by -1 in order to create distributions manifesting directional consistency with the local z-score series calculated from the baseline measure of revenue effort.²² 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.²³ 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

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.

²⁰The median statistics shown in Table 5 of this report have been drawn from Weldon Cooper Center for Public Service, University of Virginia, "Local Area AGI: All Returns, 2002" (electronic dataset), September 14, 2004.

²¹In 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.)

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

²³It 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.

relative stress values) on the capacity, effort, and adjusted gross income dimensions.²⁴ 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 2002/2003.²⁵ 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.

²⁴For an illustration of the index construction technique, see Exhibit C.

²⁵Under 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 2002/2003 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.84 (one standard deviation below the mean), 165.00 (the mean), and 176.16 (one standard deviation above the mean).

ILLUSTRATIVE COMPUTATIONS: WYTHE COUNTY

Exhibits A-C

Exhibit A

Computation of Revenue Capacity Per Capita, 2002/2003
Wythe County: An Example

Potential Revenues from:		Statewide Average Yield Rate		Resource-Base Indicator		Amount
Real Property Tax (PR1)	=	\$0.00867 ^A	X	\$1,550,521,613 (Real Estate True Valuation)	=	\$13,443,022.38
Public Service Corporation Property Tax (PR2)	=	\$0.00802 ^A	X	\$119,169,096 (PSC Property True Valuation)	=	\$955,736.15
Motor Vehicle License Tax (PR3)	=	\$20.25 ^B	X	28,623 (Adjusted Number of Motor Vehicles)	=	\$579,615.75
Local-Option Sales Tax (PR4)	=	-----		-----	=	\$2,707,486.00 ^C
Other Local-Source Instruments (PR5)	=	\$0.03050 ^D	X	\$338,495,767 (Adjusted Gross Income)	=	\$10,324,120.89
Revenue Capacity Per Capita =		PR1+PR2+PR3+PR4+PR5		\$28,009,981		
		-----	=	-----	=	\$1,018.54
		Population		27,500		

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, 2002/2003
Wythe County: An Example

Actual Revenues from:		Amount
Real Property Tax (E1)	=	\$7,380,038.00
Public Service Corporation Property Tax (E2)	=	\$621,939.00
Motor Vehicle License Tax (E3)	=	\$353,058.00
Local-Option Sales Tax (E4)	=	\$2,707,486.00
Other Local-Source Instruments (E5)	=	\$13,036,085.00

$$\text{Revenue Effort} = \frac{\text{E1+E2+E3+E4+E5}}{\text{Revenue Capacity}} = \frac{\$24,098,606}{\$28,009,981} = 0.8604$$

Source: Staff, Commission on Local Government

Exhibit C

Computation of the Fiscal Stress Index, 2002/2003
Wythe County: An Example

Fiscal Stress Indicator	Raw Score	Relative Stress Score
Revenue Capacity Per Capita, 2002/2003	\$1,018.54	57.36 (S1)
Revenue Effort, 2002/2003	0.8604	53.36 (S2)
Median Adjusted Gross Income (All State Tax Returns), 2002	\$20,956	58.69 (S3)

Composite Fiscal Stress Index Score = S1+S2+S3 = 57.36+53.36+58.69 = 169.42*

*The index score varies slightly from the sum of the component values because of statistical rounding in the production of the computer-generated output.

Source: Staff, Commission on Local Government

**REVENUE CAPACITY PER CAPITA,
2002/2003**

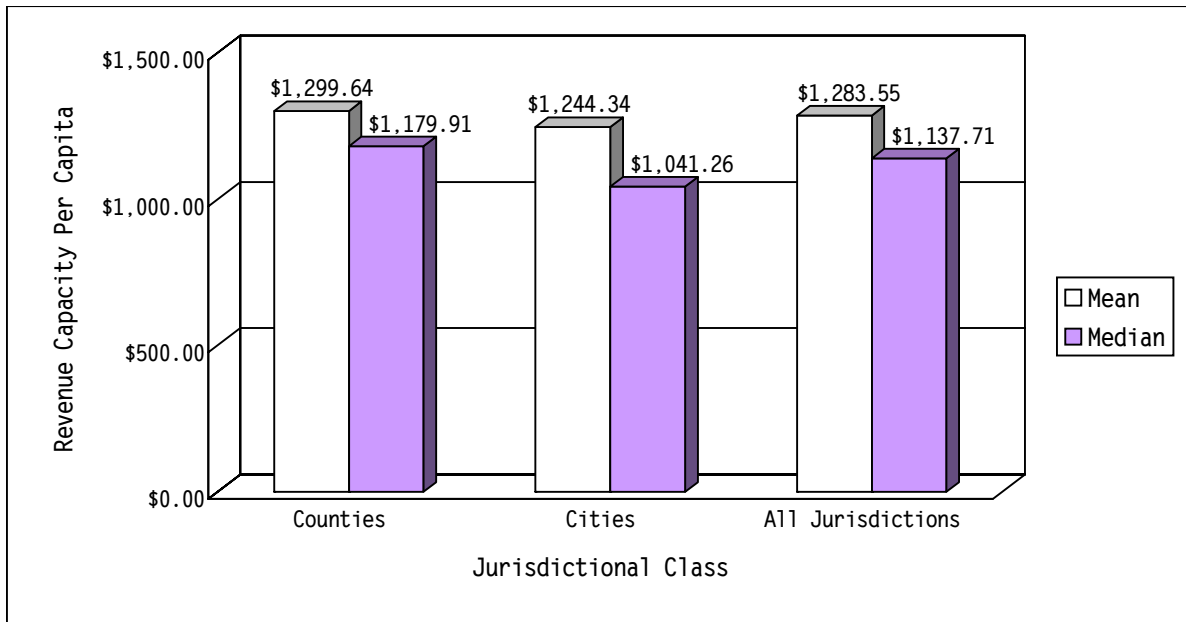
Tables 1.1-1.8/Chart 1

Table 1.1
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2002/2003
 by
 Jurisdictional Class

	Revenue Capacity Per Capita, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	\$1,299.64	\$1,179.91
Cities	39	29.1%	\$1,244.34	\$1,041.26
All Jurisdictions	134	100.0%	\$1,283.55	\$1,137.71

Source: Staff, Commission on Local Government

Chart 1
Mean and Median Levels of Revenue Capacity Per Capita, 2002/2003
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2002/2003

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.11=Highest Stress 27.51=Lowest Stress	
	Revenue Capacity Per Capita, 2002/2003	Rank Score	Relative Stress Score	
Accomack County	\$951.44	39.0	57.96	
Albemarle County	\$1,883.05	121.0	49.66	
Alleghany County	\$975.99	46.0	57.74	
Amelia County	\$1,107.15	65.0	56.57	
Amherst County	\$952.62	42.0	57.95	
Appomattox County	\$984.21	48.0	57.66	
Arlington County	\$2,968.49	132.0	40.00	
Augusta County	\$1,179.91	71.0	55.92	
Bath County	\$4,371.44	134.0	27.51	
Bedford County	\$1,271.62	83.0	55.11	
Bland County	\$823.06	18.0	59.10	
Botetourt County	\$1,368.53	93.0	54.24	
Brunswick County	\$734.93	5.0	59.88	
Buchanan County	\$804.50	16.0	59.26	
Buckingham County	\$812.73	17.0	59.19	
Campbell County	\$955.27	43.0	57.92	
Caroline County	\$1,177.04	70.0	55.95	
Carroll County	\$893.97	29.0	58.47	
Charles City County	\$1,279.40	85.0	55.04	
Charlotte County	\$852.21	22.0	58.84	
Chesterfield County	\$1,451.25	103.0	53.51	
Clarke County	\$1,764.21	117.0	50.72	
Craig County	\$988.47	49.0	57.63	
Culpeper County	\$1,385.37	94.0	54.09	
Cumberland County	\$992.39	52.0	57.59	
Dickenson County	\$786.05	13.0	59.43	
Dinwiddie County	\$1,049.41	58.0	57.08	
Essex County	\$1,303.58	88.0	54.82	
Fairfax County	\$2,499.98	126.0	44.17	
Fauquier County	\$2,291.06	124.0	46.03	
Floyd County	\$1,079.52	61.0	56.82	
Fluvanna County	\$1,183.63	73.0	55.89	
Franklin County	\$1,271.79	84.0	55.10	
Frederick County	\$1,402.50	95.0	53.94	
Giles County	\$913.52	33.0	58.29	
Gloucester County	\$1,199.76	76.0	55.75	
Goochland County	\$2,520.50	127.0	43.99	
Grayson County	\$898.01	30.0	58.43	
Greene County	\$1,154.38	69.0	56.15	
Greensville County	\$735.40	6.0	59.88	
Halifax County	\$1,099.79	62.0	56.64	
Hanover County	\$1,682.95	114.0	51.44	
Henrico County	\$1,620.83	111.0	52.00	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2002/2003

Rank Scores Relative Stress Scores
 1=Lowest Capacity 61.11=Highest Stress
 134=Highest Capacity 27.51=Lowest Stress

Locality	Revenue	Rank	Relative
	Capacity Per Capita, 2002/2003		
Henry County	\$853.63	23.0	58.83
Highland County	\$1,859.18	118.0	49.88
Isle of Wight County	\$1,270.50	82.0	55.12
James City County	\$1,935.65	123.0	49.20
King and Queen County	\$1,131.85	67.0	56.35
King George County	\$1,468.26	105.0	53.36
King William County	\$1,229.19	80.0	55.48
Lancaster County	\$1,870.39	120.0	49.78
Lee County	\$596.84	1.0	61.11
Loudoun County	\$2,553.64	128.0	43.69
Louisa County	\$1,885.17	122.0	49.64
Lunenburg County	\$779.63	12.0	59.49
Madison County	\$1,403.90	96.0	53.93
Mathews County	\$1,479.21	106.0	53.26
Mecklenburg County	\$991.04	51.0	57.60
Middlesex County	\$1,759.29	116.0	50.77
Montgomery County	\$941.52	37.0	58.04
Nelson County	\$1,451.90	104.0	53.50
New Kent County	\$1,440.95	101.0	53.60
Northampton County	\$1,226.75	79.0	55.51
Northumberland County	\$1,698.53	115.0	51.31
Nottoway County	\$791.30	14.0	59.38
Orange County	\$1,429.44	100.0	53.70
Page County	\$933.58	35.0	58.12
Patrick County	\$890.82	28.0	58.50
Pittsylvania County	\$890.67	27.0	58.50
Powhatan County	\$1,321.64	91.0	54.66
Prince Edward County	\$798.66	15.0	59.32
Prince George County	\$860.38	25.0	58.77
Prince William County	\$1,597.42	109.0	52.21
Pulaski County	\$951.18	38.0	57.96
Rappahannock County	\$2,322.41	125.0	45.75
Richmond County	\$1,102.26	63.0	56.61
Roanoke County	\$1,319.00	90.0	54.68
Rockbridge County	\$1,367.82	92.0	54.25
Rockingham County	\$1,143.57	68.0	56.25
Russell County	\$761.79	9.0	59.64
Scott County	\$727.91	3.0	59.95
Shenandoah County	\$1,187.84	74.0	55.85
Smyth County	\$762.68	10.0	59.64
Southampton County	\$952.06	40.0	57.95
Spotsylvania County	\$1,448.92	102.0	53.53
Stafford County	\$1,414.47	99.0	53.83

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2002/2003

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.11=Highest Stress 27.51=Lowest Stress	
	Revenue Capacity Per Capita, 2002/2003	Rank Score	Relative Stress Score	
Surry County	\$2,723.71	131.0	42.18	
Sussex County	\$779.01	11.0	59.49	
Tazewell County	\$843.99	21.0	58.91	
Warren County	\$1,308.98	89.0	54.77	
Washington County	\$1,054.16	59.0	57.04	
Westmoreland County	\$1,220.13	78.0	55.56	
Wise County	\$680.33	2.0	60.37	
Wythe County	\$1,018.54	55.0	57.36	
York County	\$1,412.56	98.0	53.85	
Alexandria City	\$2,567.74	129.0	43.57	
Bedford City	\$967.19	44.0	57.82	
Bristol City	\$1,008.96	53.0	57.44	
Buena Vista City	\$866.34	26.0	58.71	
Charlottesville City	\$1,500.01	107.0	53.07	
Chesapeake City	\$1,201.02	77.0	55.73	
Colonial Heights City	\$1,511.08	108.0	52.97	
Covington City	\$952.41	41.0	57.95	
Danville City	\$858.74	24.0	58.78	
Emporia City	\$989.30	50.0	57.62	
Fairfax City	\$2,645.55	130.0	42.88	
Falls Church City	\$3,088.15	133.0	38.94	
Franklin City	\$978.26	47.0	57.72	
Fredericksburg City	\$1,869.10	119.0	49.79	
Galax City	\$1,126.75	66.0	56.40	
Hampton City	\$826.16	19.0	59.07	
Harrisonburg City	\$973.93	45.0	57.76	
Hopewell City	\$903.77	31.0	58.38	
Lexington City	\$928.97	34.0	58.16	
Lynchburg City	\$1,031.79	56.0	57.24	
Manassas City	\$1,614.16	110.0	52.06	
Manassas Park City	\$1,294.68	87.0	54.90	
Martinsville City	\$940.71	36.0	58.05	
Newport News City	\$911.81	32.0	58.31	
Norfolk City	\$830.07	20.0	59.04	
Norton City	\$1,180.87	72.0	55.91	
Petersburg City	\$759.68	8.0	59.66	
Poquoson City	\$1,404.42	97.0	53.92	
Portsmouth City	\$733.29	4.0	59.90	
Radford City	\$745.50	7.0	59.79	
Richmond City	\$1,283.60	86.0	55.00	
Roanoke City	\$1,104.62	64.0	56.59	
Salem City	\$1,269.16	81.0	55.13	
Staunton City	\$1,015.86	54.0	57.38	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2002/2003

Rank Scores
 1=Lowest Capacity
 134=Highest Capacity

Relative Stress Scores
 61.11=Highest Stress
 27.51=Lowest Stress

Locality	Revenue Capacity Per Capita, 2002/2003	Rank Score	Relative Stress Score
Suffolk City	\$1,077.33	60.0	56.84
Virginia Beach City	\$1,199.15	75.0	55.75
Waynesboro City	\$1,041.26	57.0	57.16
Williamsburg City	\$1,664.39	113.0	51.61
Winchester City	\$1,663.48	112.0	51.62

Source: Staff, Commission on Local Government

Table 1.3

Revenue Capacity Per Capita
of
Adjacent Cities and Counties, 2002/2003

City	County	Revenue Capacity Per Capita, 2002/2003	
		City Value	County Value
Alexandria City	Arlington County	\$2,567.74	\$2,968.49
	Fairfax County	\$2,567.74	\$2,499.98
Bedford City	Bedford County	\$967.19	\$1,271.62
Bristol City	Washington County	\$1,008.96	\$1,054.16
Buena Vista City	Rockbridge County	\$866.34	\$1,367.82
Charlottesville City	Albemarle County	\$1,500.01	\$1,883.05
Chesapeake City	-----	\$1,201.02	-----
Colonial Heights City	Chesterfield County	\$1,511.08	\$1,451.25
	Prince George County	\$1,511.08	\$860.38
Covington City	Alleghany County	\$952.41	\$975.99
Danville City	Pittsylvania County	\$858.74	\$890.67
Emporia City	Greensville County	\$989.30	\$735.40
Fairfax City	Fairfax County	\$2,645.55	\$2,499.98
Falls Church City	Arlington County	\$3,088.15	\$2,968.49
	Fairfax County	\$3,088.15	\$2,499.98
Franklin City	Isle of Wight County	\$978.26	\$1,270.50
	Southampton County	\$978.26	\$952.06
Fredericksburg City	Spotsylvania County	\$1,869.10	\$1,448.92
	Stafford County	\$1,869.10	\$1,414.47
Galax City	Carroll County	\$1,126.75	\$893.97
	Grayson County	\$1,126.75	\$898.01
Hampton City	York County	\$826.16	\$1,412.56
Harrisonburg City	Rockingham County	\$973.93	\$1,143.57
Hopewell City	Chesterfield County	\$903.77	\$1,451.25
	Prince George County	\$903.77	\$860.38
Lexington City	Rockbridge County	\$928.97	\$1,367.82
Lynchburg City	Amherst County	\$1,031.79	\$952.62
	Bedford County	\$1,031.79	\$1,271.62
	Campbell County	\$1,031.79	\$955.27
Manassas City	Prince William County	\$1,614.16	\$1,597.42
Manassas Park City	Prince William County	\$1,294.68	\$1,597.42
Martinsville City	Henry County	\$940.71	\$853.63
Newport News City	Isle of Wight County	\$911.81	\$1,270.50
	James City County	\$911.81	\$1,935.65
	York County	\$911.81	\$1,412.56
Norfolk City	-----	\$830.07	-----
Norton City	Wise County	\$1,180.87	\$680.33
Petersburg City	Chesterfield County	\$759.68	\$1,451.25
	Dinwiddie County	\$759.68	\$1,049.41
	Prince George County	\$759.68	\$860.38
Poquoson City	York County	\$1,404.42	\$1,412.56
Portsmouth City	-----	\$733.29	-----
Radford City	Montgomery County	\$745.50	\$941.52

Source: Staff, Commission on Local Government

Table 1.3

Revenue Capacity Per Capita
of
Adjacent Cities and Counties, 2002/2003

City	County	Revenue Capacity Per Capita, 2002/2003	
		City Value	County Value
Radford City	Pulaski County	\$745.50	\$951.18
Richmond City	Chesterfield County	\$1,283.60	\$1,451.25
	Henrico County	\$1,283.60	\$1,620.83
Roanoke City	Roanoke County	\$1,104.62	\$1,319.00
Salem City	Roanoke County	\$1,269.16	\$1,319.00
Staunton City	Augusta County	\$1,015.86	\$1,179.91
Suffolk City	Isle of Wight County	\$1,077.33	\$1,270.50
	Southampton County	\$1,077.33	\$952.06
Virginia Beach City	-----	\$1,199.15	-----
Waynesboro City	Augusta County	\$1,041.26	\$1,179.91
Williamsburg City	James City County	\$1,664.39	\$1,935.65
	York County	\$1,664.39	\$1,412.56
Winchester City	Frederick County	\$1,663.48	\$1,402.50

Source: Staff, Commission on Local Government

Table 1.4
Ratio Scores
for
Adjacent Cities and Counties
on
Revenue Capacity Per Capita, 2002/2003

City	County	City/County Revenue Capacity Per Capita Ratio, 2002/2003
Alexandria City	Arlington County	0.86
	Fairfax County	1.03
Bedford City	Bedford County	0.76
Bristol City	Washington County	0.96
Buena Vista City	Rockbridge County	0.63
Charlottesville City	Albemarle County	0.80
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.04
	Prince George County	1.76
Covington City	Alleghany County	0.98
Danville City	Pittsylvania County	0.96
Emporia City	Greensville County	1.35
Fairfax City	Fairfax County	1.06
Falls Church City	Arlington County	1.04
	Fairfax County	1.24
Franklin City	Isle of Wight County	0.77
	Southampton County	1.03
Fredericksburg City	Spotsylvania County	1.29
	Stafford County	1.32
Galax City	Carroll County	1.26
	Grayson County	1.25
Hampton City	York County	0.58
Harrisonburg City	Rockingham County	0.85
Hopewell City	Chesterfield County	0.62
	Prince George County	1.05
Lexington City	Rockbridge County	0.68
Lynchburg City	Amherst County	1.08
	Bedford County	0.81
	Campbell County	1.08
Manassas City	Prince William County	1.01
Manassas Park City	Prince William County	0.81
Martinsville City	Henry County	1.10
Newport News City	Isle of Wight County	0.72
	James City County	0.47
	York County	0.65
Norfolk City	-----	----
Norton City	Wise County	1.74
Petersburg City	Chesterfield County	0.52
	Dinwiddie County	0.72
	Prince George County	0.88
Poquoson City	York County	0.99
Portsmouth City	-----	----
Radford City	Montgomery County	0.79

Source: Staff, Commission on Local Government

Table 1.4
 Ratio Scores
 for
 Adjacent Cities and Counties
 on
 Revenue Capacity Per Capita, 2002/2003

City	County	City/County Revenue Capacity Per Capita Ratio, 2002/2003
Radford City	Pulaski County	0.78
Richmond City	Chesterfield County	0.88
	Henrico County	0.79
Roanoke City	Roanoke County	0.84
Salem City	Roanoke County	0.96
Staunton City	Augusta County	0.86
Suffolk City	Isle of Wight County	0.85
	Southampton County	1.13
Virginia Beach City	-----	----
Waynesboro City	Augusta County	0.88
Williamsburg City	James City County	0.86
	York County	1.18
Winchester City	Frederick County	1.19

Source: Staff, Commission on Local Government

Table 1.5
Descriptive Statistics
for
Revenue Capacity Per Capita, 2002/2003
by
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	\$819.37	\$804.50
Cities	3	2.2%	\$1,105.53	\$1,126.75
Sub-Group Summary	16	11.9%	\$873.03	\$833.53
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	\$1,038.02	\$965.63
Cities	8	6.0%	\$983.77	\$959.80
Sub-Group Summary	24	17.9%	\$1,019.94	\$961.23
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	\$1,651.90	\$1,338.40
Cities	6	4.5%	\$1,081.64	\$994.89
Sub-Group Summary	16	11.9%	\$1,438.06	\$1,183.88
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$2,404.88	\$2,526.81
Cities	5	3.7%	\$2,242.06	\$2,567.74
Sub-Group Summary	9	6.7%	\$2,314.42	\$2,553.64
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	\$1,564.21	\$1,439.18
Cities	2	1.5%	\$1,684.55	\$1,684.55
Sub-Group Summary	16	11.9%	\$1,579.26	\$1,450.41

Source: Staff, Commission on Local Government

(continued)

Table 1.5
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2002/2003
 by
 Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	\$1,007.18	\$852.21
Cities	4	3.0%	\$1,040.96	\$946.53
Sub-Group Summary	19	14.2%	\$1,014.29	\$860.38
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,616.79	\$1,451.25
Cities	1	.7%	\$1,283.60	\$1,283.60
Sub-Group Summary	8	6.0%	\$1,575.14	\$1,446.10
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	\$1,347.70	\$1,227.97
Sub-Group Summary	12	9.0%	\$1,347.70	\$1,227.97
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,392.69	\$1,341.53
Cities	10	7.5%	\$1,082.59	\$1,027.79
Sub-Group Summary	14	10.4%	\$1,171.19	\$1,138.24
All Jurisdictions	134	100.0%	\$1,283.55	\$1,137.71

Source: Staff, Commission on Local Government

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	\$668.36	\$680.33
Cities	1	.7%	\$1,180.87	\$1,180.87
Sub-Group Summary	4	3.0%	\$796.49	\$704.12
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	\$799.08	\$795.28
Sub-Group Summary	4	3.0%	\$799.08	\$795.28
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	\$908.40	\$895.99
Cities	2	1.5%	\$1,067.86	\$1,067.86
Sub-Group Summary	8	6.0%	\$948.27	\$953.49
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	\$971.43	\$946.35
Cities	1	.7%	\$745.50	\$745.50
Sub-Group Summary	5	3.7%	\$926.25	\$941.52
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	\$1,163.00	\$1,153.73
Cities	3	2.2%	\$1,108.73	\$1,104.62
Sub-Group Summary	7	5.2%	\$1,139.74	\$1,104.62

Source: Staff, Commission on Local Government

(continued)

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	\$1,984.39	\$1,367.82
Cities	5	3.7%	\$965.27	\$973.93
Sub-Group Summary	10	7.5%	\$1,474.83	\$1,092.42
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	\$1,319.42	\$1,308.98
Cities	1	.7%	\$1,663.48	\$1,663.48
Sub-Group Summary	6	4.5%	\$1,376.77	\$1,355.74
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$2,404.88	\$2,526.81
Cities	5	3.7%	\$2,242.06	\$2,567.74
Sub-Group Summary	9	6.7%	\$2,314.42	\$2,553.64
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	\$1,766.44	\$1,429.44
Sub-Group Summary	5	3.7%	\$1,766.44	\$1,429.44
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	\$1,511.63	\$1,451.90
Cities	1	.7%	\$1,500.01	\$1,500.01
Sub-Group Summary	6	4.5%	\$1,509.69	\$1,475.95

Source: Staff, Commission on Local Government

(continued)

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	\$1,040.93	\$969.74
Cities	2	1.5%	\$999.49	\$999.49
Sub-Group Summary	6	4.5%	\$1,027.12	\$975.70
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	\$976.73	\$890.74
Cities	2	1.5%	\$899.73	\$899.73
Sub-Group Summary	6	4.5%	\$951.06	\$890.74
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	\$941.92	\$991.04
Sub-Group Summary	3	2.2%	\$941.92	\$991.04
Piedmont (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	\$876.29	\$812.73
Sub-Group Summary	7	5.2%	\$876.29	\$812.73
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,616.79	\$1,451.25
Cities	1	.7%	\$1,283.60	\$1,283.60
Sub-Group Summary	8	6.0%	\$1,575.14	\$1,446.10

Source: Staff, Commission on Local Government

(continued)

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	\$1,377.17	\$1,431.69
Cities	1	.7%	\$1,869.10	\$1,869.10
Sub-Group Summary	5	3.7%	\$1,475.55	\$1,448.92
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	\$1,472.83	\$1,459.33
Sub-Group Summary	4	3.0%	\$1,472.83	\$1,459.33
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	\$1,350.48	\$1,266.38
Sub-Group Summary	6	4.5%	\$1,350.48	\$1,266.38
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	\$1,229.58	\$860.38
Cities	4	3.0%	\$1,040.96	\$946.53
Sub-Group Summary	9	6.7%	\$1,145.75	\$903.77
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	\$1,089.10	\$1,089.10
Sub-Group Summary	2	1.5%	\$1,089.10	\$1,089.10

Source: Staff, Commission on Local Government

(continued)

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,392.69	\$1,341.53
Cities	10	7.5%	\$1,082.59	\$1,027.79
Sub-Group Summary	14	10.4%	\$1,171.19	\$1,138.24
All Jurisdictions	134	100.0%	\$1,283.55	\$1,137.71

Source: Staff, Commission on Local Government

Table 1.7
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2002/2003
 by
 Population, 2002
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2002 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	\$1,944.37	\$1,609.12
Cities	7	5.2%	\$1,259.94	\$1,199.15
Sub-Group Summary	15	11.2%	\$1,624.97	\$1,448.92
25,000 to 99,999				
Jurisdictional Class				
Counties	37	27.6%	\$1,191.80	\$1,143.57
Cities	9	6.7%	\$1,072.62	\$1,031.79
Sub-Group Summary	46	34.3%	\$1,168.49	\$1,088.56
10,000 to 24,999				
Jurisdictional Class				
Counties	38	28.4%	\$1,131.10	\$1,064.46
Cities	15	11.2%	\$1,471.07	\$1,294.68
Sub-Group Summary	53	39.6%	\$1,227.32	\$1,107.15
9,999 or lower				
Jurisdictional Class				
Counties	12	9.0%	\$1,736.06	\$1,379.30
Cities	8	6.0%	\$998.76	\$972.72
Sub-Group Summary	20	14.9%	\$1,441.14	\$1,114.50
All Jurisdictions	134	100.0%	\$1,283.55	\$1,137.71

Source: Staff, Commission on Local Government

Table 1.8
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2002/2003
 by
 Percentage Change in Population, 1998-2002
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1998-2002 10.00% or higher				
Jurisdictional Class				
Counties	12	9.0%	\$1,409.01	\$1,368.05
Cities	3	2.2%	\$1,820.06	\$1,294.68
Sub-Group Summary	15	11.2%	\$1,491.22	\$1,321.64
5.00% to 9.99%				
Jurisdictional Class				
Counties	23	17.2%	\$1,531.16	\$1,429.44
Cities	6	4.5%	\$1,777.65	\$1,638.82
Sub-Group Summary	29	21.6%	\$1,582.15	\$1,440.95
0.01% to 4.99%				
Jurisdictional Class				
Counties	40	29.9%	\$1,202.02	\$1,051.78
Cities	11	8.2%	\$1,289.62	\$1,269.16
Sub-Group Summary	51	38.1%	\$1,220.91	\$1,102.26
No change or decline				
Jurisdictional Class				
Counties	20	14.9%	\$1,163.03	\$852.92
Cities	19	14.2%	\$958.81	\$952.41
Sub-Group Summary	39	29.1%	\$1,063.54	\$928.97
All Jurisdictions	134	100.0%	\$1,283.55	\$1,137.71

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE CAPACITY PER CAPITA,
1998/1999-2002/2003**

Tables 2.1-2.5/Charts 2.1-2.2

Table 2.1
Mean Level
of
Revenue Capacity Per Capita, 1998/1999-2002/2003
by
Jurisdictional Class

	Fiscal Period				
	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003
Jurisdictional Class					
Counties	\$1,165.95	\$1,171.67	\$1,210.70	\$1,243.40	\$1,299.64
Cities	\$1,119.55	\$1,132.71	\$1,173.85	\$1,199.41	\$1,244.34
All Jurisdictions	\$1,152.45	\$1,160.33	\$1,199.98	\$1,230.59	\$1,283.55

Table 2.2
Median Level
of
Revenue Capacity Per Capita, 1998/1999-2002/2003
by
Jurisdictional Class

	Fiscal Period				
	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003
Jurisdictional Class					
Counties	\$1,050.18	\$1,048.87	\$1,077.72	\$1,117.67	\$1,179.91
Cities	\$1,014.09	\$1,017.35	\$1,041.13	\$1,056.19	\$1,041.26
All Jurisdictions	\$1,026.91	\$1,029.75	\$1,065.38	\$1,097.66	\$1,137.71

The mean and median statistics across the 1998/1999-2002/2003 interval are based upon the capacity scores for 95 counties and 39 independent cities (excluding Clifton Forge). The computations relative to 2001/2002 and 2002/2003 take cognizance of the latter jurisdiction as a subordinate town within Alleghany County.

Source: Staff, Commission on Local Government

Chart 2.1
 Mean Level of Revenue Capacity Per Capita, 1998/1999-2002/2003
 by
 Jurisdictional Class

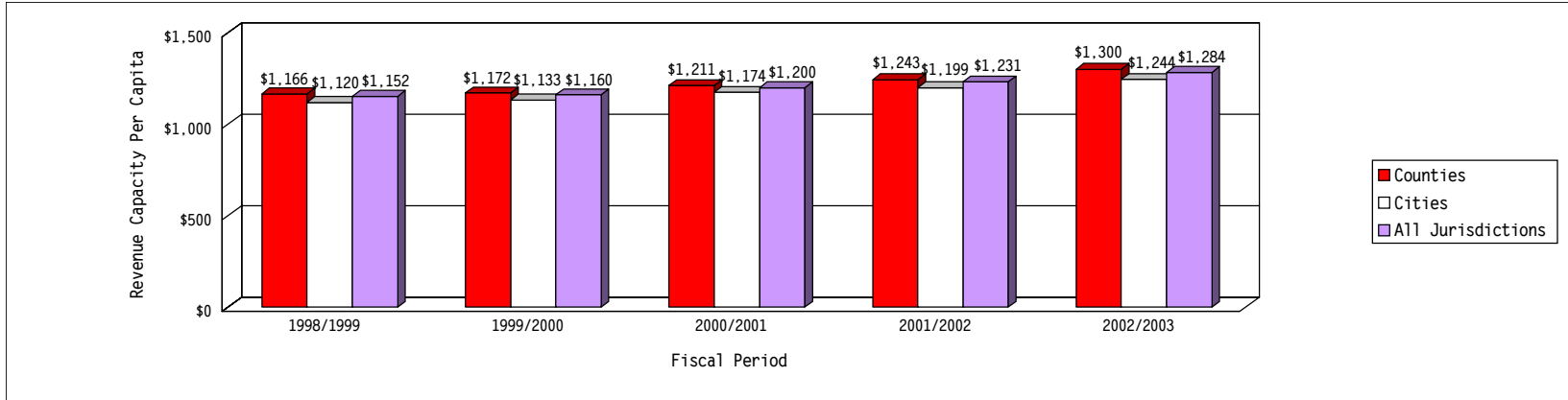
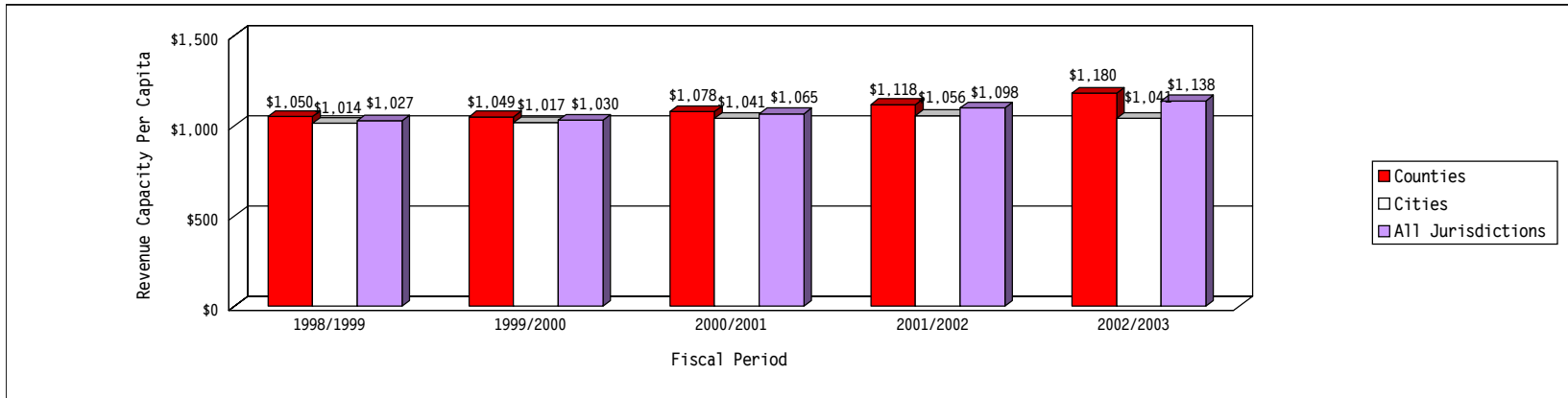


Chart 2.2
 Median Level of Revenue Capacity Per Capita, 1998/1999-2002/2003
 by
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

Locality	Revenue Capacity Per Capita, 1998/1999		Revenue Capacity Per Capita, 1999/2000		Revenue Capacity Per Capita, 2000/2001		Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003	
	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score
Accomack County	\$781.15	21.0	\$778.79	22.0	\$794.60	23.0	\$812.31	19.0	\$951.44	39.0
Albemarle County	\$1,681.01	122.0	\$1,708.11	122.0	\$1,811.59	123.0	\$1,780.86	122.0	\$1,883.05	121.0
Alleghany County/1	\$1,008.79	64.0	\$1,017.59	67.0	\$1,025.14	61.0	\$944.40	44.0	\$975.99	46.0
Amelia County	\$1,025.81	68.0	\$1,017.27	64.0	\$1,057.90	67.0	\$1,106.54	69.0	\$1,107.15	65.0
Amherst County	\$869.70	35.0	\$856.20	34.0	\$877.01	35.0	\$891.94	34.0	\$952.62	42.0
Appomattox County	\$903.96	42.0	\$912.15	45.0	\$969.94	54.0	\$955.62	49.0	\$984.21	48.0
Arlington County	\$2,250.01	132.0	\$2,355.20	132.0	\$2,562.44	132.0	\$2,698.83	131.0	\$2,968.49	132.0
Augusta County	\$1,098.30	79.0	\$1,094.24	78.0	\$1,126.42	76.0	\$1,143.08	77.0	\$1,179.91	71.0
Bath County	\$4,390.33	135.0	\$4,272.07	135.0	\$4,353.77	135.0	\$4,399.85	134.0	\$4,371.44	134.0
Bedford County	\$1,196.85	93.0	\$1,200.58	91.0	\$1,208.65	90.0	\$1,224.98	84.0	\$1,271.62	83.0
Bland County	\$786.10	22.0	\$817.25	28.0	\$819.56	27.0	\$808.29	18.0	\$823.06	18.0
Botetourt County	\$1,251.71	101.0	\$1,242.52	100.0	\$1,269.95	98.0	\$1,305.55	95.0	\$1,368.53	93.0
Brunswick County	\$749.18	17.0	\$712.04	13.0	\$711.57	10.0	\$724.10	7.0	\$734.93	5.0
Buchanan County	\$711.02	11.0	\$709.03	12.0	\$737.81	15.0	\$857.27	30.0	\$804.50	16.0
Buckingham County	\$721.94	12.0	\$747.11	16.0	\$745.38	16.0	\$773.36	13.0	\$812.73	17.0
Campbell County	\$916.61	45.0	\$898.02	42.0	\$896.66	37.0	\$946.79	47.0	\$955.27	43.0
Caroline County	\$979.63	58.0	\$975.74	58.0	\$1,005.48	59.0	\$1,056.37	63.0	\$1,177.04	70.0
Carroll County	\$800.88	26.0	\$834.34	30.0	\$845.82	30.0	\$866.16	31.0	\$893.97	29.0
Charles City County	\$1,151.05	88.0	\$1,193.93	90.0	\$1,147.43	83.0	\$1,227.93	86.0	\$1,279.40	85.0
Charlotte County	\$748.98	16.0	\$750.08	18.0	\$795.99	24.0	\$816.37	22.0	\$852.21	22.0
Chesterfield County	\$1,348.75	108.0	\$1,343.00	107.0	\$1,394.30	107.0	\$1,413.59	105.0	\$1,451.25	103.0
Clarke County	\$1,505.14	118.0	\$1,555.06	118.0	\$1,703.58	121.0	\$1,758.30	120.0	\$1,764.21	117.0
Craig County	\$932.18	49.0	\$949.60	52.0	\$993.16	58.0	\$1,012.63	57.0	\$988.47	49.0
Culpeper County	\$1,152.87	89.0	\$1,154.98	87.0	\$1,216.11	91.0	\$1,274.90	89.0	\$1,385.37	94.0
Cumberland County	\$877.70	36.0	\$890.97	39.0	\$900.21	40.0	\$921.18	40.0	\$992.39	52.0
Dickenson County	\$722.45	13.0	\$792.89	26.0	\$749.31	17.0	\$832.47	24.0	\$786.05	13.0
Dinwiddie County	\$938.13	50.0	\$922.69	46.0	\$982.44	56.0	\$1,006.01	56.0	\$1,049.41	58.0
Essex County	\$1,243.57	100.0	\$1,216.89	95.0	\$1,241.15	95.0	\$1,300.77	94.0	\$1,303.58	88.0
Fairfax County	\$2,100.20	129.0	\$2,261.16	131.0	\$2,359.60	129.0	\$2,406.78	127.0	\$2,499.98	126.0
Fauquier County	\$1,809.95	124.0	\$1,838.09	125.0	\$2,012.42	125.0	\$2,084.07	124.0	\$2,291.06	124.0
Floyd County	\$968.78	55.0	\$953.80	54.0	\$976.22	55.0	\$994.75	54.0	\$1,079.52	61.0
Fluvanna County	\$1,090.01	77.0	\$1,077.89	75.0	\$1,128.10	77.0	\$1,120.51	72.0	\$1,183.63	73.0
Franklin County	\$1,115.63	83.0	\$1,113.89	83.0	\$1,151.37	84.0	\$1,196.54	82.0	\$1,271.79	84.0
Frederick County	\$1,216.35	95.0	\$1,220.55	96.0	\$1,224.38	93.0	\$1,311.86	96.0	\$1,402.50	95.0
Giles County	\$910.59	43.0	\$901.60	43.0	\$911.83	42.0	\$913.37	39.0	\$913.52	33.0
Gloucester County	\$1,050.18	72.0	\$1,048.87	71.0	\$1,083.44	72.0	\$1,117.67	71.0	\$1,199.76	76.0
Goochland County	\$2,189.84	131.0	\$2,236.77	130.0	\$2,355.78	128.0	\$2,496.94	129.0	\$2,520.50	127.0
Grayson County	\$753.38	18.0	\$790.43	25.0	\$851.21	31.0	\$853.45	29.0	\$898.01	30.0
Greene County	\$1,022.20	67.0	\$1,008.78	61.0	\$1,063.39	68.0	\$1,106.18	68.0	\$1,154.38	69.0
Greensville County	\$646.95	2.0	\$600.24	2.0	\$641.46	3.0	\$678.33	3.0	\$735.40	6.0
Halifax County	\$1,080.81	75.0	\$1,063.32	74.0	\$1,073.88	70.0	\$1,081.72	65.0	\$1,099.79	62.0
Hanover County	\$1,533.34	120.0	\$1,596.50	120.0	\$1,581.40	118.0	\$1,666.77	115.0	\$1,682.95	114.0
Henrico County	\$1,506.20	119.0	\$1,514.20	117.0	\$1,551.24	116.0	\$1,547.12	111.0	\$1,620.83	111.0
Henry County	\$858.09	33.0	\$856.82	35.0	\$837.08	28.0	\$841.62	25.0	\$853.63	23.0
Highland County	\$1,460.57	115.0	\$1,648.03	121.0	\$1,576.10	117.0	\$1,692.35	116.0	\$1,859.18	118.0
Isle of Wight County	\$1,129.33	87.0	\$1,103.41	80.0	\$1,134.87	81.0	\$1,227.30	85.0	\$1,270.50	82.0
James City County	\$1,852.74	125.0	\$1,816.44	124.0	\$1,909.45	124.0	\$1,875.49	123.0	\$1,935.65	123.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

Locality	Revenue Capacity Per Capita, 1998/1999		Revenue Capacity Per Capita, 1999/2000		Revenue Capacity Per Capita, 2000/2001		Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003	
	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score
King and Queen County	\$1,004.81	62.0	\$1,013.17	63.0	\$1,046.14	64.0	\$1,016.59	59.0	\$1,131.85	67.0
King George County	\$1,155.06	90.0	\$1,160.09	88.0	\$1,189.87	87.0	\$1,318.79	98.0	\$1,468.26	105.0
King William County	\$1,127.80	86.0	\$1,126.70	85.0	\$1,177.25	85.0	\$1,184.64	80.0	\$1,229.19	80.0
Lancaster County	\$1,582.45	121.0	\$1,571.55	119.0	\$1,680.68	120.0	\$1,748.07	119.0	\$1,870.39	120.0
Lee County	\$587.10	1.0	\$568.23	1.0	\$612.92	1.0	\$606.27	1.0	\$596.84	1.0
Loudoun County	\$1,980.22	127.0	\$2,202.82	129.0	\$2,480.18	131.0	\$2,523.85	130.0	\$2,553.64	128.0
Louisa County	\$1,736.29	123.0	\$1,730.52	123.0	\$1,760.62	122.0	\$1,769.11	121.0	\$1,885.17	122.0
Lunenburg County	\$672.57	4.0	\$675.85	6.0	\$710.15	9.0	\$775.36	14.0	\$779.63	12.0
Madison County	\$1,112.82	82.0	\$1,169.04	89.0	\$1,208.32	89.0	\$1,285.57	92.0	\$1,403.90	96.0
Mathews County	\$1,260.58	102.0	\$1,285.15	103.0	\$1,391.35	106.0	\$1,352.64	101.0	\$1,479.21	106.0
Mecklenburg County	\$929.66	47.0	\$937.87	51.0	\$935.86	45.0	\$944.87	45.0	\$991.04	51.0
Middlesex County	\$1,482.88	117.0	\$1,481.16	115.0	\$1,532.04	113.0	\$1,555.74	112.0	\$1,759.29	116.0
Montgomery County	\$835.44	29.0	\$846.03	32.0	\$878.59	36.0	\$910.58	38.0	\$941.52	37.0
Nelson County	\$1,350.23	109.0	\$1,328.37	106.0	\$1,377.16	105.0	\$1,400.59	104.0	\$1,451.90	104.0
New Kent County	\$1,363.72	110.0	\$1,347.23	110.0	\$1,424.49	110.0	\$1,442.10	107.0	\$1,440.95	101.0
Northampton County	\$1,005.22	63.0	\$1,023.13	68.0	\$1,084.15	73.0	\$1,142.99	76.0	\$1,226.75	79.0
Northumberland County	\$1,477.42	116.0	\$1,464.92	112.0	\$1,548.17	114.0	\$1,579.50	114.0	\$1,698.53	115.0
Nottoway County	\$707.65	10.0	\$706.05	10.0	\$722.16	12.0	\$745.77	10.0	\$791.30	14.0
Orange County	\$1,180.87	91.0	\$1,209.54	93.0	\$1,222.21	92.0	\$1,283.55	91.0	\$1,429.44	100.0
Page County	\$866.25	34.0	\$860.09	36.0	\$898.35	39.0	\$950.56	48.0	\$933.58	35.0
Patrick County	\$817.56	28.0	\$761.59	19.0	\$770.54	18.0	\$845.59	28.0	\$890.82	28.0
Pittsylvania County	\$835.55	30.0	\$827.21	29.0	\$841.42	29.0	\$844.47	27.0	\$890.67	27.0
Powhatan County	\$1,200.89	94.0	\$1,204.66	92.0	\$1,247.11	96.0	\$1,250.78	88.0	\$1,321.64	91.0
Prince Edward County	\$786.31	23.0	\$782.51	23.0	\$784.87	21.0	\$785.78	15.0	\$798.66	15.0
Prince George County	\$885.42	37.0	\$868.25	37.0	\$862.55	33.0	\$891.69	33.0	\$860.38	25.0
Prince William County	\$1,280.16	104.0	\$1,305.50	104.0	\$1,402.12	108.0	\$1,480.07	109.0	\$1,597.42	109.0
Pulaski County	\$886.66	39.0	\$894.26	41.0	\$912.57	43.0	\$901.29	35.0	\$951.18	38.0
Rappahannock County	\$1,938.93	126.0	\$2,038.10	126.0	\$2,108.47	126.0	\$2,146.83	125.0	\$2,322.41	125.0
Richmond County	\$981.98	59.0	\$957.86	56.0	\$1,028.93	62.0	\$1,040.70	61.0	\$1,102.26	63.0
Roanoke County	\$1,281.03	105.0	\$1,278.75	102.0	\$1,297.04	101.0	\$1,276.18	90.0	\$1,319.00	90.0
Rockbridge County	\$1,123.03	84.0	\$1,140.23	86.0	\$1,188.13	86.0	\$1,299.13	93.0	\$1,367.82	92.0
Rockingham County	\$1,062.05	73.0	\$1,061.15	73.0	\$1,077.72	71.0	\$1,131.99	73.0	\$1,143.57	68.0
Russell County	\$767.83	20.0	\$727.86	14.0	\$737.74	14.0	\$752.72	12.0	\$761.79	9.0
Scott County	\$676.24	5.0	\$680.35	7.0	\$684.99	6.0	\$685.81	4.0	\$727.91	3.0
Shenandoah County	\$1,074.91	74.0	\$1,086.14	77.0	\$1,128.46	78.0	\$1,147.32	78.0	\$1,187.84	74.0
Smyth County	\$737.84	14.0	\$730.54	15.0	\$719.30	11.0	\$734.03	8.0	\$762.68	10.0
Southampton County	\$911.65	44.0	\$882.42	38.0	\$897.31	38.0	\$902.13	36.0	\$952.06	40.0
Spotsylvania County	\$1,224.90	96.0	\$1,248.98	101.0	\$1,341.34	103.0	\$1,363.66	103.0	\$1,448.92	102.0
Stafford County	\$1,236.52	98.0	\$1,232.50	99.0	\$1,279.93	100.0	\$1,341.50	100.0	\$1,414.47	99.0
Surry County	\$2,879.59	134.0	\$2,830.91	134.0	\$2,882.39	133.0	\$2,831.97	132.0	\$2,723.71	131.0
Sussex County	\$886.17	38.0	\$702.60	9.0	\$722.91	13.0	\$746.76	11.0	\$779.01	11.0
Tazewell County	\$805.38	27.0	\$793.04	27.0	\$801.65	25.0	\$821.20	23.0	\$843.99	21.0
Warren County	\$1,082.33	76.0	\$1,084.98	76.0	\$1,118.76	74.0	\$1,188.38	81.0	\$1,308.98	89.0
Washington County	\$973.33	56.0	\$969.46	57.0	\$963.33	53.0	\$1,016.15	58.0	\$1,054.16	59.0
Westmoreland County	\$1,043.48	71.0	\$1,042.61	70.0	\$1,046.48	65.0	\$1,116.46	70.0	\$1,220.13	78.0
Wise County	\$677.59	6.0	\$642.17	3.0	\$621.30	2.0	\$666.45	2.0	\$680.33	2.0
Wythe County	\$926.14	46.0	\$910.43	44.0	\$959.04	50.0	\$945.37	46.0	\$1,018.54	55.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

Locality	Revenue Capacity Per Capita, 1998/1999		Revenue Capacity Per Capita, 1999/2000		Revenue Capacity Per Capita, 2000/2001		Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003	
	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank
York County	\$1,323.98	106.0	\$1,347.17	109.0	\$1,343.05	104.0	\$1,357.71	102.0	\$1,412.56	98.0
Alexandria City	\$2,066.79	128.0	\$2,143.59	127.0	\$2,330.74	127.0	\$2,380.12	126.0	\$2,567.74	129.0
Bedford City	\$941.70	51.0	\$957.04	55.0	\$958.82	49.0	\$933.56	43.0	\$967.19	44.0
Bristol City	\$930.95	48.0	\$952.49	53.0	\$959.17	51.0	\$961.31	50.0	\$1,008.96	53.0
Buena Vista City	\$748.47	15.0	\$775.23	20.0	\$775.93	19.0	\$813.23	20.0	\$866.34	26.0
Charlottesville City	\$1,277.08	103.0	\$1,319.10	105.0	\$1,330.22	102.0	\$1,413.89	106.0	\$1,500.01	107.0
Chesapeake City	\$1,106.72	80.0	\$1,101.92	79.0	\$1,121.61	75.0	\$1,140.35	74.0	\$1,201.02	77.0
Clifton Forge City/1	\$705.09	8.0	\$672.28	4.0	\$665.25	4.0	-----	----	-----	----
Colonial Heights City	\$1,365.80	111.0	\$1,370.51	111.0	\$1,411.77	109.0	\$1,445.67	108.0	\$1,511.08	108.0
Covington City	\$892.82	40.0	\$929.20	48.0	\$919.69	44.0	\$962.45	51.0	\$952.41	41.0
Danville City	\$854.69	32.0	\$839.40	31.0	\$865.83	34.0	\$841.77	26.0	\$858.74	24.0
Emporia City	\$957.09	52.0	\$937.45	50.0	\$954.70	47.0	\$923.97	41.0	\$989.30	50.0
Fairfax City	\$2,112.25	130.0	\$2,191.91	128.0	\$2,397.06	130.0	\$2,482.84	128.0	\$2,645.55	130.0
Falls Church City	\$2,640.40	133.0	\$2,776.74	133.0	\$3,017.10	134.0	\$3,053.12	133.0	\$3,088.15	133.0
Franklin City	\$986.77	60.0	\$1,017.35	65.5	\$958.05	48.0	\$976.85	52.0	\$978.26	47.0
Fredericksburg City	\$1,458.32	114.0	\$1,509.92	116.0	\$1,613.33	119.0	\$1,701.91	117.0	\$1,869.10	119.0
Galax City	\$1,039.71	70.0	\$1,106.98	82.0	\$1,128.81	79.0	\$1,085.15	66.0	\$1,126.75	66.0
Hampton City	\$790.69	24.0	\$778.02	21.0	\$779.76	20.0	\$805.61	17.0	\$826.16	19.0
Harrisonburg City	\$975.77	57.0	\$976.07	59.0	\$986.04	57.0	\$996.93	55.0	\$973.93	45.0
Hopewell City	\$793.95	25.0	\$789.12	24.0	\$812.42	26.0	\$815.97	21.0	\$903.77	31.0
Lexington City	\$894.20	41.0	\$891.78	40.0	\$949.30	46.0	\$924.15	42.0	\$928.97	34.0
Lynchburg City	\$1,015.98	66.0	\$1,017.35	65.5	\$1,067.37	69.0	\$1,089.14	67.0	\$1,031.79	56.0
Manassas City	\$1,333.08	107.0	\$1,346.51	108.0	\$1,424.54	111.0	\$1,484.17	110.0	\$1,614.16	110.0
Manassas Park City	\$987.36	61.0	\$1,053.59	72.0	\$1,196.00	88.0	\$1,312.13	97.0	\$1,294.68	87.0
Martinsville City	\$962.46	53.0	\$927.17	47.0	\$908.19	41.0	\$909.90	37.0	\$940.71	36.0
Newport News City	\$849.63	31.0	\$847.34	33.0	\$853.26	32.0	\$880.63	32.0	\$911.81	32.0
Norfolk City	\$757.91	19.0	\$748.88	17.0	\$793.53	22.0	\$790.58	16.0	\$830.07	20.0
Norton City	\$1,107.02	81.0	\$1,114.38	84.0	\$1,130.70	80.0	\$1,142.82	75.0	\$1,180.87	72.0
Petersburg City	\$696.87	7.0	\$697.99	8.0	\$701.73	7.0	\$745.25	9.0	\$759.68	8.0
Poquoson City	\$1,236.67	99.0	\$1,224.62	98.0	\$1,271.78	99.0	\$1,335.64	99.0	\$1,404.42	97.0
Portsmouth City	\$671.59	3.0	\$672.73	5.0	\$676.22	5.0	\$698.79	6.0	\$733.29	4.0
Radford City	\$705.65	9.0	\$707.62	11.0	\$702.20	8.0	\$697.96	5.0	\$745.50	7.0
Richmond City	\$1,193.13	92.0	\$1,211.16	94.0	\$1,252.36	97.0	\$1,197.48	83.0	\$1,283.60	86.0
Roanoke City	\$1,091.65	78.0	\$1,036.38	69.0	\$1,055.35	66.0	\$1,065.51	64.0	\$1,104.62	64.0
Salem City	\$1,226.50	97.0	\$1,220.98	97.0	\$1,232.90	94.0	\$1,237.44	87.0	\$1,269.16	81.0
Staunton City	\$964.56	54.0	\$933.73	49.0	\$963.12	52.0	\$991.12	53.0	\$1,015.86	54.0
Suffolk City	\$1,014.09	65.0	\$991.49	60.0	\$1,041.13	63.0	\$1,056.19	62.0	\$1,077.33	60.0
Virginia Beach City	\$1,124.76	85.0	\$1,105.35	81.0	\$1,140.65	82.0	\$1,157.40	79.0	\$1,199.15	75.0
Waynesboro City	\$1,028.00	69.0	\$1,010.16	62.0	\$1,021.51	60.0	\$1,030.71	60.0	\$1,041.26	57.0
Williamsburg City	\$1,438.84	113.0	\$1,467.29	113.0	\$1,550.70	115.0	\$1,731.41	118.0	\$1,664.39	113.0
Winchester City	\$1,422.34	112.0	\$1,477.11	114.0	\$1,526.35	112.0	\$1,563.77	113.0	\$1,663.48	112.0

1

Clifton Forge City assumed the status of a subordinate town on July 1, 2001. Accordingly, with respect to 2001/2002 and 2002/2003, all baseline data for this jurisdiction are reflected in the capacity profile relative to Alleghany County.

2

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

3

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

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

Locality	Percentage Change in Revenue Capacity Per Capita from 1998/1999 to 1999/2000		Percentage Change in Revenue Capacity Per Capita from 1999/2000 to 2000/2001		Percentage Change in Revenue Capacity Per Capita from 2000/2001 to 2001/2002		Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003	
	2	Rank	2	Rank	3	Rank	3	Rank
	Score	Score	Score	Score	Score	Score	Score	Score
Accomack County	-0.30%	57.0	2.03%	59.0	2.23%	71.0	17.13%	134.0
Albemarle County	1.61%	99.0	6.06%	114.0	-1.70%	12.0	5.74%	91.0
Alleghany County/1	0.87%	89.0	0.74%	33.0	-7.88%	1.0	3.34%	49.0
Amelia County	-0.83%	43.0	3.99%	92.0	4.60%	97.0	0.06%	16.0
Amherst County	-1.55%	31.5	2.43%	64.0	1.70%	57.5	6.80%	102.0
Appomattox County	0.91%	91.0	6.34%	116.0	-1.48%	14.0	2.99%	44.0
Arlington County	4.68%	125.0	8.80%	130.0	5.32%	107.0	9.99%	126.0
Augusta County	-0.37%	54.0	2.94%	69.0	1.48%	52.0	3.22%	47.0
Bath County	-2.69%	13.0	1.91%	56.0	1.06%	41.0	-0.65%	13.0
Bedford County	0.31%	78.5	0.67%	29.0	1.35%	48.0	3.81%	62.0
Bland County	3.96%	121.0	0.28%	23.0	-1.38%	16.0	1.83%	34.0
Botetourt County	-0.73%	44.0	2.21%	61.0	2.80%	79.0	4.82%	74.0
Brunswick County	-4.96%	7.0	-0.07%	19.0	1.76%	59.5	1.49%	31.0
Buchanan County	-0.28%	58.0	4.06%	93.0	16.19%	134.0	-6.16%	1.0
Buckingham County	3.49%	114.0	-0.23%	16.0	3.75%	92.0	5.09%	79.0
Campbell County	-2.03%	19.0	-0.15%	18.0	5.59%	113.0	0.90%	22.0
Caroline County	-0.40%	52.5	3.05%	72.0	5.06%	106.0	11.42%	132.0
Carroll County	4.18%	124.0	1.38%	45.0	2.40%	74.0	3.21%	45.5
Charles City County	3.72%	117.5	-3.89%	4.0	7.02%	122.0	4.19%	67.0
Charlotte County	0.15%	72.0	6.12%	115.0	2.56%	78.0	4.39%	71.0
Chesterfield County	-0.43%	50.5	3.82%	87.0	1.38%	49.0	2.66%	42.0
Clarke County	3.32%	113.0	9.55%	133.0	3.21%	82.5	0.34%	19.0
Craig County	1.87%	103.0	4.59%	98.0	1.96%	63.5	-2.39%	7.0
Culpeper County	0.18%	75.0	5.29%	104.0	4.83%	102.0	8.66%	118.0
Cumberland County	1.51%	95.5	1.04%	38.0	2.33%	72.0	7.73%	111.0
Dickenson County	9.75%	133.0	-5.50%	2.0	11.10%	132.0	-5.58%	2.0
Dinwiddie County	-1.65%	27.0	6.48%	118.0	2.40%	74.0	4.31%	68.0
Essex County	-2.15%	17.0	1.99%	58.0	4.80%	99.0	0.22%	18.0
Fairfax County	7.66%	132.0	4.35%	95.0	2.00%	65.0	3.87%	64.0
Fauquier County	1.55%	98.0	9.48%	132.0	3.56%	89.0	9.93%	125.0
Floyd County	-1.55%	31.5	2.35%	63.0	1.90%	62.0	8.52%	117.0
Fluvanna County	-1.11%	37.0	4.66%	99.0	-0.67%	19.0	5.63%	89.0
Franklin County	-0.16%	63.0	3.36%	80.5	3.92%	93.0	6.29%	97.0
Frederick County	0.35%	81.0	0.31%	25.0	7.14%	123.0	6.91%	104.0
Giles County	-0.99%	39.5	1.13%	42.0	0.17%	25.0	0.02%	15.0
Gloucester County	-0.12%	65.5	3.30%	78.0	3.16%	81.0	7.35%	109.0
Goochland County	2.14%	108.0	5.32%	105.0	5.99%	116.0	0.94%	23.0
Grayson County	4.92%	126.0	7.69%	125.0	0.26%	28.0	5.22%	81.0
Greene County	-1.31%	34.0	5.41%	107.0	4.02%	95.0	4.36%	70.0
Greensville County	-7.22%	2.0	6.87%	120.0	5.75%	114.0	8.41%	116.0
Halifax County	-1.62%	28.5	0.99%	36.0	0.73%	37.0	1.67%	33.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

Locality	Percentage Change in Revenue Capacity Per Capita from 1998/1999 to 1999/2000		Percentage Change in Revenue Capacity Per Capita from 1999/2000 to 2000/2001		Percentage Change in Revenue Capacity Per Capita from 2000/2001 to 2001/2002		Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003	
	2	Rank	2	Rank	3	Rank	3	Rank
	Score	Score	Score	Score	Score	Score	Score	Score
Hanover County	4.12%	123.0	-0.95%	11.0	5.40%	108.0	0.97%	24.0
Henrico County	0.53%	84.0	2.45%	65.0	-0.27%	22.0	4.76%	73.0
Henry County	-0.15%	64.0	-2.30%	6.0	0.54%	34.5	1.43%	30.0
Highland County	12.84%	135.0	-4.36%	3.0	7.38%	125.0	9.86%	124.0
Isle of Wight County	-2.29%	15.0	2.85%	67.0	8.14%	126.0	3.52%	53.0
James City County	-1.96%	20.0	5.12%	103.0	-1.78%	10.0	3.21%	45.5
King and Queen County	0.83%	87.0	3.25%	77.0	-2.83%	5.0	11.34%	130.0
King George County	0.44%	82.0	2.57%	66.0	10.83%	131.0	11.33%	129.0
King William County	-0.10%	67.0	4.49%	97.0	0.63%	36.0	3.76%	61.0
Lancaster County	-0.69%	46.0	6.94%	121.0	4.01%	94.0	7.00%	105.0
Lee County	-3.21%	10.5	7.86%	126.0	-1.08%	18.0	-1.56%	10.0
Loudoun County	11.24%	134.0	12.59%	134.0	1.76%	59.5	1.18%	28.0
Louisa County	-0.33%	55.5	1.74%	51.0	0.48%	33.0	6.56%	101.0
Lunenburg County	0.49%	83.0	5.07%	102.0	9.18%	127.0	0.55%	21.0
Madison County	5.05%	127.0	3.36%	80.5	6.39%	120.0	9.20%	120.0
Mathews County	1.95%	104.0	8.26%	127.0	-2.78%	6.5	9.36%	122.0
Mecklenburg County	0.88%	90.0	-0.21%	17.0	0.96%	39.5	4.89%	75.0
Middlesex County	-0.12%	65.5	3.44%	83.0	1.55%	53.0	13.08%	133.0
Montgomery County	1.27%	94.0	3.85%	89.0	3.64%	91.0	3.40%	52.0
Nelson County	-1.62%	28.5	3.67%	86.0	1.70%	57.5	3.66%	58.0
New Kent County	-1.21%	35.0	5.73%	110.0	1.24%	47.0	-0.08%	14.0
Northampton County	1.78%	102.0	5.96%	112.5	5.43%	109.0	7.33%	108.0
Northumberland County	-0.85%	42.0	5.68%	108.5	2.02%	66.0	7.54%	110.0
Nottoway County	-0.23%	61.0	2.28%	62.0	3.27%	84.0	6.10%	94.0
Orange County	2.43%	110.0	1.05%	39.0	5.02%	103.5	11.37%	131.0
Page County	-0.71%	45.0	4.45%	96.0	5.81%	115.0	-1.79%	9.0
Patrick County	-6.85%	3.0	1.17%	43.0	9.74%	130.0	5.35%	84.0
Pittsylvania County	-1.00%	38.0	1.72%	50.0	0.36%	30.0	5.47%	86.0
Powhatan County	0.31%	78.5	3.52%	85.0	0.29%	29.0	5.66%	90.0
Prince Edward County	-0.48%	48.0	0.30%	24.0	0.12%	23.5	1.64%	32.0
Prince George County	-1.94%	21.0	-0.66%	13.0	3.38%	88.0	-3.51%	6.0
Prince William County	1.98%	106.5	7.40%	123.0	5.56%	112.0	7.93%	114.0
Pulaski County	0.86%	88.0	2.05%	60.0	-1.24%	17.0	5.54%	88.0
Rappahannock County	5.11%	128.0	3.45%	84.0	1.82%	61.0	8.18%	115.0
Richmond County	-2.46%	14.0	7.42%	124.0	1.14%	45.0	5.92%	92.0
Roanoke County	-0.18%	62.0	1.43%	46.0	-1.61%	13.0	3.36%	50.0
Rockbridge County	1.53%	97.0	4.20%	94.0	9.34%	128.0	5.29%	82.0
Rockingham County	-0.08%	68.5	1.56%	48.0	5.04%	105.0	1.02%	25.5
Russell County	-5.21%	5.0	1.36%	44.0	2.03%	67.0	1.20%	29.0
Scott County	0.61%	85.0	0.68%	30.0	0.12%	23.5	6.14%	95.0
Shenandoah County	1.04%	93.0	3.90%	91.0	1.67%	55.5	3.53%	54.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

Locality	Percentage Change in Revenue Capacity Per Capita from 1998/1999 to 1999/2000		Percentage Change in Revenue Capacity Per Capita from 1999/2000 to 2000/2001		Percentage Change in Revenue Capacity Per Capita from 2000/2001 to 2001/2002		Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003	
	2	Rank	2	Rank	3	Rank	3	Rank
	Score	Score	Score	Score	Score	Score	Score	Score
Smyth County	-0.99%	39.5	-1.54%	8.0	2.05%	69.0	3.90%	65.0
Southampton County	-3.21%	10.5	1.69%	49.0	0.54%	34.5	5.53%	87.0
Spotsylvania County	1.97%	105.0	7.39%	122.0	1.66%	54.0	6.25%	96.0
Stafford County	-0.33%	55.5	3.85%	89.0	4.81%	100.5	5.44%	85.0
Surry County	-1.69%	26.0	1.82%	53.0	-1.75%	11.0	-3.82%	5.0
Sussex County	-20.72%	1.0	2.89%	68.0	3.30%	85.0	4.32%	69.0
Tazewell County	-1.53%	33.0	1.09%	40.0	2.44%	76.0	2.78%	43.0
Warren County	0.24%	76.0	3.11%	73.0	6.22%	118.0	10.15%	127.0
Washington County	-0.40%	52.5	-0.63%	14.0	5.48%	110.0	3.74%	60.0
Westmoreland County	-0.08%	68.5	0.37%	26.0	6.69%	121.0	9.29%	121.0
Wise County	-5.23%	4.0	-3.25%	5.0	7.27%	124.0	2.08%	38.0
Wythe County	-1.70%	25.0	5.34%	106.0	-1.43%	15.0	7.74%	112.0
York County	1.75%	101.0	-0.31%	15.0	1.09%	43.0	4.04%	66.0
Alexandria City	3.72%	117.5	8.73%	129.0	2.12%	70.0	7.88%	113.0
Bedford City	1.63%	100.0	0.19%	21.0	-2.63%	9.0	3.60%	56.0
Bristol City	2.31%	109.0	0.70%	31.5	0.22%	27.0	4.96%	77.0
Buena Vista City	3.58%	116.0	0.09%	20.0	4.81%	100.5	6.53%	99.0
Charlottesville City	3.29%	112.0	0.84%	34.0	6.29%	119.0	6.09%	93.0
Chesapeake City	-0.43%	50.5	1.79%	52.0	1.67%	55.5	5.32%	83.0
Clifton Forge City/1	-4.65%	8.0	-1.05%	9.0	-----	----	-----	----
Colonial Heights City	0.34%	80.0	3.01%	71.0	2.40%	74.0	4.53%	72.0
Covington City	4.07%	122.0	-1.02%	10.0	4.65%	98.0	-1.04%	12.0
Danville City	-1.79%	22.0	3.15%	74.5	-2.78%	6.5	2.02%	37.0
Emporia City	-2.05%	18.0	1.84%	55.0	-3.22%	4.0	7.07%	106.0
Fairfax City	3.77%	119.0	9.36%	131.0	3.58%	90.0	6.55%	100.0
Falls Church City	5.16%	129.0	8.66%	128.0	1.19%	46.0	1.15%	27.0
Franklin City	3.10%	111.0	-5.83%	1.0	1.96%	63.5	0.14%	17.0
Fredericksburg City	3.54%	115.0	6.85%	119.0	5.49%	111.0	9.82%	123.0
Galax City	6.47%	130.0	1.97%	57.0	-3.87%	3.0	3.83%	63.0
Hampton City	-1.60%	30.0	0.22%	22.0	3.31%	86.0	2.55%	40.0
Harrisonburg City	0.03%	70.0	1.02%	37.0	1.10%	44.0	-2.31%	8.0
Hopewell City	-0.61%	47.0	2.95%	70.0	0.44%	32.0	10.76%	128.0
Lexington City	-0.27%	59.5	6.45%	117.0	-2.65%	8.0	0.52%	20.0
Lynchburg City	0.13%	71.0	4.92%	100.0	2.04%	68.0	-5.27%	3.0
Manassas City	1.01%	92.0	5.79%	111.0	4.19%	96.0	8.76%	119.0
Manassas Park City	6.71%	131.0	13.52%	135.0	9.71%	129.0	-1.33%	11.0
Martinsville City	-3.67%	9.0	-2.05%	7.0	0.19%	26.0	3.39%	51.0
Newport News City	-0.27%	59.5	0.70%	31.5	3.21%	82.5	3.54%	55.0
Norfolk City	-1.19%	36.0	5.96%	112.5	-0.37%	21.0	4.99%	78.0
Norton City	0.66%	86.0	1.46%	47.0	1.07%	42.0	3.33%	48.0
Petersburg City	0.16%	73.0	0.54%	28.0	6.20%	117.0	1.94%	35.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

Locality	Percentage Change in Revenue Capacity Per Capita from 1998/1999 to 1999/2000		Percentage Change in Revenue Capacity Per Capita from 1999/2000 to 2000/2001		Percentage Change in Revenue Capacity Per Capita from 2000/2001 to 2001/2002		Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003	
	Rank Score	2	Rank Score	2	Rank Score	3	Rank Score	3
Poquoson City	41.0	-0.97%	89.0	3.85%	103.5	5.02%	80.0	5.15%
Portsmouth City	74.0	0.17%	27.0	0.52%	87.0	3.34%	76.0	4.94%
Radford City	77.0	0.28%	12.0	-0.77%	20.0	-0.60%	103.0	6.81%
Richmond City	95.5	1.51%	82.0	3.40%	2.0	-4.38%	107.0	7.19%
Roanoke City	6.0	-5.06%	54.0	1.83%	39.5	0.96%	59.0	3.67%
Salem City	49.0	-0.45%	35.0	0.98%	31.0	0.37%	41.0	2.56%
Staunton City	12.0	-3.20%	74.5	3.15%	80.0	2.91%	39.0	2.50%
Suffolk City	16.0	-2.23%	101.0	5.01%	50.0	1.45%	36.0	2.00%
Virginia Beach City	24.0	-1.73%	76.0	3.19%	51.0	1.47%	57.0	3.61%
Waynesboro City	23.0	-1.74%	41.0	1.12%	38.0	0.90%	25.5	1.02%
Williamsburg City	106.5	1.98%	108.5	5.68%	133.0	11.65%	4.0	-3.87%
Winchester City	120.0	3.85%	79.0	3.33%	77.0	2.45%	98.0	6.38%

1

The Alleghany County profile captures the fiscal ability implications of Clifton Forge's city-to-town reversion across the 2001/2002 and 2002/2003 time frames.

2

The rank score of a particular locality may vary from 1 (weakest change in capacity) to 135 (strongest change in capacity).

3

As a result of Clifton Forge's redefined municipal status, the weakest and strongest rates of change in the cross-jurisdictional distribution carry respective rankings of 1 and 134.

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 1998/1999-2002/2003	Rank Score
Accomack County	5.27%	123.0
Albemarle County	2.93%	82.0
Alleghany County/1	-0.73%	3.0
Amelia County	1.95%	56.0
Amherst County	2.35%	69.0
Appomattox County	2.19%	63.5
Arlington County	7.20%	134.0
Augusta County	1.82%	48.0
Bath County	-0.09%	10.0
Bedford County	1.54%	38.0
Bland County	1.17%	31.0
Botetourt County	2.28%	67.0
Brunswick County	-0.44%	6.0
Buchanan County	3.45%	96.5
Buckingham County	3.02%	84.0
Campbell County	1.08%	27.0
Caroline County	4.78%	117.0
Carroll County	2.79%	78.0
Charles City County	2.76%	77.0
Charlotte County	3.30%	91.0
Chesterfield County	1.86%	50.0
Clarke County	4.10%	107.0
Craig County	1.51%	37.0
Culpeper County	4.74%	116.0
Cumberland County	3.15%	88.5
Dickenson County	2.44%	72.0
Dinwiddie County	2.89%	81.0
Essex County	1.22%	33.0
Fairfax County	4.47%	112.0
Fauquier County	6.13%	128.0
Floyd County	2.81%	79.0
Fluvanna County	2.13%	62.0
Franklin County	3.36%	92.0
Frederick County	3.68%	100.0
Giles County	0.08%	12.0
Gloucester County	3.42%	94.0
Goochland County	3.60%	98.5
Grayson County	4.52%	114.0
Greene County	3.12%	87.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 1998/1999-2002/2003	Rank Score
Greenville County	3.45%	96.5
Halifax County	0.44%	18.0
Hanover County	2.39%	71.0
Henrico County	1.87%	51.0
Henry County	-0.12%	9.0
Highland County	6.43%	130.5
Isle of Wight County	3.06%	86.0
James City County	1.15%	30.0
King and Queen County	3.15%	88.5
King George County	6.29%	129.0
King William County	2.19%	63.5
Lancaster County	4.32%	110.5
Lee County	0.50%	20.0
Loudoun County	6.69%	132.0
Louisa County	2.11%	61.0
Lunenburg County	3.82%	102.0
Madison County	6.00%	127.0
Mathews County	4.20%	109.0
Mecklenburg County	1.63%	40.5
Middlesex County	4.49%	113.0
Montgomery County	3.04%	85.0
Nelson County	1.85%	49.0
New Kent County	1.42%	35.0
Northampton County	5.13%	122.0
Northumberland County	3.60%	98.5
Nottoway County	2.86%	80.0
Orange County	4.96%	120.0
Page County	1.94%	55.0
Patrick County	2.35%	69.0
Pittsylvania County	1.64%	43.0
Powhatan County	2.45%	73.0
Prince Edward County	0.39%	17.0
Prince George County	-0.68%	4.0
Prince William County	5.72%	125.0
Pulaski County	1.80%	47.0
Rappahannock County	4.64%	115.0
Richmond County	3.01%	83.0
Roanoke County	0.75%	22.0
Rockbridge County	5.09%	121.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 1998/1999-2002/2003	Rank Score
Rockingham County	1.88%	52.0
Russell County	-0.15%	8.0
Scott County	1.89%	53.0
Shenandoah County	2.54%	75.0
Smyth County	0.86%	23.5
Southampton County	1.14%	29.0
Spotsylvania County	4.32%	110.5
Stafford County	3.44%	95.0
Surry County	-1.36%	2.0
Sussex County	-2.55%	1.0
Tazewell County	1.19%	32.0
Warren County	4.93%	118.0
Washington County	2.05%	57.5
Westmoreland County	4.07%	106.0
Wise County	0.22%	14.0
Wythe County	2.49%	74.0
York County	1.64%	43.0
Alexandria City	5.61%	124.0
Bedford City	0.70%	21.0
Bristol City	2.05%	57.5
Buena Vista City	3.75%	101.0
Charlottesville City	4.13%	108.0
Chesapeake City	2.09%	59.0
Colonial Heights City	2.57%	76.0
Covington City	1.66%	45.0
Danville City	0.15%	13.0
Emporia City	0.91%	25.0
Fairfax City	5.82%	126.0
Falls Church City	4.04%	105.0
Franklin City	-0.16%	7.0
Fredericksburg City	6.43%	130.5
Galax City	2.10%	60.0
Hampton City	1.12%	28.0
Harrisonburg City	-0.04%	11.0
Hopewell City	3.39%	93.0
Lexington City	1.01%	26.0
Lynchburg City	0.46%	19.0
Manassas City	4.94%	119.0
Manassas Park City	7.15%	133.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1998/1999-2002/2003

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 1998/1999-2002/2003	Rank Score
Martinsville City	-0.53%	5.0
Newport News City	1.79%	46.0
Norfolk City	2.35%	69.0
Norton City	1.63%	40.5
Petersburg City	2.21%	65.0
Poquoson City	3.26%	90.0
Portsmouth City	2.24%	66.0
Radford City	1.43%	36.0
Richmond City	1.93%	54.0
Roanoke City	0.35%	16.0
Salem City	0.86%	23.5
Staunton City	1.34%	34.0
Suffolk City	1.56%	39.0
Virginia Beach City	1.64%	43.0
Waynesboro City	0.33%	15.0
Williamsburg City	3.86%	103.0
Winchester City	4.00%	104.0

1

The statistical profile for Alleghany County reflects the impact of Clifton Forge City's reversion to town status on July 1, 2001. Given the municipal reclassification of the latter locality, a separate average has not been computed for this jurisdiction with respect to the 1998/1999-2002/2003 interval.

**REVENUE EFFORT,
2002/2003**

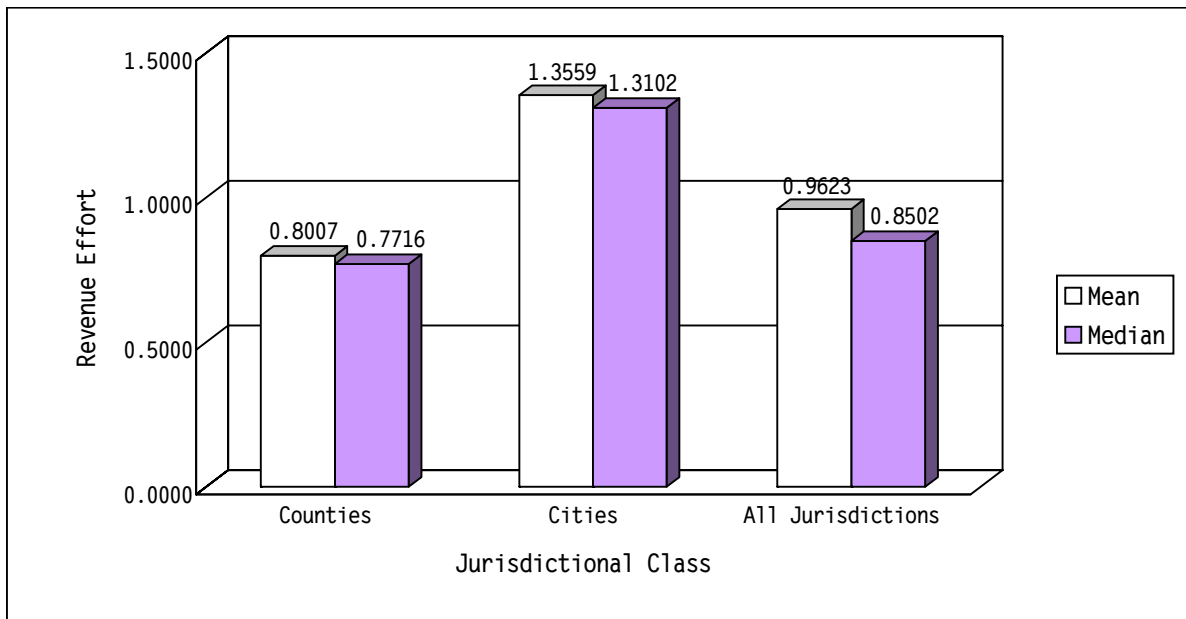
Tables 3.1-3.9/Chart 3

Table 3.1
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	.8007	.7716
Cities	39	29.1%	1.3559	1.3102
All Jurisdictions	134	100.0%	.9623	.8502

Source: Staff, Commission on Local Government

Chart 3
Mean and Median Levels of Revenue Effort, 2002/2003
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2002/2003

	Rank Scores 1=Highest Effort 134=Lowest Effort	Relative Stress Scores 70.74=Highest Stress 48.09=Lowest Stress	
Locality	Revenue Effort, 2002/2003	Rank Score	Relative Stress Score
Accomack County	0.7731	86.0	51.96
Albemarle County	0.7506	94.0	51.60
Alleghany County	1.1457	38.0	57.95
Amelia County	0.7180	110.0	51.08
Amherst County	0.7568	91.0	51.70
Appomattox County	0.6980	116.0	50.76
Arlington County	0.9233	56.0	54.37
Augusta County	0.7070	112.0	50.90
Bath County	0.5609	131.0	48.55
Bedford County	0.7044	114.0	50.86
Bland County	0.7748	84.0	51.99
Botetourt County	0.7400	98.0	51.43
Brunswick County	0.7559	93.0	51.69
Buchanan County	1.3599	19.0	61.38
Buckingham County	0.7928	78.0	52.28
Campbell County	0.7574	90.0	51.71
Caroline County	0.8170	74.0	52.67
Carroll County	0.7754	83.0	52.00
Charles City County	1.0980	40.0	57.18
Charlotte County	0.8226	71.0	52.76
Chesterfield County	0.9210	57.0	54.34
Clarke County	0.6490	121.0	49.97
Craig County	0.7387	99.0	51.41
Culpeper County	0.7835	81.0	52.13
Cumberland County	0.8738	61.0	53.58
Dickenson County	1.1678	35.0	58.30
Dinwiddie County	0.8461	69.0	53.13
Essex County	0.7126	111.0	50.99
Fairfax County	0.9555	51.0	54.89
Fauquier County	0.7359	102.0	51.37
Floyd County	0.6356	124.0	49.75
Fluvanna County	0.6481	122.0	49.95
Franklin County	0.5843	129.0	48.93
Frederick County	0.8580	65.0	53.32
Giles County	0.7906	80.0	52.24
Gloucester County	0.9475	52.0	54.76
Goochland County	0.5567	132.0	48.49
Grayson County	0.7265	107.0	51.21
Greene County	0.8174	73.0	52.67
Greensville County	1.1628	36.0	58.22
Halifax County	0.6014	127.0	49.21
Hanover County	0.7380	100.0	51.40
Henrico County	0.8946	59.0	53.91
Henry County	0.8067	76.0	52.50

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2002/2003

	Rank Scores 1=Highest Effort 134=Lowest Effort	Relative Stress Scores 70.74=Highest Stress 48.09=Lowest Stress	
Locality	Revenue Effort, 2002/2003	Rank Score	Relative Stress Score
Highland County	0.5663	130.0	48.64
Isle of Wight County	0.8724	62.0	53.56
James City County	0.9392	54.0	54.63
King and Queen County	1.1611	37.0	58.19
King George County	0.9806	46.0	55.29
King William County	0.7327	104.0	51.31
Lancaster County	0.5321	134.0	48.09
Lee County	0.6850	119.0	50.55
Loudoun County	0.9306	55.0	54.49
Louisa County	0.6519	120.0	50.02
Lunenburg County	0.7047	113.0	50.86
Madison County	0.6889	117.0	50.61
Mathews County	0.7372	101.0	51.39
Mecklenburg County	0.7660	88.0	51.85
Middlesex County	0.6301	125.0	49.67
Montgomery County	0.6990	115.0	50.77
Nelson County	0.7441	95.0	51.50
New Kent County	0.7236	108.0	51.17
Northampton County	0.7919	79.0	52.26
Northumberland County	0.6264	126.0	49.61
Nottoway County	0.7405	97.0	51.44
Orange County	0.7316	105.0	51.30
Page County	0.7188	109.0	51.09
Patrick County	0.6430	123.0	49.87
Pittsylvania County	0.5934	128.0	49.08
Powhatan County	0.7435	96.0	51.49
Prince Edward County	0.7737	85.0	51.97
Prince George County	0.8817	60.0	53.71
Prince William County	1.0516	45.0	56.43
Pulaski County	0.8496	68.0	53.19
Rappahannock County	0.5340	133.0	48.12
Richmond County	0.7349	103.0	51.35
Roanoke County	0.9681	48.0	55.09
Rockbridge County	0.7787	82.0	52.05
Rockingham County	0.8217	72.0	52.74
Russell County	0.8538	66.0	53.26
Scott County	0.7563	92.0	51.69
Shenandoah County	0.7284	106.0	51.24
Smyth County	0.8701	63.0	53.52
Southampton County	0.7987	77.0	52.37
Spotsylvania County	0.8509	67.0	53.21
Stafford County	0.9442	53.0	54.71
Surry County	0.8389	70.0	53.02
Sussex County	1.3156	21.0	60.67

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2002/2003

Locality	Rank Scores	Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort	Rank	Relative Stress Score
		70.74=Highest Stress 48.09=Lowest Stress	
	Revenue Effort, 2002/2003	Rank Score	Relative Stress Score
Tazewell County	0.8070	75.0	52.51
Warren County	0.7716	87.0	51.94
Washington County	0.6862	118.0	50.57
Westmoreland County	0.7577	89.0	51.71
Wise County	0.9597	49.0	54.96
Wythe County	0.8604	64.0	53.36
York County	0.9559	50.0	54.90
Alexandria City	0.9780	47.0	55.25
Bedford City	1.2134	31.0	59.03
Bristol City	1.6186	5.0	65.54
Buena Vista City	1.2288	30.0	59.28
Charlottesville City	1.3161	20.0	60.68
Chesapeake City	1.2761	24.0	60.04
Colonial Heights City	1.2669	26.0	59.89
Covington City	1.9423	1.0	70.74
Danville City	1.2487	28.0	59.60
Emporia City	1.8094	2.0	68.60
Fairfax City	1.0808	42.0	56.90
Falls Church City	1.0869	41.0	57.00
Franklin City	1.4389	13.0	62.65
Fredericksburg City	1.3102	22.0	60.59
Galax City	1.3990	15.0	62.01
Hampton City	1.6120	6.0	65.43
Harrisonburg City	1.1768	34.0	58.44
Hopewell City	1.4810	11.0	63.33
Lexington City	1.3759	17.0	61.64
Lynchburg City	1.5927	7.0	65.12
Manassas City	1.2521	27.0	59.65
Manassas Park City	1.2122	32.0	59.01
Martinsville City	1.3759	16.0	61.64
Newport News City	1.5875	8.0	65.04
Norfolk City	1.8075	3.0	68.57
Norton City	1.2973	23.0	60.38
Petersburg City	1.5623	9.0	64.63
Poquoson City	0.9098	58.0	54.16
Portsmouth City	1.7051	4.0	66.93
Radford City	1.0675	43.0	56.69
Richmond City	1.5376	10.0	64.24
Roanoke City	1.4525	12.0	62.87
Salem City	1.4046	14.0	62.10
Staunton City	1.2719	25.0	59.97
Suffolk City	1.1373	39.0	57.81
Virginia Beach City	1.1799	33.0	58.49
Waynesboro City	1.3624	18.0	61.42

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2002/2003

	Rank Scores	Relative Stress Scores		
	1=Highest Effort 134=Lowest Effort	70.74=Highest Stress 48.09=Lowest Stress		
Locality	Revenue Effort, 2002/2003	Rank Score	Relative Stress Score	
Williamsburg City	1.2435	29.0	59.52	
Winchester City	1.0605	44.0	56.58	

Source: Staff, Commission on Local Government

Table 3.3

Revenue Effort
of
Adjacent Cities and Counties, 2002/2003

City	County	Revenue Effort, 2002/2003	
		City Value	County Value
Alexandria City	Arlington County	0.9780	0.9233
	Fairfax County	0.9780	0.9555
Bedford City	Bedford County	1.2134	0.7044
Bristol City	Washington County	1.6186	0.6862
Buena Vista City	Rockbridge County	1.2288	0.7787
Charlottesville City	Albemarle County	1.3161	0.7506
Chesapeake City	-----	1.2761	-----
Colonial Heights City	Chesterfield County	1.2669	0.9210
	Prince George County	1.2669	0.8817
Covington City	Alleghany County	1.9423	1.1457
Danville City	Pittsylvania County	1.2487	0.5934
Emporia City	Greensville County	1.8094	1.1628
Fairfax City	Fairfax County	1.0808	0.9555
Falls Church City	Arlington County	1.0869	0.9233
	Fairfax County	1.0869	0.9555
Franklin City	Isle of Wight County	1.4389	0.8724
	Southampton County	1.4389	0.7987
Fredericksburg City	Spotsylvania County	1.3102	0.8509
	Stafford County	1.3102	0.9442
Galax City	Carroll County	1.3990	0.7754
	Grayson County	1.3990	0.7265
Hampton City	York County	1.6120	0.9559
Harrisonburg City	Rockingham County	1.1768	0.8217
Hopewell City	Chesterfield County	1.4810	0.9210
	Prince George County	1.4810	0.8817
Lexington City	Rockbridge County	1.3759	0.7787
Lynchburg City	Amherst County	1.5927	0.7568
	Bedford County	1.5927	0.7044
	Campbell County	1.5927	0.7574
Manassas City	Prince William County	1.2521	1.0516
Manassas Park City	Prince William County	1.2122	1.0516
Martinsville City	Henry County	1.3759	0.8067
Newport News City	Isle of Wight County	1.5875	0.8724
	James City County	1.5875	0.9392
	York County	1.5875	0.9559
Norfolk City	-----	1.8075	-----
Norton City	Wise County	1.2973	0.9597
Petersburg City	Chesterfield County	1.5623	0.9210
	Dinwiddie County	1.5623	0.8461
	Prince George County	1.5623	0.8817
Poquoson City	York County	0.9098	0.9559
Portsmouth City	-----	1.7051	-----
Radford City	Montgomery County	1.0675	0.6990

Source: Staff, Commission on Local Government

Table 3.3
 Revenue Effort
 of
 Adjacent Cities and Counties, 2002/2003

City	County	Revenue Effort, 2002/2003	
		City Value	County Value
Radford City	Pulaski County	1.0675	0.8496
Richmond City	Chesterfield County	1.5376	0.9210
	Henrico County	1.5376	0.8946
Roanoke City	Roanoke County	1.4525	0.9681
Salem City	Roanoke County	1.4046	0.9681
Staunton City	Augusta County	1.2719	0.7070
Suffolk City	Isle of Wight County	1.1373	0.8724
	Southampton County	1.1373	0.7987
Virginia Beach City	-----	1.1799	-----
Waynesboro City	Augusta County	1.3624	0.7070
Williamsburg City	James City County	1.2435	0.9392
	York County	1.2435	0.9559
Winchester City	Frederick County	1.0605	0.8580

Source: Staff, Commission on Local Government

Table 3.4

Ratio Scores
for
Adjacent Cities and Counties
on
Revenue Effort, 2002/2003

City	County	City/County Revenue Effort Ratio, 2002/2003
Alexandria City	Arlington County	1.06
	Fairfax County	1.02
Bedford City	Bedford County	1.72
Bristol City	Washington County	2.36
Buena Vista City	Rockbridge County	1.58
Charlottesville City	Albemarle County	1.75
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.38
	Prince George County	1.44
Covington City	Alleghany County	1.70
Danville City	Pittsylvania County	2.10
Emporia City	Greensville County	1.56
Fairfax City	Fairfax County	1.13
Falls Church City	Arlington County	1.18
	Fairfax County	1.14
Franklin City	Isle of Wight County	1.65
	Southampton County	1.80
Fredericksburg City	Spotsylvania County	1.54
	Stafford County	1.39
Galax City	Carroll County	1.80
	Grayson County	1.93
Hampton City	York County	1.69
Harrisonburg City	Rockingham County	1.43
Hopewell City	Chesterfield County	1.61
	Prince George County	1.68
Lexington City	Rockbridge County	1.77
Lynchburg City	Amherst County	2.10
	Bedford County	2.26
	Campbell County	2.10
Manassas City	Prince William County	1.19
Manassas Park City	Prince William County	1.15
Martinsville City	Henry County	1.71
Newport News City	Isle of Wight County	1.82
	James City County	1.69
	York County	1.66
Norfolk City	-----	----
Norton City	Wise County	1.35
Petersburg City	Chesterfield County	1.70
	Dinwiddie County	1.85
	Prince George County	1.77
Poquoson City	York County	0.95
Portsmouth City	-----	----
Radford City	Montgomery County	1.53

Source: Staff, Commission on Local Government

Table 3.4

Ratio Scores
for
Adjacent Cities and Counties
on
Revenue Effort, 2002/2003

City	County	City/County Revenue Effort Ratio, 2002/2003
Radford City	Pulaski County	1.26
Richmond City	Chesterfield County	1.67
	Henrico County	1.72
Roanoke City	Roanoke County	1.50
Salem City	Roanoke County	1.45
Staunton City	Augusta County	1.80
Suffolk City	Isle of Wight County	1.30
	Southampton County	1.42
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.93
Williamsburg City	James City County	1.32
	York County	1.30
Winchester City	Frederick County	1.24

Source: Staff, Commission on Local Government

Table 3.5
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Region and Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	.8679	.8070
Cities	3	2.2%	1.4383	1.3990
Sub-Group Summary	16	11.9%	.9749	.8571
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	.7569	.7393
Cities	8	6.0%	1.4122	1.3903
Sub-Group Summary	24	17.9%	.9754	.7986
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	.7160	.7236
Cities	6	4.5%	1.2460	1.2503
Sub-Group Summary	16	11.9%	.9148	.8002
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	.9653	.9431
Cities	5	3.7%	1.1220	1.0869
Sub-Group Summary	9	6.7%	1.0523	1.0516
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	.7628	.7473
Cities	2	1.5%	1.3131	1.3131
Sub-Group Summary	16	11.9%	.8316	.7670

Source: Staff, Commission on Local Government

(continued)

Table 3.5
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Region and Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	.8396	.7928
Cities	4	3.0%	1.5299	1.5216
Sub-Group Summary	19	14.2%	.9850	.8389
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.8108	.7435
Cities	1	.7%	1.5376	1.5376
Sub-Group Summary	8	6.0%	.9016	.8191
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	.7614	.7360
Sub-Group Summary	12	9.0%	.7614	.7360
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8916	.9058
Cities	10	7.5%	1.3898	1.3575
Sub-Group Summary	14	10.4%	1.2474	1.2117
All Jurisdictions	134	100.0%	.9623	.8502

Source: Staff, Commission on Local Government

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	.8004	.7563
Cities	1	.7%	1.2973	1.2973
Sub-Group Summary	4	3.0%	.9246	.8580
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	1.0471	1.0108
Sub-Group Summary	4	3.0%	1.0471	1.0108
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	.7822	.7751
Cities	2	1.5%	1.5088	1.5088
Sub-Group Summary	8	6.0%	.9639	.8179
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	.7437	.7448
Cities	1	.7%	1.0675	1.0675
Sub-Group Summary	5	3.7%	.8084	.7906
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	.8981	.8540
Cities	3	2.2%	1.5998	1.4525
Sub-Group Summary	7	5.2%	1.1989	1.1457

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	.6869	.7070
Cities	5	3.7%	1.2831	1.2719
Sub-Group Summary	10	7.5%	.9850	.9993
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	.7452	.7284
Cities	1	.7%	1.0605	1.0605
Sub-Group Summary	6	4.5%	.7977	.7500
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	.9653	.9431
Cities	5	3.7%	1.1220	1.0869
Sub-Group Summary	9	6.7%	1.0523	1.0516
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	.6948	.7316
Sub-Group Summary	5	3.7%	.6948	.7316
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	.7224	.7441
Cities	1	.7%	1.3161	1.3161
Sub-Group Summary	6	4.5%	.8213	.7473

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	.7291	.7306
Cities	2	1.5%	1.4031	1.4031
Sub-Group Summary	6	4.5%	.9538	.7571
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	.6568	.6182
Cities	2	1.5%	1.3123	1.3123
Sub-Group Summary	6	4.5%	.8753	.7248
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	.7078	.7559
Sub-Group Summary	3	2.2%	.7078	.7559
Piedmont (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	.7752	.7737
Sub-Group Summary	7	5.2%	.7752	.7737
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.8108	.7435
Cities	1	.7%	1.5376	1.5376
Sub-Group Summary	8	6.0%	.9016	.8191

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	.8982	.8975
Cities	1	.7%	1.3102	1.3102
Sub-Group Summary	5	3.7%	.9806	.9442
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	.6628	.6807
Sub-Group Summary	4	3.0%	.6628	.6807
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	.8202	.7349
Sub-Group Summary	6	4.5%	.8202	.7349
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	1.0090	.8817
Cities	4	3.0%	1.5299	1.5216
Sub-Group Summary	9	6.7%	1.2405	1.2669
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	.7825	.7825
Sub-Group Summary	2	1.5%	.7825	.7825

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8916	.9058
Cities	10	7.5%	1.3898	1.3575
Sub-Group Summary	14	10.4%	1.2474	1.2117
All Jurisdictions	134	100.0%	.9623	.8502

Source: Staff, Commission on Local Government

Table 3.7
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Population, 2002
 and
 Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2002 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	.9340	.9270
Cities	7	5.2%	1.4255	1.5376
Sub-Group Summary	15	11.2%	1.1634	.9780
25,000 to 99,999				
Jurisdictional Class				
Counties	37	27.6%	.8013	.7731
Cities	9	6.7%	1.3826	1.3161
Sub-Group Summary	46	34.3%	.9150	.8143
10,000 to 24,999				
Jurisdictional Class				
Counties	38	28.4%	.7816	.7438
Cities	15	11.2%	1.2502	1.2669
Sub-Group Summary	53	39.6%	.9142	.7919
9,999 or lower				
Jurisdictional Class				
Counties	12	9.0%	.7707	.7379
Cities	8	6.0%	1.4631	1.3874
Sub-Group Summary	20	14.9%	1.0477	.9859
All Jurisdictions	134	100.0%	.9623	.8502

Source: Staff, Commission on Local Government

Table 3.8
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Percentage Change in Population, 1998-2002
 and
 Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1998-2002 10.00% or higher				
Jurisdictional Class				
Counties	12	9.0%	.9172	.9062
Cities	3	2.2%	1.1455	1.1373
Sub-Group Summary	15	11.2%	.9629	.9392
5.00% to 9.99%				
Jurisdictional Class				
Counties	23	17.2%	.7619	.7359
Cities	6	4.5%	1.1374	1.1288
Sub-Group Summary	29	21.6%	.8396	.7716
0.01% to 4.99%				
Jurisdictional Class				
Counties	40	29.9%	.7968	.7695
Cities	11	8.2%	1.3638	1.3161
Sub-Group Summary	51	38.1%	.9191	.7928
No change or decline				
Jurisdictional Class				
Counties	20	14.9%	.7833	.7662
Cities	19	14.2%	1.4535	1.4389
Sub-Group Summary	39	29.1%	1.1098	1.1678
All Jurisdictions	134	100.0%	.9623	.8502

Source: Staff, Commission on Local Government

Table 3.9
 Descriptive Statistics
 for
 Revenue Effort, 2002/2003
 by
 Functional Performance Index, 2002/2003
 and
 Jurisdictional Class

	Revenue Effort, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Performance Index, 2002/2003 \$2,425.19 to \$2,471.38				
Jurisdictional Class				
Counties	22	16.4%	.8729	.8616
Cities	19	14.2%	1.3421	1.2761
Sub-Group Summary	41	30.6%	1.0904	1.0516
\$2,369.66 to \$2,425.18				
Jurisdictional Class				
Counties	17	12.7%	.8284	.7748
Cities	9	6.7%	1.3604	1.3759
Sub-Group Summary	26	19.4%	1.0126	.8699
\$2,303.86 to \$2,369.65				
Jurisdictional Class				
Counties	30	22.4%	.7566	.7373
Cities	4	3.0%	1.5602	1.5158
Sub-Group Summary	34	25.4%	.8511	.7420
\$2,003.82 to \$2,303.85				
Jurisdictional Class				
Counties	26	19.4%	.7724	.7488
Cities	7	5.2%	1.2707	1.2288
Sub-Group Summary	33	24.6%	.8781	.7754
All Jurisdictions	134	100.0%	.9623	.8502

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE EFFORT,
1998/1999-2002/2003**

Tables 4.1-4.5/Charts 4.1-4.2

Table 4.1
Mean Level
of
Revenue Effort, 1998/1999-2002/2003
by
Jurisdictional Class

	Fiscal Period				
	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003
Jurisdictional Class					
Counties	.7846	.7976	.8164	.7941	.8007
Cities	1.3078	1.3442	1.3466	1.3594	1.3559
All Jurisdictions	.9369	.9567	.9707	.9586	.9623

Table 4.2
Median Level
of
Revenue Effort, 1998/1999-2002/2003
by
Jurisdictional Class

	Fiscal Period				
	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003
Jurisdictional Class					
Counties	.7673	.7868	.7827	.7633	.7716
Cities	1.3018	1.3163	1.3380	1.3495	1.3102
All Jurisdictions	.8279	.8480	.8595	.8479	.8502

The mean and median statistics across the 1998/1999-2002/2003 interval are based upon the effort scores for 95 counties and 39 independent cities (excluding Clifton Forge). The computations relative to 2001/2002 and 2002/2003 take cognizance of the latter jurisdiction as a subordinate town within Alleghany County.

Source: Staff, Commission on Local Government

Chart 4.1
 Mean Level of Revenue Effort, 1998/1999-2002/2003
 by
 Jurisdictional Class

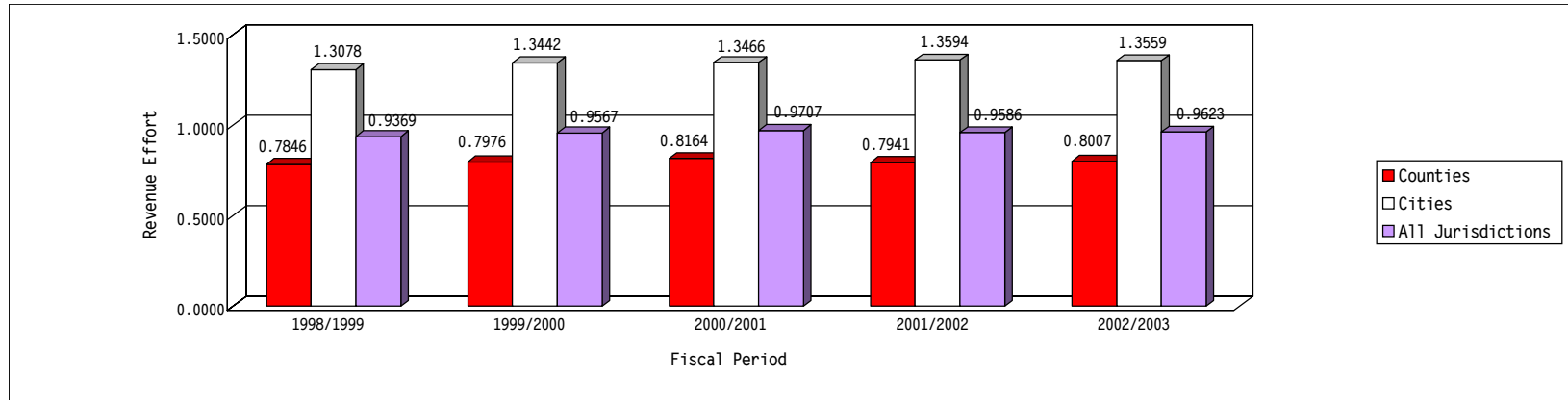
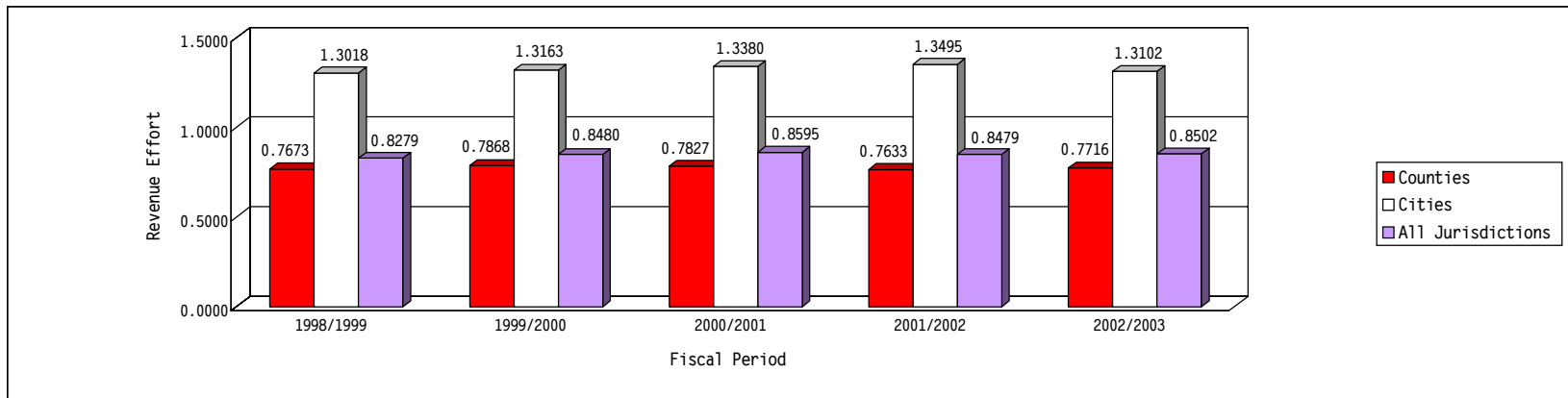


Chart 4.2
 Median Level of Revenue Effort, 1998/1999-2002/2003
 by
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 1998/1999-2002/2003

Locality	Revenue Effort, 1998/1999	Rank 2	Revenue Effort, 1999/2000	Rank 2	Revenue Effort, 2000/2001	Rank 2	Revenue Effort, 2001/2002	Rank 3	Revenue Effort, 2002/2003	Rank 3
Accomack County	0.8023	75.0	0.8024	82.0	0.7995	83.0	0.7894	76.0	0.7731	86.0
Albemarle County	0.7248	96.0	0.7399	94.0	0.7052	111.0	0.7461	97.0	0.7506	94.0
Alleghany County/1	1.2660	26.0	1.2840	27.0	1.4592	12.0	1.2381	28.0	1.1457	38.0
Amelia County	0.8252	69.0	0.7278	97.0	0.7117	108.0	0.6778	117.0	0.7180	110.0
Amherst County	0.7057	100.0	0.7056	104.0	0.8183	78.0	0.7667	84.0	0.7568	91.0
Appomattox County	0.6018	125.0	0.6275	122.0	0.6716	120.5	0.6632	121.0	0.6980	116.0
Arlington County	0.9822	49.0	0.9852	48.0	0.9656	51.0	1.0008	48.0	0.9233	56.0
Augusta County	0.6803	108.0	0.6825	111.0	0.7020	112.0	0.7095	106.0	0.7070	112.0
Bath County	0.4556	135.0	0.5567	133.0	0.5895	131.0	0.5516	131.0	0.5609	131.0
Bedford County	0.6512	116.0	0.6631	116.0	0.7158	106.0	0.7054	107.0	0.7044	114.0
Bland County	0.7351	93.0	0.6503	119.0	0.6874	116.0	0.7049	108.0	0.7748	84.0
Botetourt County	0.7054	101.0	0.6933	107.0	0.7068	110.0	0.7009	111.0	0.7400	98.0
Brunswick County	0.7850	84.0	0.7796	90.0	0.8082	81.0	0.7619	88.0	0.7559	93.0
Buchanan County	1.3046	21.0	1.3481	21.0	1.5269	9.0	1.1470	35.0	1.3599	19.0
Buckingham County	0.6384	118.0	0.6215	124.0	0.7261	101.0	0.7462	96.0	0.7928	78.0
Campbell County	0.7071	99.0	0.7268	98.0	0.7766	90.0	0.7494	94.0	0.7574	90.0
Caroline County	0.7994	78.0	0.8341	72.0	0.8274	76.0	0.8241	70.0	0.8170	74.0
Carroll County	0.7594	90.0	0.7906	87.0	0.7549	94.5	0.7751	79.0	0.7754	83.0
Charles City County	1.2160	32.0	1.1153	41.0	1.2798	29.0	1.0282	44.0	1.0980	40.0
Charlotte County	0.8409	66.0	0.8474	70.0	0.8500	71.0	0.8035	73.0	0.8226	71.0
Chesterfield County	0.9031	58.0	0.9333	55.0	0.9175	56.0	0.9139	56.0	0.9210	57.0
Clarke County	0.6855	107.0	0.6927	108.0	0.6613	123.0	0.6623	122.0	0.6490	121.0
Craig County	0.6629	113.0	0.7168	102.0	0.6131	129.0	0.7633	86.5	0.7387	99.0
Culpeper County	0.8215	70.0	0.8479	69.0	0.8342	74.0	0.8004	74.0	0.7835	81.0
Cumberland County	0.7808	86.0	0.7482	93.0	0.8974	61.0	0.8672	65.0	0.8738	61.0
Dickenson County	0.9266	52.0	0.9811	50.0	1.1777	37.0	1.0916	40.0	1.1678	35.0
Dinwiddie County	0.8016	76.0	0.8214	77.0	0.8665	66.0	0.8539	66.0	0.8461	69.0
Essex County	0.6865	106.0	0.8290	74.0	0.7163	105.0	0.6849	113.0	0.7126	111.0
Fairfax County	0.9894	47.0	0.9347	54.0	0.9319	55.0	0.9295	54.0	0.9555	51.0
Fauquier County	0.8211	71.0	0.7974	85.0	0.7539	96.0	0.7536	93.0	0.7359	102.0
Floyd County	0.6144	122.0	0.6370	121.0	0.6447	125.0	0.6414	126.0	0.6356	124.0
Fluvanna County	0.7042	104.0	0.6949	106.0	0.6884	115.0	0.6582	124.0	0.6481	122.0
Franklin County	0.5705	128.0	0.5755	129.0	0.6135	128.0	0.5809	129.0	0.5843	129.0
Frederick County	0.9037	57.0	0.9285	59.0	0.9588	53.0	0.8510	67.0	0.8580	65.0
Giles County	0.7342	94.0	0.8065	81.0	0.7871	86.0	0.7708	83.0	0.7906	80.0
Gloucester County	0.8795	61.0	0.8693	64.0	0.9055	59.0	0.8842	62.0	0.9475	52.0
Goochland County	0.6053	124.0	0.5854	126.0	0.5829	132.0	0.5505	132.0	0.5567	132.0
Grayson County	0.7022	105.0	0.6809	113.0	0.7227	103.0	0.7340	99.0	0.7265	107.0
Greene County	0.8501	65.0	0.8746	63.0	0.8557	69.0	0.8065	72.0	0.8174	73.0
Greensville County	1.2328	29.5	1.4518	11.0	1.2998	27.5	1.1772	34.0	1.1628	36.0
Halifax County	0.4980	134.0	0.5054	135.0	0.5495	134.0	0.5452	133.0	0.6014	127.0
Hanover County	0.7323	95.0	0.7173	101.0	0.7827	88.0	0.7325	100.0	0.7380	100.0
Henrico County	0.8871	60.0	0.8942	62.0	0.9153	57.0	0.9036	59.0	0.8946	59.0
Henry County	0.7364	92.0	0.7236	99.0	0.7527	97.0	0.7951	75.0	0.8067	76.0
Highland County	0.5943	126.0	0.5612	131.0	0.6176	127.0	0.5865	128.0	0.5663	130.0
Isle of Wight County	0.9553	50.0	0.9829	49.0	0.9346	54.0	0.8715	64.0	0.8724	62.0
James City County	0.8757	62.0	0.9299	58.0	0.8895	63.0	0.9137	57.0	0.9392	54.0
King and Queen County	1.0662	45.0	1.2211	33.0	1.1591	38.0	1.2083	32.0	1.1611	37.0
King George County	1.1629	36.0	1.1403	39.0	1.0859	44.0	1.0062	47.0	0.9806	46.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 1998/1999-2002/2003

Locality	Revenue Effort, 1998/1999	Rank 2	Revenue Effort, 1999/2000	Rank 2	Revenue Effort, 2000/2001	Rank 2	Revenue Effort, 2001/2002	Rank 3	Revenue Effort, 2002/2003	Rank 3
King William County	0.6764	110.0	0.6923	109.0	0.7198	104.0	0.7299	102.0	0.7327	104.0
Lancaster County	0.5503	132.0	0.5359	134.0	0.5242	135.0	0.5383	134.0	0.5321	134.0
Lee County	0.6411	117.0	0.6738	114.0	0.6753	119.0	0.6714	119.0	0.6850	119.0
Loudoun County	0.8988	59.0	0.8482	68.0	0.8667	65.0	0.8981	60.0	0.9306	55.0
Louisa County	0.7049	103.0	0.7371	95.0	0.6840	118.0	0.6861	112.0	0.6519	120.0
Lunenburg County	0.7926	80.0	0.8145	79.0	0.7802	89.0	0.6840	114.0	0.7047	113.0
Madison County	0.6549	115.0	0.6217	123.0	0.7132	107.0	0.7115	105.0	0.6889	117.0
Mathews County	0.7091	98.0	0.7711	91.0	0.7256	102.0	0.7467	95.0	0.7372	101.0
Mecklenburg County	0.5384	133.0	0.5786	128.0	0.6716	120.5	0.7591	90.0	0.7660	88.0
Middlesex County	0.6355	119.0	0.6561	117.0	0.6581	124.0	0.6729	118.0	0.6301	125.0
Montgomery County	0.6630	112.0	0.6534	118.0	0.6939	114.0	0.6681	120.0	0.6990	115.0
Nelson County	0.7483	91.0	0.9442	53.0	0.7677	92.0	0.7324	101.0	0.7441	95.0
New Kent County	0.7053	102.0	0.7106	103.0	0.7093	109.0	0.7040	109.0	0.7236	108.0
Northampton County	0.8097	73.0	0.8291	73.0	0.8122	79.0	0.7567	91.0	0.7919	79.0
Northumberland County	0.5874	127.0	0.5831	127.0	0.6365	126.0	0.6497	125.0	0.6264	126.0
Nottoway County	0.8007	77.0	0.7823	89.0	0.7832	87.0	0.7647	85.0	0.7405	97.0
Orange County	0.7197	97.0	0.7506	92.0	0.7549	94.5	0.7709	81.5	0.7316	105.0
Page County	0.6112	123.0	0.6952	105.0	0.8098	80.0	0.7411	98.0	0.7188	109.0
Patrick County	0.5652	131.0	0.6813	112.0	0.7381	100.0	0.6825	116.0	0.6430	123.0
Pittsylvania County	0.5663	130.0	0.5703	130.0	0.5904	130.0	0.5962	127.0	0.5934	128.0
Powhatan County	0.6624	114.0	0.6645	115.0	0.8633	68.0	0.7125	104.0	0.7435	96.0
Prince Edward County	0.7663	89.0	0.7979	84.0	0.7897	85.0	0.7605	89.0	0.7737	85.0
Prince George County	0.7728	87.0	0.8552	66.0	0.8361	73.0	0.8448	68.0	0.8817	60.0
Prince William County	1.1310	38.0	1.1450	37.0	1.1269	42.0	1.0752	42.0	1.0516	45.0
Pulaski County	0.7851	82.5	0.8076	80.0	0.8061	82.0	0.8951	61.0	0.8496	68.0
Rappahannock County	0.6248	121.0	0.5569	132.0	0.5611	133.0	0.5542	130.0	0.5340	133.0
Richmond County	0.8306	68.0	0.8390	71.0	0.7744	91.0	0.7540	92.0	0.7349	103.0
Roanoke County	0.9040	56.0	0.9231	60.0	0.9013	60.0	0.9472	51.0	0.9681	48.0
Rockbridge County	0.8399	67.0	0.8288	75.0	0.8658	67.0	0.7709	81.5	0.7787	82.0
Rockingham County	0.8161	72.0	0.8539	67.0	0.8545	70.0	0.7737	80.0	0.8217	72.0
Russell County	0.6795	109.0	0.7328	96.0	0.7484	98.0	0.7633	86.5	0.8538	66.0
Scott County	0.5691	129.0	0.5971	125.0	0.6871	117.0	0.6835	115.0	0.7563	92.0
Shenandoah County	0.9259	53.0	0.7222	100.0	0.6955	113.0	0.7226	103.0	0.7284	106.0
Smyth County	0.8040	74.0	0.8177	78.0	0.8459	72.0	0.8382	69.0	0.8701	63.0
Southampton County	0.7878	81.0	0.7868	88.0	0.8237	77.0	0.7806	77.0	0.7987	77.0
Spotsylvania County	0.9085	55.0	0.9329	56.0	0.9114	58.0	0.9048	58.0	0.8509	67.0
Stafford County	0.9170	54.0	0.9881	47.0	1.0239	48.0	0.9903	49.0	0.9442	53.0
Surry County	0.7673	88.0	0.7907	86.0	0.7990	84.0	0.8817	63.0	0.8389	70.0
Sussex County	1.4211	10.0	1.0335	46.0	1.2475	33.0	1.1920	33.0	1.3156	21.0
Tazewell County	0.6673	111.0	0.6847	110.0	0.7578	93.0	0.7755	78.0	0.8070	75.0
Warren County	0.7975	79.0	0.8001	83.0	0.8313	75.0	0.8160	71.0	0.7716	87.0
Washington County	0.6293	120.0	0.6481	120.0	0.6634	122.0	0.6606	123.0	0.6862	118.0
Westmoreland County	0.7851	82.5	0.8225	76.0	0.7421	99.0	0.7025	110.0	0.7577	89.0
Wise County	0.8670	64.0	0.9306	57.0	1.0385	46.0	0.9388	53.0	0.9597	49.0
Wythe County	0.7838	85.0	0.8570	65.0	0.8936	62.0	0.9405	52.0	0.8604	64.0
York County	0.9448	51.0	0.9660	52.0	0.9593	52.0	0.9662	50.0	0.9559	50.0
Alexandria City	1.0894	43.0	1.0742	43.0	1.0316	47.0	1.0225	45.0	0.9780	47.0
Bedford City	1.1615	37.0	1.2571	30.0	1.2250	34.0	1.2242	29.0	1.2134	31.0
Bristol City	1.4676	8.0	1.5398	7.0	1.6225	5.0	1.6187	5.0	1.6186	5.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 1998/1999-2002/2003

Locality	Revenue Effort, 1998/1999	Rank 2	Revenue Effort, 1999/2000	Rank 2	Revenue Effort, 2000/2001	Rank 2	Revenue Effort, 2001/2002	Rank 3	Revenue Effort, 2002/2003	Rank 3
Buena Vista City	1.3454	18.0	1.3107	25.0	1.3354	24.0	1.3007	22.0	1.2288	30.0
Charlottesville City	1.3018	23.0	1.3163	23.0	1.3742	19.0	1.3311	21.0	1.3161	20.0
Chesapeake City	1.2345	28.0	1.2667	28.0	1.2605	31.0	1.2621	25.0	1.2761	24.0
Clifton Forge City/1	1.3704	16.0	1.3494	20.0	1.4125	16.0	-----	----	-----	----
Colonial Heights City	1.2416	27.0	1.2591	29.0	1.2998	27.5	1.2951	23.0	1.2669	26.0
Covington City	1.7903	1.0	1.8625	1.0	1.8721	1.0	1.8542	2.0	1.9423	1.0
Danville City	1.1006	40.0	1.1402	40.0	1.1919	36.0	1.2199	30.0	1.2487	28.0
Emporia City	1.6760	3.0	1.7833	3.0	1.8370	2.0	1.8842	1.0	1.8094	2.0
Fairfax City	1.1727	35.0	1.1674	35.0	1.1399	39.0	1.0895	41.0	1.0808	42.0
Falls Church City	1.0890	44.0	1.0630	44.0	1.0161	49.0	1.0745	43.0	1.0869	41.0
Franklin City	1.3777	15.0	1.2464	31.0	1.3086	26.0	1.4696	14.0	1.4389	13.0
Fredericksburg City	1.4137	13.0	1.4499	12.0	1.3993	17.0	1.3690	18.0	1.3102	22.0
Galax City	1.3675	17.0	1.3785	17.0	1.3380	23.0	1.3671	19.0	1.3990	15.0
Hampton City	1.5160	7.0	1.4919	8.0	1.5000	10.0	1.5081	10.0	1.6120	6.0
Harrisonburg City	1.0971	42.0	1.1437	38.0	1.1371	40.0	1.1284	37.0	1.1768	34.0
Hopewell City	1.6565	4.0	1.7967	2.0	1.6928	4.0	1.6004	7.0	1.4810	11.0
Lexington City	1.2170	31.0	1.3132	24.0	1.3601	20.0	1.3495	20.0	1.3759	16.5
Lynchburg City	1.4504	9.0	1.4909	9.0	1.5366	8.0	1.4907	11.0	1.5927	7.0
Manassas City	1.1961	33.0	1.1991	34.0	1.2186	35.0	1.2648	24.0	1.2521	27.0
Manassas Park City	1.3258	20.0	1.3628	18.0	1.3105	25.0	1.1462	36.0	1.2122	32.0
Martinsville City	1.2982	24.0	1.3392	22.0	1.4343	15.0	1.3785	16.0	1.3759	16.5
Newport News City	1.5377	6.0	1.5770	6.0	1.5512	7.0	1.5835	8.0	1.5875	8.0
Norfolk City	1.6897	2.0	1.7796	4.0	1.7492	3.0	1.7634	3.0	1.8075	3.0
Norton City	1.2328	29.5	1.2906	26.0	1.2648	30.0	1.5600	9.0	1.2973	23.0
Petersburg City	1.4202	11.0	1.4267	13.0	1.4465	13.0	1.4905	12.0	1.5623	9.0
Poquoson City	0.8693	63.0	0.9085	61.0	0.8702	64.0	0.9254	55.0	0.9098	58.0
Portsmouth City	1.5380	5.0	1.6206	5.0	1.6068	6.0	1.6519	4.0	1.7051	4.0
Radford City	0.9849	48.0	0.9723	51.0	1.0060	50.0	1.0211	46.0	1.0675	43.0
Richmond City	1.4163	12.0	1.4609	10.0	1.4968	11.0	1.6072	6.0	1.5376	10.0
Roanoke City	1.3038	22.0	1.4172	14.0	1.4404	14.0	1.4720	13.0	1.4525	12.0
Salem City	1.2672	25.0	1.3624	19.0	1.3414	21.0	1.3695	17.0	1.4046	14.0
Staunton City	1.1771	34.0	1.2418	32.0	1.2505	32.0	1.2393	27.0	1.2719	25.0
Suffolk City	1.0438	46.0	1.0475	45.0	1.0656	45.0	1.1090	39.0	1.1373	39.0
Virginia Beach City	1.1095	39.0	1.1621	36.0	1.1298	41.0	1.2179	31.0	1.1799	33.0
Waynesboro City	1.3839	14.0	1.3930	16.0	1.3399	22.0	1.3853	15.0	1.3624	18.0
Williamsburg City	1.3440	19.0	1.4009	15.0	1.3944	18.0	1.2551	26.0	1.2435	29.0
Winchester City	1.0975	41.0	1.1114	42.0	1.1228	43.0	1.1173	38.0	1.0605	44.0

1

Clifton Forge City assumed the status of a subordinate town on July 1, 2001. Accordingly, with respect to 2001/2002 and 2002/2003, all baseline data for this jurisdiction are reflected in the effort profile relative to Alleghany County.

2

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

3

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

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1998/1999-2002/2003

Locality	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
	in	in	in	in	in	in	in	in
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
	Effort	Effort	Effort	Effort	Effort	Effort	Effort	Effort
	from	from	from	from	from	from	from	from
	1998/1999	2	1999/2000	2	2000/2001	3	2001/2002	3
	to	Rank	to	Rank	to	Rank	to	Rank
	1999/2000	Score	2000/2001	Score	2001/2002	Score	2002/2003	Score
Accomack County	0.02%	98.0	-0.37%	81.0	-1.27%	78.0	-2.06%	98.0
Albemarle County	2.08%	73.0	-4.69%	122.0	5.80%	10.0	0.60%	66.0
Alleghany County/1	1.42%	77.5	13.65%	12.0	-15.15%	131.0	-7.46%	130.5
Amelia County	-11.80%	133.0	-2.21%	102.0	-4.77%	104.0	5.93%	15.0
Amherst County	-0.02%	99.0	15.96%	8.0	-6.30%	114.0	-1.30%	92.0
Appomattox County	4.29%	39.0	7.03%	23.0	-1.26%	77.0	5.26%	18.0
Arlington County	0.30%	96.0	-1.99%	97.0	3.65%	19.0	-7.75%	132.0
Augusta County	0.33%	93.0	2.85%	53.0	1.07%	44.0	-0.35%	75.0
Bath County	22.19%	2.0	5.89%	28.0	-6.42%	115.5	1.67%	51.0
Bedford County	1.83%	74.0	7.94%	21.0	-1.45%	80.5	-0.14%	73.0
Bland County	-11.53%	132.0	5.70%	29.0	2.54%	30.0	9.93%	6.0
Botetourt County	-1.71%	112.0	1.94%	59.0	-0.84%	71.0	5.58%	17.0
Brunswick County	-0.69%	102.0	3.67%	43.0	-5.73%	112.0	-0.80%	77.5
Buchanan County	3.34%	47.5	13.26%	13.0	-24.88%	134.0	18.56%	1.0
Buckingham County	-2.66%	120.0	16.84%	5.0	2.76%	25.0	6.25%	13.0
Campbell County	2.78%	60.0	6.86%	24.0	-3.51%	93.0	1.07%	58.0
Caroline County	4.34%	37.0	-0.81%	87.0	-0.39%	59.0	-0.87%	79.0
Carroll County	4.11%	43.0	-4.52%	120.0	2.68%	28.0	0.04%	71.0
Charles City County	-8.28%	129.0	14.75%	10.0	-19.66%	133.0	6.78%	12.0
Charlotte County	0.77%	87.0	0.31%	73.0	-5.47%	110.0	2.37%	42.0
Chesterfield County	3.34%	47.5	-1.69%	95.0	-0.40%	60.0	0.77%	63.0
Clarke County	1.05%	82.0	-4.53%	121.0	0.14%	51.0	-2.00%	97.0
Craig County	8.13%	15.0	-14.47%	134.0	24.51%	1.0	-3.23%	110.0
Culpeper County	3.21%	50.0	-1.62%	93.0	-4.05%	97.0	-2.12%	100.0
Cumberland County	-4.18%	124.0	19.94%	4.0	-3.36%	92.0	0.76%	64.5
Dickenson County	5.88%	24.0	20.04%	3.0	-7.31%	119.0	6.98%	9.0
Dinwiddie County	2.47%	68.0	5.49%	30.0	-1.45%	80.5	-0.92%	82.5
Essex County	20.76%	3.0	-13.60%	133.0	-4.37%	98.0	4.04%	28.0
Fairfax County	-5.53%	126.0	-0.30%	80.0	-0.26%	57.0	2.80%	34.0
Fauquier County	-2.89%	121.0	-5.46%	126.0	-0.04%	53.0	-2.34%	103.0
Floyd County	3.68%	45.0	1.21%	65.0	-0.52%	63.5	-0.91%	81.0
Fluvanna County	-1.32%	106.0	-0.94%	89.0	-4.39%	99.0	-1.53%	94.0
Franklin County	0.89%	84.0	6.61%	25.0	-5.31%	107.0	0.58%	67.0
Frederick County	2.75%	62.0	3.26%	49.0	-11.24%	128.0	0.82%	61.0
Giles County	9.85%	9.0	-2.41%	107.0	-2.08%	83.0	2.57%	38.5
Gloucester County	-1.16%	104.0	4.16%	39.0	-2.36%	85.0	7.16%	8.0
Goochland County	-3.28%	123.0	-0.44%	82.0	-5.55%	111.0	1.13%	56.0
Grayson County	-3.03%	122.0	6.14%	27.0	1.56%	41.0	-1.01%	86.0
Greene County	2.88%	56.0	-2.16%	100.0	-5.74%	113.0	1.34%	54.0
Greensville County	17.76%	5.0	-10.47%	132.0	-9.43%	123.0	-1.23%	90.0
Halifax County	1.50%	76.0	8.72%	19.0	-0.78%	69.0	10.31%	5.0
Hanover County	-2.04%	115.0	9.11%	18.0	-6.42%	115.5	0.76%	64.5

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1998/1999-2002/2003

Locality	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
	in	Revenue	in	Revenue	in	Revenue	in	Revenue
	Effort	Effort	Effort	Effort	Effort	Effort	Effort	Effort
	from	from	from	from	from	from	from	from
	1998/1999	2	1999/2000	2	2000/2001	3	2001/2002	3
	to	Rank	to	Rank	to	Rank	to	Rank
	1999/2000	Score	2000/2001	Score	2001/2002	Score	2002/2003	Score
Henrico County	0.80%	85.5	2.37%	55.0	-1.29%	79.0	-0.99%	84.0
Henry County	-1.73%	113.0	4.01%	40.0	5.63%	12.0	1.47%	53.0
Highland County	-5.56%	127.0	10.04%	16.0	-5.03%	105.0	-3.44%	111.0
Isle of Wight County	2.89%	55.0	-4.91%	124.0	-6.75%	117.0	0.10%	70.0
James City County	6.19%	23.0	-4.35%	118.0	2.73%	26.0	2.79%	35.5
King and Queen County	14.52%	6.0	-5.08%	125.0	4.25%	15.0	-3.91%	114.0
King George County	-1.94%	114.0	-4.77%	123.0	-7.34%	120.0	-2.54%	105.0
King William County	2.35%	70.0	3.97%	41.0	1.41%	43.0	0.38%	68.0
Lancaster County	-2.62%	119.0	-2.18%	101.0	2.70%	27.0	-1.15%	89.0
Lee County	5.10%	28.0	0.22%	75.0	-0.57%	65.0	2.03%	48.0
Loudoun County	-5.62%	128.0	2.18%	57.0	3.62%	20.0	3.62%	31.0
Louisa County	4.57%	35.0	-7.21%	129.0	0.31%	50.0	-4.99%	121.0
Lunenburg County	2.77%	61.0	-4.22%	117.0	-12.32%	129.0	3.02%	33.0
Madison County	-5.07%	125.0	14.72%	11.0	-0.24%	56.0	-3.17%	108.5
Mathews County	8.75%	11.0	-5.90%	128.0	2.90%	23.0	-1.27%	91.0
Mecklenburg County	7.48%	20.0	16.07%	7.0	13.03%	3.0	0.90%	60.0
Middlesex County	3.25%	49.0	0.29%	74.0	2.25%	33.0	-6.36%	129.0
Montgomery County	-1.45%	109.0	6.21%	26.0	-3.72%	95.0	4.62%	22.0
Nelson County	26.19%	1.0	-18.69%	135.0	-4.60%	103.0	1.60%	52.0
New Kent County	0.76%	88.0	-0.18%	78.0	-0.76%	67.5	2.79%	35.5
Northampton County	2.40%	69.0	-2.03%	99.0	-6.84%	118.0	4.66%	21.0
Northumberland County	-0.74%	103.0	9.16%	17.0	2.08%	38.5	-3.58%	112.0
Nottoway County	-2.30%	116.0	0.12%	76.0	-2.37%	86.0	-3.17%	108.5
Orange County	4.30%	38.0	0.57%	70.0	2.12%	36.0	-5.09%	123.0
Page County	13.74%	7.0	16.50%	6.0	-8.48%	122.0	-3.01%	106.0
Patrick County	20.55%	4.0	8.34%	20.0	-7.53%	121.0	-5.80%	127.0
Pittsylvania County	0.70%	89.0	3.52%	46.0	0.99%	46.0	-0.48%	76.0
Powhatan County	0.31%	95.0	29.92%	1.0	-17.47%	132.0	4.35%	25.0
Prince Edward County	4.12%	42.0	-1.02%	90.0	-3.70%	94.0	1.73%	50.0
Prince George County	10.67%	8.0	-2.24%	103.0	1.04%	45.0	4.38%	24.0
Prince William County	1.24%	80.0	-1.59%	92.0	-4.59%	102.0	-2.19%	102.0
Pulaski County	2.86%	57.0	-0.19%	79.0	11.04%	5.0	-5.09%	123.0
Rappahannock County	-10.87%	131.0	0.75%	68.0	-1.24%	76.0	-3.63%	113.0
Richmond County	1.01%	83.0	-7.69%	130.0	-2.64%	88.0	-2.53%	104.0
Roanoke County	2.11%	72.0	-2.36%	105.5	5.09%	14.0	2.21%	47.0
Rockbridge County	-1.33%	107.0	4.46%	36.0	-10.96%	127.0	1.00%	59.0
Rockingham County	4.63%	34.0	0.06%	77.0	-9.46%	124.0	6.21%	14.0
Russell County	7.84%	17.0	2.13%	58.0	2.00%	40.0	11.85%	2.0
Scott County	4.92%	29.5	15.08%	9.0	-0.52%	63.5	10.65%	3.0
Shenandoah County	-22.00%	134.0	-3.70%	112.0	3.90%	17.0	0.80%	62.0
Smyth County	1.70%	75.0	3.45%	48.0	-0.91%	74.0	3.81%	30.0
Southampton County	-0.13%	100.0	4.70%	33.0	-5.24%	106.0	2.32%	45.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1998/1999-2002/2003

Locality	Percentage Change in Revenue Effort from 1998/1999 to 1999/2000		Percentage Change in Revenue Effort from 1999/2000 to 2000/2001		Percentage Change in Revenue Effort from 2000/2001 to 2001/2002		Percentage Change in Revenue Effort from 2001/2002 to 2002/2003	
	2	Rank	2	Rank	3	Rank	3	Rank
	Score	Score	Score	Score	Score	Score	Score	Score
Spotsylvania County	2.69%	63.0	-2.31%	104.0	-0.72%	66.0	-5.96%	128.0
Stafford County	7.76%	18.0	3.62%	44.0	-3.28%	91.0	-4.65%	119.0
Surry County	3.06%	53.0	1.04%	66.0	10.36%	6.0	-4.85%	120.0
Sussex County	-27.28%	135.0	20.71%	2.0	-4.44%	101.0	10.37%	4.0
Tazewell County	2.61%	64.0	10.68%	15.0	2.33%	32.0	4.06%	27.0
Warren County	0.32%	94.0	3.89%	42.0	-1.84%	82.0	-5.44%	125.0
Washington County	2.99%	54.0	2.35%	56.0	-0.42%	61.0	3.88%	29.0
Westmoreland County	4.75%	31.0	-9.76%	131.0	-5.34%	108.0	7.85%	7.0
Wise County	7.33%	21.0	11.60%	14.0	-9.61%	125.0	2.23%	46.0
Wythe County	9.34%	10.0	4.26%	38.0	5.25%	13.0	-8.52%	133.0
York County	2.25%	71.0	-0.70%	86.0	0.72%	48.0	-1.06%	87.0
Alexandria City	-1.39%	108.0	-3.97%	115.0	-0.88%	72.0	-4.35%	118.0
Bedford City	8.23%	14.0	-2.56%	108.0	-0.06%	54.0	-0.89%	80.0
Bristol City	4.92%	29.5	5.37%	31.0	-0.23%	55.0	-0.002%	72.0
Buena Vista City	-2.58%	118.0	1.88%	60.0	-2.60%	87.0	-5.53%	126.0
Charlottesville City	1.11%	81.0	4.40%	37.0	-3.14%	90.0	-1.13%	88.0
Chesapeake City	2.60%	65.0	-0.49%	84.0	0.13%	52.0	1.11%	57.0
Clifton Forge City/1	-1.53%	110.0	4.67%	34.0	-----	-----	-----	-----
Colonial Heights City	1.42%	77.5	3.23%	50.0	-0.37%	58.0	-2.17%	101.0
Covington City	4.03%	44.0	0.52%	72.0	-0.95%	75.0	4.75%	20.0
Danville City	3.60%	46.0	4.54%	35.0	2.35%	31.0	2.36%	43.0
Emporia City	6.40%	22.0	3.01%	52.0	2.57%	29.0	-3.97%	115.0
Fairfax City	-0.45%	101.0	-2.36%	105.5	-4.42%	100.0	-0.80%	77.5
Falls Church City	-2.38%	117.0	-4.42%	119.0	5.75%	11.0	1.16%	55.0
Franklin City	-9.53%	130.0	4.99%	32.0	12.31%	4.0	-2.09%	99.0
Fredericksburg City	2.55%	66.5	-3.49%	111.0	-2.17%	84.0	-4.29%	116.0
Galax City	0.80%	85.5	-2.94%	110.0	2.18%	35.0	2.33%	44.0
Hampton City	-1.59%	111.0	0.54%	71.0	0.54%	49.0	6.89%	10.0
Harrisonburg City	4.25%	40.0	-0.58%	85.0	-0.76%	67.5	4.29%	26.0
Hopewell City	8.47%	13.0	-5.78%	127.0	-5.46%	109.0	-7.46%	130.5
Lexington City	7.90%	16.0	3.57%	45.0	-0.79%	70.0	1.96%	49.0
Lynchburg City	2.79%	58.5	3.07%	51.0	-2.98%	89.0	6.84%	11.0
Manassas City	0.25%	97.0	1.63%	62.5	3.79%	18.0	-1.00%	85.0
Manassas Park City	2.79%	58.5	-3.84%	114.0	-12.53%	130.0	5.75%	16.0
Martinsville City	3.16%	51.0	7.10%	22.0	-3.89%	96.0	-0.19%	74.0
Newport News City	2.55%	66.5	-1.63%	94.0	2.08%	38.5	0.25%	69.0
Norfolk City	5.32%	27.0	-1.71%	96.0	0.81%	47.0	2.50%	41.0
Norton City	4.69%	33.0	-2.00%	98.0	23.34%	2.0	-16.84%	134.0
Petersburg City	0.45%	91.0	1.39%	64.0	3.04%	22.0	4.82%	19.0
Poquoson City	4.51%	36.0	-4.21%	116.0	6.34%	9.0	-1.68%	96.0
Portsmouth City	5.37%	26.0	-0.85%	88.0	2.80%	24.0	3.22%	32.0
Radford City	-1.28%	105.0	3.47%	47.0	1.50%	42.0	4.54%	23.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1998/1999-2002/2003

Locality	Percentage Change in Revenue Effort from 1998/1999 to 1999/2000		Percentage Change in Revenue Effort from 1999/2000 to 2000/2001		Percentage Change in Revenue Effort from 2000/2001 to 2001/2002		Percentage Change in Revenue Effort from 2001/2002 to 2002/2003	
	Rank Score	2	Rank Score	2	Rank Score	3	Rank Score	3
Richmond City	52.0	3.15%	54.0	2.46%	8.0	7.38%	117.0	-4.33%
Roanoke City	12.0	8.70%	62.5	1.63%	34.0	2.20%	93.0	-1.33%
Salem City	19.0	7.51%	91.0	-1.55%	37.0	2.10%	38.5	2.57%
Staunton City	25.0	5.50%	69.0	0.70%	73.0	-0.90%	37.0	2.63%
Suffolk City	92.0	0.35%	61.0	1.73%	16.0	4.08%	40.0	2.55%
Virginia Beach City	32.0	4.74%	109.0	-2.78%	7.0	7.80%	107.0	-3.12%
Waynesboro City	90.0	0.65%	113.0	-3.81%	21.0	3.39%	95.0	-1.65%
Williamsburg City	41.0	4.23%	83.0	-0.46%	126.0	-9.99%	82.5	-0.92%
Winchester City	79.0	1.27%	67.0	1.03%	62.0	-0.49%	123.0	-5.09%

1

The Alleghany County profile captures the fiscal effort implications of Clifton Forge's city-to-town reversion across the 2001/2002 and 2002/2003 time frames.

2

The rank score of a particular locality may vary from 1 (strongest change in effort) to 135 (weakest change in effort).

3

As a result of Clifton Forge's redefined municipal status, the strongest and weakest rates of change in the cross-jurisdictional distribution carry respective rankings of 1 and 134.

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1998/1999-2002/2003

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

Locality	Average Percentage Change in Revenue Effort, 1998/1999-2002/2003	Rank Score
Accomack County	-0.92%	104.5
Albemarle County	0.95%	69.5
Alleghany County/1	-1.89%	118.0
Amelia County	-3.21%	131.0
Amherst County	2.09%	35.5
Appomattox County	3.83%	12.0
Arlington County	-1.45%	110.0
Augusta County	0.98%	68.0
Bath County	5.83%	5.0
Bedford County	2.04%	38.0
Bland County	1.66%	53.5
Botetourt County	1.24%	61.5
Brunswick County	-0.88%	103.0
Buchanan County	2.57%	23.0
Buckingham County	5.80%	6.0
Campbell County	1.80%	46.5
Caroline County	0.57%	80.0
Carroll County	0.58%	79.0
Charles City County	-1.60%	112.0
Charlotte County	-0.50%	96.0
Chesterfield County	0.51%	82.0
Clarke County	-1.34%	109.0
Craig County	3.73%	13.0
Culpeper County	-1.14%	108.0
Cumberland County	3.29%	15.0
Dickenson County	6.40%	3.0
Dinwiddie County	1.40%	60.0
Essex County	1.71%	51.0
Fairfax County	-0.82%	100.5
Fauquier County	-2.68%	128.0
Floyd County	0.87%	72.0
Fluvanna County	-2.04%	122.5
Franklin County	0.69%	76.0
Frederick County	-1.10%	107.0
Giles County	1.98%	42.5
Gloucester County	1.95%	44.0
Goochland County	-2.04%	122.5
Grayson County	0.91%	71.0
Greene County	-0.92%	104.5
Greensville County	-0.84%	102.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1998/1999-2002/2003

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

Locality	Average Percentage Change in Revenue Effort, 1998/1999-2002/2003	Rank Score
Halifax County	4.94%	7.0
Hanover County	0.35%	86.0
Henrico County	0.22%	90.0
Henry County	2.35%	29.0
Highland County	-1.00%	106.0
Isle of Wight County	-2.17%	124.0
James City County	1.84%	45.0
King and Queen County	2.45%	25.0
King George County	-4.15%	133.0
King William County	2.03%	39.0
Lancaster County	-0.81%	99.0
Lee County	1.69%	52.0
Loudoun County	0.95%	69.5
Louisa County	-1.83%	116.0
Lunenburg County	-2.69%	129.0
Madison County	1.56%	56.0
Mathews County	1.12%	66.5
Mecklenburg County	9.37%	1.0
Middlesex County	-0.14%	92.0
Montgomery County	1.41%	59.0
Nelson County	1.12%	66.5
New Kent County	0.65%	77.0
Northampton County	-0.46%	95.0
Northumberland County	1.73%	49.5
Nottoway County	-1.93%	119.0
Orange County	0.47%	83.0
Page County	4.69%	9.0
Patrick County	3.89%	11.0
Pittsylvania County	1.18%	63.5
Powhatan County	4.28%	10.0
Prince Edward County	0.28%	89.0
Prince George County	3.46%	14.0
Prince William County	-1.78%	114.0
Pulaski County	2.16%	33.5
Rappahannock County	-3.74%	132.0
Richmond County	-2.96%	130.0
Roanoke County	1.76%	48.0
Rockbridge County	-1.70%	113.0
Rockingham County	0.36%	85.0
Russell County	5.95%	4.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1998/1999-2002/2003

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

Locality	Average Percentage Change in Revenue Effort, 1998/1999-2002/2003	Rank Score
Scott County	7.53%	2.0
Shenandoah County	-5.25%	134.0
Smyth County	2.01%	40.0
Southampton County	0.41%	84.0
Spotsylvania County	-1.58%	111.0
Stafford County	0.86%	73.0
Surry County	2.40%	28.0
Sussex County	-0.16%	93.0
Tazewell County	4.92%	8.0
Warren County	-0.76%	98.0
Washington County	2.20%	31.0
Westmoreland County	-0.62%	97.0
Wise County	2.89%	18.0
Wythe County	2.58%	22.0
York County	0.30%	88.0
Alexandria City	-2.65%	127.0
Bedford City	1.18%	63.5
Bristol City	2.51%	24.0
Buena Vista City	-2.21%	125.0
Charlottesville City	0.31%	87.0
Chesapeake City	0.84%	74.0
Colonial Heights City	0.53%	81.0
Covington City	2.09%	35.5
Danville City	3.21%	16.0
Emporia City	2.00%	41.0
Fairfax City	-2.01%	121.0
Falls Church City	0.03%	91.0
Franklin City	1.42%	58.0
Fredericksburg City	-1.85%	117.0
Galax City	0.59%	78.0
Hampton City	1.59%	55.0
Harrisonburg City	1.80%	46.5
Hopewell City	-2.56%	126.0
Lexington City	3.16%	17.0
Lynchburg City	2.43%	26.5
Manassas City	1.17%	65.0
Manassas Park City	-1.96%	120.0
Martinsville City	1.55%	57.0
Newport News City	0.81%	75.0
Norfolk City	1.73%	49.5

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1998/1999-2002/2003

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

Locality	Average Percentage Change in Revenue Effort, 1998/1999-2002/2003	Rank Score
Norton City	2.30%	30.0
Petersburg City	2.43%	26.5
Poquoson City	1.24%	61.5
Portsmouth City	2.64%	21.0
Radford City	2.06%	37.0
Richmond City	2.16%	33.5
Roanoke City	2.80%	19.0
Salem City	2.66%	20.0
Staunton City	1.98%	42.5
Suffolk City	2.18%	32.0
Virginia Beach City	1.66%	53.5
Waynesboro City	-0.36%	94.0
Williamsburg City	-1.79%	115.0
Winchester City	-0.82%	100.5

1

The statistical profile for Alleghany County reflects the impact of Clifton Forge City's reversion to town status on July 1, 2001. Given the municipal reclassification of the latter locality, a separate average has not been computed for this jurisdiction with respect to the 1998/1999-2002/2003 interval.

**MEDIAN ADJUSTED GROSS INCOME,
2002**

Table 5

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2002

Locality	Rank Scores	Relative Stress Scores	
	1=Lowest Income 134=Highest Income	61.30=Highest Stress 33.58=Lowest Stress	
	Median Adjusted Gross Income, 2002	Rank Score	Relative Stress Score
Accomack County	\$18,011	4.0	60.75
Albemarle County	\$34,046	113.0	49.57
Alleghany County	\$25,290	81.0	55.67
Amelia County	\$25,139	78.0	55.78
Amherst County	\$24,629	74.0	56.13
Appomattox County	\$22,564	56.0	57.57
Arlington County	\$40,575	128.0	45.02
Augusta County	\$28,533	97.0	53.41
Bath County	\$22,165	50.0	57.85
Bedford County	\$29,799	98.0	52.53
Bland County	\$23,980	70.0	56.59
Botetourt County	\$32,467	109.0	50.67
Brunswick County	\$19,847	19.0	59.47
Buchanan County	\$19,703	16.0	59.57
Buckingham County	\$22,805	59.0	57.41
Campbell County	\$25,192	79.0	55.74
Caroline County	\$26,874	88.0	54.57
Carroll County	\$21,193	36.0	58.53
Charles City County	\$26,572	86.0	54.78
Charlotte County	\$19,844	18.0	59.47
Chesterfield County	\$37,685	120.0	47.03
Clarke County	\$34,792	114.0	49.05
Craig County	\$25,490	82.0	55.53
Culpeper County	\$30,466	102.0	52.07
Cumberland County	\$22,550	55.0	57.58
Dickenson County	\$20,434	26.0	59.06
Dinwiddie County	\$27,785	94.0	53.93
Essex County	\$22,364	52.0	57.71
Fairfax County	\$45,820	133.0	41.36
Fauquier County	\$41,115	130.0	44.64
Floyd County	\$24,109	72.0	56.50
Fluvanna County	\$31,988	106.0	51.01
Franklin County	\$23,537	68.0	56.90
Frederick County	\$32,271	108.0	50.81
Giles County	\$23,530	67.0	56.90
Gloucester County	\$27,158	91.0	54.37
Goochland County	\$38,049	125.0	46.78
Grayson County	\$19,899	20.0	59.43
Greene County	\$31,051	103.0	51.66
Greensville County	\$20,932	30.0	58.71
Halifax County	\$20,273	23.0	59.17
Hanover County	\$39,784	127.0	45.57

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2002

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.30=Highest Stress 33.58=Lowest Stress	
	Median Adjusted Gross Income, 2002	Rank Score	Relative Stress Score	
Henrico County	\$32,663	111.0	50.53	
Henry County	\$19,711	17.0	59.56	
Highland County	\$20,357	25.0	59.11	
Isle of Wight County	\$31,131	105.0	51.60	
James City County	\$32,601	110.0	50.58	
King and Queen County	\$24,654	75.0	56.12	
King George County	\$36,424	118.0	47.91	
King William County	\$32,875	112.0	50.39	
Lancaster County	\$21,068	34.0	58.62	
Lee County	\$18,702	7.0	60.27	
Loudoun County	\$56,993	134.0	33.58	
Louisa County	\$28,064	95.0	53.74	
Lunenburg County	\$19,109	12.0	59.98	
Madison County	\$26,974	89.0	54.50	
Mathews County	\$25,776	84.0	55.34	
Mecklenburg County	\$18,808	8.0	60.19	
Middlesex County	\$23,324	64.0	57.04	
Montgomery County	\$23,457	66.0	56.95	
Nelson County	\$24,661	76.0	56.11	
New Kent County	\$38,023	124.0	46.80	
Northampton County	\$17,222	1.0	61.30	
Northumberland County	\$20,308	24.0	59.15	
Nottoway County	\$20,209	22.0	59.22	
Orange County	\$27,579	93.0	54.08	
Page County	\$22,126	48.0	57.88	
Patrick County	\$21,446	40.0	58.35	
Pittsylvania County	\$22,348	51.0	57.72	
Powhatan County	\$39,670	126.0	45.65	
Prince Edward County	\$20,186	21.0	59.23	
Prince George County	\$30,404	101.0	52.11	
Prince William County	\$41,053	129.0	44.69	
Pulaski County	\$23,456	65.0	56.95	
Rappahannock County	\$32,030	107.0	50.98	
Richmond County	\$19,616	15.0	59.63	
Roanoke County	\$31,097	104.0	51.63	
Rockbridge County	\$24,310	73.0	56.36	
Rockingham County	\$26,578	87.0	54.78	
Russell County	\$21,318	38.0	58.44	
Scott County	\$23,213	62.0	57.12	
Shenandoah County	\$25,937	85.0	55.22	
Smyth County	\$20,771	27.0	58.82	
Southampton County	\$25,063	77.0	55.83	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2002

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.30=Highest Stress 33.58=Lowest Stress	
	Median Adjusted Gross Income, 2002	Rank Score	Relative Stress Score	
Spotsylvania County	\$37,812	122.0	46.95	
Stafford County	\$43,061	132.0	43.29	
Surry County	\$23,830	69.0	56.69	
Sussex County	\$21,780	44.0	58.12	
Tazewell County	\$21,234	37.0	58.50	
Warren County	\$30,063	99.0	52.35	
Washington County	\$23,262	63.0	57.09	
Westmoreland County	\$21,536	42.0	58.29	
Wise County	\$21,746	43.0	58.14	
Wythe County	\$20,956	32.0	58.69	
York County	\$36,131	117.0	48.12	
Alexandria City	\$37,963	123.0	46.84	
Bedford City	\$18,969	10.0	60.08	
Bristol City	\$20,991	33.0	58.67	
Buena Vista City	\$22,795	58.0	57.41	
Charlottesville City	\$21,903	46.0	58.03	
Chesapeake City	\$30,149	100.0	52.29	
Colonial Heights City	\$27,000	90.0	54.48	
Covington City	\$21,865	45.0	58.06	
Danville City	\$17,858	3.0	60.85	
Emporia City	\$17,705	2.0	60.96	
Fairfax City	\$37,742	121.0	46.99	
Falls Church City	\$42,746	131.0	43.51	
Franklin City	\$19,582	14.0	59.65	
Fredericksburg City	\$25,765	83.0	55.34	
Galax City	\$18,486	6.0	60.42	
Hampton City	\$24,003	71.0	56.57	
Harrisonburg City	\$20,948	31.0	58.70	
Hopewell City	\$21,440	39.0	58.36	
Lexington City	\$22,142	49.0	57.87	
Lynchburg City	\$21,471	41.0	58.34	
Manassas City	\$35,737	115.0	48.39	
Manassas Park City	\$36,064	116.0	48.16	
Martinsville City	\$18,132	5.0	60.66	
Newport News City	\$22,514	53.0	57.61	
Norfolk City	\$19,228	13.0	59.90	
Norton City	\$18,857	9.0	60.16	
Petersburg City	\$19,029	11.0	60.04	
Poquoson City	\$37,623	119.0	47.08	
Portsmouth City	\$20,908	29.0	58.73	
Radford City	\$20,828	28.0	58.78	
Richmond City	\$22,545	54.0	57.59	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2002

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income	134=Highest Income	61.30=Highest Stress	33.58=Lowest Stress
	Median	Adjusted	Rank	Relative
	Gross	Income,	Score	Stress
	2002			Score
Roanoke City	\$21,091		35.0	58.60
Salem City	\$25,258		80.0	55.70
Staunton City	\$23,025		61.0	57.25
Suffolk City	\$27,358		92.0	54.23
Virginia Beach City	\$28,133		96.0	53.69
Waynesboro City	\$22,608		57.0	57.54
Williamsburg City	\$21,966		47.0	57.99
Winchester City	\$22,930		60.0	57.32

Source: Staff, Commission on Local Government

**COMPOSITE FISCAL STRESS INDEX,
2002/2003**

Tables 6.1-6.9/Chart 6

Table 6.1
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2002/2003
 by
 Jurisdictional Class

	Fiscal Stress Index, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	161.76	163.53
Cities	39	29.1%	172.90	176.12
All Jurisdictions	134	100.0%	165.00	165.77

Source: Staff, Commission on Local Government

Chart 6
Mean and Median Levels of Composite Fiscal Stress, 2002/2003
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2002/2003

Rank Scores
 1=Highest Stress
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2002/2003	Rank Score
Accomack County	170.67	39.0
Albemarle County	150.83	122.0
Alleghany County	171.36	34.0
Amelia County	163.43	82.0
Amherst County	165.78	67.0
Appomattox County	165.99	66.0
Arlington County	139.40	131.0
Augusta County	160.24	93.0
Bath County	133.92	133.0
Bedford County	158.50	100.0
Bland County	167.68	58.0
Botetourt County	156.34	111.0
Brunswick County	171.04	37.0
Buchanan County	180.22	11.0
Buckingham County	168.88	51.5
Campbell County	165.37	72.0
Caroline County	163.18	83.0
Carroll County	169.00	50.0
Charles City County	167.00	63.0
Charlotte County	171.07	36.0
Chesterfield County	154.88	113.0
Clarke County	149.74	123.0
Craig County	164.57	78.0
Culpeper County	158.29	101.0
Cumberland County	168.75	54.0
Dickenson County	176.79	22.0
Dinwiddie County	164.15	79.0
Essex County	163.53	81.0
Fairfax County	140.43	129.0
Fauquier County	142.04	128.0
Floyd County	163.07	84.0
Fluvanna County	156.85	107.0
Franklin County	160.93	90.0
Frederick County	158.07	102.0
Giles County	167.44	60.0
Gloucester County	164.88	75.0
Goochland County	139.26	132.0
Grayson County	169.08	48.0
Greene County	160.48	91.0
Greensville County	176.81	21.0
Halifax County	165.01	74.0
Hanover County	148.41	124.0
Henrico County	156.45	110.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2002/2003

Rank Scores
1=Highest Stress
134=Lowest Stress

Locality	CLG	Rank Score
	Fiscal Stress Index Score, 2002/2003	
Henry County	170.89	38.0
Highland County	157.63	103.0
Isle of Wight County	160.27	92.0
James City County	154.40	114.0
King and Queen County	170.66	40.0
King George County	156.56	108.0
King William County	157.18	105.0
Lancaster County	156.49	109.0
Lee County	171.93	32.0
Loudoun County	131.76	134.0
Louisa County	153.40	116.0
Lunenburg County	170.33	42.0
Madison County	159.04	99.0
Mathews County	159.98	96.0
Mecklenburg County	169.64	45.0
Middlesex County	157.48	104.0
Montgomery County	165.77	68.0
Nelson County	161.11	89.0
New Kent County	151.56	121.0
Northampton County	169.07	49.0
Northumberland County	160.06	95.0
Nottoway County	170.04	43.0
Orange County	159.08	97.0
Page County	167.09	62.0
Patrick County	166.72	64.0
Pittsylvania County	165.30	73.0
Powhatan County	151.80	120.0
Prince Edward County	170.52	41.0
Prince George County	164.58	77.0
Prince William County	153.33	117.0
Pulaski County	168.10	55.0
Rappahannock County	144.85	127.0
Richmond County	167.59	59.0
Roanoke County	161.40	88.0
Rockbridge County	162.66	85.0
Rockingham County	163.76	80.0
Russell County	171.34	35.0
Scott County	168.76	53.0
Shenandoah County	162.32	86.0
Smyth County	171.98	31.0
Southampton County	166.16	65.0
Spotsylvania County	153.68	115.0
Stafford County	151.83	119.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2002/2003

Rank Scores
 1=Highest Stress
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2002/2003	Rank Score
Surry County	151.89	118.0
Sussex County	178.29	16.0
Tazewell County	169.92	44.0
Warren County	159.06	98.0
Washington County	164.70	76.0
Westmoreland County	165.57	70.0
Wise County	173.47	29.0
Wythe County	169.42	46.0
York County	156.87	106.0
Alexandria City	145.66	126.0
Bedford City	176.93	19.0
Bristol City	181.65	6.0
Buena Vista City	175.41	25.0
Charlottesville City	171.79	33.0
Chesapeake City	168.06	56.0
Colonial Heights City	167.35	61.0
Covington City	186.75	3.0
Danville City	179.23	14.0
Emporia City	187.18	2.0
Fairfax City	146.77	125.0
Falls Church City	139.44	130.0
Franklin City	180.02	13.0
Fredericksburg City	165.72	69.0
Galax City	178.82	15.0
Hampton City	181.07	7.0
Harrisonburg City	174.90	27.0
Hopewell City	180.07	12.0
Lexington City	177.66	18.0
Lynchburg City	180.70	9.0
Manassas City	160.10	94.0
Manassas Park City	162.08	87.0
Martinsville City	180.36	10.0
Newport News City	180.96	8.0
Norfolk City	187.51	1.0
Norton City	176.45	23.0
Petersburg City	184.34	5.0
Poquoson City	155.16	112.0
Portsmouth City	185.55	4.0
Radford City	175.26	26.0
Richmond City	176.82	20.0
Roanoke City	178.06	17.0
Salem City	172.93	30.0
Staunton City	174.61	28.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2002/2003

Rank Scores
 1=Highest Stress
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2002/2003	Rank Score
Suffolk City	168.88	51.5
Virginia Beach City	167.94	57.0
Waynesboro City	176.12	24.0
Williamsburg City	169.12	47.0
Winchester City	165.51	71.0

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2002/2003

Locality	CLG Fiscal Stress Index Score, 2002/2003	CLG Fiscal Stress Classification, 2002/2003
Norfolk City	187.51	High Stress
Emporia City	187.18	High Stress
Covington City	186.75	High Stress
Portsmouth City	185.55	High Stress
Petersburg City	184.34	High Stress
Bristol City	181.65	High Stress
Hampton City	181.07	High Stress
Newport News City	180.96	High Stress
Lynchburg City	180.70	High Stress
Martinsville City	180.36	High Stress
Buchanan County	180.22	High Stress
Hopewell City	180.07	High Stress
Franklin City	180.02	High Stress
Danville City	179.23	High Stress
Galax City	178.82	High Stress
Sussex County	178.29	High Stress
Roanoke City	178.06	High Stress
Lexington City	177.66	High Stress
Bedford City	176.93	High Stress
Richmond City	176.82	High Stress
Greensville County	176.81	High Stress
Dickenson County	176.79	High Stress
Norton City	176.45	High Stress
Waynesboro City	176.12	Above Average Stress
Buena Vista City	175.41	Above Average Stress
Radford City	175.26	Above Average Stress
Harrisonburg City	174.90	Above Average Stress
Staunton City	174.61	Above Average Stress
Wise County	173.47	Above Average Stress
Salem City	172.93	Above Average Stress
Smyth County	171.98	Above Average Stress
Lee County	171.93	Above Average Stress
Charlottesville City	171.79	Above Average Stress
Alleghany County	171.36	Above Average Stress
Russell County	171.34	Above Average Stress
Charlotte County	171.07	Above Average Stress
Brunswick County	171.04	Above Average Stress
Henry County	170.89	Above Average Stress
Accomack County	170.67	Above Average Stress
King and Queen County	170.66	Above Average Stress
Prince Edward County	170.52	Above Average Stress
Lunenburg County	170.33	Above Average Stress
Nottoway County	170.04	Above Average Stress
Tazewell County	169.92	Above Average Stress
Mecklenburg County	169.64	Above Average Stress
Wythe County	169.42	Above Average Stress
Williamsburg City	169.12	Above Average Stress

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2002/2003

Locality	CLG Fiscal Stress Index Score, 2002/2003	CLG Fiscal Stress Classification, 2002/2003
Grayson County	169.08	Above Average Stress
Northampton County	169.07	Above Average Stress
Carroll County	169.00	Above Average Stress
Suffolk City	168.88	Above Average Stress
Buckingham County	168.88	Above Average Stress
Scott County	168.76	Above Average Stress
Cumberland County	168.75	Above Average Stress
Pulaski County	168.10	Above Average Stress
Chesapeake City	168.06	Above Average Stress
Virginia Beach City	167.94	Above Average Stress
Bland County	167.68	Above Average Stress
Richmond County	167.59	Above Average Stress
Giles County	167.44	Above Average Stress
Colonial Heights City	167.35	Above Average Stress
Page County	167.09	Above Average Stress
Charles City County	167.00	Above Average Stress
Patrick County	166.72	Above Average Stress
Southampton County	166.16	Above Average Stress
Appomattox County	165.99	Above Average Stress
Amherst County	165.78	Above Average Stress
Montgomery County	165.77	Above Average Stress
Fredericksburg City	165.72	Above Average Stress
Westmoreland County	165.57	Above Average Stress
Winchester City	165.51	Above Average Stress
Campbell County	165.37	Above Average Stress
Pittsylvania County	165.30	Above Average Stress
Halifax County	165.01	Above Average Stress
Gloucester County	164.88	Below Average Stress
Washington County	164.70	Below Average Stress
Prince George County	164.58	Below Average Stress
Craig County	164.57	Below Average Stress
Dinwiddie County	164.15	Below Average Stress
Rockingham County	163.76	Below Average Stress
Essex County	163.53	Below Average Stress
Amelia County	163.43	Below Average Stress
Caroline County	163.18	Below Average Stress
Floyd County	163.07	Below Average Stress
Rockbridge County	162.66	Below Average Stress
Shenandoah County	162.32	Below Average Stress
Manassas Park City	162.08	Below Average Stress
Roanoke County	161.40	Below Average Stress
Nelson County	161.11	Below Average Stress
Franklin County	160.93	Below Average Stress
Greene County	160.48	Below Average Stress
Isle of Wight County	160.27	Below Average Stress
Augusta County	160.24	Below Average Stress
Manassas City	160.10	Below Average Stress

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2002/2003

Locality	CLG	CLG
	Fiscal Stress Index Score, 2002/2003	Fiscal Stress Classification, 2002/2003
Northumberland County	160.06	Below Average Stress
Mathews County	159.98	Below Average Stress
Orange County	159.08	Below Average Stress
Warren County	159.06	Below Average Stress
Madison County	159.04	Below Average Stress
Bedford County	158.50	Below Average Stress
Culpeper County	158.29	Below Average Stress
Frederick County	158.07	Below Average Stress
Highland County	157.63	Below Average Stress
Middlesex County	157.48	Below Average Stress
King William County	157.18	Below Average Stress
York County	156.87	Below Average Stress
Fluvanna County	156.85	Below Average Stress
King George County	156.56	Below Average Stress
Lancaster County	156.49	Below Average Stress
Henrico County	156.45	Below Average Stress
Botetourt County	156.34	Below Average Stress
Poquoson City	155.16	Below Average Stress
Chesterfield County	154.88	Below Average Stress
James City County	154.40	Below Average Stress
Spotsylvania County	153.68	Low Stress
Louisa County	153.40	Low Stress
Prince William County	153.33	Low Stress
Surry County	151.89	Low Stress
Stafford County	151.83	Low Stress
Powhatan County	151.80	Low Stress
New Kent County	151.56	Low Stress
Albemarle County	150.83	Low Stress
Clarke County	149.74	Low Stress
Hanover County	148.41	Low Stress
Fairfax City	146.77	Low Stress
Alexandria City	145.66	Low Stress
Rappahannock County	144.85	Low Stress
Fauquier County	142.04	Low Stress
Fairfax County	140.43	Low Stress
Falls Church City	139.44	Low Stress
Arlington County	139.40	Low Stress
Goochland County	139.26	Low Stress
Bath County	133.92	Low Stress
Loudoun County	131.76	Low Stress

Source: Staff, Commission on Local Government

Table 6.4

Composite Fiscal Stress Index Scores
of
Adjacent Cities and Counties, 2002/2003

City	County	CLG	
		City Value	County Value
Alexandria City	Arlington County	145.66	139.40
	Fairfax County	145.66	140.43
Bedford City	Bedford County	176.93	158.50
Bristol City	Washington County	181.65	164.70
Buena Vista City	Rockbridge County	175.41	162.66
Charlottesville City	Albemarle County	171.79	150.83
Chesapeake City	-----	168.06	-----
Colonial Heights City	Chesterfield County	167.35	154.88
	Prince George County	167.35	164.58
Covington City	Alleghany County	186.75	171.36
Danville City	Pittsylvania County	179.23	165.30
Emporia City	Greensville County	187.18	176.81
Fairfax City	Fairfax County	146.77	140.43
Falls Church City	Arlington County	139.44	139.40
	Fairfax County	139.44	140.43
Franklin City	Isle of Wight County	180.02	160.27
	Southampton County	180.02	166.16
Fredericksburg City	Spotsylvania County	165.72	153.68
	Stafford County	165.72	151.83
Galax City	Carroll County	178.82	169.00
	Grayson County	178.82	169.08
Hampton City	York County	181.07	156.87
Harrisonburg City	Rockingham County	174.90	163.76
Hopewell City	Chesterfield County	180.07	154.88
	Prince George County	180.07	164.58
Lexington City	Rockbridge County	177.66	162.66
Lynchburg City	Amherst County	180.70	165.78
	Bedford County	180.70	158.50
	Campbell County	180.70	165.37
Manassas City	Prince William County	160.10	153.33
Manassas Park City	Prince William County	162.08	153.33
Martinsville City	Henry County	180.36	170.89
Newport News City	Isle of Wight County	180.96	160.27
	James City County	180.96	154.40
	York County	180.96	156.87
Norfolk City	-----	187.51	-----
Norton City	Wise County	176.45	173.47
Petersburg City	Chesterfield County	184.34	154.88
	Dinwiddie County	184.34	164.15
	Prince George County	184.34	164.58
Poquoson City	York County	155.16	156.87
Portsmouth City	-----	185.55	-----
Radford City	Montgomery County	175.26	165.77

Source: Staff, Commission on Local Government

Table 6.4

Composite Fiscal Stress Index Scores
of
Adjacent Cities and Counties, 2002/2003

City	County	CLG	
		City Value	County Value
Radford City	Pulaski County	175.26	168.10
Richmond City	Chesterfield County	176.82	154.88
	Henrico County	176.82	156.45
Roanoke City	Roanoke County	178.06	161.40
Salem City	Roanoke County	172.93	161.40
Staunton City	Augusta County	174.61	160.24
Suffolk City	Isle of Wight County	168.88	160.27
	Southampton County	168.88	166.16
Virginia Beach City	-----	167.94	-----
Waynesboro City	Augusta County	176.12	160.24
Williamsburg City	James City County	169.12	154.40
	York County	169.12	156.87
Winchester City	Frederick County	165.51	158.07

Source: Staff, Commission on Local Government

Table 6.5

Ratio Scores
for
Adjacent Cities and Counties
on the
CLG Composite Fiscal Stress Index, 2002/2003

City	County	City/County Fiscal Stress Index Ratio, 2002/2003
Alexandria City	Arlington County	1.04
	Fairfax County	1.04
Bedford City	Bedford County	1.12
Bristol City	Washington County	1.10
Buena Vista City	Rockbridge County	1.08
Charlottesville City	Albemarle County	1.14
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.08
	Prince George County	1.02
Covington City	Alleghany County	1.09
Danville City	Pittsylvania County	1.08
Emporia City	Greensville County	1.06
Fairfax City	Fairfax County	1.05
Falls Church City	Arlington County	1.0003
	Fairfax County	0.99
Franklin City	Isle of Wight County	1.12
	Southampton County	1.08
Fredericksburg City	Spotsylvania County	1.08
	Stafford County	1.09
Galax City	Carroll County	1.06
	Grayson County	1.06
Hampton City	York County	1.15
Harrisonburg City	Rockingham County	1.07
Hopewell City	Chesterfield County	1.16
	Prince George County	1.09
Lexington City	Rockbridge County	1.09
Lynchburg City	Amherst County	1.09
	Bedford County	1.14
	Campbell County	1.09
Manassas City	Prince William County	1.04
Manassas Park City	Prince William County	1.06
Martinsville City	Henry County	1.06
Newport News City	Isle of Wight County	1.13
	James City County	1.17
	York County	1.15
Norfolk City	-----	----
Norton City	Wise County	1.02
Petersburg City	Chesterfield County	1.19
	Dinwiddie County	1.12
	Prince George County	1.12
Poquoson City	York County	0.99
Portsmouth City	-----	----
Radford City	Montgomery County	1.06

Source: Staff, Commission on Local Government

Table 6.5

Ratio Scores
for
Adjacent Cities and Counties
on the
CLG Composite Fiscal Stress Index, 2002/2003

City	County	City/County Fiscal Stress Index Ratio, 2002/2003
Radford City	Pulaski County	1.04
Richmond City	Chesterfield County	1.14
	Henrico County	1.13
Roanoke City	Roanoke County	1.10
Salem City	Roanoke County	1.07
Staunton City	Augusta County	1.09
Suffolk City	Isle of Wight County	1.05
	Southampton County	1.02
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.10
Williamsburg City	James City County	1.10
	York County	1.08
Winchester City	Frederick County	1.05

Source: Staff, Commission on Local Government

Table 6.6
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2002/2003
 by
 Region and Jurisdictional Class

	Fiscal Stress Index, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	171.10	169.92
Cities	3	2.2%	178.98	178.82
Sub-Group Summary	16	11.9%	172.57	171.64
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	164.85	165.57
Cities	8	6.0%	178.78	178.65
Sub-Group Summary	24	17.9%	169.49	167.08
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	157.45	159.65
Cities	6	4.5%	174.04	175.15
Sub-Group Summary	16	11.9%	163.67	163.21
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	141.23	139.91
Cities	5	3.7%	150.81	146.77
Sub-Group Summary	9	6.7%	146.55	145.66
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	155.09	156.71
Cities	2	1.5%	168.75	168.75
Sub-Group Summary	16	11.9%	156.80	157.57

Source: Staff, Commission on Local Government

(continued)

Table 6.6
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2002/2003
 by
 Region and Jurisdictional Class

	Fiscal Stress Index, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	168.29	169.64
Cities	4	3.0%	179.73	182.20
Sub-Group Summary	19	14.2%	170.70	170.04
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	152.76	151.80
Cities	1	.7%	176.82	176.82
Sub-Group Summary	8	6.0%	155.77	153.34
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	163.60	164.20
Sub-Group Summary	12	9.0%	163.60	164.20
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	159.43	158.57
Cities	10	7.5%	174.43	174.57
Sub-Group Summary	14	10.4%	170.14	168.47
All Jurisdictions	134	100.0%	165.00	165.77

Source: Staff, Commission on Local Government

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	171.39	171.93
Cities	1	.7%	176.45	176.45
Sub-Group Summary	4	3.0%	172.65	172.70
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	174.57	174.07
Sub-Group Summary	4	3.0%	174.57	174.07
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	168.64	169.04
Cities	2	1.5%	180.24	180.24
Sub-Group Summary	8	6.0%	171.54	169.25
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	166.09	166.60
Cities	1	.7%	175.26	175.26
Sub-Group Summary	5	3.7%	167.93	167.44
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	163.42	162.99
Cities	3	2.2%	179.25	178.06
Sub-Group Summary	7	5.2%	170.20	171.36

Source: Staff, Commission on Local Government

(continued)

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	155.64	160.24
Cities	5	3.7%	175.74	175.41
Sub-Group Summary	10	7.5%	165.69	169.19
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	159.26	159.06
Cities	1	.7%	165.51	165.51
Sub-Group Summary	6	4.5%	160.30	160.69
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	141.23	139.91
Cities	5	3.7%	150.81	146.77
Sub-Group Summary	9	6.7%	146.55	145.66
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	152.66	158.29
Sub-Group Summary	5	3.7%	152.66	158.29
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	156.53	156.85
Cities	1	.7%	171.79	171.79
Sub-Group Summary	6	4.5%	159.08	158.67

Source: Staff, Commission on Local Government

(continued)

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	163.91	165.58
Cities	2	1.5%	178.81	178.81
Sub-Group Summary	6	4.5%	168.88	165.89
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	165.96	166.01
Cities	2	1.5%	179.80	179.80
Sub-Group Summary	6	4.5%	170.57	168.81
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	168.56	169.64
Sub-Group Summary	3	2.2%	168.56	169.64
Piedmont (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	169.00	170.04
Sub-Group Summary	7	5.2%	169.00	170.04
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	152.76	151.80
Cities	1	.7%	176.82	176.82
Sub-Group Summary	8	6.0%	155.77	153.34

Source: Staff, Commission on Local Government

(continued)

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	156.32	155.12
Cities	1	.7%	165.72	165.72
Sub-Group Summary	5	3.7%	158.20	156.56
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	162.43	162.81
Sub-Group Summary	4	3.0%	162.43	162.81
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	162.28	161.75
Sub-Group Summary	6	4.5%	162.28	161.75
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	167.14	164.58
Cities	4	3.0%	179.73	182.20
Sub-Group Summary	9	6.7%	172.74	176.81
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	169.87	169.87
Sub-Group Summary	2	1.5%	169.87	169.87

Source: Staff, Commission on Local Government

(continued)

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2002/2003
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	159.43	158.57
Cities	10	7.5%	174.43	174.57
Sub-Group Summary	14	10.4%	170.14	168.47
All Jurisdictions	134	100.0%	165.00	165.77

Source: Staff, Commission on Local Government

Table 6.8
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2002/2003
 by
 Population, 2002
 and
 Jurisdictional Class

	Fiscal Stress Index, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2002 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	147.72	152.58
Cities	7	5.2%	172.57	176.82
Sub-Group Summary	15	11.2%	159.32	154.88
25,000 to 99,999				
Jurisdictional Class				
Counties	37	27.6%	162.98	164.58
Cities	9	6.7%	175.95	178.06
Sub-Group Summary	46	34.3%	165.52	165.15
10,000 to 24,999				
Jurisdictional Class				
Counties	38	28.4%	164.29	165.78
Cities	15	11.2%	167.48	169.12
Sub-Group Summary	53	39.6%	165.19	166.16
9,999 or lower				
Jurisdictional Class				
Counties	12	9.0%	159.33	162.27
Cities	8	6.0%	179.90	178.24
Sub-Group Summary	20	14.9%	167.56	168.22
All Jurisdictions	134	100.0%	165.00	165.77

Source: Staff, Commission on Local Government

Table 6.9
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2002/2003
 by
 Percentage Change in Population, 1998-2002
 and
 Jurisdictional Class

	Fiscal Stress Index, 2002/2003			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1998-2002 10.00% or higher				
Jurisdictional Class				
Counties	12	9.0%	156.40	154.04
Cities	3	2.2%	156.80	162.08
Sub-Group Summary	15	11.2%	156.48	154.40
5.00% to 9.99%				
Jurisdictional Class				
Counties	23	17.2%	156.01	157.18
Cities	6	4.5%	160.17	162.81
Sub-Group Summary	29	21.6%	156.87	158.07
0.01% to 4.99%				
Jurisdictional Class				
Counties	40	29.9%	164.11	165.34
Cities	11	8.2%	172.30	171.79
Sub-Group Summary	51	38.1%	165.88	166.16
No change or decline				
Jurisdictional Class				
Counties	20	14.9%	166.88	168.91
Cities	19	14.2%	179.80	179.23
Sub-Group Summary	39	29.1%	173.17	175.26
All Jurisdictions	134	100.0%	165.00	165.77

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, 2002
[Descending-Order Distribution]

Demographic Class	Population, 2002	Locality
100,000 or higher	1,000,400	Fairfax County
	426,900	Virginia Beach City
	313,700	Prince William County
	270,600	Henrico County
	269,800	Chesterfield County
	233,600	Norfolk City
	208,900	Loudoun County
	204,100	Chesapeake City
	194,900	Richmond City
	192,700	Arlington County
	180,000	Newport News City
	145,100	Hampton City
	135,300	Alexandria City
	104,100	Stafford County
	103,100	Spotsylvania County
25,000 to 99,999	98,500	Portsmouth City
	94,600	Roanoke City
	91,000	Hanover County
	86,700	Albemarle County
	86,600	Roanoke County
	84,400	Montgomery County
	69,400	Rockingham County
	69,300	Suffolk City
	66,400	Augusta County
	65,800	Lynchburg City
	62,600	Frederick County
	61,700	Pittsylvania County
	61,100	Bedford County
	59,400	York County
	58,700	Fauquier County
	56,500	Henry County
	51,800	James City County
	51,300	Washington County
	50,800	Campbell County
	48,700	Franklin County
	47,000	Danville City
	43,600	Tazewell County
	42,000	Harrisonburg City
	41,300	Wise County
	39,700	Charlottesville City
	38,600	Accomack County
36,900	Halifax County	
36,700	Shenandoah County	
36,600	Manassas City	
36,200	Culpeper County	

Source: Staff, Commission on Local Government

Table 7.1

Counties and Cities
by
Population, 2002
[Descending-Order Distribution]

Demographic Class	Population, 2002	Locality
25,000 to 99,999	35,000	Gloucester County
	34,800	Prince George County
	34,400	Pulaski County
	32,700	Smyth County
	32,700	Warren County
	32,400	Petersburg City
	32,300	Mecklenburg County
	31,600	Amherst County
	30,700	Botetourt County
	30,400	Isle of Wight County
	29,500	Carroll County
	29,200	Russell County
	27,500	Wythe County
	27,200	Orange County
	26,800	Louisa County
	26,000	Buchanan County
	10,000 to 24,999	24,900
24,800		Dinwiddie County
24,600		Winchester City
24,200		Lee County
24,100		Powhatan County
23,500		Page County
23,500		Staunton City
23,200		Scott County
22,800		Fairfax City
22,500		Fluvanna County
22,300		Caroline County
22,300		Hopewell City
20,800		Rockbridge County
20,300		Fredericksburg City
20,200		Prince Edward County
19,700		Waynesboro City
19,300		Patrick County
18,600		Brunswick County
18,000		Goochland County
17,900		Southampton County
17,600		King George County
17,200		Bristol City
17,100		Alleghany County
17,000		Colonial Heights City
16,800		Grayson County
16,600		Giles County
16,600		Westmoreland County
16,200	Greene County	
16,100	Dickenson County	

Source: Staff, Commission on Local Government

Table 7.1

Counties and Cities
by
Population, 2002
[Descending-Order Distribution]

Demographic Class	Population, 2002	Locality	
10,000 to 24,999	15,700	Buckingham County	
	15,600	Nottoway County	
	15,400	Radford City	
	15,300	Martinsville City	
	14,600	Nelson County	
	14,400	Floyd County	
	14,200	New Kent County	
	13,700	King William County	
	13,600	Appomattox County	
	13,200	Clarke County	
	13,000	Lunenburg County	
	13,000	Madison County	
	12,800	Northampton County	
	12,700	Charlotte County	
	12,600	Northumberland County	
	12,600	Williamsburg City	
	12,100	Sussex County	
	11,900	Manassas Park City	
	11,800	Amelia County	
	11,800	Greensville County	
	11,500	Lancaster County	
	11,500	Poquoson City	
	11,000	Falls Church City	
	10,000	Essex County	
	9,999 or lower	9,900	Middlesex County
		9,300	Mathews County
9,200		Cumberland County	
9,100		Richmond County	
8,100		Franklin City	
7,000		Charles City County	
7,000		Lexington City	
6,900		Bland County	
6,900		Rappahannock County	
6,800		Surry County	
6,700		King and Queen County	
6,700		Galax City	
6,300		Bedford City	
6,200		Buena Vista City	
6,200		Covington City	
5,700		Emporia City	
5,100		Craig County	
5,000	Bath County		
3,900	Norton City		
2,500	Highland County		

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1998-2002
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1998-2002	Locality
10.00% or higher	38.34%	Loudoun County
	30.53%	Alleghany County
	22.68%	Manassas Park City
	21.87%	Spotsylvania County
	20.97%	Fluvanna County
	19.93%	Stafford County
	18.63%	Sussex County
	17.23%	Prince William County
	13.60%	James City County
	13.15%	Powhatan County
	13.05%	Suffolk City
	12.50%	Greene County
	11.18%	Prince George County
	11.11%	Falls Church City
	10.44%	Hanover County
5.00% to 9.99%	9.82%	Frederick County
	9.72%	Fauquier County
	9.59%	York County
	9.38%	Alexandria City
	9.37%	Culpeper County
	8.94%	Louisa County
	8.53%	Harrisonburg City
	8.37%	Orange County
	7.98%	King George County
	7.55%	Fairfax City
	7.46%	Floyd County
	7.33%	Manassas City
	7.27%	Amelia County
	7.14%	Goochland County
	7.03%	King William County
	6.86%	Warren County
	6.77%	New Kent County
	6.56%	Chesterfield County
	6.54%	Henrico County
	6.49%	Winchester City
	6.29%	Fairfax County
	6.29%	Brunswick County
	5.99%	Albemarle County
5.87%	Franklin County	
5.76%	Shenandoah County	
5.60%	Clarke County	
5.53%	Chesapeake City	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1998-2002
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1998-2002	Locality
5.00% to 9.99%	5.15%	Rockingham County
	5.00%	Northumberland County
0.01% to 4.99%	4.80%	Bedford County
	4.60%	Richmond County
	4.55%	Cumberland County
	4.55%	Rappahannock County
	4.47%	Isle of Wight County
	4.42%	Greensville County
	4.10%	Fredericksburg City
	4.04%	Accomack County
	4.00%	Madison County
	3.75%	Augusta County
	3.72%	Botetourt County
	3.64%	Emporia City
	3.59%	Prince Edward County
	3.55%	Nelson County
	3.28%	Williamsburg City
	3.14%	Waynesboro City
	3.13%	Middlesex County
	3.09%	Essex County
	2.87%	Southampton County
	2.85%	Roanoke County
	2.76%	Caroline County
	2.64%	Gloucester County
	2.61%	Arlington County
	2.55%	Montgomery County
	2.40%	Washington County
	2.33%	Virginia Beach City
	2.32%	Pittsylvania County
	2.06%	Dinwiddie County
	2.00%	Craig County
	1.98%	Wise County
1.68%	Lee County	
1.53%	Charlottesville City	
1.52%	King and Queen County	
1.49%	Surry County	
1.48%	Wythe County	
1.45%	Charles City County	
1.40%	Campbell County	
1.37%	Carroll County	
1.29%	Page County	
1.29%	Buckingham County	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1998-2002
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1998-2002	Locality
0.01% to 4.99%	1.25%	Mecklenburg County
	1.22%	Giles County
	1.09%	Mathews County
	.97%	Rockbridge County
	.96%	Amherst County
	.90%	Newport News City
	.88%	Poquoson City
	.60%	Grayson County
	.59%	Colonial Heights City
	.48%	Hampton City
	.40%	Salem City
No change or decline	.00%	Russell County
	.00%	Patrick County
	.00%	Westmoreland County
	.00%	Nottoway County
	.00%	Appomattox County
	.00%	Lancaster County
	.00%	Bland County
	.00%	Bedford City
	.00%	Bath County
	.00%	Norton City
	.00%	Highland County
	-.27%	Halifax County
	-.43%	Scott County
	-.47%	Norfolk City
	-.65%	Radford City
	-.90%	Lynchburg City
	-1.15%	Roanoke City
	-1.15%	Pulaski County
	-1.29%	Martinsville City
	-1.41%	Lexington City
	-1.47%	Richmond City
	-1.47%	Galax City
	-1.51%	Smyth County
-1.52%	Lunenburg County	
-1.55%	Charlotte County	
-1.59%	Buena Vista City	
-2.08%	Staunton City	
-2.19%	Hopewell City	
-2.27%	Bristol City	
-2.28%	Portsmouth City	
-2.29%	Northampton County	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1998-2002
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1998-2002	Locality
No change or decline	-2.42%	Henry County
	-3.13%	Covington City
	-3.54%	Tazewell County
	-3.59%	Dickenson County
	-5.26%	Petersburg City
	-5.43%	Danville City
	-5.81%	Franklin City
	-6.81%	Buchanan County

Source: Staff, Commission on Local Government