

**Report
on the
Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress
of
Virginia's Counties and Cities
2003/2004**



**Commission on Local Government
Commonwealth of Virginia**

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of the
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on
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Executive Summary

For a specified time dimension, the fiscal stress of any given locality can be gauged through a summary statistic combining relative stress scores that are based on the revenue capacity per capita, revenue effort, and median adjusted gross income of the 134 jurisdictions. During 2003/2004 the average index value for Virginia's cities (172.89) was distinctly greater than the jurisdictional average for the Commonwealth as a whole (165.00) and markedly exceeded the equivalent county figure (161.76). Further, the numerically scaled distribution of county and city index scores ranged from the Loudoun County statistic of 132.54 to the Emporia City figure of 190.86. Thus, the maximum jurisdictional value surpassed the minimum local score by 44.0% across the interval most recently examined by the Commission.

With respect to the relationship between fiscal duress and jurisdictional type, the Commission observes that 79.5% (N=31) of all cities, but only 43.2% (N=41) of the 95 counties, were classified as "above average" or "high" stress localities in 2003/2004. It is noteworthy, moreover, that during this time span the fiscal hardship confronted by cities exceeded that evidenced by their neighboring counties across 96.2% (N=50) of the 52 pairs of such contiguous jurisdictions. Regarding the series of matched localities, the tabular data reveal that municipal stress index scores were at least 10% greater than the corresponding county values in 19 instances, with five of the latter cases yielding interjurisdictional disparities of 15% or higher. As for the two situations in which a county surpassed an adjacent city on the stress index, neither case exhibited an interlocal variance reaching 2%. In sum, the data indicate that throughout Virginia the burdens of fiscal administration tended to weigh more heavily upon cities than counties in 2003/2004.

This report, which constitutes the eighteenth 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, 2003/2004²

Over the course of 2003/2004, the statewide average level³ of revenue

¹An extended discussion of capacity measurement can be found in Appendix B 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 2003/2004 (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 \$1,360.08 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 (\$1,380.03 per capita) slightly exceeding that of cities (\$1,311.49 per resident). Throughout 2003/2004, as indicated by Table 1.2, local capacity scores were distributed over a broad continuum reaching from the Bath County figure (\$4,490.94 per capita) to the Lee County value (\$620.94 per capita). Thus, on the dimension of fiscal ability, the strongest jurisdiction in the Commonwealth surpassed the weakest locality in 2003/2004 by a margin of 7.23 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 2003/2004 the per capita values defining the middle segment of the data series [i.e., the statistics between \$966.20 (the first quartile) and \$1,558.90 (the third quartile)] extended across an interval that spanned only 15.3% 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 the 2001/2002-2003/2004 interval.

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; 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 (\$2,480.78 per capita) in the Commonwealth during 2003/2004.⁶ 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

Methods in the Social Sciences, p. 337; and Norusis, **SPSS 13.0 Guide to Data Analysis**, pp. 63 and 88.) Given a set of 134 unique jurisdictional values, the first and third quartile figures denote, respectively, the levels below which 24.6 percent and 75.4 percent of the case scores are positioned in terms of magnitude. With regard to a numerically scaled 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. [The jurisdictional composition of the 9 regions and 21 planning districts can be found in Appendix A of this report. For a detailed discussion of the regional breakdown employed by the Commission (as displayed in Tables 1.5, 3.5, and 6.6), see James W. Fonseca, "The Geography of Virginia," **The University of Virginia News Letter** (Charlottesville: Institute of Government, 1981), vol. 57, no. 11.]

capita scores of \$1,705.11 and \$1,649.88, respectively) in revenue-generating potential. Among the principal geographic divisions of the Commonwealth, Southwest Virginia yielded the lowest jurisdictional capacity average (\$926.09 per capita) in 2003/2004.⁷ The aggregate mean statistic for the counties and cities of this region, as well as the averages for localities in Southside (\$1,047.86 per capita) and the Southern Piedmont-Valley Industrial Zone (\$1,056.31 per capita), covered a measurement range extending from 57.4% to 62.7% 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 1.45 times greater than that of the average jurisdiction in any other section of the Commonwealth over 2003/2004.

Apart from the regional distinctions in the data, local capacity scores, as previously noted, varied to some extent along jurisdictional class lines in 2003/2004. During that period (see Table 1.1), the county revenue capacity average exceeded the corresponding municipal statistic by \$68.54 per capita, a variance of 5.2%. 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 \$1,197.22, 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

⁷As indicated by Table 1.5, however, the median value relative to jurisdictions in Southside (\$887.23) was distinctly weaker than that of the localities comprising Southwest Virginia (\$931.49).

to 52 pairs of adjacent cities and counties. Throughout 2003/2004, as these exhibits reveal, counties manifested higher levels of capacity than their neighboring cities across 32, or 61.5%, of the cases. In each of 16 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 six 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 2003/2004. 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, 1999/2000-2003/2004⁸

As documented in Table 2.1, the overall average per capita level of jurisdictional revenue capacity climbed from \$1,160.33 to \$1,360.08 between 1999/2000 and 2003/2004. During that time span, the typical Virginia locality experienced growth in its revenue-raising potential at a mean periodic rate of 3.91%; and, by the close of 2003/2004, counties and cities throughout the Commonwealth, on the average, were 16.61% stronger relative to their 1999/2000 fiscal ability thresholds. Significantly, over the

⁸The 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.

same interval, state and local governments nationwide faced an average rise of only 13.17% in the prices charged for goods and services purchased.⁹ Thus, from 1999/2000 through 2003/2004 the revenue-generating potential of Virginia's counties and cities tended to expand at a pace distinctly faster than the rate of inflation confronting public-sector economies across the nation.¹⁰

According to Tables 2.3 and 2.4, slightly over three-fifths of Virginia's localities (N=81) exhibited continuously increasing levels of revenue capacity in per capita terms between 1999/2000 and 2003/2004. With respect to that interval, 45 of the remaining jurisdictions recorded fiscal ability growth in three of the four measurement periods. On a per capita basis, then, 94.0% 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 37 counties and 16 cities witnessed reductions in their revenue-generating potential at one stage or another across the periods under consideration.¹¹ Indeed, eight localities manifested declining

⁹The 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**, 85 (August, 2005), Table 3, p. 192.

¹⁰The 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 1999/2000. Therefore, caution should be exercised in the application of BEA data to specific localities throughout the Commonwealth.

¹¹Per capita diminutions in fiscal ability were sustained by 13.4% of the localities statewide during 2000/2001 and 16.4% of all jurisdictions over the course of 2001/2002. Among the 134 local entities, though, the relative occurrence of negative capacity "growth" was less pronounced in 2002/2003 (10.4%) and 2003/2004 (6.0%).

fiscal ability in multiple periods following 1999/2000. As Tables 2.3 and 2.4 show, one of these jurisdictions (Covington City) experienced three instances of diminishing revenue capacity per capita over the time frame covered by the present report. In sum, even though the fiscal ability of the average county or city increased throughout the 1999/2000-2003/2004 interval (see Table 2.1),¹² the per capita magnitude of revenue-raising potential periodically declined for 39.6% of all localities during that measurement span.

As Table 2.5 discloses, only Buchanan County, manifesting a 12.40% increase, recorded average revenue capacity growth of double-digit magnitude between 1999/2000 and 2003/2004.¹³ Yet, across the same time dimension, the per capita level of fiscal ability increased at an average rate exceeding 7%¹⁴ in 12 other localities--Manassas Park City (8.14%), Fredericksburg City (7.98%), King George County (7.95%), Northampton County (7.89%), Accomack County (7.70%), Fauquier County (7.58%), Prince William County (7.36%), Caroline County (7.32%), Arlington County

¹²Table 2.2 indicates that the median value for cities, while rising in three fiscal periods after 1999/2000, diminished slightly across 2002/2003.

¹³According to Table 2.4, revenue capacity increases of 10% or higher emerged in only two cases with respect to 2000/2001. However, double-digit margins of capacity expansion typified 4 localities during 2001/2002, 8 jurisdictions across 2002/2003, and 17 entities over the course of 2003/2004.

¹⁴It is noteworthy that the unit costs of public-sector goods and services increased at an average periodic rate of only 3.14% across state and local governments nationwide over the 1999/2000-2003/2004 interval. See the **Survey of Current Business**, as cited in footnote 9, for the price index values underlying this statistic.

(7.25%), Middlesex County (7.09%), Rappahannock County (7.05%), and Westmoreland County (7.05%). Along with the top-ranked jurisdiction, these entities stood in marked contrast to the 13 counties and 11 cities which recorded, on the average, slight relative gains (i.e., increases below 2% each period)¹⁵ or even diminutions in their revenue-raising potential.¹⁶ According to Table 2.5, the weakest patterns of revenue capacity "growth" (as denoted by jurisdictional mean scores lower than 1%) materialized in Emporia City (0.81%), Galax City (0.74%), Prince George County (0.58%), Bedford City (0.56%), Henry County (0.40%), Martinsville City (-0.04%), Covington City (-0.16%), Surry County (-0.23%), Alleghany County (-0.69%), and Franklin City (-0.70%).¹⁷

¹⁵As documented by Table 2.4, rates of capacity expansion lower than 2%, while marking approximately three out of every ten jurisdictions across 2000/2001 and 2001/2002, characterized slightly under one-sixth of all localities during 2002/2003 and just one-ninth of Virginia's counties and cities in 2003/2004.

¹⁶The 13 high-growth localities were distributed across the Northern Piedmont (N=5), the Chesapeake Fringe (N=4), Northern Virginia (N=3), and Southwest Virginia (N=1). As Table 2.5 indicates, the Northern Virginia localities (Manassas Park City, Prince William County, and Arlington County) were joined in the top 25% of the statewide measurement scale by four of their regional neighbors: Alexandria City (6.71%), Manassas City (6.51%), Fairfax City (6.32%), and Loudoun County (5.31%). Additionally, the Chesapeake Fringe and the regions bordering Northern Virginia (i.e., the Northern Piedmont and the Northern Valley) contributed a total of 23 cases to the highest quarter of the data continuum.

¹⁷These jurisdictions fell within the following areas of the Commonwealth: the Southern Piedmont-Valley Industrial Zone (N=5), Southside (N=3), Southwest Virginia (N=1), and Tidewater (N=1). It should be noted that three of the four regions (the Southern Piedmont-Valley Industrial Zone, Southside, and Southwest Virginia) accounted for 72.7% (N=24) of all localities defining the lowest quarter of the numerically scaled distribution.

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 fees.¹⁸ 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.¹⁹ 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, 2003/2004

In 2003/2004, as Table 3.1 shows, the statewide mean level of jurisdictional revenue effort was .9708. Thus, the typical Virginia locality

¹⁸The Commission's approach to revenue effort is explored at greater length in Appendix B of this report.

¹⁹It 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, 2004, p. 172.)

realized "own-source" collections amounting to 97.08% of indigenous fiscal capacity across the designated time frame. It should be observed, however, that the average degree of revenue effort for cities (1.3807) markedly exceeded the comparable statistic for the Commonwealth overall. A corollary point of still greater importance is that the municipal revenue effort average in 2003/2004 surpassed the corresponding county figure (.8026) by a margin of 72.0%.

During the 2003/2004 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 (2.0985) was 4.05 times greater than the score of Lancaster County (.5182). 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 2003/2004 these statistics ranged between 1.1813 (the third quartile) and .7351 (the first quartile) on the statewide measurement scale.²⁰ Thus, the "middle half" of the data continuum accounted for 28.2% of the total scope of interlocal variation in fiscal effort.²¹ Accordingly, county and city revenue effort values manifested

²⁰In 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).

²¹The 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.

appreciably greater divergence than the set of jurisdictional revenue capacity scores 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 2003/2004 the strongest average level of fiscal effort in the Commonwealth (1.2604) was 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 19.7% and 24.5% higher, respectively, than the mean scores (1.0532 and 1.0121) associated with jurisdictions in Northern Virginia and Southside, the areas placing second and third in regional effort.²² 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 (.9708).²³ Indeed, the score for the Chesapeake Fringe, whose localities registered the weakest revenue effort average in the State (.7337), lagged 41.8% behind the corresponding statistic for the Tidewater area.

²²The localities comprising Southside occupied a distinctly lower position (i.e., sixth) relative to the median-score series. Within the latter statistical distribution, the 13 counties and 3 cities defining Southwest Virginia ranked third.

²³Along 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 (.8541).

Whatever the regional dimensions of local effort, cities generally employed their own-source revenue capacity in the 2003/2004 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 margin (nearly \$0.58 for every dollar of potential revenue). As additional evidence of this pattern, Table 3.2 reveals that 76.9% (N=30) of the cities throughout Virginia, but only 3.2% (N=3) of the counties statewide, posted revenue effort statistics falling within the highest sector of the numerically graduated distribution (encompassing local scores from 1.1842 to 2.0985). Further, while every municipality in Virginia exhibited a revenue effort value surpassing the overall median statistic for the Commonwealth (.8541) during 2003/2004, 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 .8525 to .5182, 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 2003/2004, as both exhibits indicate, municipalities surpassed their adjoining counties on the dimension of fiscal effort across all of the jurisdictional pairings under analysis. Moreover, for each of 31 cases, the revenue effort level of the city was at least 50% greater than that of its neighboring county, and in four of these instances the margin separating the contiguous localities exceeded 100%. 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 2003/2004. 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 index²⁴ resting upon county and city expenditure data.²⁵

²⁴The 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 2003/2004 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

CHANGE IN REVENUE EFFORT, 1999/2000-2003/2004²⁶

Among Virginia's 134 counties and cities (see Table 4.1), the average level of revenue effort increased from .9567 during 1999/2000 to .9707 across 2000/2001. Although it fell to .9586 in 2001/2002,²⁷ the statewide average rebounded over the next two fiscal periods at consecutive magnitudes of .9623 and .9708.²⁸ With respect to the growth profiles of Virginia's localities, Tables 4.3 and 4.4 disclose that only 6.0% of all jurisdictions (i.e., four counties and four cities) recorded rising levels of revenue effort across the full time span covered by this report. As for the remaining jurisdictions, between 43.3% and 61.2% yielded declining effort

reflect the greater volume and/or unit costs of the goods and services typically delivered by municipal governments in 2003/2004.

²⁵It should also be observed that cities generated, in the main, distinctly greater levels of fiscal effort during 2003/2004 than counties with matching geographic and population characteristics (see Tables 3.5 through 3.8). Although a modest variance in average effort (.1565) distinguished the two jurisdictional classes within Northern Virginia, notable mean-score differences (from .2847 to .7719) were evident between cities and counties relative to the various other territorial and demographic groupings covered by the previously cited tables.

²⁶See footnote 8.

²⁷The 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.

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

scores in any given measurement period following 1999/2000.²⁹ The evidence also reveals that 68 counties and 25 cities, or 69.4% of the Commonwealth's localities, posted diminished collections per dollar of revenue capacity during two or more of the periods under review. Tables 4.3 and 4.4 indicate that ten of these jurisdictions registered consecutively decreasing effort scores throughout the 1999/2000-2003/2004 interval.³⁰ Thus, while local fiscal effort climbed on a statewide average basis across three of the four periods surveyed, 71.6% of all counties and 64.1% 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 1999/2000, the highest average growth rates (i.e., increases of at least 5%) were recorded, as shown in Table 4.5, by Sussex County (13.52%), Bland County (6.94%), Franklin City (6.35%), Scott County (6.28%), Cumberland County (5.76%), and Halifax County (5.56%).³¹ More significantly, 59 counties and 20 cities (or 59.0% of the

²⁹Typically, 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.

³⁰This pattern of declining revenue effort materialized in seven counties (Accomack, Caroline, Fauquier, Fluvanna, Greensville, King George, and Prince William) as well as three cities (Fredericksburg, Hopewell, and Williamsburg).

³¹The leading jurisdictions of the State were located in Southside (N=3), Southwest Virginia (N=2), and Tidewater (N=1). With respect to Southside and Southwest Virginia, it should be noted that these regions, along with the Southern Piedmont-Valley Industrial Zone, encompassed 78.8% (N=26) of the localities in the top 25% of the numerically ordered data series.

localities statewide) posted mean rates of change in fiscal effort at magnitudes lower than 1% during the time frame under consideration.³² According to Table 4.5, 57 of these jurisdictions manifested, on the average, negative "growth" in capacity utilization between 1999/2000 and 2003/2004.³³ With regard to the latter jurisdictions, the most notable patterns of relative decline (as gauged by mean scores below -3%) emerged in Richmond County (-3.06%), Westmoreland County (-3.36%), Fluvanna County (-3.83%), Williamsburg City (-4.11%), Nelson County (-4.93%), King George County (-4.94%), Greensville County (-5.31%), Hopewell City (-5.31%), and Clarke County (-5.38%).

FISCAL STRESS

The measurement of fiscal stress, as implemented by the Commission on Local Government, 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.³⁴ More precisely, the stress index utilizes

³²Across the nine localities of Northern Virginia, only Loudoun County (with an average growth rate of 3.03%) reached or exceeded the 1% level.

³³The following regional breakdown characterized the 45 counties and 12 cities exhibiting negative levels of average "growth" during that time span: the Northern Piedmont (N=12), the Northern Valley (N=9), the Chesapeake Fringe (N=9), Southside (N=9), Northern Virginia (N=6), Tidewater (N=4), the Richmond area (N=3), the Southern Piedmont-Valley Industrial Zone (N=3), and Southwest Virginia (N=2).

³⁴A detailed description of the methodology underlying the index is offered in Appendix B of this report.

jurisdictional measures denoting (1) the level of revenue capacity per capita during a specified fiscal period (currently 2003/2004), (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 2003). 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.³⁵ 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, 2003/2004). 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, 2003/2004

At the aggregate level of data analysis (see Table 6.1), the average index value for cities (172.89) in 2003/2004 was distinctly greater than the

³⁵As computed for a specified variable (e.g., revenue capacity per capita), the standard deviation measures the dispersion of all local scores relative to the statewide jurisdictional average. See Appendix B, footnote 21.

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 58.32 points, with the Emporia City and Loudoun County statistics (190.86 and 132.54, respectively) constituting the maximum and minimum values statewide. Over the 2003/2004 time span, the most fiscally distressed locality in Virginia, then, surpassed the least financially strained jurisdiction on the composite index by a margin of 44.0%. 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,³⁶ occupied an interval representing 23.3% of the total index scale.³⁷ 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 2003/2004 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 172.64, displayed the highest average level of fiscal hardship throughout the period under review. The jurisdictions in Southside and the Southern Piedmont-Valley Industrial Zone, with mean index values of 171.14 and 170.03, respectively, ranked second and third on the data continuum. Across every other region of Virginia (except the Tidewater area), the average

³⁶These benchmark statistics were, in order, 158.57 and 172.17.

³⁷See footnote 21.

jurisdictional stress score in 2003/2004 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 (146.29) trailing that of localities in Southwest Virginia by a margin of 15.3%.

Throughout the State, as indicated above, the pressures inducing local fiscal stress registered with unequal force upon cities and counties in 2003/2004. According to Table 6.1, the average stress score relative to Virginia's municipalities surpassed the corresponding value for the Commonwealth's counties by 11.13 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, 79.5% (N=31) of all municipalities in 2003/2004 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 2003/2004 exhibited clear differences in terms of jurisdictional class composition. With respect to the 21 localities at the "high" end of the data series, 90.5% (N=19) were cities. Among the 18 "low stress" jurisdictions, counties defined 83.3% (N=15) 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 2003/2004 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 19 instances. The degree of interlocal disparity, according to Table 6.5, varied between 15% and 18% 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 2003/2004.

Counties and Cities by Region and Planning District

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

Source: Staff, Commission on Local Government

Counties and Cities by Region and Planning District

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

Source: Staff, Commission on Local Government

Counties and Cities by Region and Planning District

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

Source: Staff, Commission on Local Government

**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 the most recent editions of Department of Taxation, **Virginia Assessment/Sales Ratio Study**, Table 4, 1999-2003. See the Internet postings of these documents at www.tax.virginia.gov.

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 2000 and 2004. 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. During the 1999/2000 computational round, every baseline automotive ratio, while linked to the 1990 Census, was modified for use as an allocative mechanism through a weighting factor 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 covering the 2001/2002-2003/2004 time span, 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, 2003, and 2004 (the respective

total adjusted gross income of the resident population.⁷ For each fiscal period in the 1999/2000-2003/2004 series, the Commission has calculated the per

target dates for gauging the number of motor vehicles at the town level across the three 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--"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; "2002 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), July 12, 2004; and "2003 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 4, 2005. The local adjusted gross income figures underlying the Commission's revenue capacity computations differ from the jurisdictional totals displayed by the Department of Taxation in the volumes of its **Annual Report** for FY2001-2004 and FY2005 (draft document). The latter sets of statistics, unlike the former, take account of the Virginia income declared by out-of-state taxpayers. In the main,

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

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.

⁹Until the 1999/2000 measurement round, the Commission annually employed county and city vehicular totals as proxy resource-base indicators in determining local fiscal ability with respect to the personal property tax. Before the State's implementation of the "car tax" reimbursement program during 1998, however, jurisdictional receipts from personal property were tied, in part, to a broad range of non-vehicular assets (for example, aircraft, recreational boats, mobile homes, generating equipment, computer hardware, research and development property, and farm machinery and livestock). As reported by the Weldon Cooper Center for Public Service at the University of Virginia, these taxable objects yielded, on the average, 30% and 23% of the personal property collections realized by cities and counties, respectively, across FY1995. [See John L. Knapp, **1995 Tax Rates: Virginia's Cities, Counties, and Selected Towns** (Charlottesville: Weldon Cooper Center for Public Service, University of Virginia, 1995), p. 90.] With the increasing significance of intergovernmental payments under the Personal Property Tax Relief Act, non-vehicular assets accounted for markedly rising fractions of the aggregate "own-source" personal property receipts of Virginia's localities over the FY2000-2002 time span. Because of the accompanying decline in the percentage of tax revenue generated by the motor vehicle population, total adjusted gross income (as described in footnote 7) represented a more viable indicator of local resource-base strength relative to tangible personal property across this interval as well as the two succeeding fiscal periods. Accordingly, the Commission has utilized adjusted gross income statistics rather than vehicular registration figures in calculating the revenue-raising potential associated with the taxation of such property at the county and city levels between the outset of 1999/2000 and the close of 2003/2004. Given the fact that measurement standardization is a prerequisite for time-series analysis, the same computational approach underlies the jurisdictional capacity scores covering the periods from 1995/1996 through 1998/1999, as displayed in Table 2.3 of **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1999/2000**. For each period of this chronological range, the listed per capita values are strongly correlated with the fiscal ability statistics emanating from the Commission's previous methodology. (See footnote 9 in the Technical Appendix of the 1999/2000 report.) Across the full measurement span, the coefficients of linear association vary from .9893 to .9932. [A discussion of bivariate correlation analysis can be found in Alan

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

Agresti and Barbara Finlay, **Statistical Methods for the Social Sciences**, 3d ed. (Upper Saddle River, N.J.: Prentice Hall, 1997), pp. 318-26.]

¹⁰The 1999-2003 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), December 9, 2003; and "2004 Provisional & 2005 Final Population Estimates, Virginia Cities & Counties" (electronic dataset including corrected 2000 population counts), January 25, 2006.

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 2003/2004 (as well as the 1996/1997-2002/2003 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, FY1999-2004; and **City of Franklin, Virginia, Comprehensive Annual Financial Report, Fiscal Year Ended June 30, 1999**, 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 1999/2000-2003/2004 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**, FY2000-2004.

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, FY2000-2004.

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 2000-2004. The jurisdictional calculations rest upon data contained in transmittal forms filed with the Auditor of Public Accounts by the various localities, as well as Exhibits B and B-2 of the pertinent annual issues of **Comparative Report of Local Government Revenues and Expenditures**. Within the State

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 2003/2004 the effort level of that jurisdiction was 1.0879.¹⁶ The cumulative receipts generated by the locality represented, in other words, 108.79% of its theoretical revenue capacity. One may state, alternatively, that King and Queen County collected nearly \$1.09 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 1999/2000 through 2003/2004.

The Composite Fiscal Stress Index

In its data analyses covering the 1985/1986-1987/1988 interval, the Commission approached the construction of the fiscal stress index through the locality-by-locality summation of jurisdictional values (ranging from 1 to 8 on each component dimension) across relative stress indicators of (1) base-period revenue capacity per capita, (2) change in revenue capacity per capita from the base period to a selected update period, (3) base-period revenue effort, (4) variation in revenue effort between the base period and the specified update

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 August, 2005), p. 3-16.] The preceding elements, though, have not been incorporated into the Commission's FY2000-2004 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.

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 2003/2004), (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 four cases of statistical convergence (each of which involves the overall stress values of just two localities) can be found in the 2003/2004 index distribution (see Tables 6.2 and 6.3). Significantly, however, these apparent instances of complete overlap stem solely from the rounding of the composite stress scores to two-digit accuracy. At the level of three-digit precision, all of the "tied" jurisdictions yield somewhat differing index values, as follows: Lunenburg County (171.637)/Russell County (171.635), Patrick County (169.600)/Tazewell County (169.597), Colonial Heights City (168.563)/King and Queen County (168.556), and James City County (154.634)/Spotsylvania County (154.631).

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 as an instrument for the gauging of fiscal stress. A further advantage of the

(presently 2003).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 relative stress values) on the capacity, effort, and adjusted gross income

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, 2003" (electronic dataset), December 22, 2005.

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.

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 2003/2004.²⁵ 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 2003/2004 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.70 (one standard deviation below the mean), 165.00 (the mean), and 176.30 (one standard deviation above the mean).

ILLUSTRATIVE COMPUTATIONS: WYTHE COUNTY

Exhibits A-C

Exhibit A

Computation of Revenue Capacity Per Capita, 2003/2004
Wythe County: An Example

Potential Revenues from:		Statewide Average Yield Rate		Resource-Base Indicator		Amount
Real Property Tax (PR1)	=	\$0.00841	X	\$1,634,418,680 (Real Estate True Valuation)	=	\$13,745,461.10
		A				
Public Service Corporation Property Tax (PR2)	=	\$0.00800	X	\$127,816,549 (PSC Property True Valuation)	=	\$1,022,532.39
		A				
Motor Vehicle License Tax (PR3)	=	\$20.73	X	29,443 (Adjusted Number of Motor Vehicles)	=	\$610,353.39
		B				
Local-Option Sales Tax (PR4)	=	-----		-----	=	\$2,937,270.00
						C
Other Local-Source Instruments (PR5)	=	\$0.03078	X	\$355,727,158 (Adjusted Gross Income)	=	\$10,949,281.92
		D				
Revenue Capacity Per Capita =		PR1+PR2+PR3+PR4+PR5		\$29,264,899		
		-----	=	-----	=	\$1,064.18
		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, 2003/2004
Wythe County: An Example

Actual Revenues from:		Amount
Real Property Tax (E1)	=	\$7,145,849.00
Public Service Corporation Property Tax (E2)	=	\$639,747.00
Motor Vehicle License Tax (E3)	=	\$360,429.00
Local-Option Sales Tax (E4)	=	\$2,937,270.00
Other Local-Source Instruments (E5)	=	\$15,257,574.00

$$\text{Revenue Effort} = \frac{\text{E1+E2+E3+E4+E5}}{\text{Revenue Capacity}} = \frac{\$26,340,869}{\$29,264,899} = 0.9001$$

Source: Staff, Commission on Local Government

Exhibit C

Computation of the Fiscal Stress Index, 2003/2004
Wythe County: An Example

Fiscal Stress Indicator	Raw Score	Relative Stress Score
Revenue Capacity Per Capita, 2003/2004	\$1,064.18	57.46 (S1)
Revenue Effort, 2003/2004	0.9001	53.93 (S2)
Median Adjusted Gross Income (All State Tax Returns), 2003	\$21,910	58.15 (S3)

Composite Fiscal Stress Index Score = S1+S2+S3 = 57.46+53.93+58.15 = 169.55*

*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,
2003/2004**

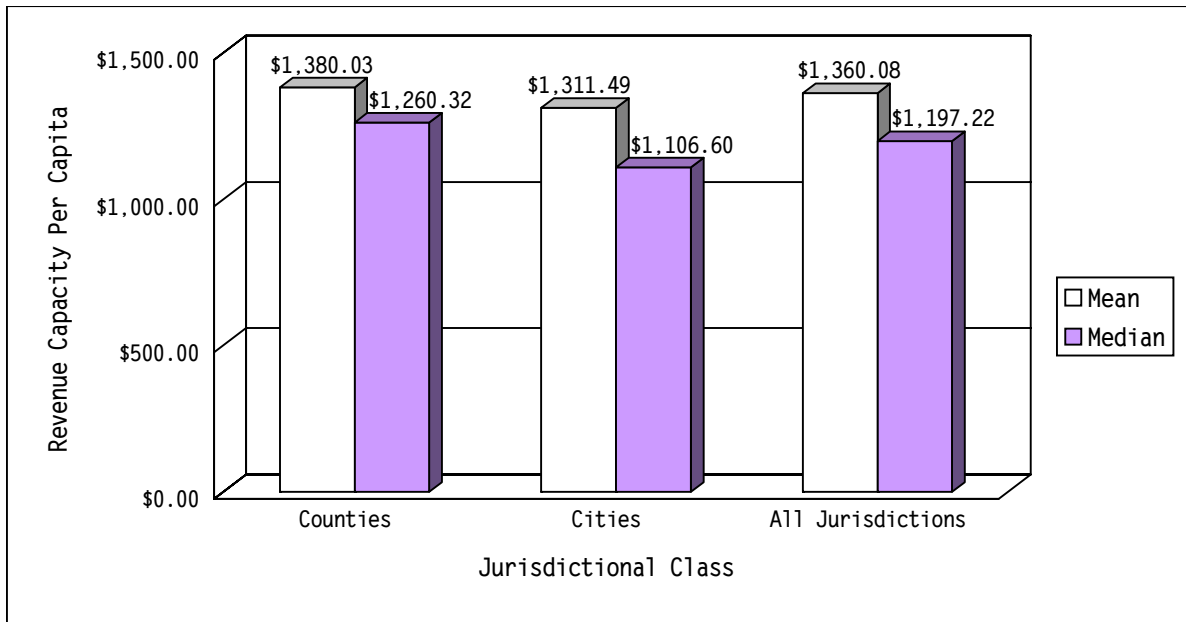
Tables 1.1-1.8/Chart 1

Table 1.1
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2003/2004
 by
 Jurisdictional Class

	Revenue Capacity Per Capita, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	\$1,380.03	\$1,260.32
Cities	39	29.1%	\$1,311.49	\$1,106.60
All Jurisdictions	134	100.0%	\$1,360.08	\$1,197.22

Source: Staff, Commission on Local Government

Chart 1
Mean and Median Levels of Revenue Capacity Per Capita, 2003/2004
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2003/2004

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.16=Highest Stress 28.92=Lowest Stress	
	Revenue Capacity Per Capita, 2003/2004	Rank Score	Relative Stress Score	
Accomack County	\$1,040.84	50.0	57.66	
Albemarle County	\$1,994.14	121.0	49.72	
Alleghany County	\$985.94	40.0	58.12	
Amelia County	\$1,197.99	68.0	56.35	
Amherst County	\$973.19	36.0	58.22	
Appomattox County	\$1,026.79	48.0	57.78	
Arlington County	\$3,113.88	132.0	40.39	
Augusta County	\$1,225.84	71.0	56.12	
Bath County	\$4,490.94	134.0	28.92	
Bedford County	\$1,350.97	82.0	55.08	
Bland County	\$1,008.74	46.0	57.93	
Botetourt County	\$1,421.19	91.0	54.49	
Brunswick County	\$801.57	11.0	59.65	
Buchanan County	\$1,090.24	56.0	57.25	
Buckingham County	\$866.33	18.0	59.11	
Campbell County	\$999.73	44.0	58.00	
Caroline County	\$1,291.87	75.0	55.57	
Carroll County	\$937.12	30.0	58.52	
Charles City County	\$1,327.07	80.0	55.27	
Charlotte County	\$878.83	22.0	59.01	
Chesterfield County	\$1,509.47	99.0	53.76	
Clarke County	\$1,965.01	118.0	49.96	
Craig County	\$1,081.46	55.0	57.32	
Culpeper County	\$1,488.37	96.0	53.93	
Cumberland County	\$985.66	39.0	58.12	
Dickenson County	\$869.69	20.0	59.08	
Dinwiddie County	\$1,075.55	54.0	57.37	
Essex County	\$1,402.97	90.0	54.64	
Fairfax County	\$2,686.61	127.0	43.95	
Fauquier County	\$2,459.50	124.0	45.84	
Floyd County	\$1,125.15	61.0	56.96	
Fluvanna County	\$1,313.87	77.0	55.38	
Franklin County	\$1,356.42	83.0	55.03	
Frederick County	\$1,523.14	100.0	53.64	
Giles County	\$957.44	31.0	58.35	
Gloucester County	\$1,296.58	76.0	55.53	
Goochland County	\$2,612.18	125.0	44.57	
Grayson County	\$925.86	29.0	58.62	
Greene County	\$1,224.96	70.0	56.13	
Greensville County	\$727.54	4.0	60.27	
Halifax County	\$1,120.00	60.0	57.00	
Hanover County	\$1,770.18	114.0	51.58	
Henrico County	\$1,679.73	109.0	52.34	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2003/2004

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.16=Highest Stress 28.92=Lowest Stress	
	Revenue Capacity Per Capita, 2003/2004	Rank Score	Relative Stress Score	
Henry County	\$870.11	21.0	59.08	
Highland County	\$1,968.05	119.0	49.94	
Isle of Wight County	\$1,383.08	86.0	54.81	
James City County	\$1,956.00	117.0	50.04	
King and Queen County	\$1,278.22	74.0	55.68	
King George County	\$1,571.94	102.0	53.24	
King William County	\$1,260.32	72.0	55.83	
Lancaster County	\$2,027.15	122.0	49.44	
Lee County	\$620.94	1.0	61.16	
Loudoun County	\$2,699.80	128.0	43.84	
Louisa County	\$1,979.43	120.0	49.84	
Lunenburg County	\$780.41	8.0	59.83	
Madison County	\$1,487.43	95.0	53.94	
Mathews County	\$1,592.17	104.0	53.07	
Mecklenburg County	\$1,035.28	49.0	57.71	
Middlesex County	\$1,940.61	116.0	50.16	
Montgomery County	\$992.83	42.0	58.06	
Nelson County	\$1,598.13	107.0	53.02	
New Kent County	\$1,587.11	103.0	53.11	
Northampton County	\$1,384.51	87.0	54.80	
Northumberland County	\$1,910.61	115.0	50.41	
Nottoway County	\$813.56	13.0	59.55	
Orange County	\$1,498.52	98.0	53.85	
Page County	\$1,001.38	45.0	57.99	
Patrick County	\$855.75	15.0	59.20	
Pittsylvania County	\$907.45	26.0	58.77	
Powhatan County	\$1,394.82	88.0	54.71	
Prince Edward County	\$868.08	19.0	59.10	
Prince George County	\$887.23	23.0	58.94	
Prince William County	\$1,734.02	111.0	51.89	
Pulaski County	\$994.15	43.0	58.05	
Rappahannock County	\$2,665.08	126.0	44.13	
Richmond County	\$1,191.21	66.0	56.41	
Roanoke County	\$1,371.92	85.0	54.90	
Rockbridge County	\$1,430.56	92.0	54.41	
Rockingham County	\$1,184.53	64.0	56.46	
Russell County	\$763.71	5.0	59.97	
Scott County	\$725.28	3.0	60.29	
Shenandoah County	\$1,196.45	67.0	56.36	
Smyth County	\$763.93	6.0	59.97	
Southampton County	\$984.60	38.0	58.13	
Spotsylvania County	\$1,463.32	94.0	54.14	
Stafford County	\$1,596.69	105.0	53.03	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2003/2004

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.16=Highest Stress 28.92=Lowest Stress	
	Revenue Capacity Per Capita, 2003/2004	Rank Score	Relative Stress Score	
Surry County	\$2,801.02	131.0	43.00	
Sussex County	\$805.76	12.0	59.62	
Tazewell County	\$857.40	16.0	59.19	
Warren County	\$1,397.09	89.0	54.69	
Washington County	\$1,097.67	58.0	57.19	
Westmoreland County	\$1,364.86	84.0	54.96	
Wise County	\$719.55	2.0	60.33	
Wythe County	\$1,064.18	53.0	57.46	
York County	\$1,598.54	108.0	53.01	
Alexandria City	\$2,775.46	129.0	43.21	
Bedford City	\$977.51	37.0	58.19	
Bristol City	\$1,048.00	51.0	57.60	
Buena Vista City	\$854.51	14.0	59.21	
Charlottesville City	\$1,597.22	106.0	53.02	
Chesapeake City	\$1,272.76	73.0	55.73	
Colonial Heights City	\$1,554.55	101.0	53.38	
Covington City	\$921.76	27.0	58.65	
Danville City	\$899.61	24.0	58.84	
Emporia City	\$965.19	33.0	58.29	
Fairfax City	\$2,798.25	130.0	43.02	
Falls Church City	\$3,354.23	133.0	38.39	
Franklin City	\$987.17	41.0	58.11	
Fredericksburg City	\$2,051.35	123.0	49.24	
Galax City	\$1,138.36	62.0	56.85	
Hampton City	\$861.61	17.0	59.15	
Harrisonburg City	\$1,024.56	47.0	57.79	
Hopewell City	\$957.78	32.0	58.35	
Lexington City	\$967.21	35.0	58.27	
Lynchburg City	\$1,061.72	52.0	57.49	
Manassas City	\$1,732.26	110.0	51.90	
Manassas Park City	\$1,432.50	93.0	54.40	
Martinsville City	\$924.66	28.0	58.63	
Newport News City	\$966.54	34.0	58.28	
Norfolk City	\$901.04	25.0	58.82	
Norton City	\$1,186.72	65.0	56.44	
Petersburg City	\$786.96	9.0	59.77	
Poquoson City	\$1,493.66	97.0	53.89	
Portsmouth City	\$798.47	10.0	59.68	
Radford City	\$779.73	7.0	59.83	
Richmond City	\$1,318.47	79.0	55.35	
Roanoke City	\$1,200.34	69.0	56.33	
Salem City	\$1,315.55	78.0	55.37	
Staunton City	\$1,106.60	59.0	57.11	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2003/2004

Rank Scores Relative Stress Scores
 1=Lowest Capacity 61.16=Highest Stress
 134=Highest Capacity 28.92=Lowest Stress

Locality	Revenue Capacity Per Capita, 2003/2004	Rank Score	Relative Stress Score
Suffolk City	\$1,182.50	63.0	56.48
Virginia Beach City	\$1,342.28	81.0	55.15
Waynesboro City	\$1,096.72	57.0	57.19
Williamsburg City	\$1,750.47	112.0	51.75
Winchester City	\$1,763.96	113.0	51.64

Source: Staff, Commission on Local Government

Table 1.3

Revenue Capacity Per Capita
of
Adjacent Cities and Counties, 2003/2004

City	County	Revenue Capacity Per Capita, 2003/2004	
		City Value	County Value
Alexandria City	Arlington County	\$2,775.46	\$3,113.88
	Fairfax County	\$2,775.46	\$2,686.61
Bedford City	Bedford County	\$977.51	\$1,350.97
Bristol City	Washington County	\$1,048.00	\$1,097.67
Buena Vista City	Rockbridge County	\$854.51	\$1,430.56
Charlottesville City	Albemarle County	\$1,597.22	\$1,994.14
Chesapeake City	-----	\$1,272.76	-----
Colonial Heights City	Chesterfield County	\$1,554.55	\$1,509.47
	Prince George County	\$1,554.55	\$887.23
Covington City	Alleghany County	\$921.76	\$985.94
Danville City	Pittsylvania County	\$899.61	\$907.45
Emporia City	Greensville County	\$965.19	\$727.54
Fairfax City	Fairfax County	\$2,798.25	\$2,686.61
Falls Church City	Arlington County	\$3,354.23	\$3,113.88
	Fairfax County	\$3,354.23	\$2,686.61
Franklin City	Isle of Wight County	\$987.17	\$1,383.08
	Southampton County	\$987.17	\$984.60
Fredericksburg City	Spotsylvania County	\$2,051.35	\$1,463.32
	Stafford County	\$2,051.35	\$1,596.69
Galax City	Carroll County	\$1,138.36	\$937.12
	Grayson County	\$1,138.36	\$925.86
Hampton City	York County	\$861.61	\$1,598.54
Harrisonburg City	Rockingham County	\$1,024.56	\$1,184.53
Hopewell City	Chesterfield County	\$957.78	\$1,509.47
	Prince George County	\$957.78	\$887.23
Lexington City	Rockbridge County	\$967.21	\$1,430.56
Lynchburg City	Amherst County	\$1,061.72	\$973.19
	Bedford County	\$1,061.72	\$1,350.97
	Campbell County	\$1,061.72	\$999.73
Manassas City	Prince William County	\$1,732.26	\$1,734.02
Manassas Park City	Prince William County	\$1,432.50	\$1,734.02
Martinsville City	Henry County	\$924.66	\$870.11
Newport News City	Isle of Wight County	\$966.54	\$1,383.08
	James City County	\$966.54	\$1,956.00
	York County	\$966.54	\$1,598.54
Norfolk City	-----	\$901.04	-----
Norton City	Wise County	\$1,186.72	\$719.55
Petersburg City	Chesterfield County	\$786.96	\$1,509.47
	Dinwiddie County	\$786.96	\$1,075.55
	Prince George County	\$786.96	\$887.23
Poquoson City	York County	\$1,493.66	\$1,598.54
Portsmouth City	-----	\$798.47	-----
Radford City	Montgomery County	\$779.73	\$992.83

Source: Staff, Commission on Local Government

Table 1.3

Revenue Capacity Per Capita
of
Adjacent Cities and Counties, 2003/2004

City	County	Revenue Capacity Per Capita, 2003/2004	
		City Value	County Value
Radford City	Pulaski County	\$779.73	\$994.15
Richmond City	Chesterfield County	\$1,318.47	\$1,509.47
	Henrico County	\$1,318.47	\$1,679.73
Roanoke City	Roanoke County	\$1,200.34	\$1,371.92
Salem City	Roanoke County	\$1,315.55	\$1,371.92
Staunton City	Augusta County	\$1,106.60	\$1,225.84
Suffolk City	Isle of Wight County	\$1,182.50	\$1,383.08
	Southampton County	\$1,182.50	\$984.60
Virginia Beach City	-----	\$1,342.28	-----
Waynesboro City	Augusta County	\$1,096.72	\$1,225.84
Williamsburg City	James City County	\$1,750.47	\$1,956.00
	York County	\$1,750.47	\$1,598.54
Winchester City	Frederick County	\$1,763.96	\$1,523.14

Source: Staff, Commission on Local Government

Table 1.4
Ratio Scores
for
Adjacent Cities and Counties
on
Revenue Capacity Per Capita, 2003/2004

City	County	City/County Revenue Capacity Per Capita Ratio, 2003/2004
Alexandria City	Arlington County	0.89
	Fairfax County	1.03
Bedford City	Bedford County	0.72
Bristol City	Washington County	0.95
Buena Vista City	Rockbridge County	0.60
Charlottesville City	Albemarle County	0.80
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.03
	Prince George County	1.75
Covington City	Alleghany County	0.93
Danville City	Pittsylvania County	0.99
Emporia City	Greensville County	1.33
Fairfax City	Fairfax County	1.04
Falls Church City	Arlington County	1.08
	Fairfax County	1.25
Franklin City	Isle of Wight County	0.71
	Southampton County	1.003
Fredericksburg City	Spotsylvania County	1.40
	Stafford County	1.28
Galax City	Carroll County	1.21
	Grayson County	1.23
Hampton City	York County	0.54
Harrisonburg City	Rockingham County	0.86
Hopewell City	Chesterfield County	0.63
	Prince George County	1.08
Lexington City	Rockbridge County	0.68
Lynchburg City	Amherst County	1.09
	Bedford County	0.79
	Campbell County	1.06
Manassas City	Prince William County	0.999
Manassas Park City	Prince William County	0.83
Martinsville City	Henry County	1.06
Newport News City	Isle of Wight County	0.70
	James City County	0.49
	York County	0.60
Norfolk City	-----	----
Norton City	Wise County	1.65
Petersburg City	Chesterfield County	0.52
	Dinwiddie County	0.73
	Prince George County	0.89
Poquoson City	York County	0.93
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, 2003/2004

City	County	City/County Revenue Capacity Per Capita Ratio, 2003/2004
Radford City	Pulaski County	0.78
Richmond City	Chesterfield County	0.87
	Henrico County	0.78
Roanoke City	Roanoke County	0.87
Salem City	Roanoke County	0.96
Staunton City	Augusta County	0.90
Suffolk City	Isle of Wight County	0.85
	Southampton County	1.20
Virginia Beach City	-----	----
Waynesboro City	Augusta County	0.89
Williamsburg City	James City County	0.89
	York County	1.10
Winchester City	Frederick County	1.16

Source: Staff, Commission on Local Government

Table 1.5
Descriptive Statistics
for
Revenue Capacity Per Capita, 2003/2004
by
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	\$880.33	\$869.69
Cities	3	2.2%	\$1,124.36	\$1,138.36
Sub-Group Summary	16	11.9%	\$926.09	\$931.49
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	\$1,079.41	\$996.94
Cities	8	6.0%	\$1,010.11	\$951.09
Sub-Group Summary	24	17.9%	\$1,056.31	\$993.49
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	\$1,738.30	\$1,413.83
Cities	6	4.5%	\$1,135.59	\$1,060.64
Sub-Group Summary	16	11.9%	\$1,512.28	\$1,211.14
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$2,558.58	\$2,693.20
Cities	5	3.7%	\$2,418.54	\$2,775.46
Sub-Group Summary	9	6.7%	\$2,480.78	\$2,699.80
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	\$1,688.09	\$1,535.23
Cities	2	1.5%	\$1,824.29	\$1,824.29
Sub-Group Summary	16	11.9%	\$1,705.11	\$1,584.31

Source: Staff, Commission on Local Government

(continued)

Table 1.5
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2003/2004
 by
 Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	\$1,042.99	\$878.83
Cities	4	3.0%	\$1,066.12	\$961.48
Sub-Group Summary	19	14.2%	\$1,047.86	\$887.23
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,697.22	\$1,587.11
Cities	1	.7%	\$1,318.47	\$1,318.47
Sub-Group Summary	8	6.0%	\$1,649.88	\$1,548.29
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	\$1,474.17	\$1,374.69
Sub-Group Summary	12	9.0%	\$1,474.17	\$1,374.69
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,480.55	\$1,490.81
Cities	10	7.5%	\$1,155.65	\$1,084.83
Sub-Group Summary	14	10.4%	\$1,248.48	\$1,227.63
All Jurisdictions	134	100.0%	\$1,360.08	\$1,197.22

Source: Staff, Commission on Local Government

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	\$688.59	\$719.55
Cities	1	.7%	\$1,186.72	\$1,186.72
Sub-Group Summary	4	3.0%	\$813.12	\$722.41
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	\$895.26	\$863.54
Sub-Group Summary	4	3.0%	\$895.26	\$863.54
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	\$966.25	\$972.93
Cities	2	1.5%	\$1,093.18	\$1,093.18
Sub-Group Summary	8	6.0%	\$997.98	\$1,028.37
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	\$1,017.39	\$993.49
Cities	1	.7%	\$779.73	\$779.73
Sub-Group Summary	5	3.7%	\$969.86	\$992.83
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	\$1,215.13	\$1,226.69
Cities	3	2.2%	\$1,145.88	\$1,200.34
Sub-Group Summary	7	5.2%	\$1,185.45	\$1,200.34

Source: Staff, Commission on Local Government

(continued)

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	\$2,059.99	\$1,430.56
Cities	5	3.7%	\$1,009.92	\$1,024.56
Sub-Group Summary	10	7.5%	\$1,534.95	\$1,145.57
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	\$1,416.61	\$1,397.09
Cities	1	.7%	\$1,763.96	\$1,763.96
Sub-Group Summary	6	4.5%	\$1,474.50	\$1,460.12
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$2,558.58	\$2,693.20
Cities	5	3.7%	\$2,418.54	\$2,775.46
Sub-Group Summary	9	6.7%	\$2,480.78	\$2,699.80
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	\$1,919.78	\$1,498.52
Sub-Group Summary	5	3.7%	\$1,919.78	\$1,498.52
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	\$1,622.11	\$1,598.13
Cities	1	.7%	\$1,597.22	\$1,597.22
Sub-Group Summary	6	4.5%	\$1,617.96	\$1,597.68

Source: Staff, Commission on Local Government

(continued)

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	\$1,087.67	\$1,013.26
Cities	2	1.5%	\$1,019.61	\$1,019.61
Sub-Group Summary	6	4.5%	\$1,064.98	\$1,013.26
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	\$997.43	\$888.78
Cities	2	1.5%	\$912.13	\$912.13
Sub-Group Summary	6	4.5%	\$969.00	\$903.53
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	\$985.62	\$1,035.28
Sub-Group Summary	3	2.2%	\$985.62	\$1,035.28
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	\$912.98	\$868.08
Sub-Group Summary	7	5.2%	\$912.98	\$868.08
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,697.22	\$1,587.11
Cities	1	.7%	\$1,318.47	\$1,318.47
Sub-Group Summary	8	6.0%	\$1,649.88	\$1,548.29

Source: Staff, Commission on Local Government

(continued)

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	\$1,480.95	\$1,517.63
Cities	1	.7%	\$2,051.35	\$2,051.35
Sub-Group Summary	5	3.7%	\$1,595.03	\$1,571.94
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	\$1,623.46	\$1,637.74
Sub-Group Summary	4	3.0%	\$1,623.46	\$1,637.74
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	\$1,461.81	\$1,349.77
Sub-Group Summary	6	4.5%	\$1,461.81	\$1,349.77
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	\$1,259.42	\$887.23
Cities	4	3.0%	\$1,066.12	\$961.48
Sub-Group Summary	9	6.7%	\$1,173.51	\$957.78
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	\$1,212.68	\$1,212.68
Sub-Group Summary	2	1.5%	\$1,212.68	\$1,212.68

Source: Staff, Commission on Local Government

(continued)

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,480.55	\$1,490.81
Cities	10	7.5%	\$1,155.65	\$1,084.83
Sub-Group Summary	14	10.4%	\$1,248.48	\$1,227.63
All Jurisdictions	134	100.0%	\$1,360.08	\$1,197.22

Source: Staff, Commission on Local Government

Table 1.7
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2003/2004
 by
 Population, 2003
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2003 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	\$2,060.44	\$1,706.88
Cities	7	5.2%	\$1,348.31	\$1,272.76
Sub-Group Summary	15	11.2%	\$1,728.11	\$1,509.47
25,000 to 99,999				
Jurisdictional Class				
Counties	38	28.4%	\$1,253.74	\$1,152.27
Cities	10	7.5%	\$1,204.76	\$1,122.11
Sub-Group Summary	48	35.8%	\$1,243.53	\$1,151.25
10,000 to 24,999				
Jurisdictional Class				
Counties	37	27.6%	\$1,206.68	\$1,125.15
Cities	14	10.4%	\$1,547.43	\$1,374.03
Sub-Group Summary	51	38.1%	\$1,300.22	\$1,197.99
9,999 or lower				
Jurisdictional Class				
Counties	12	9.0%	\$1,860.85	\$1,459.62
Cities	8	6.0%	\$999.80	\$972.36
Sub-Group Summary	20	14.9%	\$1,516.43	\$1,162.54
All Jurisdictions	134	100.0%	\$1,360.08	\$1,197.22

Source: Staff, Commission on Local Government

Table 1.8
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2003/2004
 by
 Percentage Change in Population, 1999-2003
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1999-2003 10.00% or higher				
Jurisdictional Class				
Counties	12	9.0%	\$1,522.35	\$1,475.85
Cities	2	1.5%	\$1,307.50	\$1,307.50
Sub-Group Summary	14	10.4%	\$1,491.65	\$1,447.91
5.00% to 9.99%				
Jurisdictional Class				
Counties	19	14.2%	\$1,625.57	\$1,571.94
Cities	8	6.0%	\$2,098.88	\$1,907.66
Sub-Group Summary	27	20.1%	\$1,765.81	\$1,598.54
0.01% to 4.99%				
Jurisdictional Class				
Counties	35	26.1%	\$1,269.06	\$1,097.67
Cities	9	6.7%	\$1,209.28	\$1,096.72
Sub-Group Summary	44	32.8%	\$1,256.83	\$1,097.19
No change or decline				
Jurisdictional Class				
Counties	29	21.6%	\$1,294.20	\$973.19
Cities	20	14.9%	\$1,042.94	\$962.49
Sub-Group Summary	49	36.6%	\$1,191.64	\$967.21
All Jurisdictions	134	100.0%	\$1,360.08	\$1,197.22

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE CAPACITY PER CAPITA,
1999/2000-2003/2004**

Tables 2.1-2.5/Charts 2.1-2.2

Table 2.1
Mean Level
of
Revenue Capacity Per Capita, 1999/2000-2003/2004
by
Jurisdictional Class

	Fiscal Period				
	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
Jurisdictional Class					
Counties	\$1,171.67	\$1,210.70	\$1,243.40	\$1,299.64	\$1,380.03
Cities	\$1,132.71	\$1,173.85	\$1,199.41	\$1,244.34	\$1,311.49
All Jurisdictions	\$1,160.33	\$1,199.98	\$1,230.59	\$1,283.55	\$1,360.08

Table 2.2
Median Level
of
Revenue Capacity Per Capita, 1999/2000-2003/2004
by
Jurisdictional Class

	Fiscal Period				
	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
Jurisdictional Class					
Counties	\$1,048.87	\$1,077.72	\$1,117.67	\$1,179.91	\$1,260.32
Cities	\$1,017.35	\$1,041.13	\$1,056.19	\$1,041.26	\$1,106.60
All Jurisdictions	\$1,029.75	\$1,065.38	\$1,097.66	\$1,137.71	\$1,197.22

The mean and median statistics relative to 1999/2000 and 2000/2001 are based upon the capacity scores for 95 counties and 39 independent cities (excluding Clifton Forge). The computations across the 2001/2002-2003/2004 interval take cognizance of the latter jurisdiction as a subordinate town within Alleghany County.

Source: Staff, Commission on Local Government

Chart 2.1
 Mean Level of Revenue Capacity Per Capita, 1999/2000-2003/2004
 by
 Jurisdictional Class

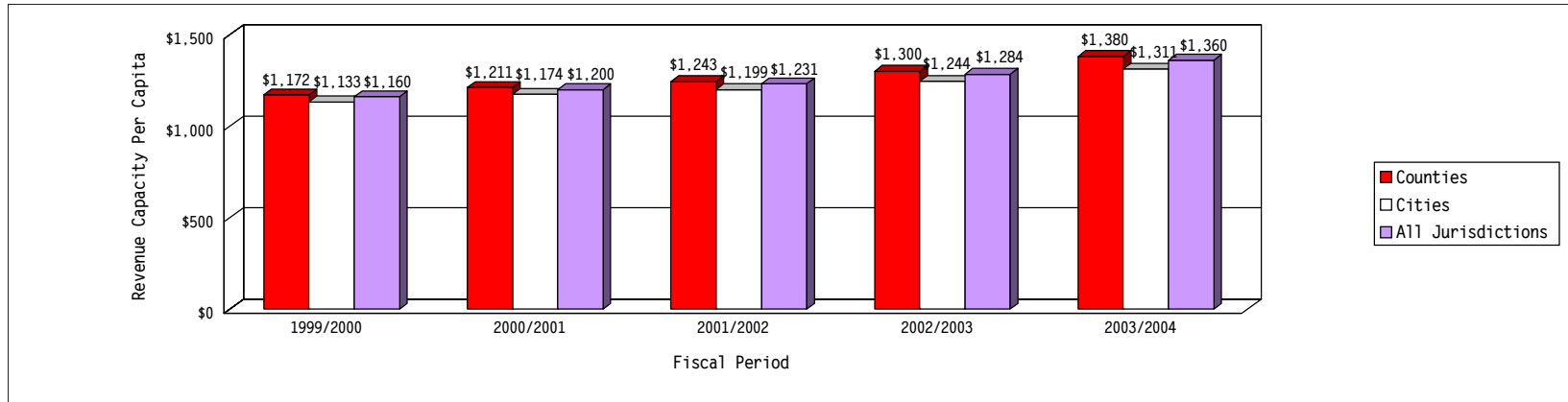
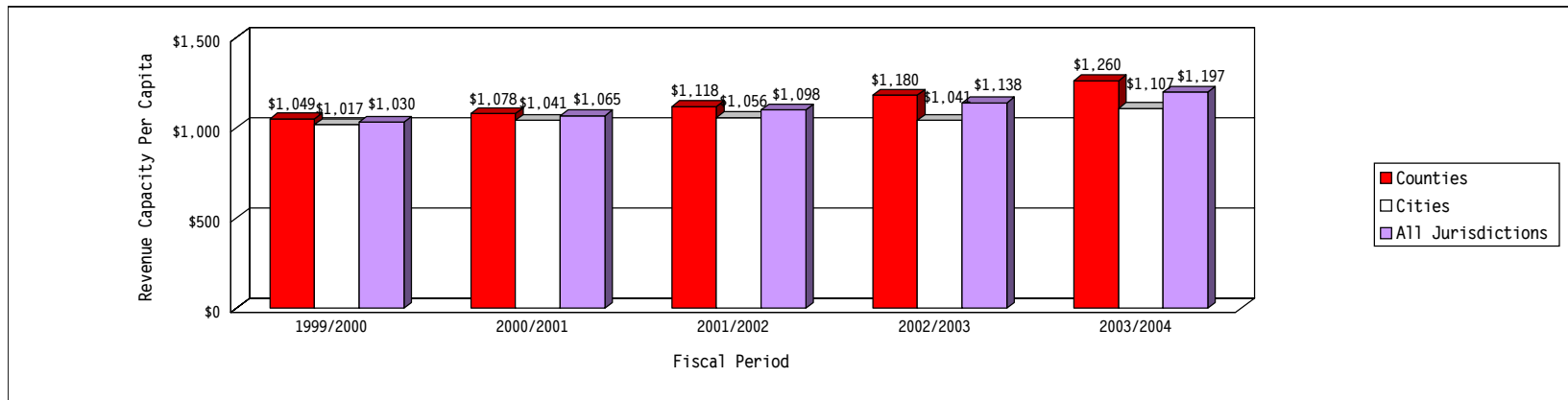


Chart 2.2
 Median Level of Revenue Capacity Per Capita, 1999/2000-2003/2004
 by
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 1999/2000-2003/2004

Locality	Revenue Capacity Per Capita, 1999/2000		Revenue Capacity Per Capita, 2000/2001		Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004	
	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score
Accomack County	\$778.79	22.0	\$794.60	23.0	\$812.31	19.0	\$951.44	39.0	\$1,040.84	50.0
Albemarle County	\$1,708.11	122.0	\$1,811.59	123.0	\$1,780.86	122.0	\$1,883.05	121.0	\$1,994.14	121.0
Alleghany County/1	\$1,017.59	67.0	\$1,025.14	61.0	\$944.40	44.0	\$975.99	46.0	\$985.94	40.0
Amelia County	\$1,017.27	64.0	\$1,057.90	67.0	\$1,106.54	69.0	\$1,107.15	65.0	\$1,197.99	68.0
Amherst County	\$856.20	34.0	\$877.01	35.0	\$891.94	34.0	\$952.62	42.0	\$973.19	36.0
Appomattox County	\$912.15	45.0	\$969.94	54.0	\$955.62	49.0	\$984.21	48.0	\$1,026.79	48.0
Arlington County	\$2,355.20	132.0	\$2,562.44	132.0	\$2,698.83	131.0	\$2,968.49	132.0	\$3,113.88	132.0
Augusta County	\$1,094.24	78.0	\$1,126.42	76.0	\$1,143.08	77.0	\$1,179.91	71.0	\$1,225.84	71.0
Bath County	\$4,272.07	135.0	\$4,353.77	135.0	\$4,399.85	134.0	\$4,371.44	134.0	\$4,490.94	134.0
Bedford County	\$1,200.58	91.0	\$1,208.65	90.0	\$1,224.98	84.0	\$1,271.62	83.0	\$1,350.97	82.0
Bland County	\$817.25	28.0	\$819.56	27.0	\$808.29	18.0	\$823.06	18.0	\$1,008.74	46.0
Botetourt County	\$1,242.52	100.0	\$1,269.95	98.0	\$1,305.55	95.0	\$1,368.53	93.0	\$1,421.19	91.0
Brunswick County	\$712.04	13.0	\$711.57	10.0	\$724.10	7.0	\$734.93	5.0	\$801.57	11.0
Buchanan County	\$709.03	12.0	\$737.81	15.0	\$857.27	30.0	\$804.50	16.0	\$1,090.24	56.0
Buckingham County	\$747.11	16.0	\$745.38	16.0	\$773.36	13.0	\$812.73	17.0	\$866.33	18.0
Campbell County	\$898.02	42.0	\$896.66	37.0	\$946.79	47.0	\$955.27	43.0	\$999.73	44.0
Caroline County	\$975.74	58.0	\$1,005.48	59.0	\$1,056.37	63.0	\$1,177.04	70.0	\$1,291.87	75.0
Carroll County	\$834.34	30.0	\$845.82	30.0	\$866.16	31.0	\$893.97	29.0	\$937.12	30.0
Charles City County	\$1,193.93	90.0	\$1,147.43	83.0	\$1,227.93	86.0	\$1,279.40	85.0	\$1,327.07	80.0
Charlotte County	\$750.08	18.0	\$795.99	24.0	\$816.37	22.0	\$852.21	22.0	\$878.83	22.0
Chesterfield County	\$1,343.00	107.0	\$1,394.30	107.0	\$1,413.59	105.0	\$1,451.25	103.0	\$1,509.47	99.0
Clarke County	\$1,555.06	118.0	\$1,703.58	121.0	\$1,758.30	120.0	\$1,764.21	117.0	\$1,965.01	118.0
Craig County	\$949.60	52.0	\$993.16	58.0	\$1,012.63	57.0	\$988.47	49.0	\$1,081.46	55.0
Culpeper County	\$1,154.98	87.0	\$1,216.11	91.0	\$1,274.90	89.0	\$1,385.37	94.0	\$1,488.37	96.0
Cumberland County	\$890.97	39.0	\$900.21	40.0	\$921.18	40.0	\$992.39	52.0	\$985.66	39.0
Dickenson County	\$792.89	26.0	\$749.31	17.0	\$832.47	24.0	\$786.05	13.0	\$869.69	20.0
Dinwiddie County	\$922.69	46.0	\$982.44	56.0	\$1,006.01	56.0	\$1,049.41	58.0	\$1,075.55	54.0
Essex County	\$1,216.89	95.0	\$1,241.15	95.0	\$1,300.77	94.0	\$1,303.58	88.0	\$1,402.97	90.0
Fairfax County	\$2,261.16	131.0	\$2,359.60	129.0	\$2,406.78	127.0	\$2,499.98	126.0	\$2,686.61	127.0
Fauquier County	\$1,838.09	125.0	\$2,012.42	125.0	\$2,084.07	124.0	\$2,291.06	124.0	\$2,459.50	124.0
Floyd County	\$953.80	54.0	\$976.22	55.0	\$994.75	54.0	\$1,079.52	61.0	\$1,125.15	61.0
Fluvanna County	\$1,077.89	75.0	\$1,128.10	77.0	\$1,120.51	72.0	\$1,183.63	73.0	\$1,313.87	77.0
Franklin County	\$1,113.89	83.0	\$1,151.37	84.0	\$1,196.54	82.0	\$1,271.79	84.0	\$1,356.42	83.0
Frederick County	\$1,220.55	96.0	\$1,224.38	93.0	\$1,311.86	96.0	\$1,402.50	95.0	\$1,523.14	100.0
Giles County	\$901.60	43.0	\$911.83	42.0	\$913.37	39.0	\$913.52	33.0	\$957.44	31.0
Gloucester County	\$1,048.87	71.0	\$1,083.44	72.0	\$1,117.67	71.0	\$1,199.76	76.0	\$1,296.58	76.0
Goochland County	\$2,236.77	130.0	\$2,355.78	128.0	\$2,496.94	129.0	\$2,520.50	127.0	\$2,612.18	125.0
Grayson County	\$790.43	25.0	\$851.21	31.0	\$853.45	29.0	\$898.01	30.0	\$925.86	29.0
Greene County	\$1,008.78	61.0	\$1,063.39	68.0	\$1,106.18	68.0	\$1,154.38	69.0	\$1,224.96	70.0
Greensville County	\$600.24	2.0	\$641.46	3.0	\$678.33	3.0	\$735.40	6.0	\$727.54	4.0
Halifax County	\$1,063.32	74.0	\$1,073.88	70.0	\$1,081.72	65.0	\$1,099.79	62.0	\$1,120.00	60.0
Hanover County	\$1,596.50	120.0	\$1,581.40	118.0	\$1,666.77	115.0	\$1,682.95	114.0	\$1,770.18	114.0
Henrico County	\$1,514.20	117.0	\$1,551.24	116.0	\$1,547.12	111.0	\$1,620.83	111.0	\$1,679.73	109.0
Henry County	\$856.82	35.0	\$837.08	28.0	\$841.62	25.0	\$853.63	23.0	\$870.11	21.0
Highland County	\$1,648.03	121.0	\$1,576.10	117.0	\$1,692.35	116.0	\$1,859.18	118.0	\$1,968.05	119.0
Isle of Wight County	\$1,103.41	80.0	\$1,134.87	81.0	\$1,227.30	85.0	\$1,270.50	82.0	\$1,383.08	86.0
James City County	\$1,816.44	124.0	\$1,909.45	124.0	\$1,875.49	123.0	\$1,935.65	123.0	\$1,956.00	117.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 1999/2000-2003/2004

Locality	Revenue Capacity Per Capita, 1999/2000		Revenue Capacity Per Capita, 2000/2001		Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004	
	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score
King and Queen County	\$1,013.17	63.0	\$1,046.14	64.0	\$1,016.59	59.0	\$1,131.85	67.0	\$1,278.22	74.0
King George County	\$1,160.09	88.0	\$1,189.87	87.0	\$1,318.79	98.0	\$1,468.26	105.0	\$1,571.94	102.0
King William County	\$1,126.70	85.0	\$1,177.25	85.0	\$1,184.64	80.0	\$1,229.19	80.0	\$1,260.32	72.0
Lancaster County	\$1,571.55	119.0	\$1,680.68	120.0	\$1,748.07	119.0	\$1,870.39	120.0	\$2,027.15	122.0
Lee County	\$568.23	1.0	\$612.92	1.0	\$606.27	1.0	\$596.84	1.0	\$620.94	1.0
Loudoun County	\$2,202.82	129.0	\$2,480.18	131.0	\$2,523.85	130.0	\$2,553.64	128.0	\$2,699.80	128.0
Louisa County	\$1,730.52	123.0	\$1,760.62	122.0	\$1,769.11	121.0	\$1,885.17	122.0	\$1,979.43	120.0
Lunenburg County	\$675.85	6.0	\$710.15	9.0	\$775.36	14.0	\$779.63	12.0	\$780.41	8.0
Madison County	\$1,169.04	89.0	\$1,208.32	89.0	\$1,285.57	92.0	\$1,403.90	96.0	\$1,487.43	95.0
Mathews County	\$1,285.15	103.0	\$1,391.35	106.0	\$1,352.64	101.0	\$1,479.21	106.0	\$1,592.17	104.0
Mecklenburg County	\$937.87	51.0	\$935.86	45.0	\$944.87	45.0	\$991.04	51.0	\$1,035.28	49.0
Middlesex County	\$1,481.16	115.0	\$1,532.04	113.0	\$1,555.74	112.0	\$1,759.29	116.0	\$1,940.61	116.0
Montgomery County	\$846.03	32.0	\$878.59	36.0	\$910.58	38.0	\$941.52	37.0	\$992.83	42.0
Nelson County	\$1,328.37	106.0	\$1,377.16	105.0	\$1,400.59	104.0	\$1,451.90	104.0	\$1,598.13	107.0
New Kent County	\$1,347.23	110.0	\$1,424.49	110.0	\$1,442.10	107.0	\$1,440.95	101.0	\$1,587.11	103.0
Northampton County	\$1,023.13	68.0	\$1,084.15	73.0	\$1,142.99	76.0	\$1,226.75	79.0	\$1,384.51	87.0
Northumberland County	\$1,464.92	112.0	\$1,548.17	114.0	\$1,579.50	114.0	\$1,698.53	115.0	\$1,910.61	115.0
Nottoway County	\$706.05	10.0	\$722.16	12.0	\$745.77	10.0	\$791.30	14.0	\$813.56	13.0
Orange County	\$1,209.54	93.0	\$1,222.21	92.0	\$1,283.55	91.0	\$1,429.44	100.0	\$1,498.52	98.0
Page County	\$860.09	36.0	\$898.35	39.0	\$950.56	48.0	\$933.58	35.0	\$1,001.38	45.0
Patrick County	\$761.59	19.0	\$770.54	18.0	\$845.59	28.0	\$890.82	28.0	\$855.75	15.0
Pittsylvania County	\$827.21	29.0	\$841.42	29.0	\$844.47	27.0	\$890.67	27.0	\$907.45	26.0
Powhatan County	\$1,204.66	92.0	\$1,247.11	96.0	\$1,250.78	88.0	\$1,321.64	91.0	\$1,394.82	88.0
Prince Edward County	\$782.51	23.0	\$784.87	21.0	\$785.78	15.0	\$798.66	15.0	\$868.08	19.0
Prince George County	\$868.25	37.0	\$862.55	33.0	\$891.69	33.0	\$860.38	25.0	\$887.23	23.0
Prince William County	\$1,305.50	104.0	\$1,402.12	108.0	\$1,480.07	109.0	\$1,597.42	109.0	\$1,734.02	111.0
Pulaski County	\$894.26	41.0	\$912.57	43.0	\$901.29	35.0	\$951.18	38.0	\$994.15	43.0
Rappahannock County	\$2,038.10	126.0	\$2,108.47	126.0	\$2,146.83	125.0	\$2,322.41	125.0	\$2,665.08	126.0
Richmond County	\$957.86	56.0	\$1,028.93	62.0	\$1,040.70	61.0	\$1,102.26	63.0	\$1,191.21	66.0
Roanoke County	\$1,278.75	102.0	\$1,297.04	101.0	\$1,276.18	90.0	\$1,319.00	90.0	\$1,371.92	85.0
Rockbridge County	\$1,140.23	86.0	\$1,188.13	86.0	\$1,299.13	93.0	\$1,367.82	92.0	\$1,430.56	92.0
Rockingham County	\$1,061.15	73.0	\$1,077.72	71.0	\$1,131.99	73.0	\$1,143.57	68.0	\$1,184.53	64.0
Russell County	\$727.86	14.0	\$737.74	14.0	\$752.72	12.0	\$761.79	9.0	\$763.71	5.0
Scott County	\$680.35	7.0	\$684.99	6.0	\$685.81	4.0	\$727.91	3.0	\$725.28	3.0
Shenandoah County	\$1,086.14	77.0	\$1,128.46	78.0	\$1,147.32	78.0	\$1,187.84	74.0	\$1,196.45	67.0
Smyth County	\$730.54	15.0	\$719.30	11.0	\$734.03	8.0	\$762.68	10.0	\$763.93	6.0
Southampton County	\$882.42	38.0	\$897.31	38.0	\$902.13	36.0	\$952.06	40.0	\$984.60	38.0
Spotsylvania County	\$1,248.98	101.0	\$1,341.34	103.0	\$1,363.66	103.0	\$1,448.92	102.0	\$1,463.32	94.0
Stafford County	\$1,232.50	99.0	\$1,279.93	100.0	\$1,341.50	100.0	\$1,414.47	99.0	\$1,596.69	105.0
Surry County	\$2,830.91	134.0	\$2,882.39	133.0	\$2,831.97	132.0	\$2,723.71	131.0	\$2,801.02	131.0
Sussex County	\$702.60	9.0	\$722.91	13.0	\$746.76	11.0	\$779.01	11.0	\$805.76	12.0
Tazewell County	\$793.04	27.0	\$801.65	25.0	\$821.20	23.0	\$843.99	21.0	\$857.40	16.0
Warren County	\$1,084.98	76.0	\$1,118.76	74.0	\$1,188.38	81.0	\$1,308.98	89.0	\$1,397.09	89.0
Washington County	\$969.46	57.0	\$963.33	53.0	\$1,016.15	58.0	\$1,054.16	59.0	\$1,097.67	58.0
Westmoreland County	\$1,042.61	70.0	\$1,046.48	65.0	\$1,116.46	70.0	\$1,220.13	78.0	\$1,364.86	84.0
Wise County	\$642.17	3.0	\$621.30	2.0	\$666.45	2.0	\$680.33	2.0	\$719.55	2.0
Wythe County	\$910.43	44.0	\$959.04	50.0	\$945.37	46.0	\$1,018.54	55.0	\$1,064.18	53.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 1999/2000-2003/2004

Locality	Revenue Capacity Per Capita, 1999/2000		Revenue Capacity Per Capita, 2000/2001		Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004	
	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score
York County	\$1,347.17	109.0	\$1,343.05	104.0	\$1,357.71	102.0	\$1,412.56	98.0	\$1,598.54	108.0
Alexandria City	\$2,143.59	127.0	\$2,330.74	127.0	\$2,380.12	126.0	\$2,567.74	129.0	\$2,775.46	129.0
Bedford City	\$957.04	55.0	\$958.82	49.0	\$933.56	43.0	\$967.19	44.0	\$977.51	37.0
Bristol City	\$952.49	53.0	\$959.17	51.0	\$961.31	50.0	\$1,008.96	53.0	\$1,048.00	51.0
Buena Vista City	\$775.23	20.0	\$775.93	19.0	\$813.23	20.0	\$866.34	26.0	\$854.51	14.0
Charlottesville City	\$1,319.10	105.0	\$1,330.22	102.0	\$1,413.89	106.0	\$1,500.01	107.0	\$1,597.22	106.0
Chesapeake City	\$1,101.92	79.0	\$1,121.61	75.0	\$1,140.35	74.0	\$1,201.02	77.0	\$1,272.76	73.0
Clifton Forge City/1	\$672.28	4.0	\$665.25	4.0	-----	----	-----	----	-----	----
Colonial Heights City	\$1,370.51	111.0	\$1,411.77	109.0	\$1,445.67	108.0	\$1,511.08	108.0	\$1,554.55	101.0
Covington City	\$929.20	48.0	\$919.69	44.0	\$962.45	51.0	\$952.41	41.0	\$921.76	27.0
Danville City	\$839.40	31.0	\$865.83	34.0	\$841.77	26.0	\$858.74	24.0	\$899.61	24.0
Emporia City	\$937.45	50.0	\$954.70	47.0	\$923.97	41.0	\$989.30	50.0	\$965.19	33.0
Fairfax City	\$2,191.91	128.0	\$2,397.06	130.0	\$2,482.84	128.0	\$2,645.55	130.0	\$2,798.25	130.0
Falls Church City	\$2,776.74	133.0	\$3,017.10	134.0	\$3,053.12	133.0	\$3,088.15	133.0	\$3,354.23	133.0
Franklin City	\$1,017.35	65.5	\$958.05	48.0	\$976.85	52.0	\$978.26	47.0	\$987.17	41.0
Fredericksburg City	\$1,509.92	116.0	\$1,613.33	119.0	\$1,701.91	117.0	\$1,869.10	119.0	\$2,051.35	123.0
Galax City	\$1,106.98	82.0	\$1,128.81	79.0	\$1,085.15	66.0	\$1,126.75	66.0	\$1,138.36	62.0
Hampton City	\$778.02	21.0	\$779.76	20.0	\$805.61	17.0	\$826.16	19.0	\$861.61	17.0
Harrisonburg City	\$976.07	59.0	\$986.04	57.0	\$996.93	55.0	\$973.93	45.0	\$1,024.56	47.0
Hopewell City	\$789.12	24.0	\$812.42	26.0	\$815.97	21.0	\$903.77	31.0	\$957.78	32.0
Lexington City	\$891.78	40.0	\$949.30	46.0	\$924.15	42.0	\$928.97	34.0	\$967.21	35.0
Lynchburg City	\$1,017.35	65.5	\$1,067.37	69.0	\$1,089.14	67.0	\$1,031.79	56.0	\$1,061.72	52.0
Manassas City	\$1,346.51	108.0	\$1,424.54	111.0	\$1,484.17	110.0	\$1,614.16	110.0	\$1,732.26	110.0
Manassas Park City	\$1,053.59	72.0	\$1,196.00	88.0	\$1,312.13	97.0	\$1,294.68	87.0	\$1,432.50	93.0
Martinsville City	\$927.17	47.0	\$908.19	41.0	\$909.90	37.0	\$940.71	36.0	\$924.66	28.0
Newport News City	\$847.34	33.0	\$853.26	32.0	\$880.63	32.0	\$911.81	32.0	\$966.54	34.0
Norfolk City	\$748.88	17.0	\$793.53	22.0	\$790.58	16.0	\$830.07	20.0	\$901.04	25.0
Norton City	\$1,114.38	84.0	\$1,130.70	80.0	\$1,142.82	75.0	\$1,180.87	72.0	\$1,186.72	65.0
Petersburg City	\$697.99	8.0	\$701.73	7.0	\$745.25	9.0	\$759.68	8.0	\$786.96	9.0
Poquoson City	\$1,224.62	98.0	\$1,271.78	99.0	\$1,335.64	99.0	\$1,404.42	97.0	\$1,493.66	97.0
Portsmouth City	\$672.73	5.0	\$676.22	5.0	\$698.79	6.0	\$733.29	4.0	\$798.47	10.0
Radford City	\$707.62	11.0	\$702.20	8.0	\$697.96	5.0	\$745.50	7.0	\$779.73	7.0
Richmond City	\$1,211.16	94.0	\$1,252.36	97.0	\$1,197.48	83.0	\$1,283.60	86.0	\$1,318.47	79.0
Roanoke City	\$1,036.38	69.0	\$1,055.35	66.0	\$1,065.51	64.0	\$1,104.62	64.0	\$1,200.34	69.0
Salem City	\$1,220.98	97.0	\$1,232.90	94.0	\$1,237.44	87.0	\$1,269.16	81.0	\$1,315.55	78.0
Staunton City	\$933.73	49.0	\$963.12	52.0	\$991.12	53.0	\$1,015.86	54.0	\$1,106.60	59.0
Suffolk City	\$991.49	60.0	\$1,041.13	63.0	\$1,056.19	62.0	\$1,077.33	60.0	\$1,182.50	63.0
Virginia Beach City	\$1,105.35	81.0	\$1,140.65	82.0	\$1,157.40	79.0	\$1,199.15	75.0	\$1,342.28	81.0
Waynesboro City	\$1,010.16	62.0	\$1,021.51	60.0	\$1,030.71	60.0	\$1,041.26	57.0	\$1,096.72	57.0
Williamsburg City	\$1,467.29	113.0	\$1,550.70	115.0	\$1,731.41	118.0	\$1,664.39	113.0	\$1,750.47	112.0
Winchester City	\$1,477.11	114.0	\$1,526.35	112.0	\$1,563.77	113.0	\$1,663.48	112.0	\$1,763.96	113.0

1

Clifton Forge City assumed the status of a subordinate town on July 1, 2001. Accordingly, with respect to the 2001/2002-2003/2004 time span, all baseline data for this jurisdiction are reflected in the capacity profile relative to Alleghany County.

2

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

3

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

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1999/2000-2003/2004

Locality	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		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004	
	2	Rank	3	Rank	3	Rank	3	Rank
	Score	Score	Score	Score	Score	Score	Score	Score
Accomack County	2.03%	59.0	2.23%	71.0	17.13%	134.0	9.40%	113.0
Albemarle County	6.06%	114.0	-1.70%	12.0	5.74%	91.0	5.90%	77.0
Alleghany County/1	0.74%	33.0	-7.88%	1.0	3.34%	49.0	1.02%	16.0
Amelia County	3.99%	92.0	4.60%	97.0	0.06%	16.0	8.21%	101.0
Amherst County	2.43%	64.0	1.70%	57.5	6.80%	102.0	2.16%	24.0
Appomattox County	6.34%	116.0	-1.48%	14.0	2.99%	44.0	4.33%	54.0
Arlington County	8.80%	130.0	5.32%	107.0	9.99%	126.0	4.90%	65.0
Augusta County	2.94%	69.0	1.48%	52.0	3.22%	47.0	3.89%	46.0
Bath County	1.91%	56.0	1.06%	41.0	-0.65%	13.0	2.73%	28.0
Bedford County	0.67%	29.0	1.35%	48.0	3.81%	62.0	6.24%	84.0
Bland County	0.28%	23.0	-1.38%	16.0	1.83%	34.0	22.56%	133.0
Botetourt County	2.21%	61.0	2.80%	79.0	4.82%	74.0	3.85%	44.0
Brunswick County	-0.07%	19.0	1.76%	59.5	1.49%	31.0	9.07%	112.0
Buchanan County	4.06%	93.0	16.19%	134.0	-6.16%	1.0	35.52%	134.0
Buckingham County	-0.23%	16.0	3.75%	92.0	5.09%	79.0	6.60%	87.0
Campbell County	-0.15%	18.0	5.59%	113.0	0.90%	22.0	4.65%	60.0
Caroline County	3.05%	72.0	5.06%	106.0	11.42%	132.0	9.76%	116.5
Carroll County	1.38%	45.0	2.40%	74.0	3.21%	45.5	4.83%	63.5
Charles City County	-3.89%	4.0	7.02%	122.0	4.19%	67.0	3.73%	43.0
Charlotte County	6.12%	115.0	2.56%	78.0	4.39%	71.0	3.12%	34.5
Chesterfield County	3.82%	87.0	1.38%	49.0	2.66%	42.0	4.01%	47.5
Clarke County	9.55%	133.0	3.21%	82.5	0.34%	19.0	11.38%	124.0
Craig County	4.59%	98.0	1.96%	63.5	-2.39%	7.0	9.41%	114.0
Culpeper County	5.29%	104.0	4.83%	102.0	8.66%	118.0	7.44%	94.0
Cumberland County	1.04%	38.0	2.33%	72.0	7.73%	111.0	-0.68%	7.0
Dickenson County	-5.50%	2.0	11.10%	132.0	-5.58%	2.0	10.64%	121.0
Dinwiddie County	6.48%	118.0	2.40%	74.0	4.31%	68.0	2.49%	25.0
Essex County	1.99%	58.0	4.80%	99.0	0.22%	18.0	7.62%	96.0
Fairfax County	4.35%	95.0	2.00%	65.0	3.87%	64.0	7.47%	95.0
Fauquier County	9.48%	132.0	3.56%	89.0	9.93%	125.0	7.35%	93.0
Floyd County	2.35%	63.0	1.90%	62.0	8.52%	117.0	4.23%	52.0
Fluvanna County	4.66%	99.0	-0.67%	19.0	5.63%	89.0	11.00%	123.0
Franklin County	3.36%	80.5	3.92%	93.0	6.29%	97.0	6.65%	88.0
Frederick County	0.31%	25.0	7.14%	123.0	6.91%	104.0	8.60%	105.0
Giles County	1.13%	42.0	0.17%	25.0	0.02%	15.0	4.81%	62.0
Gloucester County	3.30%	78.0	3.16%	81.0	7.35%	109.0	8.07%	98.5
Goochland County	5.32%	105.0	5.99%	116.0	0.94%	23.0	3.64%	41.0
Grayson County	7.69%	125.0	0.26%	28.0	5.22%	81.0	3.10%	33.0
Greene County	5.41%	107.0	4.02%	95.0	4.36%	70.0	6.11%	83.0
Greensville County	6.87%	120.0	5.75%	114.0	8.41%	116.0	-1.07%	6.0
Halifax County	0.99%	36.0	0.73%	37.0	1.67%	33.0	1.84%	21.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1999/2000-2003/2004

Locality	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		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004	
	2	Rank	3	Rank	3	Rank	3	Rank
	Score	Score	Score	Score	Score	Score	Score	Score
Hanover County	-0.95%	11.0	5.40%	108.0	0.97%	24.0	5.18%	68.0
Henrico County	2.45%	65.0	-0.27%	22.0	4.76%	73.0	3.63%	40.0
Henry County	-2.30%	6.0	0.54%	34.5	1.43%	30.0	1.93%	23.0
Highland County	-4.36%	3.0	7.38%	125.0	9.86%	124.0	5.86%	76.0
Isle of Wight County	2.85%	67.0	8.14%	126.0	3.52%	53.0	8.86%	109.0
James City County	5.12%	103.0	-1.78%	10.0	3.21%	45.5	1.05%	18.0
King and Queen County	3.25%	77.0	-2.83%	5.0	11.34%	130.0	12.93%	130.0
King George County	2.57%	66.0	10.83%	131.0	11.33%	129.0	7.06%	90.0
King William County	4.49%	97.0	0.63%	36.0	3.76%	61.0	2.53%	26.0
Lancaster County	6.94%	121.0	4.01%	94.0	7.00%	105.0	8.38%	102.0
Lee County	7.86%	126.0	-1.08%	18.0	-1.56%	10.0	4.04%	49.0
Loudoun County	12.59%	134.0	1.76%	59.5	1.18%	28.0	5.72%	73.0
Louisa County	1.74%	51.0	0.48%	33.0	6.56%	101.0	5.00%	66.0
Lunenburg County	5.07%	102.0	9.18%	127.0	0.55%	21.0	0.10%	9.0
Madison County	3.36%	80.5	6.39%	120.0	9.20%	120.0	5.95%	78.0
Mathews County	8.26%	127.0	-2.78%	6.5	9.36%	122.0	7.64%	97.0
Mecklenburg County	-0.21%	17.0	0.96%	39.5	4.89%	75.0	4.46%	55.0
Middlesex County	3.44%	83.0	1.55%	53.0	13.08%	133.0	10.31%	120.0
Montgomery County	3.85%	89.0	3.64%	91.0	3.40%	52.0	5.45%	71.0
Nelson County	3.67%	86.0	1.70%	57.5	3.66%	58.0	10.07%	118.0
New Kent County	5.73%	110.0	1.24%	47.0	-0.08%	14.0	10.14%	119.0
Northampton County	5.96%	112.5	5.43%	109.0	7.33%	108.0	12.86%	128.0
Northumberland County	5.68%	108.5	2.02%	66.0	7.54%	110.0	12.49%	127.0
Nottoway County	2.28%	62.0	3.27%	84.0	6.10%	94.0	2.81%	29.0
Orange County	1.05%	39.0	5.02%	103.5	11.37%	131.0	4.83%	63.5
Page County	4.45%	96.0	5.81%	115.0	-1.79%	9.0	7.26%	91.0
Patrick County	1.17%	43.0	9.74%	130.0	5.35%	84.0	-3.94%	1.0
Pittsylvania County	1.72%	50.0	0.36%	30.0	5.47%	86.0	1.88%	22.0
Powhatan County	3.52%	85.0	0.29%	29.0	5.66%	90.0	5.54%	72.0
Prince Edward County	0.30%	24.0	0.12%	23.5	1.64%	32.0	8.69%	108.0
Prince George County	-0.66%	13.0	3.38%	88.0	-3.51%	6.0	3.12%	34.5
Prince William County	7.40%	123.0	5.56%	112.0	7.93%	114.0	8.55%	103.5
Pulaski County	2.05%	60.0	-1.24%	17.0	5.54%	88.0	4.52%	57.0
Rappahannock County	3.45%	84.0	1.82%	61.0	8.18%	115.0	14.75%	132.0
Richmond County	7.42%	124.0	1.14%	45.0	5.92%	92.0	8.07%	98.5
Roanoke County	1.43%	46.0	-1.61%	13.0	3.36%	50.0	4.01%	47.5
Rockbridge County	4.20%	94.0	9.34%	128.0	5.29%	82.0	4.59%	58.5
Rockingham County	1.56%	48.0	5.04%	105.0	1.02%	25.5	3.58%	38.0
Russell County	1.36%	44.0	2.03%	67.0	1.20%	29.0	0.25%	11.0
Scott County	0.68%	30.0	0.12%	23.5	6.14%	95.0	-0.36%	8.0
Shenandoah County	3.90%	91.0	1.67%	55.5	3.53%	54.0	0.72%	13.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1999/2000-2003/2004

Locality	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		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004	
	2	Rank	3	Rank	3	Rank	3	Rank
	Score	Score	Score	Score	Score	Score	Score	Score
Smyth County	-1.54%	8.0	2.05%	69.0	3.90%	65.0	0.16%	10.0
Southampton County	1.69%	49.0	0.54%	34.5	5.53%	87.0	3.42%	36.0
Spotsylvania County	7.39%	122.0	1.66%	54.0	6.25%	96.0	0.99%	15.0
Stafford County	3.85%	89.0	4.81%	100.5	5.44%	85.0	12.88%	129.0
Surry County	1.82%	53.0	-1.75%	11.0	-3.82%	5.0	2.84%	30.0
Sussex County	2.89%	68.0	3.30%	85.0	4.32%	69.0	3.43%	37.0
Tazewell County	1.09%	40.0	2.44%	76.0	2.78%	43.0	1.59%	20.0
Warren County	3.11%	73.0	6.22%	118.0	10.15%	127.0	6.73%	89.0
Washington County	-0.63%	14.0	5.48%	110.0	3.74%	60.0	4.13%	51.0
Westmoreland County	0.37%	26.0	6.69%	121.0	9.29%	121.0	11.86%	125.0
Wise County	-3.25%	5.0	7.27%	124.0	2.08%	38.0	5.76%	74.0
Wythe County	5.34%	106.0	-1.43%	15.0	7.74%	112.0	4.48%	56.0
York County	-0.31%	15.0	1.09%	43.0	4.04%	66.0	13.17%	131.0
Alexandria City	8.73%	129.0	2.12%	70.0	7.88%	113.0	8.09%	100.0
Bedford City	0.19%	21.0	-2.63%	9.0	3.60%	56.0	1.07%	19.0
Bristol City	0.70%	31.5	0.22%	27.0	4.96%	77.0	3.87%	45.0
Buena Vista City	0.09%	20.0	4.81%	100.5	6.53%	99.0	-1.37%	5.0
Charlottesville City	0.84%	34.0	6.29%	119.0	6.09%	93.0	6.48%	86.0
Chesapeake City	1.79%	52.0	1.67%	55.5	5.32%	83.0	5.97%	79.0
Clifton Forge City/1	-1.05%	9.0	-----	----	-----	----	-----	----
Colonial Heights City	3.01%	71.0	2.40%	74.0	4.53%	72.0	2.88%	31.0
Covington City	-1.02%	10.0	4.65%	98.0	-1.04%	12.0	-3.22%	2.0
Danville City	3.15%	74.5	-2.78%	6.5	2.02%	37.0	4.76%	61.0
Emporia City	1.84%	55.0	-3.22%	4.0	7.07%	106.0	-2.44%	3.0
Fairfax City	9.36%	131.0	3.58%	90.0	6.55%	100.0	5.77%	75.0
Falls Church City	8.66%	128.0	1.19%	46.0	1.15%	27.0	8.62%	106.0
Franklin City	-5.83%	1.0	1.96%	63.5	0.14%	17.0	0.91%	14.0
Fredericksburg City	6.85%	119.0	5.49%	111.0	9.82%	123.0	9.75%	115.0
Galax City	1.97%	57.0	-3.87%	3.0	3.83%	63.0	1.03%	17.0
Hampton City	0.22%	22.0	3.31%	86.0	2.55%	40.0	4.29%	53.0
Harrisonburg City	1.02%	37.0	1.10%	44.0	-2.31%	8.0	5.20%	69.0
Hopewell City	2.95%	70.0	0.44%	32.0	10.76%	128.0	5.98%	80.0
Lexington City	6.45%	117.0	-2.65%	8.0	0.52%	20.0	4.12%	50.0
Lynchburg City	4.92%	100.0	2.04%	68.0	-5.27%	3.0	2.90%	32.0
Manassas City	5.79%	111.0	4.19%	96.0	8.76%	119.0	7.32%	92.0
Manassas Park City	13.52%	135.0	9.71%	129.0	-1.33%	11.0	10.65%	122.0
Martinsville City	-2.05%	7.0	0.19%	26.0	3.39%	51.0	-1.71%	4.0
Newport News City	0.70%	31.5	3.21%	82.5	3.54%	55.0	6.00%	81.0
Norfolk City	5.96%	112.5	-0.37%	21.0	4.99%	78.0	8.55%	103.5
Norton City	1.46%	47.0	1.07%	42.0	3.33%	48.0	0.50%	12.0
Petersburg City	0.54%	28.0	6.20%	117.0	1.94%	35.0	3.59%	39.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1999/2000-2003/2004

Locality	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		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004	
	Rank Score	2	Rank Score	3	Rank Score	3	Rank Score	3
Poquoson City	89.0	3.85%	103.5	5.02%	80.0	5.15%	85.0	6.35%
Portsmouth City	27.0	0.52%	87.0	3.34%	76.0	4.94%	110.0	8.89%
Radford City	12.0	-0.77%	20.0	-0.60%	103.0	6.81%	58.5	4.59%
Richmond City	82.0	3.40%	2.0	-4.38%	107.0	7.19%	27.0	2.72%
Roanoke City	54.0	1.83%	39.5	0.96%	59.0	3.67%	107.0	8.67%
Salem City	35.0	0.98%	31.0	0.37%	41.0	2.56%	42.0	3.66%
Staunton City	74.5	3.15%	80.0	2.91%	39.0	2.50%	111.0	8.93%
Suffolk City	101.0	5.01%	50.0	1.45%	36.0	2.00%	116.5	9.76%
Virginia Beach City	76.0	3.19%	51.0	1.47%	57.0	3.61%	126.0	11.94%
Waynesboro City	41.0	1.12%	38.0	0.90%	25.5	1.02%	70.0	5.33%
Williamsburg City	108.5	5.68%	133.0	11.65%	4.0	-3.87%	67.0	5.17%
Winchester City	79.0	3.33%	77.0	2.45%	98.0	6.38%	82.0	6.04%

1

The Alleghany County profile captures the fiscal ability implications of Clifton Forge's city-to-town reversion across the 2001/2002-2003/2004 interval.

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, 1999/2000-2003/2004

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 1999/2000-2003/2004	Rank Score
Accomack County	7.70%	129.0
Albemarle County	4.00%	74.0
Alleghany County/1	-0.69%	2.0
Amelia County	4.21%	80.0
Amherst County	3.27%	58.0
Appomattox County	3.04%	52.0
Arlington County	7.25%	125.0
Augusta County	2.88%	47.0
Bath County	1.26%	15.0
Bedford County	3.02%	51.0
Bland County	5.82%	108.0
Botetourt County	3.42%	61.0
Brunswick County	3.06%	53.0
Buchanan County	12.40%	134.0
Buckingham County	3.80%	70.0
Campbell County	2.75%	42.0
Caroline County	7.32%	126.0
Carroll County	2.95%	48.0
Charles City County	2.76%	43.0
Charlotte County	4.05%	76.0
Chesterfield County	2.97%	49.5
Clarke County	6.12%	111.0
Craig County	3.39%	60.0
Culpeper County	6.56%	117.0
Cumberland County	2.60%	36.0
Dickenson County	2.67%	39.0
Dinwiddie County	3.92%	71.0
Essex County	3.66%	65.0
Fairfax County	4.42%	84.5
Fauquier County	7.58%	128.0
Floyd County	4.25%	81.0
Fluvanna County	5.16%	101.0
Franklin County	5.06%	99.0
Frederick County	5.74%	107.0
Giles County	1.53%	17.0
Gloucester County	5.47%	103.0
Goochland County	3.97%	73.0
Grayson County	4.07%	77.0
Greene County	4.98%	95.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1999/2000-2003/2004

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 1999/2000-2003/2004	Rank Score
Greenville County	4.99%	96.0
Halifax County	1.31%	16.0
Hanover County	2.65%	38.0
Henrico County	2.64%	37.0
Henry County	0.40%	6.0
Highland County	4.68%	90.0
Isle of Wight County	5.84%	109.0
James City County	1.90%	23.0
King and Queen County	6.17%	112.0
King George County	7.95%	131.0
King William County	2.85%	46.0
Lancaster County	6.58%	118.0
Lee County	2.32%	28.0
Loudoun County	5.31%	102.0
Louisa County	3.45%	62.0
Lunenburg County	3.73%	67.0
Madison County	6.23%	113.0
Mathews County	5.62%	105.0
Mecklenburg County	2.52%	33.5
Middlesex County	7.09%	124.0
Montgomery County	4.08%	78.5
Nelson County	4.78%	91.5
New Kent County	4.26%	82.0
Northampton County	7.89%	130.0
Northumberland County	6.93%	121.0
Nottoway County	3.62%	64.0
Orange County	5.57%	104.0
Page County	3.93%	72.0
Patrick County	3.08%	55.0
Pittsylvania County	2.36%	29.0
Powhatan County	3.76%	68.0
Prince Edward County	2.69%	40.0
Prince George County	0.58%	8.0
Prince William County	7.36%	127.0
Pulaski County	2.72%	41.0
Rappahannock County	7.05%	122.5
Richmond County	5.64%	106.0
Roanoke County	1.80%	21.0
Rockbridge County	5.85%	110.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1999/2000-2003/2004

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 1999/2000-2003/2004	Rank Score
Rockingham County	2.80%	45.0
Russell County	1.21%	13.0
Scott County	1.64%	19.0
Shenandoah County	2.46%	31.0
Smyth County	1.14%	11.0
Southampton County	2.79%	44.0
Spotsylvania County	4.08%	78.5
Stafford County	6.75%	120.0
Surry County	-0.23%	3.0
Sussex County	3.49%	63.0
Tazewell County	1.97%	24.0
Warren County	6.55%	116.0
Washington County	3.18%	56.0
Westmoreland County	7.05%	122.5
Wise County	2.97%	49.5
Wythe County	4.03%	75.0
York County	4.50%	86.0
Alexandria City	6.71%	119.0
Bedford City	0.56%	7.0
Bristol City	2.44%	30.0
Buena Vista City	2.52%	33.5
Charlottesville City	4.93%	94.0
Chesapeake City	3.69%	66.0
Colonial Heights City	3.20%	57.0
Covington City	-0.16%	4.0
Danville City	1.79%	20.0
Emporia City	0.81%	10.0
Fairfax City	6.32%	114.0
Falls Church City	4.90%	93.0
Franklin City	-0.70%	1.0
Fredericksburg City	7.98%	132.0
Galax City	0.74%	9.0
Hampton City	2.59%	35.0
Harrisonburg City	1.25%	14.0
Hopewell City	5.03%	97.0
Lexington City	2.11%	26.0
Lynchburg City	1.15%	12.0
Manassas City	6.51%	115.0
Manassas Park City	8.14%	133.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1999/2000-2003/2004

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 1999/2000-2003/2004	Rank Score
Martinsville City	-0.04%	5.0
Newport News City	3.36%	59.0
Norfolk City	4.78%	91.5
Norton City	1.59%	18.0
Petersburg City	3.07%	54.0
Poquoson City	5.09%	100.0
Portsmouth City	4.42%	84.5
Radford City	2.51%	32.0
Richmond City	2.23%	27.0
Roanoke City	3.78%	69.0
Salem City	1.89%	22.0
Staunton City	4.37%	83.0
Suffolk City	4.55%	87.5
Virginia Beach City	5.05%	98.0
Waynesboro City	2.09%	25.0
Williamsburg City	4.66%	89.0
Winchester City	4.55%	87.5

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 1999/2000-2003/2004 time frame.

**REVENUE EFFORT,
2003/2004**

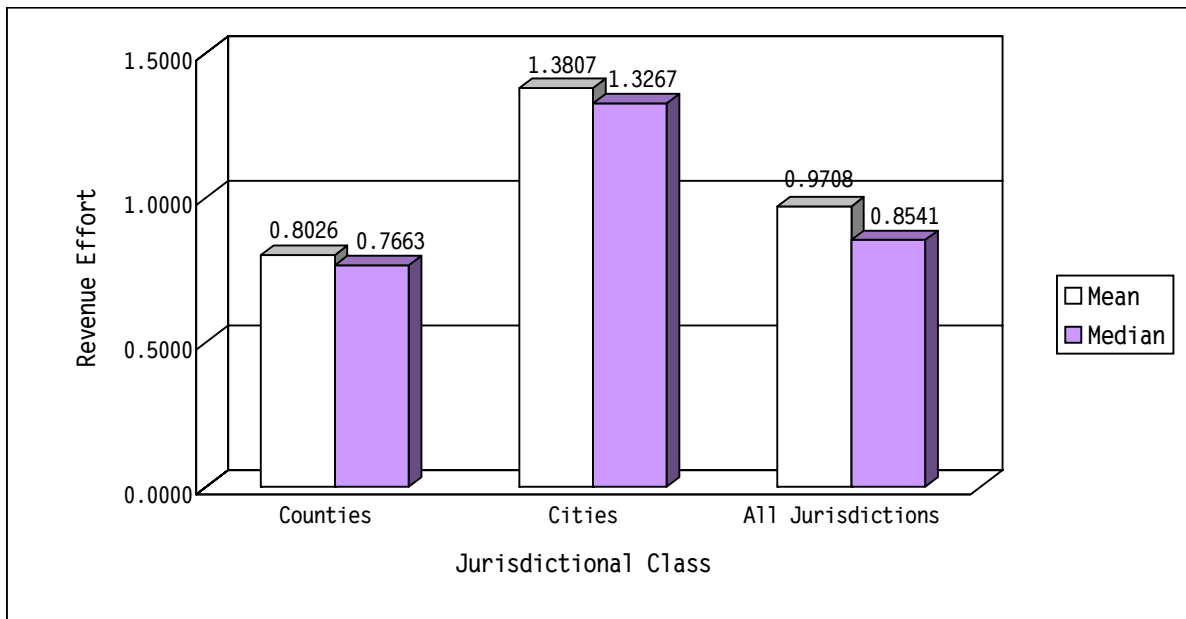
Tables 3.1-3.9/Chart 3

Table 3.1
 Descriptive Statistics
 for
 Revenue Effort, 2003/2004
 by
 Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	.8026	.7663
Cities	39	29.1%	1.3807	1.3267
All Jurisdictions	134	100.0%	.9708	.8541

Source: Staff, Commission on Local Government

Chart 3
Mean and Median Levels of Revenue Effort, 2003/2004
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2003/2004

Locality	Rank Scores	Relative Stress Scores		
	1=Highest Effort 134=Lowest Effort	Revenue Effort, 2003/2004	Rank Score	Relative Stress Score
Accomack County		0.7663	87.0	51.91
Albemarle County		0.7683	86.0	51.94
Alleghany County		1.1855	32.0	58.24
Amelia County		0.7012	110.0	50.93
Amherst County		0.8409	70.0	53.04
Appomattox County		0.6749	119.0	50.53
Arlington County		0.9525	51.0	54.72
Augusta County		0.6981	113.0	50.88
Bath County		0.5222	133.0	48.22
Bedford County		0.6965	114.0	50.85
Bland County		0.8491	69.0	53.16
Botetourt County		0.7127	107.0	51.10
Brunswick County		0.8327	74.0	52.91
Buchanan County		1.1948	31.0	58.38
Buckingham County		0.6987	112.0	50.89
Campbell County		0.7909	84.0	52.28
Caroline County		0.8038	82.0	52.48
Carroll County		0.7967	83.0	52.37
Charles City County		1.0417	45.0	56.07
Charlotte County		0.8218	77.0	52.75
Chesterfield County		0.9300	55.0	54.38
Clarke County		0.5509	131.0	48.66
Craig County		0.7399	99.0	51.51
Culpeper County		0.8368	71.0	52.97
Cumberland County		0.9238	57.0	54.29
Dickenson County		1.1045	38.0	57.02
Dinwiddie County		0.8058	81.0	52.51
Essex County		0.7348	102.0	51.43
Fairfax County		0.9323	53.0	54.42
Fauquier County		0.7167	106.0	51.16
Floyd County		0.6222	123.0	49.73
Fluvanna County		0.5933	126.0	49.30
Franklin County		0.5826	129.0	49.13
Frederick County		0.8557	67.0	53.26
Giles County		0.8110	80.0	52.58
Gloucester County		0.8812	64.0	53.65
Goochland County		0.5699	130.0	48.94
Grayson County		0.7598	93.0	51.81
Greene County		0.8257	76.0	52.81
Greensville County		1.1616	35.0	57.88
Halifax County		0.6254	122.0	49.78
Hanover County		0.7660	88.0	51.91
Henrico County		0.9292	56.0	54.37
Henry County		0.8335	73.0	52.93

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2003/2004

Locality	Rank Scores	Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort	Revenue Effort, 2003/2004	Rank Score
Highland County	0.6205	124.0	49.71
Isle of Wight County	0.9077	60.0	54.05
James City County	0.9354	52.0	54.46
King and Queen County	1.0879	41.0	56.77
King George County	0.9305	54.0	54.39
King William County	0.7600	92.0	51.81
Lancaster County	0.5182	134.0	48.16
Lee County	0.6663	120.0	50.40
Loudoun County	0.9556	50.0	54.77
Louisa County	0.6834	117.0	50.66
Lunenburg County	0.7637	89.0	51.87
Madison County	0.6907	116.0	50.77
Mathews County	0.6822	118.0	50.64
Mecklenburg County	0.6406	121.0	50.01
Middlesex County	0.5909	127.0	49.26
Montgomery County	0.6964	115.0	50.85
Nelson County	0.7587	94.0	51.79
New Kent County	0.7233	105.0	51.26
Northampton County	0.7495	97.0	51.66
Northumberland County	0.5835	128.0	49.15
Nottoway County	0.7261	104.0	51.30
Orange County	0.7568	95.0	51.77
Page County	0.7019	109.0	50.94
Patrick County	0.7270	103.0	51.32
Pittsylvania County	0.6018	125.0	49.42
Powhatan County	0.7352	101.0	51.44
Prince Edward County	0.7635	90.0	51.87
Prince George County	0.8322	75.0	52.90
Prince William County	1.0244	46.0	55.81
Pulaski County	0.9210	58.0	54.25
Rappahannock County	0.5243	132.0	48.25
Richmond County	0.7395	100.0	51.50
Roanoke County	0.9734	48.0	55.04
Rockbridge County	0.8340	72.0	52.93
Rockingham County	0.8158	79.0	52.66
Russell County	0.8525	68.0	53.21
Scott County	0.7558	96.0	51.75
Shenandoah County	0.7495	98.0	51.66
Smyth County	0.9112	59.0	54.10
Southampton County	0.8204	78.0	52.73
Spotsylvania County	0.8741	65.0	53.54
Stafford County	0.8922	63.0	53.81
Surry County	0.8559	66.0	53.26
Sussex County	1.6765	5.0	65.66

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2003/2004

Locality	Rank Scores	Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort	Rank	Stress Score
		72.04=Highest Stress 48.16=Lowest Stress	
	Revenue Effort, 2003/2004	Rank Score	Relative Stress Score
Tazewell County	0.7603	91.0	51.82
Warren County	0.7745	85.0	52.03
Washington County	0.7010	111.0	50.92
Westmoreland County	0.7109	108.0	51.07
Wise County	1.0420	44.0	56.08
Wythe County	0.9001	62.0	53.93
York County	0.9044	61.0	54.00
Alexandria City	0.9959	47.0	55.38
Bedford City	1.2221	29.0	58.80
Bristol City	1.6377	8.0	65.07
Buena Vista City	1.3267	21.0	60.38
Charlottesville City	1.3922	19.0	61.37
Chesapeake City	1.2854	24.0	59.75
Colonial Heights City	1.3098	22.0	60.12
Covington City	2.0985	1.0	72.04
Danville City	1.2586	25.0	59.35
Emporia City	2.0668	2.0	71.56
Fairfax City	1.0956	40.0	56.88
Falls Church City	1.0793	42.0	56.64
Franklin City	1.5853	10.0	64.28
Fredericksburg City	1.2907	23.0	59.83
Galax City	1.4226	17.0	61.83
Hampton City	1.7118	4.0	66.19
Harrisonburg City	1.2244	27.0	58.83
Hopewell City	1.4432	14.0	62.14
Lexington City	1.1555	36.0	57.79
Lynchburg City	1.5949	9.0	64.43
Manassas City	1.2184	30.0	58.74
Manassas Park City	1.2243	28.0	58.83
Martinsville City	1.5270	13.0	63.40
Newport News City	1.6445	7.0	65.18
Norfolk City	1.7509	3.0	66.79
Norton City	1.4157	18.0	61.72
Petersburg City	1.5814	11.0	64.22
Poquoson City	0.9574	49.0	54.80
Portsmouth City	1.6750	6.0	65.64
Radford City	1.1189	37.0	57.24
Richmond City	1.5663	12.0	64.00
Roanoke City	1.4237	16.0	61.84
Salem City	1.4403	15.0	62.09
Staunton City	1.2383	26.0	59.04
Suffolk City	1.1027	39.0	56.99
Virginia Beach City	1.1842	33.0	58.22
Waynesboro City	1.3563	20.0	60.82

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2003/2004

	Rank Scores	Relative Stress Scores		
	1=Highest Effort 134=Lowest Effort	72.04=Highest Stress 48.16=Lowest Stress		
Locality	Revenue Effort, 2003/2004	Rank Score	Relative Stress Score	
Williamsburg City	1.1804	34.0	58.17	
Winchester City	1.0447	43.0	56.12	

Source: Staff, Commission on Local Government

Table 3.3

Revenue Effort
of
Adjacent Cities and Counties, 2003/2004

City	County	Revenue Effort, 2003/2004	
		City Value	County Value
Alexandria City	Arlington County	0.9959	0.9525
	Fairfax County	0.9959	0.9323
Bedford City	Bedford County	1.2221	0.6965
Bristol City	Washington County	1.6377	0.7010
Buena Vista City	Rockbridge County	1.3267	0.8340
Charlottesville City	Albemarle County	1.3922	0.7683
Chesapeake City	-----	1.2854	-----
Colonial Heights City	Chesterfield County	1.3098	0.9300
	Prince George County	1.3098	0.8322
Covington City	Alleghany County	2.0985	1.1855
Danville City	Pittsylvania County	1.2586	0.6018
Emporia City	Greensville County	2.0668	1.1616
Fairfax City	Fairfax County	1.0956	0.9323
Falls Church City	Arlington County	1.0793	0.9525
	Fairfax County	1.0793	0.9323
Franklin City	Isle of Wight County	1.5853	0.9077
	Southampton County	1.5853	0.8204
Fredericksburg City	Spotsylvania County	1.2907	0.8741
	Stafford County	1.2907	0.8922
Galax City	Carroll County	1.4226	0.7967
	Grayson County	1.4226	0.7598
Hampton City	York County	1.7118	0.9044
Harrisonburg City	Rockingham County	1.2244	0.8158
Hopewell City	Chesterfield County	1.4432	0.9300
	Prince George County	1.4432	0.8322
Lexington City	Rockbridge County	1.1555	0.8340
Lynchburg City	Amherst County	1.5949	0.8409
	Bedford County	1.5949	0.6965
	Campbell County	1.5949	0.7909
Manassas City	Prince William County	1.2184	1.0244
Manassas Park City	Prince William County	1.2243	1.0244
Martinsville City	Henry County	1.5270	0.8335
Newport News City	Isle of Wight County	1.6445	0.9077
	James City County	1.6445	0.9354
	York County	1.6445	0.9044
Norfolk City	-----	1.7509	-----
Norton City	Wise County	1.4157	1.0420
Petersburg City	Chesterfield County	1.5814	0.9300
	Dinwiddie County	1.5814	0.8058
	Prince George County	1.5814	0.8322
Poquoson City	York County	0.9574	0.9044
Portsmouth City	-----	1.6750	-----
Radford City	Montgomery County	1.1189	0.6964

Source: Staff, Commission on Local Government

Table 3.3
 Revenue Effort
 of
 Adjacent Cities and Counties, 2003/2004

City	County	Revenue Effort, 2003/2004	
		City Value	County Value
Radford City	Pulaski County	1.1189	0.9210
Richmond City	Chesterfield County	1.5663	0.9300
	Henrico County	1.5663	0.9292
Roanoke City	Roanoke County	1.4237	0.9734
Salem City	Roanoke County	1.4403	0.9734
Staunton City	Augusta County	1.2383	0.6981
Suffolk City	Isle of Wight County	1.1027	0.9077
	Southampton County	1.1027	0.8204
Virginia Beach City	-----	1.1842	-----
Waynesboro City	Augusta County	1.3563	0.6981
Williamsburg City	James City County	1.1804	0.9354
	York County	1.1804	0.9044
Winchester City	Frederick County	1.0447	0.8557

Source: Staff, Commission on Local Government

Table 3.4

Ratio Scores
for
Adjacent Cities and Counties
on
Revenue Effort, 2003/2004

City	County	City/County Revenue Effort Ratio, 2003/2004
Alexandria City	Arlington County	1.05
	Fairfax County	1.07
Bedford City	Bedford County	1.75
Bristol City	Washington County	2.34
Buena Vista City	Rockbridge County	1.59
Charlottesville City	Albemarle County	1.81
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.41
	Prince George County	1.57
Covington City	Alleghany County	1.77
Danville City	Pittsylvania County	2.09
Emporia City	Greensville County	1.78
Fairfax City	Fairfax County	1.18
Falls Church City	Arlington County	1.13
	Fairfax County	1.16
Franklin City	Isle of Wight County	1.75
	Southampton County	1.93
Fredericksburg City	Spotsylvania County	1.48
	Stafford County	1.45
Galax City	Carroll County	1.79
	Grayson County	1.87
Hampton City	York County	1.89
Harrisonburg City	Rockingham County	1.50
Hopewell City	Chesterfield County	1.55
	Prince George County	1.73
Lexington City	Rockbridge County	1.39
Lynchburg City	Amherst County	1.90
	Bedford County	2.29
	Campbell County	2.02
Manassas City	Prince William County	1.19
Manassas Park City	Prince William County	1.20
Martinsville City	Henry County	1.83
Newport News City	Isle of Wight County	1.81
	James City County	1.76
	York County	1.82
Norfolk City	-----	----
Norton City	Wise County	1.36
Petersburg City	Chesterfield County	1.70
	Dinwiddie County	1.96
	Prince George County	1.90
Poquoson City	York County	1.06
Portsmouth City	-----	----
Radford City	Montgomery County	1.61

Source: Staff, Commission on Local Government

Table 3.4

Ratio Scores
for
Adjacent Cities and Counties
on
Revenue Effort, 2003/2004

City	County	City/County Revenue Effort Ratio, 2003/2004
Radford City	Pulaski County	1.21
Richmond City	Chesterfield County	1.68
	Henrico County	1.69
Roanoke City	Roanoke County	1.46
Salem City	Roanoke County	1.48
Staunton City	Augusta County	1.77
Suffolk City	Isle of Wight County	1.21
	Southampton County	1.34
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.94
Williamsburg City	James City County	1.26
	York County	1.31
Winchester City	Frederick County	1.22

Source: Staff, Commission on Local Government

Table 3.5
Descriptive Statistics
for
Revenue Effort, 2003/2004
by
Region and Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	.8688	.8491
Cities	3	2.2%	1.4920	1.4226
Sub-Group Summary	16	11.9%	.9856	.8763
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	.7756	.7334
Cities	8	6.0%	1.4605	1.4320
Sub-Group Summary	24	17.9%	1.0039	.8372
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	.7123	.7257
Cities	6	4.5%	1.2243	1.2313
Sub-Group Summary	16	11.9%	.9043	.8249
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	.9662	.9541
Cities	5	3.7%	1.1227	1.0956
Sub-Group Summary	9	6.7%	1.0532	1.0244
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	.7611	.7635
Cities	2	1.5%	1.3415	1.3415
Sub-Group Summary	16	11.9%	.8336	.7861

Source: Staff, Commission on Local Government

(continued)

Table 3.5
 Descriptive Statistics
 for
 Revenue Effort, 2003/2004
 by
 Region and Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	.8553	.8058
Cities	4	3.0%	1.6003	1.5123
Sub-Group Summary	19	14.2%	1.0121	.8322
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.8136	.7660
Cities	1	.7%	1.5663	1.5663
Sub-Group Summary	8	6.0%	.9077	.8476
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	.7337	.7371
Sub-Group Summary	12	9.0%	.7337	.7371
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8920	.9060
Cities	10	7.5%	1.4078	1.4353
Sub-Group Summary	14	10.4%	1.2604	1.1823
All Jurisdictions	134	100.0%	.9708	.8541

Source: Staff, Commission on Local Government

Table 3.6
Descriptive Statistics
for
Revenue Effort, 2003/2004
by
Planning District
and
Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	.8214	.7558
Cities	1	.7%	1.4157	1.4157
Sub-Group Summary	4	3.0%	.9699	.8989
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	.9780	.9785
Sub-Group Summary	4	3.0%	.9780	.9785
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	.8197	.8229
Cities	2	1.5%	1.5301	1.5301
Sub-Group Summary	8	6.0%	.9973	.8746
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	.7626	.7537
Cities	1	.7%	1.1189	1.1189
Sub-Group Summary	5	3.7%	.8339	.8110
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	.9029	.8567
Cities	3	2.2%	1.6542	1.4403
Sub-Group Summary	7	5.2%	1.2249	1.1855

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	.6981	.6981
Cities	5	3.7%	1.2602	1.2383
Sub-Group Summary	10	7.5%	.9792	.9947
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	.7265	.7495
Cities	1	.7%	1.0447	1.0447
Sub-Group Summary	6	4.5%	.7795	.7620
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	.9662	.9541
Cities	5	3.7%	1.1227	1.0956
Sub-Group Summary	9	6.7%	1.0532	1.0244
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	.7051	.7167
Sub-Group Summary	5	3.7%	.7051	.7167
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	.7259	.7587
Cities	1	.7%	1.3922	1.3922
Sub-Group Summary	6	4.5%	.8369	.7635

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	.7508	.7437
Cities	2	1.5%	1.4085	1.4085
Sub-Group Summary	6	4.5%	.9700	.8159
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	.6862	.6644
Cities	2	1.5%	1.3928	1.3928
Sub-Group Summary	6	4.5%	.9217	.7802
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	.6996	.6406
Sub-Group Summary	3	2.2%	.6996	.6406
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	.7713	.7635
Sub-Group Summary	7	5.2%	.7713	.7635
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.8136	.7660
Cities	1	.7%	1.5663	1.5663
Sub-Group Summary	8	6.0%	.9077	.8476

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	.8752	.8832
Cities	1	.7%	1.2907	1.2907
Sub-Group Summary	5	3.7%	.9583	.8922
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	.6380	.6472
Sub-Group Summary	4	3.0%	.6380	.6472
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	.7895	.7474
Sub-Group Summary	6	4.5%	.7895	.7474
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	1.0664	.8559
Cities	4	3.0%	1.6003	1.5123
Sub-Group Summary	9	6.7%	1.3037	1.3098
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	.7579	.7579
Sub-Group Summary	2	1.5%	.7579	.7579

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8920	.9060
Cities	10	7.5%	1.4078	1.4353
Sub-Group Summary	14	10.4%	1.2604	1.1823
All Jurisdictions	134	100.0%	.9708	.8541

Source: Staff, Commission on Local Government

Table 3.7
 Descriptive Statistics
 for
 Revenue Effort, 2003/2004
 by
 Population, 2003
 and
 Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2003 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	.9363	.9312
Cities	7	5.2%	1.4484	1.5663
Sub-Group Summary	15	11.2%	1.1753	.9959
25,000 to 99,999				
Jurisdictional Class				
Counties	38	28.4%	.8034	.7938
Cities	10	7.5%	1.3516	1.3254
Sub-Group Summary	48	35.8%	.9176	.8351
10,000 to 24,999				
Jurisdictional Class				
Counties	37	27.6%	.7851	.7495
Cities	14	10.4%	1.2785	1.2645
Sub-Group Summary	51	38.1%	.9205	.8038
9,999 or lower				
Jurisdictional Class				
Counties	12	9.0%	.7648	.7397
Cities	8	6.0%	1.5367	1.4191
Sub-Group Summary	20	14.9%	1.0736	.9828
All Jurisdictions	134	100.0%	.9708	.8541

Source: Staff, Commission on Local Government

Table 3.8
 Descriptive Statistics
 for
 Revenue Effort, 2003/2004
 by
 Percentage Change in Population, 1999-2003
 and
 Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1999-2003 10.00% or higher				
Jurisdictional Class				
Counties	12	9.0%	.8788	.8649
Cities	2	1.5%	1.1635	1.1635
Sub-Group Summary	14	10.4%	.9195	.8832
5.00% to 9.99%				
Jurisdictional Class				
Counties	19	14.2%	.7568	.7568
Cities	8	6.0%	1.1495	1.1380
Sub-Group Summary	27	20.1%	.8732	.7745
0.01% to 4.99%				
Jurisdictional Class				
Counties	35	26.1%	.7877	.7663
Cities	9	6.7%	1.4459	1.3563
Sub-Group Summary	44	32.8%	.9224	.8181
No change or decline				
Jurisdictional Class				
Counties	29	21.6%	.8189	.7603
Cities	20	14.9%	1.4656	1.4417
Sub-Group Summary	49	36.6%	1.0828	.9574
All Jurisdictions	134	100.0%	.9708	.8541

Source: Staff, Commission on Local Government

Table 3.9
 Descriptive Statistics
 for
 Revenue Effort, 2003/2004
 by
 Functional Performance Index, 2003/2004
 and
 Jurisdictional Class

	Revenue Effort, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Performance Index, 2003/2004 \$2,579.35 to \$2,625.48				
Jurisdictional Class				
Counties	23	17.2%	.8943	.8741
Cities	20	14.9%	1.3498	1.2720
Sub-Group Summary	43	32.1%	1.1062	1.0420
\$2,531.75 to \$2,579.34				
Jurisdictional Class				
Counties	14	10.4%	.8272	.8048
Cities	10	7.5%	1.4535	1.4314
Sub-Group Summary	24	17.9%	1.0882	1.0049
\$2,455.78 to \$2,531.74				
Jurisdictional Class				
Counties	31	23.1%	.7420	.7270
Cities	3	2.2%	1.1409	1.1555
Sub-Group Summary	34	25.4%	.7772	.7423
\$2,131.72 to \$2,455.77				
Jurisdictional Class				
Counties	27	20.1%	.7812	.7635
Cities	6	4.5%	1.4822	1.4714
Sub-Group Summary	33	24.6%	.9086	.8204
All Jurisdictions	134	100.0%	.9708	.8541

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE EFFORT,
1999/2000-2003/2004**

Tables 4.1-4.5/Charts 4.1-4.2

Table 4.1
Mean Level
of
Revenue Effort, 1999/2000-2003/2004
by
Jurisdictional Class

	Fiscal Period				
	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
Jurisdictional Class					
Counties	.7976	.8164	.7941	.8007	.8026
Cities	1.3442	1.3466	1.3594	1.3559	1.3807
All Jurisdictions	.9567	.9707	.9586	.9623	.9708

Table 4.2
Median Level
of
Revenue Effort, 1999/2000-2003/2004
by
Jurisdictional Class

	Fiscal Period				
	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
Jurisdictional Class					
Counties	.7868	.7827	.7633	.7716	.7663
Cities	1.3163	1.3380	1.3495	1.3102	1.3267
All Jurisdictions	.8480	.8595	.8479	.8502	.8541

The mean and median statistics relative to 1999/2000 and 2000/2001 are based upon the effort scores for 95 counties and 39 independent cities (excluding Clifton Forge). The computations across the 2001/2002-2003/2004 interval take cognizance of the latter jurisdiction as a subordinate town within Alleghany County.

Source: Staff, Commission on Local Government

Chart 4.1
 Mean Level of Revenue Effort, 1999/2000-2003/2004
 by
 Jurisdictional Class

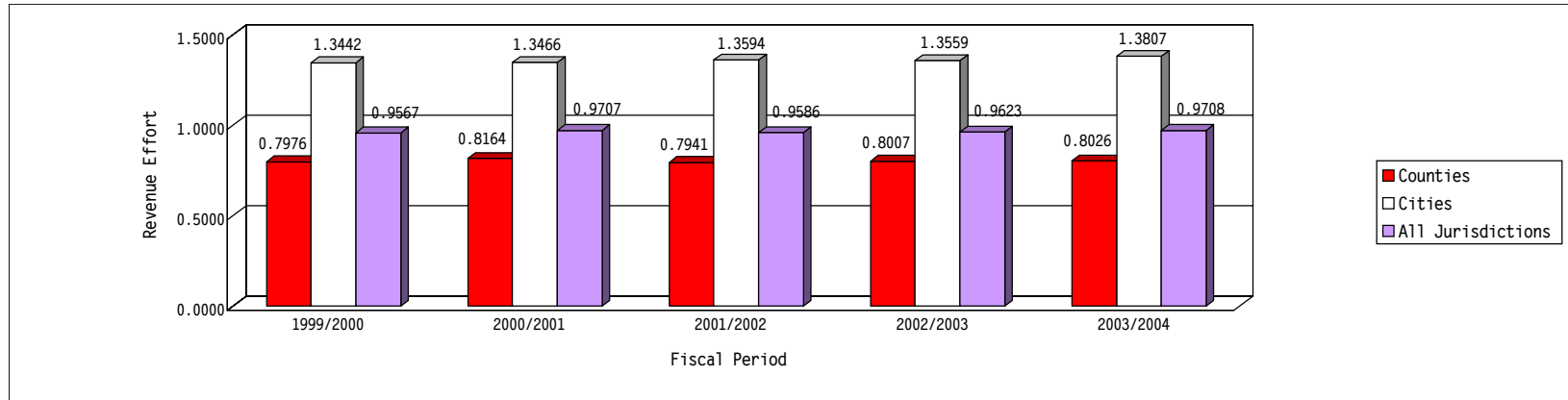
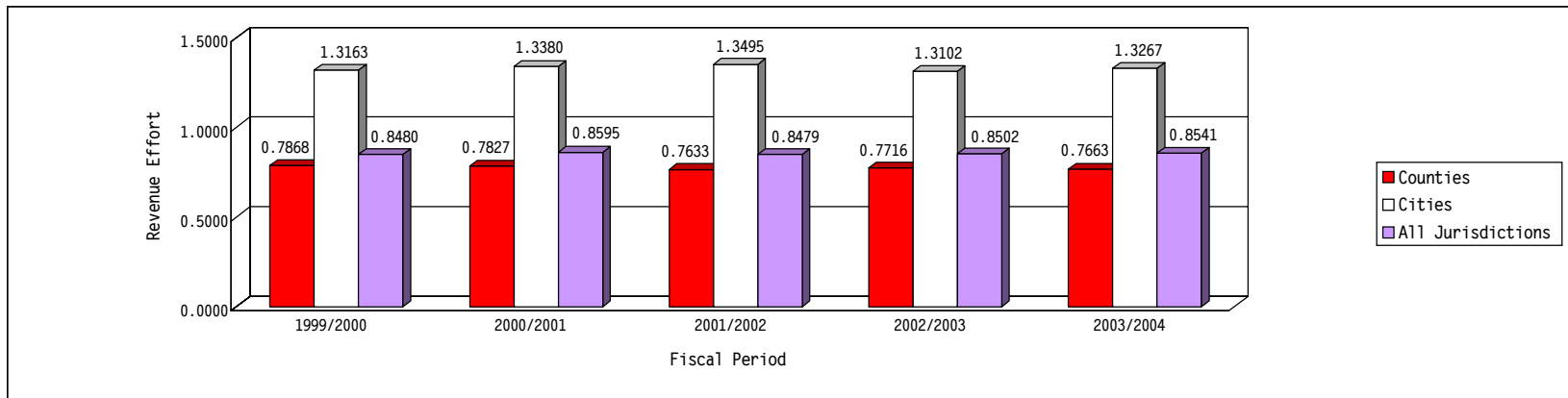


Chart 4.2
 Median Level of Revenue Effort, 1999/2000-2003/2004
 by
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 1999/2000-2003/2004

Locality	Revenue Effort, 1999/2000	Rank	Revenue Effort, 2000/2001	Rank	Revenue Effort, 2001/2002	Rank	Revenue Effort, 2002/2003	Rank	Revenue Effort, 2003/2004	Rank
Accomack County	0.8024	82.0	0.7995	83.0	0.7894	76.0	0.7731	86.0	0.7663	87.0
Albemarle County	0.7399	94.0	0.7052	111.0	0.7461	97.0	0.7506	94.0	0.7683	86.0
Alleghany County/1	1.2840	27.0	1.4592	12.0	1.2381	28.0	1.1457	38.0	1.1855	32.0
Amelia County	0.7278	97.0	0.7117	108.0	0.6778	117.0	0.7180	110.0	0.7012	110.0
Amherst County	0.7056	104.0	0.8183	78.0	0.7667	84.0	0.7568	91.0	0.8409	70.0
Appomattox County	0.6275	122.0	0.6716	120.5	0.6632	121.0	0.6980	116.0	0.6749	119.0
Arlington County	0.9852	48.0	0.9656	51.0	1.0008	48.0	0.9233	56.0	0.9525	51.0
Augusta County	0.6825	111.0	0.7020	112.0	0.7095	106.0	0.7070	112.0	0.6981	113.0
Bath County	0.5567	133.0	0.5895	131.0	0.5516	131.0	0.5609	131.0	0.5222	133.0
Bedford County	0.6631	116.0	0.7158	106.0	0.7054	107.0	0.7044	114.0	0.6965	114.0
Bland County	0.6503	119.0	0.6874	116.0	0.7049	108.0	0.7748	84.0	0.8491	69.0
Botetourt County	0.6933	107.0	0.7068	110.0	0.7009	111.0	0.7400	98.0	0.7127	107.0
Brunswick County	0.7796	90.0	0.8082	81.0	0.7619	88.0	0.7559	93.0	0.8327	74.0
Buchanan County	1.3481	21.0	1.5269	9.0	1.1470	35.0	1.3599	19.0	1.1948	31.0
Buckingham County	0.6215	124.0	0.7261	101.0	0.7462	96.0	0.7928	78.0	0.6987	112.0
Campbell County	0.7268	98.0	0.7766	90.0	0.7494	94.0	0.7574	90.0	0.7909	84.0
Caroline County	0.8341	72.0	0.8274	76.0	0.8241	70.0	0.8170	74.0	0.8038	82.0
Carroll County	0.7906	87.0	0.7549	94.5	0.7751	79.0	0.7754	83.0	0.7967	83.0
Charles City County	1.1153	41.0	1.2798	29.0	1.0282	44.0	1.0980	40.0	1.0417	45.0
Charlotte County	0.8474	70.0	0.8500	71.0	0.8035	73.0	0.8226	71.0	0.8218	77.0
Chesterfield County	0.9333	55.0	0.9175	56.0	0.9139	56.0	0.9210	57.0	0.9300	55.0
Clarke County	0.6927	108.0	0.6613	123.0	0.6623	122.0	0.6490	121.0	0.5509	131.0
Craig County	0.7168	102.0	0.6131	129.0	0.7633	86.5	0.7387	99.0	0.7399	99.0
Culpeper County	0.8479	69.0	0.8342	74.0	0.8004	74.0	0.7835	81.0	0.8368	71.0
Cumberland County	0.7482	93.0	0.8974	61.0	0.8672	65.0	0.8738	61.0	0.9238	57.0
Dickenson County	0.9811	50.0	1.1777	37.0	1.0916	40.0	1.1678	35.0	1.1045	38.0
Dinwiddie County	0.8214	77.0	0.8665	66.0	0.8539	66.0	0.8461	69.0	0.8058	81.0
Essex County	0.8290	74.0	0.7163	105.0	0.6849	113.0	0.7126	111.0	0.7348	102.0
Fairfax County	0.9347	54.0	0.9319	55.0	0.9295	54.0	0.9555	51.0	0.9323	53.0
Fauquier County	0.7974	85.0	0.7539	96.0	0.7536	93.0	0.7359	102.0	0.7167	106.0
Floyd County	0.6370	121.0	0.6447	125.0	0.6414	126.0	0.6356	124.0	0.6222	123.0
Fluvanna County	0.6949	106.0	0.6884	115.0	0.6582	124.0	0.6481	122.0	0.5933	126.0
Franklin County	0.5755	129.0	0.6135	128.0	0.5809	129.0	0.5843	129.0	0.5826	129.0
Frederick County	0.9285	59.0	0.9588	53.0	0.8510	67.0	0.8580	65.0	0.8557	67.0
Giles County	0.8065	81.0	0.7871	86.0	0.7708	83.0	0.7906	80.0	0.8110	80.0
Gloucester County	0.8693	64.0	0.9055	59.0	0.8842	62.0	0.9475	52.0	0.8812	64.0
Goochland County	0.5854	126.0	0.5829	132.0	0.5505	132.0	0.5567	132.0	0.5699	130.0
Grayson County	0.6809	113.0	0.7227	103.0	0.7340	99.0	0.7265	107.0	0.7598	93.0
Greene County	0.8746	63.0	0.8557	69.0	0.8065	72.0	0.8174	73.0	0.8257	76.0
Greensville County	1.4518	11.0	1.2998	27.5	1.1772	34.0	1.1628	36.0	1.1616	35.0
Halifax County	0.5054	135.0	0.5495	134.0	0.5452	133.0	0.6014	127.0	0.6254	122.0
Hanover County	0.7173	101.0	0.7827	88.0	0.7325	100.0	0.7380	100.0	0.7660	88.0
Henrico County	0.8942	62.0	0.9153	57.0	0.9036	59.0	0.8946	59.0	0.9292	56.0
Henry County	0.7236	99.0	0.7527	97.0	0.7951	75.0	0.8067	76.0	0.8335	73.0
Highland County	0.5612	131.0	0.6176	127.0	0.5865	128.0	0.5663	130.0	0.6205	124.0
Isle of Wight County	0.9829	49.0	0.9346	54.0	0.8715	64.0	0.8724	62.0	0.9077	60.0
James City County	0.9299	58.0	0.8895	63.0	0.9137	57.0	0.9392	54.0	0.9354	52.0
King and Queen County	1.2211	33.0	1.1591	38.0	1.2083	32.0	1.1611	37.0	1.0879	41.0
King George County	1.1403	39.0	1.0859	44.0	1.0062	47.0	0.9806	46.0	0.9305	54.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 1999/2000-2003/2004

Locality	Revenue Effort, 1999/2000	Rank Score	Revenue Effort, 2000/2001	Rank Score	Revenue Effort, 2001/2002	Rank Score	Revenue Effort, 2002/2003	Rank Score	Revenue Effort, 2003/2004	Rank Score
King William County	0.6923	109.0	0.7198	104.0	0.7299	102.0	0.7327	104.0	0.7600	92.0
Lancaster County	0.5359	134.0	0.5242	135.0	0.5383	134.0	0.5321	134.0	0.5182	134.0
Lee County	0.6738	114.0	0.6753	119.0	0.6714	119.0	0.6850	119.0	0.6663	120.0
Loudoun County	0.8482	68.0	0.8667	65.0	0.8981	60.0	0.9306	55.0	0.9556	50.0
Louisa County	0.7371	95.0	0.6840	118.0	0.6861	112.0	0.6519	120.0	0.6834	117.0
Lunenburg County	0.8145	79.0	0.7802	89.0	0.6840	114.0	0.7047	113.0	0.7637	89.0
Madison County	0.6217	123.0	0.7132	107.0	0.7115	105.0	0.6889	117.0	0.6907	116.0
Mathews County	0.7711	91.0	0.7256	102.0	0.7467	95.0	0.7372	101.0	0.6822	118.0
Mecklenburg County	0.5786	128.0	0.6716	120.5	0.7591	90.0	0.7660	88.0	0.6406	121.0
Middlesex County	0.6561	117.0	0.6581	124.0	0.6729	118.0	0.6301	125.0	0.5909	127.0
Montgomery County	0.6534	118.0	0.6939	114.0	0.6681	120.0	0.6990	115.0	0.6964	115.0
Nelson County	0.9442	53.0	0.7677	92.0	0.7324	101.0	0.7441	95.0	0.7587	94.0
New Kent County	0.7106	103.0	0.7093	109.0	0.7040	109.0	0.7236	108.0	0.7233	105.0
Northampton County	0.8291	73.0	0.8122	79.0	0.7567	91.0	0.7919	79.0	0.7495	97.5
Northumberland County	0.5831	127.0	0.6365	126.0	0.6497	125.0	0.6264	126.0	0.5835	128.0
Nottoway County	0.7823	89.0	0.7832	87.0	0.7647	85.0	0.7405	97.0	0.7261	104.0
Orange County	0.7506	92.0	0.7549	94.5	0.7709	81.5	0.7316	105.0	0.7568	95.0
Page County	0.6952	105.0	0.8098	80.0	0.7411	98.0	0.7188	109.0	0.7019	109.0
Patrick County	0.6813	112.0	0.7381	100.0	0.6825	116.0	0.6430	123.0	0.7270	103.0
Pittsylvania County	0.5703	130.0	0.5904	130.0	0.5962	127.0	0.5934	128.0	0.6018	125.0
Powhatan County	0.6645	115.0	0.8633	68.0	0.7125	104.0	0.7435	96.0	0.7352	101.0
Prince Edward County	0.7979	84.0	0.7897	85.0	0.7605	89.0	0.7737	85.0	0.7635	90.0
Prince George County	0.8552	66.0	0.8361	73.0	0.8448	68.0	0.8817	60.0	0.8322	75.0
Prince William County	1.1450	37.0	1.1269	42.0	1.0752	42.0	1.0516	45.0	1.0244	46.0
Pulaski County	0.8076	80.0	0.8061	82.0	0.8951	61.0	0.8496	68.0	0.9210	58.0
Rappahannock County	0.5569	132.0	0.5611	133.0	0.5542	130.0	0.5340	133.0	0.5243	132.0
Richmond County	0.8390	71.0	0.7744	91.0	0.7540	92.0	0.7349	103.0	0.7395	100.0
Roanoke County	0.9231	60.0	0.9013	60.0	0.9472	51.0	0.9681	48.0	0.9734	48.0
Rockbridge County	0.8288	75.0	0.8658	67.0	0.7709	81.5	0.7787	82.0	0.8340	72.0
Rockingham County	0.8539	67.0	0.8545	70.0	0.7737	80.0	0.8217	72.0	0.8158	79.0
Russell County	0.7328	96.0	0.7484	98.0	0.7633	86.5	0.8538	66.0	0.8525	68.0
Scott County	0.5971	125.0	0.6871	117.0	0.6835	115.0	0.7563	92.0	0.7558	96.0
Shenandoah County	0.7222	100.0	0.6955	113.0	0.7226	103.0	0.7284	106.0	0.7495	97.5
Smyth County	0.8177	78.0	0.8459	72.0	0.8382	69.0	0.8701	63.0	0.9112	59.0
Southampton County	0.7868	88.0	0.8237	77.0	0.7806	77.0	0.7987	77.0	0.8204	78.0
Spotsylvania County	0.9329	56.0	0.9114	58.0	0.9048	58.0	0.8509	67.0	0.8741	65.0
Stafford County	0.9881	47.0	1.0239	48.0	0.9903	49.0	0.9442	53.0	0.8922	63.0
Surry County	0.7907	86.0	0.7990	84.0	0.8817	63.0	0.8389	70.0	0.8559	66.0
Sussex County	1.0335	46.0	1.2475	33.0	1.1920	33.0	1.3156	21.0	1.6765	5.0
Tazewell County	0.6847	110.0	0.7578	93.0	0.7755	78.0	0.8070	75.0	0.7603	91.0
Warren County	0.8001	83.0	0.8313	75.0	0.8160	71.0	0.7716	87.0	0.7745	85.0
Washington County	0.6481	120.0	0.6634	122.0	0.6606	123.0	0.6862	118.0	0.7010	111.0
Westmoreland County	0.8225	76.0	0.7421	99.0	0.7025	110.0	0.7577	89.0	0.7109	108.0
Wise County	0.9306	57.0	1.0385	46.0	0.9388	53.0	0.9597	49.0	1.0420	44.0
Wythe County	0.8570	65.0	0.8936	62.0	0.9405	52.0	0.8604	64.0	0.9001	62.0
York County	0.9660	52.0	0.9593	52.0	0.9662	50.0	0.9559	50.0	0.9044	61.0
Alexandria City	1.0742	43.0	1.0316	47.0	1.0225	45.0	0.9780	47.0	0.9959	47.0
Bedford City	1.2571	30.0	1.2250	34.0	1.2242	29.0	1.2134	31.0	1.2221	29.0
Bristol City	1.5398	7.0	1.6225	5.0	1.6187	5.0	1.6186	5.0	1.6377	8.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 1999/2000-2003/2004

Locality	Revenue Effort, 1999/2000	Rank Score	Revenue Effort, 2000/2001	Rank Score	Revenue Effort, 2001/2002	Rank Score	Revenue Effort, 2002/2003	Rank Score	Revenue Effort, 2003/2004	Rank Score
Buena Vista City	1.3107	25.0	1.3354	24.0	1.3007	22.0	1.2288	30.0	1.3267	21.0
Charlottesville City	1.3163	23.0	1.3742	19.0	1.3311	21.0	1.3161	20.0	1.3922	19.0
Chesapeake City	1.2667	28.0	1.2605	31.0	1.2621	25.0	1.2761	24.0	1.2854	24.0
Clifton Forge City/1	1.3494	20.0	1.4125	16.0	-----	----	-----	----	-----	----
Colonial Heights City	1.2591	29.0	1.2998	27.5	1.2951	23.0	1.2669	26.0	1.3098	22.0
Covington City	1.8625	1.0	1.8721	1.0	1.8542	2.0	1.9423	1.0	2.0985	1.0
Danville City	1.1402	40.0	1.1919	36.0	1.2199	30.0	1.2487	28.0	1.2586	25.0
Emporia City	1.7833	3.0	1.8370	2.0	1.8842	1.0	1.8094	2.0	2.0668	2.0
Fairfax City	1.1674	35.0	1.1399	39.0	1.0895	41.0	1.0808	42.0	1.0956	40.0
Falls Church City	1.0630	44.0	1.0161	49.0	1.0745	43.0	1.0869	41.0	1.0793	42.0
Franklin City	1.2464	31.0	1.3086	26.0	1.4696	14.0	1.4389	13.0	1.5853	10.0
Fredericksburg City	1.4499	12.0	1.3993	17.0	1.3690	18.0	1.3102	22.0	1.2907	23.0
Galax City	1.3785	17.0	1.3380	23.0	1.3671	19.0	1.3990	15.0	1.4226	17.0
Hampton City	1.4919	8.0	1.5000	10.0	1.5081	10.0	1.6120	6.0	1.7118	4.0
Harrisonburg City	1.1437	38.0	1.1371	40.0	1.1284	37.0	1.1768	34.0	1.2244	27.0
Hopewell City	1.7967	2.0	1.6928	4.0	1.6004	7.0	1.4810	11.0	1.4432	14.0
Lexington City	1.3132	24.0	1.3601	20.0	1.3495	20.0	1.3759	16.5	1.1555	36.0
Lynchburg City	1.4909	9.0	1.5366	8.0	1.4907	11.0	1.5927	7.0	1.5949	9.0
Manassas City	1.1991	34.0	1.2186	35.0	1.2648	24.0	1.2521	27.0	1.2184	30.0
Manassas Park City	1.3628	18.0	1.3105	25.0	1.1462	36.0	1.2122	32.0	1.2243	28.0
Martinsville City	1.3392	22.0	1.4343	15.0	1.3785	16.0	1.3759	16.5	1.5270	13.0
Newport News City	1.5770	6.0	1.5512	7.0	1.5835	8.0	1.5875	8.0	1.6445	7.0
Norfolk City	1.7796	4.0	1.7492	3.0	1.7634	3.0	1.8075	3.0	1.7509	3.0
Norton City	1.2906	26.0	1.2648	30.0	1.5600	9.0	1.2973	23.0	1.4157	18.0
Petersburg City	1.4267	13.0	1.4465	13.0	1.4905	12.0	1.5623	9.0	1.5814	11.0
Poquoson City	0.9085	61.0	0.8702	64.0	0.9254	55.0	0.9098	58.0	0.9574	49.0
Portsmouth City	1.6206	5.0	1.6068	6.0	1.6519	4.0	1.7051	4.0	1.6750	6.0
Radford City	0.9723	51.0	1.0060	50.0	1.0211	46.0	1.0675	43.0	1.1189	37.0
Richmond City	1.4609	10.0	1.4968	11.0	1.6072	6.0	1.5376	10.0	1.5663	12.0
Roanoke City	1.4172	14.0	1.4404	14.0	1.4720	13.0	1.4525	12.0	1.4237	16.0
Salem City	1.3624	19.0	1.3414	21.0	1.3695	17.0	1.4046	14.0	1.4403	15.0
Staunton City	1.2418	32.0	1.2505	32.0	1.2393	27.0	1.2719	25.0	1.2383	26.0
Suffolk City	1.0475	45.0	1.0656	45.0	1.1090	39.0	1.1373	39.0	1.1027	39.0
Virginia Beach City	1.1621	36.0	1.1298	41.0	1.2179	31.0	1.1799	33.0	1.1842	33.0
Waynesboro City	1.3930	16.0	1.3399	22.0	1.3853	15.0	1.3624	18.0	1.3563	20.0
Williamsburg City	1.4009	15.0	1.3944	18.0	1.2551	26.0	1.2435	29.0	1.1804	34.0
Winchester City	1.1114	42.0	1.1228	43.0	1.1173	38.0	1.0605	44.0	1.0447	43.0

1

Clifton Forge City assumed the status of a subordinate town on July 1, 2001. Accordingly, with respect to the 2001/2002-2003/2004 time span, all baseline data for this jurisdiction are reflected in the effort profile relative to Alleghany County.

2

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

3

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

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1999/2000-2003/2004

Locality	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		Percentage Change in Revenue Effort from 2002/2003 to 2003/2004	
	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	
Accomack County	-0.37%	81.0	-1.27%	78.0	-2.06%	98.0	-0.88%	85.0
Albemarle County	-4.69%	122.0	5.80%	10.0	0.60%	66.0	2.36%	49.0
Alleghany County/1	13.65%	12.0	-15.15%	131.0	-7.46%	130.5	3.47%	35.0
Amelia County	-2.21%	102.0	-4.77%	104.0	5.93%	15.0	-2.35%	98.5
Amherst County	15.96%	8.0	-6.30%	114.0	-1.30%	92.0	11.11%	4.0
Appomattox County	7.03%	23.0	-1.26%	77.0	5.26%	18.0	-3.30%	110.0
Arlington County	-1.99%	97.0	3.65%	19.0	-7.75%	132.0	3.16%	39.0
Augusta County	2.85%	53.0	1.07%	44.0	-0.35%	75.0	-1.26%	88.0
Bath County	5.89%	28.0	-6.42%	115.5	1.67%	51.0	-6.90%	126.0
Bedford County	7.94%	21.0	-1.45%	80.5	-0.14%	73.0	-1.12%	86.5
Bland County	5.70%	29.0	2.54%	30.0	9.93%	6.0	9.59%	8.0
Botetourt County	1.94%	59.0	-0.84%	71.0	5.58%	17.0	-3.69%	111.0
Brunswick County	3.67%	43.0	-5.73%	112.0	-0.80%	77.5	10.17%	7.0
Buchanan County	13.26%	13.0	-24.88%	134.0	18.56%	1.0	-12.14%	131.0
Buckingham County	16.84%	5.0	2.76%	25.0	6.25%	13.0	-11.86%	130.0
Campbell County	6.86%	24.0	-3.51%	93.0	1.07%	58.0	4.42%	27.0
Caroline County	-0.81%	87.0	-0.39%	59.0	-0.87%	79.0	-1.61%	92.0
Carroll County	-4.52%	120.0	2.68%	28.0	0.04%	71.0	2.74%	42.0
Charles City County	14.75%	10.0	-19.66%	133.0	6.78%	12.0	-5.12%	115.0
Charlotte County	0.31%	73.0	-5.47%	110.0	2.37%	42.0	-0.10%	75.5
Chesterfield County	-1.69%	95.0	-0.40%	60.0	0.77%	63.0	0.99%	62.0
Clarke County	-4.53%	121.0	0.14%	51.0	-2.00%	97.0	-15.12%	132.0
Craig County	-14.47%	134.0	24.51%	1.0	-3.23%	110.0	0.17%	71.0
Culpeper County	-1.62%	93.0	-4.05%	97.0	-2.12%	100.0	6.80%	17.0
Cumberland County	19.94%	4.0	-3.36%	92.0	0.76%	64.5	5.72%	20.0
Dickenson County	20.04%	3.0	-7.31%	119.0	6.98%	9.0	-5.42%	118.0
Dinwiddie County	5.49%	30.0	-1.45%	80.5	-0.92%	82.5	-4.76%	112.0
Essex County	-13.60%	133.0	-4.37%	98.0	4.04%	28.0	3.11%	40.0
Fairfax County	-0.30%	80.0	-0.26%	57.0	2.80%	34.0	-2.43%	100.0
Fauquier County	-5.46%	126.0	-0.04%	53.0	-2.34%	103.0	-2.61%	103.5
Floyd County	1.21%	65.0	-0.52%	63.5	-0.91%	81.0	-2.11%	97.0
Fluvanna County	-0.94%	89.0	-4.39%	99.0	-1.53%	94.0	-8.46%	129.0
Franklin County	6.61%	25.0	-5.31%	107.0	0.58%	67.0	-0.29%	79.0
Frederick County	3.26%	49.0	-11.24%	128.0	0.82%	61.0	-0.27%	78.0
Giles County	-2.41%	107.0	-2.08%	83.0	2.57%	38.5	2.59%	46.0
Gloucester County	4.16%	39.0	-2.36%	85.0	7.16%	8.0	-6.99%	127.0
Goochland County	-0.44%	82.0	-5.55%	111.0	1.13%	56.0	2.37%	48.0
Grayson County	6.14%	27.0	1.56%	41.0	-1.01%	86.0	4.58%	26.0
Greene County	-2.16%	100.0	-5.74%	113.0	1.34%	54.0	1.02%	60.0
Greensville County	-10.47%	132.0	-9.43%	123.0	-1.23%	90.0	-0.10%	75.5
Halifax County	8.72%	19.0	-0.78%	69.0	10.31%	5.0	3.99%	30.0
Hanover County	9.11%	18.0	-6.42%	115.5	0.76%	64.5	3.79%	32.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1999/2000-2003/2004

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
	1999/2000	2	2000/2001	3	2001/2002	3	2002/2003	3
	to	Rank	to	Rank	to	Rank	to	Rank
	2000/2001	Score	2001/2002	Score	2002/2003	Score	2003/2004	Score
Henrico County	2.37%	55.0	-1.29%	79.0	-0.99%	84.0	3.87%	31.0
Henry County	4.01%	40.0	5.63%	12.0	1.47%	53.0	3.33%	38.0
Highland County	10.04%	16.0	-5.03%	105.0	-3.44%	111.0	9.56%	9.0
Isle of Wight County	-4.91%	124.0	-6.75%	117.0	0.10%	70.0	4.05%	28.0
James City County	-4.35%	118.0	2.73%	26.0	2.79%	35.5	-0.41%	81.0
King and Queen County	-5.08%	125.0	4.25%	15.0	-3.91%	114.0	-6.31%	124.0
King George County	-4.77%	123.0	-7.34%	120.0	-2.54%	105.0	-5.11%	114.0
King William County	3.97%	41.0	1.41%	43.0	0.38%	68.0	3.73%	33.0
Lancaster County	-2.18%	101.0	2.70%	27.0	-1.15%	89.0	-2.61%	103.5
Lee County	0.22%	75.0	-0.57%	65.0	2.03%	48.0	-2.74%	107.0
Loudoun County	2.18%	57.0	3.62%	20.0	3.62%	31.0	2.69%	45.0
Louisa County	-7.21%	129.0	0.31%	50.0	-4.99%	121.0	4.83%	22.0
Lunenburg County	-4.22%	117.0	-12.32%	129.0	3.02%	33.0	8.36%	13.0
Madison County	14.72%	11.0	-0.24%	56.0	-3.17%	108.5	0.26%	70.0
Mathews County	-5.90%	128.0	2.90%	23.0	-1.27%	91.0	-7.46%	128.0
Mecklenburg County	16.07%	7.0	13.03%	3.0	0.90%	60.0	-16.37%	134.0
Middlesex County	0.29%	74.0	2.25%	33.0	-6.36%	129.0	-6.22%	123.0
Montgomery County	6.21%	26.0	-3.72%	95.0	4.62%	22.0	-0.37%	80.0
Nelson County	-18.69%	135.0	-4.60%	103.0	1.60%	52.0	1.96%	52.0
New Kent County	-0.18%	78.0	-0.76%	67.5	2.79%	35.5	-0.03%	73.0
Northampton County	-2.03%	99.0	-6.84%	118.0	4.66%	21.0	-5.36%	116.0
Northumberland County	9.16%	17.0	2.08%	38.5	-3.58%	112.0	-6.85%	125.0
Nottoway County	0.12%	76.0	-2.37%	86.0	-3.17%	108.5	-1.94%	95.0
Orange County	0.57%	70.0	2.12%	36.0	-5.09%	123.0	3.44%	36.0
Page County	16.50%	6.0	-8.48%	122.0	-3.01%	106.0	-2.35%	98.5
Patrick County	8.34%	20.0	-7.53%	121.0	-5.80%	127.0	13.06%	3.0
Pittsylvania County	3.52%	46.0	0.99%	46.0	-0.48%	76.0	1.42%	56.0
Powhatan County	29.92%	1.0	-17.47%	132.0	4.35%	25.0	-1.12%	86.5
Prince Edward County	-1.02%	90.0	-3.70%	94.0	1.73%	50.0	-1.32%	89.0
Prince George County	-2.24%	103.0	1.04%	45.0	4.38%	24.0	-5.62%	120.0
Prince William County	-1.59%	92.0	-4.59%	102.0	-2.19%	102.0	-2.58%	102.0
Pulaski County	-0.19%	79.0	11.04%	5.0	-5.09%	123.0	8.41%	12.0
Rappahannock County	0.75%	68.0	-1.24%	76.0	-3.63%	113.0	-1.83%	94.0
Richmond County	-7.69%	130.0	-2.64%	88.0	-2.53%	104.0	0.62%	66.0
Roanoke County	-2.36%	105.5	5.09%	14.0	2.21%	47.0	0.55%	67.0
Rockbridge County	4.46%	36.0	-10.96%	127.0	1.00%	59.0	7.10%	16.0
Rockingham County	0.06%	77.0	-9.46%	124.0	6.21%	14.0	-0.72%	84.0
Russell County	2.13%	58.0	2.00%	40.0	11.85%	2.0	-0.15%	77.0
Scott County	15.08%	9.0	-0.52%	63.5	10.65%	3.0	-0.08%	74.0
Shenandoah County	-3.70%	112.0	3.90%	17.0	0.80%	62.0	2.89%	41.0
Smyth County	3.45%	48.0	-0.91%	74.0	3.81%	30.0	4.72%	24.0
Southampton County	4.70%	33.0	-5.24%	106.0	2.32%	45.0	2.71%	44.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1999/2000-2003/2004

Locality	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		Percentage Change in Revenue Effort from 2002/2003 to 2003/2004	
	2000/2001	Rank Score	2001/2002	Rank Score	2002/2003	Rank Score	2003/2004	Rank Score
Spotsylvania County	-2.31%	104.0	-0.72%	66.0	-5.96%	128.0	2.73%	43.0
Stafford County	3.62%	44.0	-3.28%	91.0	-4.65%	119.0	-5.51%	119.0
Surry County	1.04%	66.0	10.36%	6.0	-4.85%	120.0	2.02%	51.0
Sussex County	20.71%	2.0	-4.44%	101.0	10.37%	4.0	27.43%	1.0
Tazewell County	10.68%	15.0	2.33%	32.0	4.06%	27.0	-5.78%	121.0
Warren County	3.89%	42.0	-1.84%	82.0	-5.44%	125.0	0.37%	68.0
Washington County	2.35%	56.0	-0.42%	61.0	3.88%	29.0	2.16%	50.0
Westmoreland County	-9.76%	131.0	-5.34%	108.0	7.85%	7.0	-6.17%	122.0
Wise County	11.60%	14.0	-9.61%	125.0	2.23%	46.0	8.58%	11.0
Wythe County	4.26%	38.0	5.25%	13.0	-8.52%	133.0	4.62%	25.0
York County	-0.70%	86.0	0.72%	48.0	-1.06%	87.0	-5.39%	117.0
Alexandria City	-3.97%	115.0	-0.88%	72.0	-4.35%	118.0	1.83%	54.0
Bedford City	-2.56%	108.0	-0.06%	54.0	-0.89%	80.0	0.72%	64.5
Bristol City	5.37%	31.0	-0.23%	55.0	-0.002%	72.0	1.18%	59.0
Buena Vista City	1.88%	60.0	-2.60%	87.0	-5.53%	126.0	7.97%	15.0
Charlottesville City	4.40%	37.0	-3.14%	90.0	-1.13%	88.0	5.79%	19.0
Chesapeake City	-0.49%	84.0	0.13%	52.0	1.11%	57.0	0.72%	64.5
Clifton Forge City/1	4.67%	34.0	-----	----	-----	----	-----	----
Colonial Heights City	3.23%	50.0	-0.37%	58.0	-2.17%	101.0	3.39%	37.0
Covington City	0.52%	72.0	-0.95%	75.0	4.75%	20.0	8.04%	14.0
Danville City	4.54%	35.0	2.35%	31.0	2.36%	43.0	0.79%	63.0
Emporia City	3.01%	52.0	2.57%	29.0	-3.97%	115.0	14.23%	2.0
Fairfax City	-2.36%	105.5	-4.42%	100.0	-0.80%	77.5	1.36%	57.0
Falls Church City	-4.42%	119.0	5.75%	11.0	1.16%	55.0	-0.70%	83.0
Franklin City	4.99%	32.0	12.31%	4.0	-2.09%	99.0	10.18%	6.0
Fredericksburg City	-3.49%	111.0	-2.17%	84.0	-4.29%	116.0	-1.49%	91.0
Galax City	-2.94%	110.0	2.18%	35.0	2.33%	44.0	1.69%	55.0
Hampton City	0.54%	71.0	0.54%	49.0	6.89%	10.0	6.19%	18.0
Harrisonburg City	-0.58%	85.0	-0.76%	67.5	4.29%	26.0	4.04%	29.0
Hopewell City	-5.78%	127.0	-5.46%	109.0	-7.46%	130.5	-2.55%	101.0
Lexington City	3.57%	45.0	-0.79%	70.0	1.96%	49.0	-16.02%	133.0
Lynchburg City	3.07%	51.0	-2.98%	89.0	6.84%	11.0	0.14%	72.0
Manassas City	1.63%	62.5	3.79%	18.0	-1.00%	85.0	-2.69%	106.0
Manassas Park City	-3.84%	114.0	-12.53%	130.0	5.75%	16.0	1.01%	61.0
Martinsville City	7.10%	22.0	-3.89%	96.0	-0.19%	74.0	10.98%	5.0
Newport News City	-1.63%	94.0	2.08%	38.5	0.25%	69.0	3.59%	34.0
Norfolk City	-1.71%	96.0	0.81%	47.0	2.50%	41.0	-3.13%	109.0
Norton City	-2.00%	98.0	23.34%	2.0	-16.84%	134.0	9.12%	10.0
Petersburg City	1.39%	64.0	3.04%	22.0	4.82%	19.0	1.22%	58.0
Poquoson City	-4.21%	116.0	6.34%	9.0	-1.68%	96.0	5.23%	21.0
Portsmouth City	-0.85%	88.0	2.80%	24.0	3.22%	32.0	-1.76%	93.0
Radford City	3.47%	47.0	1.50%	42.0	4.54%	23.0	4.81%	23.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 1999/2000-2003/2004

Locality	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		Percentage Change in Revenue Effort from 2002/2003 to 2003/2004	
	Rank Score	Rank	Rank Score	Rank	Rank Score	Rank	Rank Score	Rank
Richmond City	2.46%	54.0	7.38%	8.0	-4.33%	117.0	1.87%	53.0
Roanoke City	1.63%	62.5	2.20%	34.0	-1.33%	93.0	-1.98%	96.0
Salem City	-1.55%	91.0	2.10%	37.0	2.57%	38.5	2.54%	47.0
Staunton City	0.70%	69.0	-0.90%	73.0	2.63%	37.0	-2.64%	105.0
Suffolk City	1.73%	61.0	4.08%	16.0	2.55%	40.0	-3.05%	108.0
Virginia Beach City	-2.78%	109.0	7.80%	7.0	-3.12%	107.0	0.36%	69.0
Waynesboro City	-3.81%	113.0	3.39%	21.0	-1.65%	95.0	-0.44%	82.0
Williamsburg City	-0.46%	83.0	-9.99%	126.0	-0.92%	82.5	-5.08%	113.0
Winchester City	1.03%	67.0	-0.49%	62.0	-5.09%	123.0	-1.48%	90.0

1

The Alleghany County profile captures the fiscal effort implications of Clifton Forge's city-to-town reversion across the 2001/2002-2003/2004 interval.

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, 1999/2000-2003/2004

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

Locality	Average Percentage Change in Revenue Effort, 1999/2000-2003/2004	Rank Score
Accomack County	-1.14%	99.0
Albemarle County	1.02%	54.5
Alleghany County/1	-1.37%	102.0
Amelia County	-0.85%	95.0
Amherst County	4.87%	7.0
Appomattox County	1.93%	35.0
Arlington County	-0.73%	91.0
Augusta County	0.58%	62.0
Bath County	-1.44%	104.0
Bedford County	1.31%	51.0
Bland County	6.94%	2.0
Botetourt County	0.75%	60.0
Brunswick County	1.83%	37.0
Buchanan County	-1.30%	101.0
Buckingham County	3.50%	16.5
Campbell County	2.21%	31.0
Caroline County	-0.92%	96.0
Carroll County	0.24%	73.0
Charles City County	-0.81%	93.5
Charlotte County	-0.72%	90.0
Chesterfield County	-0.08%	80.0
Clarke County	-5.38%	134.0
Craig County	1.74%	41.0
Culpeper County	-0.24%	81.0
Cumberland County	5.76%	5.0
Dickenson County	3.57%	13.0
Dinwiddie County	-0.41%	84.0
Essex County	-2.71%	120.0
Fairfax County	-0.05%	78.5
Fauquier County	-2.61%	119.0
Floyd County	-0.58%	85.0
Fluvanna County	-3.83%	128.0
Franklin County	0.40%	69.5
Frederick County	-1.86%	113.0
Giles County	0.17%	76.0
Gloucester County	0.49%	64.0
Goochland County	-0.62%	87.0
Grayson County	2.82%	24.5
Greene County	-1.38%	103.0
Greensville County	-5.31%	132.5

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1999/2000-2003/2004

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

Locality	Average Percentage Change in Revenue Effort, 1999/2000-2003/2004	Rank Score
Halifax County	5.56%	6.0
Hanover County	1.81%	38.0
Henrico County	0.99%	56.0
Henry County	3.61%	11.0
Highland County	2.78%	26.0
Isle of Wight County	-1.88%	114.0
James City County	0.19%	75.0
King and Queen County	-2.76%	122.0
King George County	-4.94%	131.0
King William County	2.37%	30.0
Lancaster County	-0.81%	93.5
Lee County	-0.27%	82.0
Loudoun County	3.03%	22.0
Louisa County	-1.76%	110.0
Lunenburg County	-1.29%	100.0
Madison County	2.89%	23.0
Mathews County	-2.93%	125.0
Mecklenburg County	3.41%	18.5
Middlesex County	-2.51%	118.0
Montgomery County	1.68%	42.0
Nelson County	-4.93%	130.0
New Kent County	0.45%	65.5
Northampton County	-2.39%	115.0
Northumberland County	0.20%	74.0
Nottoway County	-1.84%	111.5
Orange County	0.26%	72.0
Page County	0.66%	61.0
Patrick County	2.02%	33.0
Pittsylvania County	1.36%	49.0
Powhatan County	3.92%	10.0
Prince Edward County	-1.08%	98.0
Prince George County	-0.61%	86.0
Prince William County	-2.74%	121.0
Pulaski County	3.54%	14.5
Rappahannock County	-1.49%	105.0
Richmond County	-3.06%	126.0
Roanoke County	1.37%	48.0
Rockbridge County	0.40%	69.5
Rockingham County	-0.98%	97.0
Russell County	3.96%	8.5

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1999/2000-2003/2004

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

Locality	Average Percentage Change in Revenue Effort, 1999/2000-2003/2004	Rank Score
Scott County	6.28%	4.0
Shenandoah County	0.97%	57.0
Smyth County	2.77%	27.0
Southampton County	1.12%	52.0
Spotsylvania County	-1.57%	108.0
Stafford County	-2.45%	117.0
Surry County	2.14%	32.0
Sussex County	13.52%	1.0
Tazewell County	2.82%	24.5
Warren County	-0.75%	92.0
Washington County	1.99%	34.0
Westmoreland County	-3.36%	127.0
Wise County	3.20%	20.0
Wythe County	1.40%	47.0
York County	-1.61%	109.0
Alexandria City	-1.84%	111.5
Bedford City	-0.70%	89.0
Bristol City	1.58%	43.0
Buena Vista City	0.43%	67.5
Charlottesville City	1.48%	44.0
Chesapeake City	0.37%	71.0
Colonial Heights City	1.02%	54.5
Covington City	3.09%	21.0
Danville City	2.51%	29.0
Emporia City	3.96%	8.5
Fairfax City	-1.55%	107.0
Falls Church City	0.45%	65.5
Franklin City	6.35%	3.0
Fredericksburg City	-2.86%	124.0
Galax City	0.81%	59.0
Hampton City	3.54%	14.5
Harrisonburg City	1.75%	40.0
Hopewell City	-5.31%	132.5
Lexington City	-2.82%	123.0
Lynchburg City	1.77%	39.0
Manassas City	0.43%	67.5
Manassas Park City	-2.40%	116.0
Martinsville City	3.50%	16.5
Newport News City	1.07%	53.0
Norfolk City	-0.38%	83.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 1999/2000-2003/2004

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

Locality	Average Percentage Change in Revenue Effort, 1999/2000-2003/2004	Rank Score
Norton City	3.41%	18.5
Petersburg City	2.62%	28.0
Poquoson City	1.42%	45.0
Portsmouth City	0.85%	58.0
Radford City	3.58%	12.0
Richmond City	1.84%	36.0
Roanoke City	0.13%	77.0
Salem City	1.41%	46.0
Staunton City	-0.05%	78.5
Suffolk City	1.33%	50.0
Virginia Beach City	0.57%	63.0
Waynesboro City	-0.63%	88.0
Williamsburg City	-4.11%	129.0
Winchester City	-1.51%	106.0

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 1999/2000-2003/2004 time frame.

**MEDIAN ADJUSTED GROSS INCOME,
2003**

Table 5

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2003

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.28=Highest Stress 33.93=Lowest Stress	
	Median Adjusted Gross Income, 2003	Rank Score	Relative Stress Score	
Accomack County	\$18,638	7.0	60.36	
Albemarle County	\$34,383	113.0	49.74	
Alleghany County	\$25,126	76.0	55.98	
Amelia County	\$26,146	84.0	55.29	
Amherst County	\$24,880	74.0	56.15	
Appomattox County	\$22,967	59.0	57.44	
Arlington County	\$41,584	128.0	44.88	
Augusta County	\$28,906	97.0	53.43	
Bath County	\$22,471	48.0	57.77	
Bedford County	\$30,137	98.0	52.60	
Bland County	\$23,965	68.0	56.77	
Botetourt County	\$33,189	110.0	50.54	
Brunswick County	\$20,190	21.0	59.31	
Buchanan County	\$19,650	16.0	59.67	
Buckingham County	\$22,682	52.0	57.63	
Campbell County	\$25,443	79.0	55.77	
Caroline County	\$27,626	90.0	54.30	
Carroll County	\$21,412	38.0	58.49	
Charles City County	\$26,436	85.0	55.10	
Charlotte County	\$19,932	18.0	59.48	
Chesterfield County	\$37,771	119.0	47.45	
Clarke County	\$36,167	116.0	48.54	
Craig County	\$26,127	83.0	55.31	
Culpeper County	\$30,935	100.0	52.06	
Cumberland County	\$22,722	54.0	57.60	
Dickenson County	\$20,958	30.0	58.79	
Dinwiddie County	\$28,022	92.0	54.03	
Essex County	\$22,787	55.0	57.56	
Fairfax County	\$46,261	133.0	41.73	
Fauquier County	\$42,248	130.0	44.44	
Floyd County	\$24,753	73.0	56.23	
Fluvanna County	\$32,999	108.0	50.67	
Franklin County	\$23,778	66.0	56.89	
Frederick County	\$33,095	109.0	50.61	
Giles County	\$24,045	69.0	56.71	
Gloucester County	\$28,274	93.0	53.86	
Goochland County	\$38,769	124.0	46.78	
Grayson County	\$19,681	17.0	59.65	
Greene County	\$31,894	105.0	51.42	
Greensville County	\$21,344	36.0	58.53	
Halifax County	\$19,963	19.0	59.46	
Hanover County	\$40,797	127.0	45.41	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2003

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.28=Highest Stress 33.93=Lowest Stress	
	Median Adjusted Gross Income, 2003	Rank Score	Relative Stress Score	
Henrico County	\$32,857	107.0	50.77	
Henry County	\$19,175	10.0	60.00	
Highland County	\$20,328	23.0	59.22	
Isle of Wight County	\$31,229	101.0	51.87	
James City County	\$33,799	112.0	50.13	
King and Queen County	\$24,943	75.0	56.11	
King George County	\$37,478	118.0	47.65	
King William County	\$33,552	111.0	50.30	
Lancaster County	\$21,224	33.0	58.61	
Lee County	\$18,333	6.0	60.56	
Loudoun County	\$57,821	134.0	33.93	
Louisa County	\$28,792	96.0	53.51	
Lunenburg County	\$19,258	12.0	59.94	
Madison County	\$27,236	89.0	54.56	
Mathews County	\$25,220	77.0	55.92	
Mecklenburg County	\$18,718	8.0	60.30	
Middlesex County	\$23,603	64.0	57.01	
Montgomery County	\$23,600	63.0	57.01	
Nelson County	\$25,713	81.0	55.59	
New Kent County	\$38,003	120.0	47.30	
Northampton County	\$17,679	4.0	61.00	
Northumberland County	\$20,607	27.0	59.03	
Nottoway County	\$20,489	25.0	59.11	
Orange County	\$28,738	95.0	53.55	
Page County	\$22,684	53.0	57.63	
Patrick County	\$20,526	26.0	59.08	
Pittsylvania County	\$22,894	56.0	57.49	
Powhatan County	\$39,903	126.0	46.02	
Prince Edward County	\$20,125	20.0	59.35	
Prince George County	\$32,706	106.0	50.87	
Prince William County	\$41,630	129.0	44.85	
Pulaski County	\$23,734	65.0	56.92	
Rappahannock County	\$31,783	104.0	51.49	
Richmond County	\$20,307	22.0	59.23	
Roanoke County	\$31,683	103.0	51.56	
Rockbridge County	\$24,219	71.0	56.59	
Rockingham County	\$26,724	88.0	54.90	
Russell County	\$21,458	40.0	58.46	
Scott County	\$22,940	57.0	57.46	
Shenandoah County	\$26,443	86.0	55.09	
Smyth County	\$20,722	29.0	58.95	
Southampton County	\$25,895	82.0	55.46	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2003

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.28=Highest Stress 33.93=Lowest Stress	
	Median Adjusted Gross Income, 2003	Rank Score	Relative Stress Score	
Spotsylvania County	\$38,516	123.0	46.95	
Stafford County	\$44,180	131.0	43.13	
Surry County	\$24,229	72.0	56.59	
Sussex County	\$21,436	39.0	58.47	
Tazewell County	\$21,258	34.0	58.59	
Warren County	\$31,242	102.0	51.86	
Washington County	\$23,446	62.0	57.12	
Westmoreland County	\$22,164	46.0	57.98	
Wise County	\$21,945	45.0	58.13	
Wythe County	\$21,910	44.0	58.15	
York County	\$35,834	115.0	48.76	
Alexandria City	\$38,834	125.0	46.74	
Bedford City	\$19,472	13.0	59.80	
Bristol City	\$20,414	24.0	59.16	
Buena Vista City	\$22,359	47.0	57.85	
Charlottesville City	\$21,482	41.0	58.44	
Chesapeake City	\$30,447	99.0	52.39	
Colonial Heights City	\$26,492	87.0	55.06	
Covington City	\$21,356	37.0	58.52	
Danville City	\$17,420	2.0	61.18	
Emporia City	\$17,671	3.0	61.01	
Fairfax City	\$38,262	122.0	47.12	
Falls Church City	\$44,262	132.0	43.08	
Franklin City	\$19,477	14.0	59.79	
Fredericksburg City	\$25,504	80.0	55.73	
Galax City	\$17,815	5.0	60.91	
Hampton City	\$24,198	70.0	56.61	
Harrisonburg City	\$21,180	32.0	58.64	
Hopewell City	\$21,539	42.0	58.40	
Lexington City	\$22,580	50.0	57.70	
Lynchburg City	\$21,846	43.0	58.19	
Manassas City	\$35,677	114.0	48.87	
Manassas Park City	\$36,647	117.0	48.21	
Martinsville City	\$17,271	1.0	61.28	
Newport News City	\$22,669	51.0	57.64	
Norfolk City	\$19,609	15.0	59.70	
Norton City	\$19,148	9.0	60.01	
Petersburg City	\$19,238	11.0	59.95	
Poquoson City	\$38,213	121.0	47.16	
Portsmouth City	\$21,145	31.0	58.67	
Radford City	\$20,616	28.0	59.02	
Richmond City	\$22,482	49.0	57.77	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2003

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.28=Highest Stress 33.93=Lowest Stress	
	Median Adjusted Gross Income, 2003	Rank Score	Relative Stress Score	
Roanoke City	\$21,318	35.0	58.55	
Salem City	\$25,319	78.0	55.85	
Staunton City	\$23,407	61.0	57.14	
Suffolk City	\$27,854	91.0	54.14	
Virginia Beach City	\$28,677	94.0	53.59	
Waynesboro City	\$23,146	60.0	57.32	
Williamsburg City	\$22,955	58.0	57.45	
Winchester City	\$23,947	67.0	56.78	

Source: Staff, Commission on Local Government

**COMPOSITE FISCAL STRESS INDEX,
2003/2004**

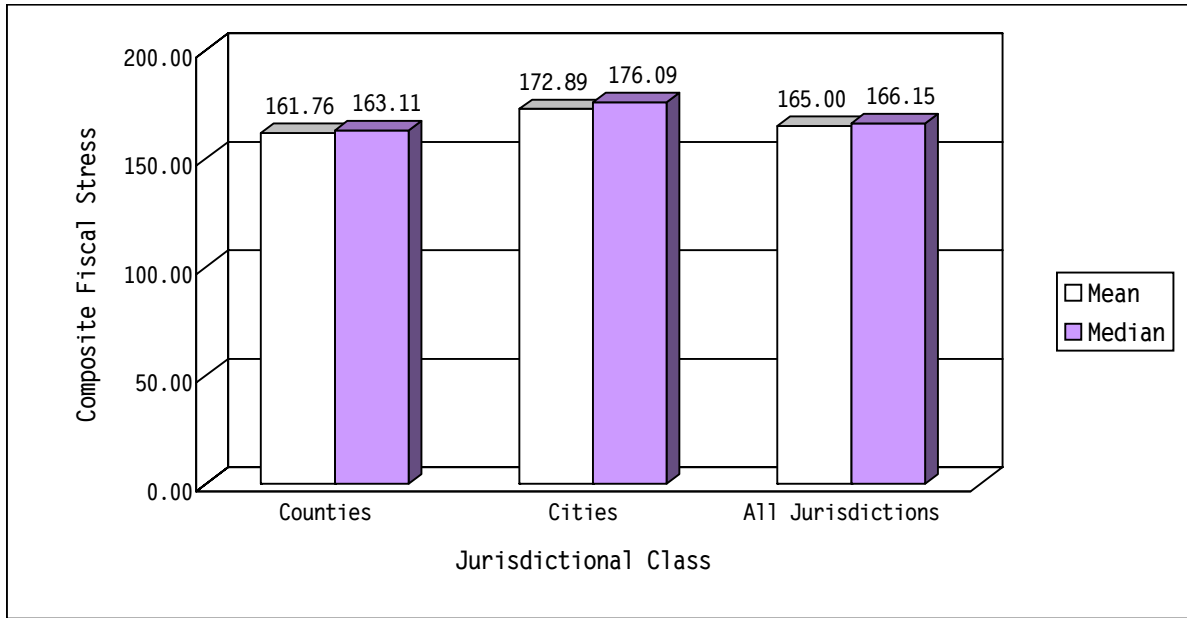
Tables 6.1-6.9/Chart 6

Table 6.1
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2003/2004
 by
 Jurisdictional Class

	Fiscal Stress Index, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	161.76	163.11
Cities	39	29.1%	172.89	176.09
All Jurisdictions	134	100.0%	165.00	166.15

Source: Staff, Commission on Local Government

Chart 6
Mean and Median Levels of Composite Fiscal Stress, 2003/2004
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2003/2004

Rank Scores
 1=Highest Stress
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2003/2004	Rank Score
Accomack County	169.93	44.0
Albemarle County	151.40	121.0
Alleghany County	172.34	33.0
Amelia County	162.57	85.0
Amherst County	167.41	60.0
Appomattox County	165.74	70.0
Arlington County	140.00	131.0
Augusta County	160.43	91.0
Bath County	134.92	133.0
Bedford County	158.53	102.0
Bland County	167.85	55.0
Botetourt County	156.14	108.0
Brunswick County	171.88	36.0
Buchanan County	175.31	24.0
Buckingham County	167.63	57.0
Campbell County	166.05	68.0
Caroline County	162.34	86.0
Carroll County	169.38	49.0
Charles City County	166.44	65.0
Charlotte County	171.24	39.0
Chesterfield County	155.59	111.0
Clarke County	147.15	124.0
Craig County	164.14	75.0
Culpeper County	158.97	98.0
Cumberland County	170.01	42.0
Dickenson County	174.90	26.0
Dinwiddie County	163.91	79.0
Essex County	163.64	80.0
Fairfax County	140.10	130.0
Fauquier County	141.44	128.0
Floyd County	162.92	83.0
Fluvanna County	155.35	112.0
Franklin County	161.06	89.0
Frederick County	157.51	104.0
Giles County	167.65	56.0
Gloucester County	163.03	82.0
Goochland County	140.30	129.0
Grayson County	170.08	41.0
Greene County	160.35	93.0
Greensville County	176.68	21.0
Halifax County	166.24	67.0
Hanover County	148.90	123.0
Henrico County	157.48	105.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2003/2004

Rank Scores
 1=Highest Stress
 134=Lowest Stress

Locality	CLG	Rank Score
	Fiscal Stress Index Score, 2003/2004	
Henry County	172.00	35.0
Highland County	158.86	99.0
Isle of Wight County	160.72	90.0
James City County	154.63	114.5
King and Queen County	168.56	51.5
King George County	155.28	113.0
King William County	157.95	103.0
Lancaster County	156.22	107.0
Lee County	172.12	34.0
Loudoun County	132.54	134.0
Louisa County	154.01	116.0
Lunenburg County	171.64	37.5
Madison County	159.27	96.0
Mathews County	159.62	94.0
Mecklenburg County	168.02	53.0
Middlesex County	156.43	106.0
Montgomery County	165.92	69.0
Nelson County	160.40	92.0
New Kent County	151.67	120.0
Northampton County	167.46	59.0
Northumberland County	158.59	100.0
Nottoway County	169.96	43.0
Orange County	159.16	97.0
Page County	166.55	64.0
Patrick County	169.60	45.5
Pittsylvania County	165.68	71.0
Powhatan County	152.17	119.0
Prince Edward County	170.32	40.0
Prince George County	162.71	84.0
Prince William County	152.55	118.0
Pulaski County	169.22	50.0
Rappahannock County	143.88	127.0
Richmond County	167.14	62.0
Roanoke County	161.50	87.0
Rockbridge County	163.94	78.0
Rockingham County	164.02	76.0
Russell County	171.64	37.5
Scott County	169.49	48.0
Shenandoah County	163.11	81.0
Smyth County	173.02	31.0
Southampton County	166.32	66.0
Spotsylvania County	154.63	114.5
Stafford County	149.97	122.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2003/2004

Rank Scores
 1=Highest Stress
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2003/2004	Rank Score
Surry County	152.85	117.0
Sussex County	183.75	6.0
Tazewell County	169.60	45.5
Warren County	158.58	101.0
Washington County	165.22	72.0
Westmoreland County	164.01	77.0
Wise County	174.54	27.0
Wythe County	169.55	47.0
York County	155.77	110.0
Alexandria City	145.33	126.0
Bedford City	176.78	19.0
Bristol City	181.83	10.0
Buena Vista City	177.44	17.0
Charlottesville City	172.83	32.0
Chesapeake City	167.87	54.0
Colonial Heights City	168.56	51.5
Covington City	189.21	2.0
Danville City	179.36	14.0
Emporia City	190.86	1.0
Fairfax City	147.03	125.0
Falls Church City	138.11	132.0
Franklin City	182.18	8.0
Fredericksburg City	164.80	73.0
Galax City	179.58	13.0
Hampton City	181.95	9.0
Harrisonburg City	175.27	25.0
Hopewell City	178.89	15.0
Lexington City	173.76	28.0
Lynchburg City	180.11	12.0
Manassas City	159.51	95.0
Manassas Park City	161.44	88.0
Martinsville City	183.31	7.0
Newport News City	181.09	11.0
Norfolk City	185.31	3.0
Norton City	178.18	16.0
Petersburg City	183.95	5.0
Poquoson City	155.84	109.0
Portsmouth City	183.98	4.0
Radford City	176.09	22.0
Richmond City	177.11	18.0
Roanoke City	176.72	20.0
Salem City	173.32	29.0
Staunton City	173.29	30.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2003/2004

Rank Scores
 1=Highest Stress
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2003/2004	Rank Score
Suffolk City	167.61	58.0
Virginia Beach City	166.96	63.0
Waynesboro City	175.34	23.0
Williamsburg City	167.36	61.0
Winchester City	164.53	74.0

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2003/2004

Locality	CLG Fiscal Stress Index Score, 2003/2004	CLG Fiscal Stress Classification, 2003/2004
Emporia City	190.86	High Stress
Covington City	189.21	High Stress
Norfolk City	185.31	High Stress
Portsmouth City	183.98	High Stress
Petersburg City	183.95	High Stress
Sussex County	183.75	High Stress
Martinsville City	183.31	High Stress
Franklin City	182.18	High Stress
Hampton City	181.95	High Stress
Bristol City	181.83	High Stress
Newport News City	181.09	High Stress
Lynchburg City	180.11	High Stress
Galax City	179.58	High Stress
Danville City	179.36	High Stress
Hopewell City	178.89	High Stress
Norton City	178.18	High Stress
Buena Vista City	177.44	High Stress
Richmond City	177.11	High Stress
Bedford City	176.78	High Stress
Roanoke City	176.72	High Stress
Greensville County	176.68	High Stress
Radford City	176.09	Above Average Stress
Waynesboro City	175.34	Above Average Stress
Buchanan County	175.31	Above Average Stress
Harrisonburg City	175.27	Above Average Stress
Dickenson County	174.90	Above Average Stress
Wise County	174.54	Above Average Stress
Lexington City	173.76	Above Average Stress
Salem City	173.32	Above Average Stress
Staunton City	173.29	Above Average Stress
Smyth County	173.02	Above Average Stress
Charlottesville City	172.83	Above Average Stress
Alleghany County	172.34	Above Average Stress
Lee County	172.12	Above Average Stress
Henry County	172.00	Above Average Stress
Brunswick County	171.88	Above Average Stress
Lunenburg County	171.64	Above Average Stress
Russell County	171.64	Above Average Stress
Charlotte County	171.24	Above Average Stress
Prince Edward County	170.32	Above Average Stress
Grayson County	170.08	Above Average Stress
Cumberland County	170.01	Above Average Stress
Nottoway County	169.96	Above Average Stress
Accomack County	169.93	Above Average Stress
Patrick County	169.60	Above Average Stress
Tazewell County	169.60	Above Average Stress
Wythe County	169.55	Above Average Stress

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2003/2004

Locality	CLG Fiscal Stress Index Score, 2003/2004	CLG Fiscal Stress Classification, 2003/2004
Scott County	169.49	Above Average Stress
Carroll County	169.38	Above Average Stress
Pulaski County	169.22	Above Average Stress
Colonial Heights City	168.56	Above Average Stress
King and Queen County	168.56	Above Average Stress
Mecklenburg County	168.02	Above Average Stress
Chesapeake City	167.87	Above Average Stress
Bland County	167.85	Above Average Stress
Giles County	167.65	Above Average Stress
Buckingham County	167.63	Above Average Stress
Suffolk City	167.61	Above Average Stress
Northampton County	167.46	Above Average Stress
Amherst County	167.41	Above Average Stress
Williamsburg City	167.36	Above Average Stress
Richmond County	167.14	Above Average Stress
Virginia Beach City	166.96	Above Average Stress
Page County	166.55	Above Average Stress
Charles City County	166.44	Above Average Stress
Southampton County	166.32	Above Average Stress
Halifax County	166.24	Above Average Stress
Campbell County	166.05	Above Average Stress
Montgomery County	165.92	Above Average Stress
Appomattox County	165.74	Above Average Stress
Pittsylvania County	165.68	Above Average Stress
Washington County	165.22	Above Average Stress
Fredericksburg City	164.80	Below Average Stress
Winchester City	164.53	Below Average Stress
Craig County	164.14	Below Average Stress
Rockingham County	164.02	Below Average Stress
Westmoreland County	164.01	Below Average Stress
Rockbridge County	163.94	Below Average Stress
Dinwiddie County	163.91	Below Average Stress
Essex County	163.64	Below Average Stress
Shenandoah County	163.11	Below Average Stress
Gloucester County	163.03	Below Average Stress
Floyd County	162.92	Below Average Stress
Prince George County	162.71	Below Average Stress
Amelia County	162.57	Below Average Stress
Caroline County	162.34	Below Average Stress
Roanoke County	161.50	Below Average Stress
Manassas Park City	161.44	Below Average Stress
Franklin County	161.06	Below Average Stress
Isle of Wight County	160.72	Below Average Stress
Augusta County	160.43	Below Average Stress
Nelson County	160.40	Below Average Stress
Greene County	160.35	Below Average Stress
Mathews County	159.62	Below Average Stress

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2003/2004

Locality	CLG Fiscal Stress Index Score, 2003/2004	CLG Fiscal Stress Classification, 2003/2004
Manassas City	159.51	Below Average Stress
Madison County	159.27	Below Average Stress
Orange County	159.16	Below Average Stress
Culpeper County	158.97	Below Average Stress
Highland County	158.86	Below Average Stress
Northumberland County	158.59	Below Average Stress
Warren County	158.58	Below Average Stress
Bedford County	158.53	Below Average Stress
King William County	157.95	Below Average Stress
Frederick County	157.51	Below Average Stress
Henrico County	157.48	Below Average Stress
Middlesex County	156.43	Below Average Stress
Lancaster County	156.22	Below Average Stress
Botetourt County	156.14	Below Average Stress
Poquoson City	155.84	Below Average Stress
York County	155.77	Below Average Stress
Chesterfield County	155.59	Below Average Stress
Fluvanna County	155.35	Below Average Stress
King George County	155.28	Below Average Stress
James City County	154.63	Below Average Stress
Spotsylvania County	154.63	Below Average Stress
Louisa County	154.01	Below Average Stress
Surry County	152.85	Low Stress
Prince William County	152.55	Low Stress
Powhatan County	152.17	Low Stress
New Kent County	151.67	Low Stress
Albemarle County	151.40	Low Stress
Stafford County	149.97	Low Stress
Hanover County	148.90	Low Stress
Clarke County	147.15	Low Stress
Fairfax City	147.03	Low Stress
Alexandria City	145.33	Low Stress
Rappahannock County	143.88	Low Stress
Fauquier County	141.44	Low Stress
Goochland County	140.30	Low Stress
Fairfax County	140.10	Low Stress
Arlington County	140.00	Low Stress
Falls Church City	138.11	Low Stress
Bath County	134.92	Low Stress
Loudoun County	132.54	Low Stress

Source: Staff, Commission on Local Government

Table 6.4

Composite Fiscal Stress Index Scores
of
Adjacent Cities and Counties, 2003/2004

City	County	CLG	
		City Value	County Value
		Fiscal Stress Index Score, 2003/2004	
Alexandria City	Arlington County	145.33	140.00
	Fairfax County	145.33	140.10
Bedford City	Bedford County	176.78	158.53
Bristol City	Washington County	181.83	165.22
Buena Vista City	Rockbridge County	177.44	163.94
Charlottesville City	Albemarle County	172.83	151.40
Chesapeake City	-----	167.87	-----
Colonial Heights City	Chesterfield County	168.56	155.59
	Prince George County	168.56	162.71
Covington City	Alleghany County	189.21	172.34
Danville City	Pittsylvania County	179.36	165.68
Emporia City	Greensville County	190.86	176.68
Fairfax City	Fairfax County	147.03	140.10
Falls Church City	Arlington County	138.11	140.00
	Fairfax County	138.11	140.10
Franklin City	Isle of Wight County	182.18	160.72
	Southampton County	182.18	166.32
Fredericksburg City	Spotsylvania County	164.80	154.63
	Stafford County	164.80	149.97
Galax City	Carroll County	179.58	169.38
	Grayson County	179.58	170.08
Hampton City	York County	181.95	155.77
Harrisonburg City	Rockingham County	175.27	164.02
Hopewell City	Chesterfield County	178.89	155.59
	Prince George County	178.89	162.71
Lexington City	Rockbridge County	173.76	163.94
Lynchburg City	Amherst County	180.11	167.41
	Bedford County	180.11	158.53
	Campbell County	180.11	166.05
Manassas City	Prince William County	159.51	152.55
Manassas Park City	Prince William County	161.44	152.55
Martinsville City	Henry County	183.31	172.00
Newport News City	Isle of Wight County	181.09	160.72
	James City County	181.09	154.63
	York County	181.09	155.77
Norfolk City	-----	185.31	-----
Norton City	Wise County	178.18	174.54
Petersburg City	Chesterfield County	183.95	155.59
	Dinwiddie County	183.95	163.91
	Prince George County	183.95	162.71
Poquoson City	York County	155.84	155.77
Portsmouth City	-----	183.98	-----
Radford City	Montgomery County	176.09	165.92

Source: Staff, Commission on Local Government

Table 6.4

Composite Fiscal Stress Index Scores
of
Adjacent Cities and Counties, 2003/2004

City	County	CLG	
		City Value	County Value
Radford City	Pulaski County	176.09	169.22
Richmond City	Chesterfield County	177.11	155.59
	Henrico County	177.11	157.48
Roanoke City	Roanoke County	176.72	161.50
Salem City	Roanoke County	173.32	161.50
Staunton City	Augusta County	173.29	160.43
Suffolk City	Isle of Wight County	167.61	160.72
	Southampton County	167.61	166.32
Virginia Beach City	-----	166.96	-----
Waynesboro City	Augusta County	175.34	160.43
Williamsburg City	James City County	167.36	154.63
	York County	167.36	155.77
Winchester City	Frederick County	164.53	157.51

Source: Staff, Commission on Local Government

Table 6.5

Ratio Scores
for
Adjacent Cities and Counties
on the
CLG Composite Fiscal Stress Index, 2003/2004

City	County	City/County Fiscal Stress Index Ratio, 2003/2004
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	1.04
Covington City	Alleghany County	1.10
Danville City	Pittsylvania County	1.08
Emporia City	Greensville County	1.08
Fairfax City	Fairfax County	1.05
Falls Church City	Arlington County	0.99
	Fairfax County	0.99
Franklin City	Isle of Wight County	1.13
	Southampton County	1.10
Fredericksburg City	Spotsylvania County	1.07
	Stafford County	1.10
Galax City	Carroll County	1.06
	Grayson County	1.06
Hampton City	York County	1.17
Harrisonburg City	Rockingham County	1.07
Hopewell City	Chesterfield County	1.15
	Prince George County	1.10
Lexington City	Rockbridge County	1.06
Lynchburg City	Amherst County	1.08
	Bedford County	1.14
	Campbell County	1.08
Manassas City	Prince William County	1.05
Manassas Park City	Prince William County	1.06
Martinsville City	Henry County	1.07
Newport News City	Isle of Wight County	1.13
	James City County	1.17
	York County	1.16
Norfolk City	-----	----
Norton City	Wise County	1.02
Petersburg City	Chesterfield County	1.18
	Dinwiddie County	1.12
	Prince George County	1.13
Poquoson City	York County	1.0004
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, 2003/2004

City	County	City/County Fiscal Stress Index Ratio, 2003/2004
Radford City	Pulaski County	1.04
Richmond City	Chesterfield County	1.14
	Henrico County	1.12
Roanoke City	Roanoke County	1.09
Salem City	Roanoke County	1.07
Staunton City	Augusta County	1.08
Suffolk City	Isle of Wight County	1.04
	Southampton County	1.01
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.09
Williamsburg City	James City County	1.08
	York County	1.07
Winchester City	Frederick County	1.04

Source: Staff, Commission on Local Government

Table 6.6
Descriptive Statistics
for
Composite Fiscal Stress Index, 2003/2004
by
Region and Jurisdictional Class

	Fiscal Stress Index, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	170.98	170.08
Cities	3	2.2%	179.87	179.58
Sub-Group Summary	16	11.9%	172.64	171.88
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	165.37	165.83
Cities	8	6.0%	179.36	178.07
Sub-Group Summary	24	17.9%	170.03	168.43
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	157.51	159.65
Cities	6	4.5%	173.27	174.51
Sub-Group Summary	16	11.9%	163.42	163.98
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	141.30	140.05
Cities	5	3.7%	150.28	147.03
Sub-Group Summary	9	6.7%	146.29	145.33
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	154.75	155.32
Cities	2	1.5%	168.82	168.82
Sub-Group Summary	16	11.9%	156.50	157.16

Source: Staff, Commission on Local Government

(continued)

Table 6.6
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2003/2004
 by
 Region and Jurisdictional Class

	Fiscal Stress Index, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	168.63	169.96
Cities	4	3.0%	180.56	181.42
Sub-Group Summary	19	14.2%	171.14	170.01
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	153.22	152.17
Cities	1	.7%	177.11	177.11
Sub-Group Summary	8	6.0%	156.21	153.88
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	162.71	163.34
Sub-Group Summary	12	9.0%	162.71	163.34
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	159.36	158.25
Cities	10	7.5%	174.02	174.48
Sub-Group Summary	14	10.4%	169.83	167.49
All Jurisdictions	134	100.0%	165.00	166.15

Source: Staff, Commission on Local Government

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	172.05	172.12
Cities	1	.7%	178.18	178.18
Sub-Group Summary	4	3.0%	173.58	173.33
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	172.86	173.27
Sub-Group Summary	4	3.0%	172.86	173.27
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	169.18	169.46
Cities	2	1.5%	180.71	180.71
Sub-Group Summary	8	6.0%	172.06	169.81
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	166.43	166.79
Cities	1	.7%	176.09	176.09
Sub-Group Summary	5	3.7%	168.36	167.65
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	163.53	162.82
Cities	3	2.2%	179.75	176.72
Sub-Group Summary	7	5.2%	170.48	172.34

Source: Staff, Commission on Local Government

(continued)

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	156.43	160.43
Cities	5	3.7%	175.02	175.27
Sub-Group Summary	10	7.5%	165.73	168.66
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	158.58	158.58
Cities	1	.7%	164.53	164.53
Sub-Group Summary	6	4.5%	159.57	160.85
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	141.30	140.05
Cities	5	3.7%	150.28	147.03
Sub-Group Summary	9	6.7%	146.29	145.33
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	152.54	158.97
Sub-Group Summary	5	3.7%	152.54	158.97
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	156.30	155.35
Cities	1	.7%	172.83	172.83
Sub-Group Summary	6	4.5%	159.06	157.85

Source: Staff, Commission on Local Government

(continued)

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	164.43	165.90
Cities	2	1.5%	178.44	178.44
Sub-Group Summary	6	4.5%	169.10	166.73
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	167.08	167.64
Cities	2	1.5%	181.33	181.33
Sub-Group Summary	6	4.5%	171.83	170.80
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	168.71	168.02
Sub-Group Summary	3	2.2%	168.71	168.02
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	169.05	170.01
Sub-Group Summary	7	5.2%	169.05	170.01
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	153.22	152.17
Cities	1	.7%	177.11	177.11
Sub-Group Summary	8	6.0%	156.21	153.88

Source: Staff, Commission on Local Government

(continued)

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	155.56	154.95
Cities	1	.7%	164.80	164.80
Sub-Group Summary	5	3.7%	157.41	155.28
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	161.49	161.30
Sub-Group Summary	4	3.0%	161.49	161.30
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	161.54	161.33
Sub-Group Summary	6	4.5%	161.54	161.33
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	167.98	163.91
Cities	4	3.0%	180.56	181.42
Sub-Group Summary	9	6.7%	173.57	176.68
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	168.69	168.69
Sub-Group Summary	2	1.5%	168.69	168.69

Source: Staff, Commission on Local Government

(continued)

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2003/2004
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	159.36	158.25
Cities	10	7.5%	174.02	174.48
Sub-Group Summary	14	10.4%	169.83	167.49
All Jurisdictions	134	100.0%	165.00	166.15

Source: Staff, Commission on Local Government

Table 6.8
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2003/2004
 by
 Population, 2003
 and
 Jurisdictional Class

	Fiscal Stress Index, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2003 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	147.86	151.26
Cities	7	5.2%	172.23	177.11
Sub-Group Summary	15	11.2%	159.23	155.59
25,000 to 99,999				
Jurisdictional Class				
Counties	38	28.4%	163.01	163.51
Cities	10	7.5%	174.39	176.00
Sub-Group Summary	48	35.8%	165.38	165.45
10,000 to 24,999				
Jurisdictional Class				
Counties	37	27.6%	164.31	165.74
Cities	14	10.4%	167.52	170.93
Sub-Group Summary	51	38.1%	165.19	166.55
9,999 or lower				
Jurisdictional Class				
Counties	12	9.0%	159.23	161.88
Cities	8	6.0%	181.00	178.88
Sub-Group Summary	20	14.9%	167.93	168.20
All Jurisdictions	134	100.0%	165.00	166.15

Source: Staff, Commission on Local Government

Table 6.9
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2003/2004
 by
 Percentage Change in Population, 1999-2003
 and
 Jurisdictional Class

	Fiscal Stress Index, 2003/2004			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1999-2003 10.00% or higher				
Jurisdictional Class				
Counties	12	9.0%	155.31	154.99
Cities	2	1.5%	164.53	164.53
Sub-Group Summary	14	10.4%	156.63	156.43
5.00% to 9.99%				
Jurisdictional Class				
Counties	19	14.2%	155.41	155.77
Cities	8	6.0%	158.79	164.67
Sub-Group Summary	27	20.1%	156.41	157.48
0.01% to 4.99%				
Jurisdictional Class				
Counties	35	26.1%	163.69	165.22
Cities	9	6.7%	175.26	176.78
Sub-Group Summary	44	32.8%	166.06	166.18
No change or decline				
Jurisdictional Class				
Counties	29	21.6%	166.26	169.22
Cities	20	14.9%	178.30	179.12
Sub-Group Summary	49	36.6%	171.18	172.00
All Jurisdictions	134	100.0%	165.00	166.15

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, 2003
[Descending-Order Distribution]

Demographic Class	Population, 2003	Locality
100,000 or higher	1,003,200	Fairfax County
	428,200	Virginia Beach City
	329,000	Prince William County
	275,400	Chesterfield County
	274,500	Henrico County
	233,900	Norfolk City
	224,500	Loudoun County
	206,600	Chesapeake City
	193,900	Richmond City
	193,700	Arlington County
	181,100	Newport News City
	143,800	Hampton City
	134,100	Alexandria City
	109,700	Stafford County
	107,700	Spotsylvania County
	25,000 to 99,999	97,900
93,100		Roanoke City
92,800		Hanover County
88,100		Albemarle County
87,500		Roanoke County
84,900		Montgomery County
72,300		Suffolk City
69,700		Rockingham County
66,900		Augusta County
66,400		Lynchburg City
64,400		Frederick County
61,700		Bedford County
61,200		Pittsylvania County
59,900		Fauquier County
59,900		York County
55,600		Henry County
53,100		James City County
51,300		Washington County
50,600		Campbell County
49,000		Franklin County
46,500		Danville City
43,800		Tazewell County
42,500		Harrisonburg City
41,300		Wise County
39,300		Charlottesville City
38,700		Accomack County
37,700	Culpeper County	
37,600	Shenandoah County	
36,600	Manassas City	
36,400	Halifax County	

Source: Staff, Commission on Local Government

Table 7.1

Counties and Cities
by
Population, 2003
[Descending-Order Distribution]

Demographic Class	Population, 2003	Locality
25,000 to 99,999	36,000	Prince George County
	35,200	Gloucester County
	34,200	Pulaski County
	33,400	Warren County
	32,300	Mecklenburg County
	32,300	Smyth County
	32,000	Petersburg City
	31,500	Amherst County
	31,000	Botetourt County
	30,900	Isle of Wight County
	29,500	Carroll County
	29,400	Russell County
	27,700	Orange County
	27,500	Wythe County
	27,300	Louisa County
	25,500	Buchanan County
	25,100	Dinwiddie County
	25,000	Winchester City
	10,000 to 24,999	24,800
24,800		Lee County
24,700		Salem City
23,600		Page County
23,400		Fluvanna County
23,200		Fairfax City
23,100		Scott County
23,000		Caroline County
22,500		Staunton City
22,200		Hopewell City
21,100		Rockbridge County
20,500		Fredericksburg City
19,900		Prince Edward County
19,600		Waynesboro City
19,100		Patrick County
18,400		Goochland County
18,300		Brunswick County
18,200		King George County
17,700		Southampton County
17,200		Bristol City
16,900		Colonial Heights City
16,900		Alleghany County
16,700		Grayson County
16,500		Greene County
16,500		Westmoreland County
16,400		Giles County
16,200	Dickenson County	

Source: Staff, Commission on Local Government

Table 7.1

Counties and Cities
by
Population, 2003
[Descending-Order Distribution]

Demographic Class	Population, 2003	Locality
10,000 to 24,999	15,900	Buckingham County
	15,600	Nottoway County
	15,100	Radford City
	15,000	Martinsville City
	14,800	Nelson County
	14,600	New Kent County
	14,400	Floyd County
	13,800	King William County
	13,600	Appomattox County
	13,500	Clarke County
	13,200	Williamsburg City
	13,100	Madison County
	13,000	Lunenburg County
	12,800	Northampton County
	12,700	Northumberland County
	12,500	Charlotte County
	12,300	Manassas Park City
	12,300	Sussex County
	12,200	Greensville County
	12,000	Amelia County
	11,500	Poquoson City
	11,400	Lancaster County
	11,000	Falls Church City
10,100	Essex County	
9,999 or lower	9,900	Middlesex County
	9,400	Cumberland County
	9,300	Mathews County
	9,300	Richmond County
	8,200	Franklin City
	7,000	Charles City County
	7,000	Bland County
	6,800	Rappahannock County
	6,800	Surry County
	6,800	King and Queen County
	6,800	Lexington City
	6,700	Galax City
	6,300	Bedford City
	6,200	Buena Vista City
	6,100	Covington City
	5,600	Emporia City
	5,100	Craig County
4,900	Bath County	
3,900	Norton City	
2,400	Highland County	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1999-2003
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1999-2003	Locality
10.00% or higher	38.15%	Loudoun County
	29.01%	Alleghany County
	22.11%	Spotsylvania County
	21.78%	Manassas Park City
	21.75%	Stafford County
	20.00%	Fluvanna County
	19.38%	Prince William County
	14.76%	Suffolk City
	12.98%	James City County
	12.73%	Powhatan County
	12.15%	Prince George County
	11.54%	Culpeper County
	10.84%	Frederick County
	10.74%	Greene County
5.00% to 9.99%	9.71%	Fauquier County
	9.64%	King George County
	9.31%	York County
	9.05%	Hanover County
	8.92%	Fairfax City
	8.91%	Falls Church City
	8.88%	Goochland County
	8.76%	Louisa County
	8.63%	Orange County
	8.20%	Williamsburg City
	8.15%	New Kent County
	8.00%	Clarke County
	7.32%	Harrisonburg City
	7.30%	Winchester City
	7.14%	Amelia County
	7.12%	Shenandoah County
	6.90%	Richmond County
	6.83%	Chesterfield County
	6.71%	Warren County
	6.27%	Albemarle County
	6.22%	Fredericksburg City
	6.18%	Alexandria City
	6.15%	King William County
6.11%	Henrico County	
5.88%	Floyd County	
5.03%	Chesapeake City	
5.02%	Caroline County	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1999-2003
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1999-2003	Locality
0.01% to 4.99%	4.98%	Fairfax County
	4.87%	Manassas City
	4.81%	Rockingham County
	4.70%	Franklin County
	4.44%	Cumberland County
	4.20%	Lee County
	4.10%	Northumberland County
	4.04%	Isle of Wight County
	3.97%	Madison County
	3.39%	Greensville County
	3.35%	Bedford County
	3.18%	Roanoke County
	3.03%	King and Queen County
	2.76%	Augusta County
	2.65%	Botetourt County
	2.63%	Norton City
	2.45%	Dinwiddie County
	2.38%	Accomack County
	2.38%	Arlington County
	2.07%	Nelson County
	2.02%	Essex County
	2.00%	Virginia Beach City
	1.92%	Montgomery County
	1.82%	Emporia City
	1.73%	Gloucester County
	1.61%	Bedford City
	1.53%	Prince Edward County
	1.45%	Bland County
	1.29%	Page County
	1.27%	Buckingham County
	1.18%	Washington County
	1.06%	Newport News City
1.03%	Waynesboro City	
1.03%	Carroll County	
1.02%	Middlesex County	
.96%	Rockbridge County	
.68%	Russell County	
.60%	Colonial Heights City	
.57%	Southampton County	
.40%	Campbell County	
.36%	Wythe County	
.31%	Mecklenburg County	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1999-2003
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1999-2003	Locality
0.01% to 4.99%	.30%	Lynchburg City
	.16%	Pittsylvania County
No change or decline	.00%	Rappahannock County
	.00%	Craig County
	.00%	Surry County
	.00%	Charles City County
	.00%	Mathews County
	.00%	Giles County
	.00%	Galax City
	-.25%	Charlottesville City
	-.26%	Norfolk City
	-.40%	Salem City
	-.54%	Brunswick County
	-.64%	Nottoway County
	-.86%	Poquoson City
	-.94%	Amherst County
	-1.15%	Bristol City
	-1.17%	Hampton City
	-1.18%	Grayson County
	-1.20%	Westmoreland County
	-1.20%	Franklin City
	-1.28%	Scott County
	-1.43%	Wise County
	-1.45%	Appomattox County
	-1.52%	Lunenburg County
	-1.59%	Buena Vista City
	-1.60%	Sussex County
	-1.72%	Richmond City
	-1.72%	Lancaster County
-1.77%	Hopewell City	
-2.05%	Patrick County	
-2.15%	Halifax County	
-2.29%	Pulaski County	
-2.41%	Dickenson County	
-2.45%	Tazewell County	
-2.68%	Portsmouth City	
-2.71%	Smyth County	
-2.72%	Roanoke City	
-2.86%	Lexington City	
-3.03%	Northampton County	
-3.17%	Covington City	
-3.23%	Martinsville City	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 1999-2003
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1999-2003	Locality
No change or decline	-3.82%	Radford City
	-3.92%	Bath County
	-4.00%	Highland County
	-4.30%	Henry County
	-4.58%	Charlotte County
	-5.30%	Danville City
	-5.60%	Petersburg City
	-5.86%	Staunton City
-7.27%	Buchanan County	

Source: Staff, Commission on Local Government