

Final Report
on the
Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress
of
Virginia's Counties and Cities
2005/2006



Commission on Local Government
Department of Housing and Community Development
Commonwealth of Virginia
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Executive Summary

For a specified time dimension, the fiscal stress of any given locality can be gauged through a summary statistic combining relative stress scores that are based on the revenue capacity per capita, revenue effort, and median adjusted gross income of the 134 jurisdictions. During 2005/2006 the average index value for Virginia's cities (172.80) was distinctly greater than the jurisdictional average for the Commonwealth as a whole (165.00) and markedly exceeded the equivalent county figure (161.80). Further, the numerically scaled distribution of county and city index scores ranged from the Loudoun County statistic of 134.56 to the Emporia City figure of 193.09. Thus, the maximum jurisdictional value surpassed the minimum local score by 43.5% across the interval most recently examined by the Commission.

With respect to the relationship between fiscal duress and jurisdictional type, the Commission observes that 82.1% (N=32) of all cities, but only 42.1% (N=40) of the 95 counties, were classified as "above average" or "high" stress localities in 2005/2006. It is noteworthy, moreover, that during this time span the fiscal hardship confronted by cities exceeded that evidenced by their neighboring counties across 90.4% (N=47) of the 52 pairs of such contiguous jurisdictions. Regarding the series of matched localities, the tabular data reveal that municipal stress index scores were at least 10% greater than the corresponding county values in 17 instances, with six of the latter cases yielding interjurisdictional disparities of 15% or higher. As for the five situations in which a county surpassed an adjacent city on the stress index, none of these cases exhibited an interlocal variance reaching 5%. In sum, the data indicate that throughout Virginia the burdens of fiscal administration tended to weigh more heavily upon cities than counties in 2005/2006.

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

REVENUE CAPACITY PER CAPITA

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

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

REVENUE CAPACITY PER CAPITA, 2005/2006²

Over the course of 2005/2006, the statewide average level³ of revenue capacity per capita (see Table 1.1) was \$1,579.71 among the 95 counties

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 2005/2006 (or each of the earlier periods covered in our analysis) as if the designated interval fully overlapped the standard annual calendar governing the maintenance of public-sector accounts.

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

and 39 independent cities of Virginia. During this period, however, the two jurisdictional classes diverged somewhat in their mean-score profiles, with the average revenue-generating potential of counties (\$1,610.36 per capita) moderately exceeding that of cities (\$1,505.07 per resident). Throughout 2005/2006, as indicated by Table 1.2, local capacity scores were distributed over a broad continuum reaching from the Bath County figure (\$4,482.05 per capita) to the Lee County value (\$624.87 per capita). Thus, on the dimension of fiscal ability, the strongest jurisdiction in the Commonwealth surpassed the weakest locality by a margin of 7.17 to 1 during the most recent time span analyzed by the Commission. From the total scope of variation in jurisdictional statistics, it would appear that a pronounced measure of heterogeneity distinguished the counties and cities of Virginia with respect to their potential for converting indigenous resources into actual revenue. Yet, when the 134 fiscal capacity scores are arranged according to magnitude, it can be seen that in 2005/2006 the per capita values defining the middle segment of the data series--i.e., the statistics between \$1,054.71 (the first quartile) and \$1,882.84 (the third quartile)--extended across an interval that spanned only 21.5% of the distance separating the minimum and maximum scores for the Commonwealth at large.⁴ In this respect, accordingly, the roster of jurisdictional capacity

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

⁴As its measure of dispersion for case scores representing the middle component of any hierarchically organized data series, the Commission has used the interquartile range, an indicator reflecting the difference between the first and third quartile statistics (labeled, in order, Q1 and Q3). [See Blalock, **Social Statistics**, p. 71; Norusis, **SPSS 13.0 Guide to Data Analysis**, pp. 63 and 88; and Nachmias and Nachmias, **Research Methods**

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

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

in the Social Sciences, p. 337.] Given a set of 134 unique jurisdictional values, the first and third quartile figures denote, respectively, the levels below which 24.6 percent and 75.4 percent of the case scores are positioned in terms of magnitude. With regard to a numerically scaled array of fiscal ability statistics, the Commission observes that the subgroup delimited by Q1 and Q3 encompasses the per capita values whose associated rank scores extend from 34 (relatively low capacity) through 101 (relatively high capacity). This sector of the distribution, then, accounts for slightly over half (N=68) of the county and city statistics.

⁵If the hierarchically ordered capacity values had been evenly spaced, the interquartile range would have covered 50.75% of the measurement scale. Given the actual dispersion coefficient of .2147, the distance between the first and third quartiles constituted just 42.3% (reflecting the quotient of .2147 divided by .5075) of the statistically optimal mid-range spread for per capita fiscal ability.

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, as follows: Southwest Virginia (Planning Districts 1, 2, and 3), the Southern Piedmont-Valley Industrial Zone (Planning Districts 4, 5, 11, and 12), the Northern Valley (Planning Districts 6 and 7), Northern Virginia (Planning District 8), the Northern Piedmont (Planning Districts 9, 10, and 16), Southside (Planning Districts 13, 14, and 19), Richmond (Planning District 15), the Chesapeake Fringe (Planning Districts 17, 18, and 22), and Tidewater (Planning District 23). It should be noted that the latter region subsumes the two groups of localities which formerly comprised Planning Districts 20 and 21. These planning districts were merged under the rubric of the Hampton Roads Planning District on July 1, 1990. [The jurisdictional composition of the 9 regions and 21 planning districts can be found in Appendix A of this report. For a detailed discussion of the regional breakdown employed by the Commission (as displayed in Tables 1.5, 3.5, and 6.6), see James W. Fonseca, "The Geography of Virginia," **The University of Virginia News Letter** (Charlottesville: Institute of Government, 1981), vol. 57, no. 11.]

highest average fiscal ability level (\$2,945.01 per capita) in the Commonwealth during 2005/2006. For the most part, these jurisdictions materially outpaced localities within the Northern Piedmont and Richmond sections, the areas ranking second and third (with mean per capita scores of \$2,104.46 and \$1,916.97, respectively) on the scale of regional statistics.⁷ Among the principal geographic divisions of the State, Southwest Virginia yielded the lowest jurisdictional capacity average (\$1,004.24 per capita) in 2005/2006. The aggregate mean statistic for the counties and cities of this region, as well as the corresponding values relative to localities in Southside (\$1,127.10 per capita) and the Southern Piedmont-Valley Industrial Zone (\$1,154.09 per capita), buttressed a measurement range extending from 60.8% to 65.9% below the average score registered by the jurisdictions constituting Northern Virginia. Indeed, it should be noted that the typical locality in the latter region manifested a potential for revenue-raising at least 1.39 times greater than that of the average jurisdiction in any other section of the Commonwealth over the 2005/2006 time frame.

Apart from the geographic contours of the data, local capacity scores, as previously noted, showed distinct variation along jurisdictional class lines in 2005/2006. During that period (see Table 1.1), the county revenue capacity average topped the corresponding municipal

⁷As indicated by Table 1.5, the eight jurisdictions of the Richmond area, manifesting an overall statistic of \$1,755.01, were positioned somewhat lower (i.e., fourth) in median-score terms. During 2005/2006 the 12 Chesapeake Fringe localities recorded a median value of \$1,817.50 and ranked third within the pertinent distribution of central-tendency measures.

statistic by \$105.29 per capita, a variance of 7.0%.⁸ Over the same time dimension, 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 score of \$1,374.48, the statistic dividing the upper and lower halves of the numerically scaled capacity distribution. Further documentation of jurisdictional class differences in revenue-generating potential can be drawn from Tables 1.3 and 1.4, which offer quantitative profiles bearing upon 52 pairs of adjacent localities. Throughout 2005/2006, as the designated exhibits reveal, counties manifested higher levels of capacity than their neighboring cities across 31, or 59.6%, of the cases under examination. In each of 15 instances, the revenue-raising potential of the county surpassed that of its contiguous city by at least 25%, and the differential was greater than 50% with respect to seven of the latter jurisdictional pairings.⁹ To the extent that cities outpaced their adjoining counties on the capacity dimension, the margin of variance reached the 25% threshold in five cases, three of which yielded interlocal cleavages exceeding 50%. The full range of statistical data establishes, in sum, that the counties of Virginia displayed, as a rule, stronger fiscal ability than the State's cities during 2005/2006.

⁸Significantly, Table 1.1 reveals that the median per capita magnitude of fiscal ability among counties (\$1,430.03) was 13.0% higher than the equivalent city measure of central tendency (\$1,265.47).

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

CHANGE IN REVENUE CAPACITY PER CAPITA, 2001/2002-2005/2006

As documented in Table 2.1, the overall mean level of jurisdictional revenue capacity climbed from \$1,230.59 per resident to \$1,579.71 per capita across the 2001/2002-2005/2006 time span. During the interval under consideration, the typical Virginia locality experienced growth in its revenue-raising potential at a mean periodic rate of 6.10%; and, by the close of 2005/2006, counties and cities throughout the Commonwealth, on the average, were 27.01% stronger relative to their 2001/2002 fiscal ability thresholds. Significantly, over the time frame examined by the Commission, state and local governments nationwide faced an average rise of only 21.07% in the prices charged for goods and services falling within their inventory of purchases.¹⁰ Thus, between 2001/2002 and 2005/2006 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.¹¹

¹⁰The 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**, 87 (August, 2007), Table 3, p. 187.

¹¹The 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 2001/2002. Caution should be exercised, then, in the application of BEA data to specific localities throughout the State.

According to Tables 2.3¹² and 2.4, over three-fourths of Virginia's localities (N=104) registered continuously increasing levels of revenue capacity in per capita terms from 2001/2002 through 2005/2006. With respect to that interval, 23 of the remaining jurisdictions recorded gains in fiscal ability across three of the four measurement periods. On a per capita basis, then, 94.8% of the Commonwealth's localities manifested capacity expansion during most, if not all, of the time span under review. Yet the tabular evidence also indicates that 16 counties and 14 cities posted reductions in fiscal ability at one stage or another across the specified chronological range.¹³ Indeed, seven jurisdictions witnessed the shrinkage of their revenue-generating potential in multiple periods following 2001/2002. As Tables 2.3 and 2.4 show, one of these localities (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 2001/2002-2005/2006 interval (see Table 2.1),¹⁴ the per capita magnitude

¹²Regarding the 2004/2005 time frame, this exhibit shows a capacity distribution that varies slightly from the pertinent statistical series in Table 2.3 of Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 2004/2005**. With respect to the designated measurement period, the amended per capita scores reflect changes made by the Department of Taxation in the 2004 true property values of public service corporations across the counties and cities of Virginia.

¹³Per capita diminutions in fiscal ability were sustained by only 10.4% of the localities statewide during 2002/2003. Among the 134 local entities, the relative occurrence of negative capacity "growth" was even less pronounced in 2003/2004 (6.0%), 2004/2005 (7.5%), and 2005/2006 (4.5%).

¹⁴Table 2.2 indicates that the median value for cities, while diminishing slightly across 2002/2003, expanded over each of the next

of revenue-raising potential periodically declined for 22.4% of all localities during that measurement span.

Between 2001/2002 and 2005/2006, as Table 2.5 discloses, average capacity growth reached 17.64%, 15.64%, and 15.35% in Northampton County, Westmoreland County, and Accomack County, respectively. Then, too, over the same time span, the per capita level of fiscal ability rose at a mean periodic rate exceeding 10%¹⁵ in thirteen other localities-- Rappahannock County (13.73%), Middlesex County (12.75%), Nelson County (12.11%), Northumberland County (11.97%), Caroline County (11.81%), Lancaster County (11.73%), Mathews County (11.73%), Warren County (10.77%), Fredericksburg City (10.60%), Madison County (10.48%), Shenandoah County (10.48%), Highland County (10.36%), and Clarke County (10.04%).¹⁶ Along with the top-ranked jurisdictions, these entities stood in marked contrast to the eight counties and three cities which recorded, on the average, slight relative gains (i.e., increases below 2% each period)¹⁷ or even negative "growth" in their revenue-raising potential.¹⁸

three fiscal periods.

¹⁵According to Table 2.4, fiscal ability gains of 10% or higher materialized in just eight cases with respect to 2002/2003. However, double-digit margins of capacity expansion typified 17 localities during 2003/2004, 28 jurisdictions across 2004/2005, and 40 entities over the course of 2005/2006.

¹⁶With respect to the 2001/2002-2005/2006 interval, it is noteworthy that the unit costs of public-sector goods and services increased at an average periodic rate of only 4.91% across state and local governments nationwide. See the **Survey of Current Business**, as cited in footnote 10, for the price index values underlying this statistic.

¹⁷As documented by Table 2.4, 21 localities manifested capacity expansion at rates lower than 2% during 2002/2003. Among Virginia's

According to Table 2.5, the localities in the bottom sector of the graduated data series were Greensville County (1.93%), Lynchburg City (1.91%), Covington City (1.85%), Alleghany County (1.75%), Halifax County (1.62%), Lunenburg County (1.37%), Galax City (1.37%), Lee County (0.81%), Bath County (0.49%), Dickenson County (0.48%), and Surry County (-0.84%).¹⁹

REVENUE EFFORT

The concept of revenue effort focuses on the degree to which county and city governments actually harness the revenue-generating potential of their respective jurisdictions through the employment of locally controlled devices for resource mobilization (e.g., taxes, service charges, and regulatory license

counties and cities, fiscal ability growth of such limited magnitude occurred with diminishing frequency in 2003/2004 (N=15), 2004/2005 (N=14), and 2005/2006 (N=8).

¹⁸The 16 high-growth localities were distributed across the Chesapeake Fringe (N=7), the Northern Piedmont (N=5), and the Northern Valley (N=4). As Table 2.5 indicates, the Northern Piedmont localities (Rappahannock, Nelson, Caroline, Fredericksburg, and Madison) were joined in the top 25% of the statistical continuum by seven of their regional neighbors: Fauquier County (9.79%), Orange County (9.74%), King George County (9.40%), Culpeper County (9.38%), Stafford County (9.29%), Fluvanna County (8.06%), and Spotsylvania County (8.03%). Then, too, the regions bordering the Northern Piedmont (the Northern Valley, Northern Virginia, and the Chesapeake Fringe) contributed a total of 18 cases to the highest quarter of the numerically scaled distribution.

¹⁹The jurisdictions exhibiting the weakest averages fell within the following areas of the Commonwealth: Southside (N=4), the Southern Piedmont-Valley Industrial Zone (N=3), Southwest Virginia (N=3), and the Northern Valley (N=1). It should be noted that three of the four regions (Southside, the Southern Piedmont-Valley Industrial Zone, and Southwest Virginia) accounted for 78.8% (N=26) of all localities defining the lowest quarter of the statewide data continuum.

fees).²⁰ With respect to a particular locality, the effort dimension operationally assumes the form of an extraction/capacity ratio, a statistical mechanism in which the sum of jurisdictional revenues across all "own-source" funding categories is divided by the aggregate fiscal ability of the given county or city.²¹ Through this indicator the receipts which the target locality derives from its various private-sector resource bases are gauged in relation to the yield that the jurisdiction could anticipate if local revenue-raising simply reflected the average rates of return for the Commonwealth at large.

REVENUE EFFORT, 2005/2006

In 2005/2006, as Table 3.1 shows, the statewide mean level of jurisdictional revenue effort was .9966. The typical Virginia locality, that is, realized "own-source" collections amounting to 99.66% of indigenous fiscal capacity across the designated time frame. It should be observed, however, that the average magnitude of the extraction/capacity ratio among cities (1.4248) markedly exceeded the summary score relative to the Commonwealth at large. A corollary point of still greater importance is that the municipal average surpassed the mean rate at which counties utilized

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

²¹It 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, 2006, p. 172.)

their revenue-generating potential (.8208) by a margin of 73.6% over the course of 2005/2006. During this fiscal period, though, the most striking example of city-county cleavage involved the two localities whose respective effort scores denoted the maximum and minimum values statewide. In that instance (see Table 3.2), the Emporia City statistic (2.3073) was 5.31 times greater than the extraction/capacity ratio supported by Lancaster County (.4349). Thus, with regard to the extremities of the measurement continuum, interlocal disparity of substantial magnitude constituted a central feature of the Virginia data profile. Then, too, noteworthy dispersion (or scattering) marked the series of jurisdictional effort values in yet another respect. Arranging the 134 extraction/capacity ratios by size, the Commission has determined that local statistics between the top and bottom segments of the 2005/2006 effort distribution covered a scoring span that reached from 1.2061 (the third quartile) to .7349 (the first quartile) on the statewide scale.²² The designated interval, though, embraced only 25.2% of the total scope of variation captured by the extraction/capacity gauge. Accordingly, the roster of county and city effort values failed to exhibit materially greater divergence than the set of jurisdictional capacity scores in terms of the ratio of the interquartile range to the width of the full data continuum.

Addressing the geographic facets of capacity utilization, Table 3.5 reveals that during 2005/2006 the strongest average level of fiscal effort in the Commonwealth (1.3007) was sustained by localities constituting the

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

Tidewater area. The data also indicate that the counties and cities of this region mobilized their revenue capacity, on the average, at rates 17.5% and 20.3% higher, respectively, than the mean scores (1.1066 and 1.0815) associated with jurisdictions in Southside and Southwest Virginia, the areas placing second and third in the statewide geographic distribution.²³ Even greater margins of cleavage, then, separated the Tidewater section of the Commonwealth from the six remaining regions, four of which yielded local mean values below the jurisdictional average for the State at large (.9966).²⁴ Indeed, the weakest of the nine geographic divisions (i.e., the Chesapeake Fringe) maintained a revenue effort average (.6666) that lagged 48.8% behind the corresponding statistic for the Tidewater area.

Whatever the regional dimensions of local effort, cities marshaled their own-source revenue capacity to a strikingly greater extent than counties, in the main, over the 2005/2006 period. Across the State at large, as Table 3.1 establishes, the mean rate of capacity utilization among municipalities exceeded the county average by a substantial margin (greater than \$0.60 for

²³According to Table 3.5, the localities of Southside, manifesting a central-tendency value of .9450, only ranked fourth with respect to the median-score series. Their regional statistic was distinctly lower than the midpoint values (see footnote 3) registered by the jurisdictions comprising Northern Virginia (1.0193) and Southwest Virginia (.9656).

²⁴Along with their counterparts in each of the three leading regions, the localities of Northern Virginia and the Southern Piedmont-Valley Industrial Zone produced mean scores surpassing the statewide average. In median statistical terms (see Table 3.5), the jurisdictions of Tidewater, Northern Virginia, Southwest Virginia, and Southside recorded central-tendency measures exceeding the aggregate value for the Commonwealth (.9066).

every dollar of potential revenue) during the time frame under review. In support of this notable cleavage pattern, Table 3.2 reveals that 69.2% (N=27) of the cities throughout Virginia, but only 6.3% (N=6) of the counties statewide, posted extraction/capacity ratios falling within the highest sector of the numerically graduated effort distribution, which subsumed local scores above the third quartile statistic (i.e., values between 1.2390 and 2.3073). Further, while every municipality in Virginia harnessed its revenue capacity at a rate transcending the overall median statistic for the Commonwealth (.9066) during 2005/2006, 70.5% (N=67) of the 95 counties failed to surpass that benchmark level. Accordingly, the lower range of the data continuum--extending from .9006 to .4349--was defined entirely in terms of county effort scores.

With respect to the issue of city-county differences, though, perhaps the most impressive evidence can be found in Tables 3.3 and 3.4, which cover 52 sets of contiguous localities. Throughout 2005/2006, as both exhibits indicate, municipalities outperformed their adjoining counties on the dimension of fiscal effort among 51 (or 98.1%) of the jurisdictional pairings under analysis. For each of 31 cases, moreover, the extraction/capacity ratio yielded by the city was at least 50% stronger than the effort level associated with its neighboring county, and in five of these instances the margin separating the contiguous localities exceeded 100%. Regarding the one situation in which a county surpassed its adjacent city, this case did not produce a revenue effort difference as large as 50% or, notably, an interlocal variance reaching 5%. An examination of the statistical testimony for adjoining localities, then, dramatically confirms our earlier observation that cities realized, in general, decidedly higher receipts per dollar of potential

revenue than counties over the course of 2005/2006. Significantly, according to Table 3.9, such pronounced disparity between the jurisdictional classes even materialized across sub-groups of localities that shouldered operating and capital obligations of equivalent scope, as gauged by a functional performance index²⁵ resting upon county and city expenditure

²⁵The 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 2005/2006 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 State Auditor's **Comparative Report of Local Government Revenues and Expenditures**. For the designated accounting period, every locality is assigned a score of 1 or 0 with regard to each potential spending area as a means of denoting whether the jurisdiction actually registered net positive outlays in support of the stipulated function during the budgetary year. On any given performance dimension, the locality receives a value of 0 only if it (a) made no disbursements bearing upon the functional category in question or (b) recorded expenditures whose gross level was equaled or exceeded by cost recoveries (i.e., income from the sale of goods and/or services) associated with the specified field of responsibility. The baseline jurisdictional score, whether 1 or 0, relating to the designated operating or capital dimension is then multiplied by the mean level of spending per resident undertaken by all counties and cities which reported net positive outlays in the given area of budgetary activity. The resulting arithmetic product, when added to the sum of the corresponding values for the 32 other performance categories, yields a weighted measure of the range of functional burdens carried by the target jurisdiction during the fiscal year under review. With respect to Table 3.9, the sharp effort differences along jurisdictional class lines substantially reflect the greater volume and/or unit costs of the goods and services typically delivered by municipal governments in 2005/2006.

data.²⁶

CHANGE IN REVENUE EFFORT, 2001/2002-2005/2006

Throughout the Commonwealth (see Table 4.1), the average rate at which local governments tapped their revenue-raising potential grew continuously from .9586 to .9966 over the 2001/2002-2005/2006 interval.²⁷ Yet, as Tables 4.3²⁸ and 4.4 disclose, only 11.9% of all jurisdictions (i.e., ten counties and six cities) recorded successively rising margins of capacity utilization with respect to the time span covered by this report. As for the remaining jurisdictions, between 40.3% and 47.8% yielded

²⁶It should also be observed that cities generated, in the main, distinctly greater levels of fiscal effort than counties with matching geographic and population characteristics (see Tables 3.5 through 3.8) during 2005/2006. Although a modest variance in average effort (.1694) distinguished the two jurisdictional classes within Northern Virginia, notable mean-score differences (from .2668 to .8362) crystallized between cities and counties relative to the various other territorial and demographic groupings covered by the previously cited tables.

²⁷In 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.

²⁸The extraction/capacity ratios for 2004/2005 diverge somewhat from those published in the corresponding table of Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 2004/2005**. In relation to the given measurement period, the modified effort statistics rest upon fiscal ability scores that capture the impact of revised true valuation data for public service corporations. See footnote 12.

declining effort scores in any given measurement period following 2001/2002.²⁹ The tabular evidence reveals, indeed, that 52 counties and 25 cities, representing 57.5% of the Commonwealth's localities, posted diminished collections per dollar of revenue capacity during two or more of the accounting cycles under review. Among these entities, according to Tables 4.3 and 4.4, 13 jurisdictions mobilized indigenous capacity at consecutively decreasing rates from the end of 2001/2002 through the close of 2005/2006.³⁰ Thus, while local fiscal effort gradually climbed on a statewide average basis across the four periods surveyed, 54.7% of all counties and 64.1% of the Commonwealth's cities experienced slippage in the ratio of actual receipts to potential revenue during multiple stages of the overall time frame.

To the degree that Virginia's local governments periodically expanded their capacity utilization margins, the strongest mean levels of relative growth (i.e., increases of at least 5%) were realized across the designated measurement interval--as shown in Table 4.5--by Russell County (9.75%), Sussex County (9.00%), Halifax County (8.48%), Bland County (8.41%), Dickenson County (7.84%), Wise County (7.69%), Buena Vista City (6.59%), Lunenburg County (6.29%), Hampton City (6.25%), Buchanan County

²⁹Typically, the effort statistic of a county or city undergoes reduction when the locality's own-source revenues fail to keep pace with the rate of growth in its fiscal capacity.

³⁰This pattern of declining revenue effort materialized in ten counties (Bedford, Clarke, Fauquier, King George, Lancaster, Mathews, Northumberland, Page, Prince William, and Stafford), as well as three cities (Fredericksburg, Manassas, and Waynesboro).

(6.09%), Carroll County (5.81%), and Emporia City (5.62%).³¹ More significantly, though, 45 counties and 19 cities (or 47.8% of the localities statewide) recorded mean rates of change in fiscal effort at magnitudes lower than 1% during the time span under review.³² According to Table 4.5, 47 of these jurisdictions manifested, on the average, negative "growth" in capacity utilization between 2001/2002 and 2005/2006.³³ With regard to the latter jurisdictions, the sharpest patterns of relative decline (as gauged by mean scores below -5%) emerged in Lancaster County (-5.12%), Northampton County (-5.30%), Mathews County (-5.31%), Warren County (-5.71%), King George County (-5.78%), Middlesex County (-5.90%), Northumberland County (-5.92%), Page County (-6.05%), Clarke County (-6.10%), and Westmoreland County (-6.52%).

³¹The leading jurisdictions of the State were located in Southwest Virginia (N=6), Southside (N=4), the Northern Valley (N=1), and Tidewater (N=1). With respect to Southwest Virginia and Southside, it should be noted that these regions, along with the Southern Piedmont-Valley Industrial Zone, encompassed 81.8% (N=27) of the localities in the top 25% of the numerically ordered data series.

³²Across the 16 localities of the Northern Piedmont, only Greene County, Charlottesville City, Louisa County, and Albemarle County (with respective average growth rates of 2.34%, 1.77%, 1.67%, and 1.39%) reached or exceeded the 1% level.

³³The following regional breakdown characterized the 35 counties and 12 cities exhibiting this statistical property: the Northern Piedmont (N=12), the Chesapeake Fringe (N=10), the Northern Valley (N=8), Northern Virginia (N=4), Tidewater (N=4), Southwest Virginia (N=3), the Southern Piedmont-Valley Industrial Zone (N=2), Southside (N=2), and the Richmond area (N=2).

FISCAL STRESS

As approached by the Commission on Local Government, the measurement of fiscal stress entails the construction of a three-variable index founded upon chronologically equivalent indicators linked to the most current observation period for which relevant statistics can be obtained across all counties and cities.³⁴ More precisely, the stress index taps jurisdictional measures denoting (1) the level of revenue capacity per capita during a specified fiscal period (currently 2005/2006), (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 2005). 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,³⁵ of the target locality's raw score from the mean of the overall data distribution. The foregoing "transformation" procedure ensures the imposition of a common statistical gauge upon the several constituent dimensions of the index. Under the computational technique employed by the Commission, the three relative stress values associated with a particular jurisdiction are added to produce an integrated expression of its fiscal strain during the selected measurement period (in the current instance, 2005/2006). The higher the magnitude of this summary statistic, the greater the fiscal duress experienced by the specified county or

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

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.

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, 2005/2006

At the aggregate level of data analysis (see Table 6.1), the Commission finds that the mean index value pertaining to cities (172.80), which registered above the jurisdictional average for the Commonwealth as a whole (165.00), markedly exceeded the equivalent county figure (161.80) during 2005/2006. When the investigative focus is shifted to a consideration of specific local scores, it can be discerned from Table 6.3 that the 134 numerically ordered stress computations covered a range of 58.53 points, with the Emporia City and Loudoun County statistics--193.09 and 134.56, respectively--constituting the maximum and minimum values statewide. Over the 2005/2006 time span, the most fiscally distressed locality in Virginia, then, surpassed the least financially strained jurisdiction by a margin of 43.5% on the composite index. Whatever the significance of such disparity, Table 6.3 reveals that the county and city scores comprising the middle sector of the measurement continuum, as delineated by the first and third quartile values,³⁶ occupied an interval representing 28.0% of the total index scale. The intermediate segment of the data series, accordingly, exhibited a moderate degree of statistical heterogeneity relative to the full scope of dispersion in local stress scores across Virginia.

³⁶These benchmark statistics were, in order, 156.80 and 173.16.

During 2005/2006 the average magnitude of jurisdictional stress, as shown in Table 6.6, varied somewhat over the nine regions of the Commonwealth. Among the 95 counties and 39 cities, localities in Southwest Virginia, maintaining an overall index value of 174.03, recorded the highest mean level of fiscal hardship throughout the period under review. These jurisdictions shared the upper third of the geographic data continuum with their counterparts in Southside and the Southern Piedmont-Valley Industrial Zone, which yielded fiscal stress averages of 172.80 and 170.77, respectively. Within every other section of Virginia (except the Tidewater area), the local mean score lagged behind the statewide jurisdictional average (165.00) in 2005/2006. Over this period the counties and cities of Northern Virginia experienced, on the average, the lowest degree of fiscal strain (146.75) in the Commonwealth. Their mean level of duress, moreover, trailed that of localities in the top-ranked region, Southwest Virginia, by a margin of 15.7%.

Across the State, as indicated above, the fiscal pressures engendering local distress registered with unequal force upon cities and counties in 2005/2006. According to Table 6.1, the mean stress score relative to Virginia's municipalities surpassed the corresponding value for the Commonwealth's counties by 11.00 index points, a relative difference of 6.8%, during this measurement period. The tabular evidence (see Tables 6.6 through 6.9) also discloses that the average city endured greater fiscal strain than the typical county regardless of its geographic location, population level, or demographic growth rate. Turning to Table 6.3, the Commission observes that 82.1% (N=32) of all municipalities generated stress scores exceeding the statewide local average over the 2005/2006 interval. In

contrast, 57.9% (N=55) of the 95 counties sustained fiscal duress at levels below the mean value for the Commonwealth at large. Then, too, it should be noted that the top and bottom ranges of the stress index continuum manifested sharp compositional differences along jurisdictional class lines throughout the period under examination. With respect to the 21 localities at the "high" end of the data series, 76.2% (N=16) were cities. Among the 20 "low stress" jurisdictions, counties represented 85.0% (N=17) of the total.

On the subject of jurisdictional class disparity, Tables 6.4 and 6.5 yield notable supplementary evidence covering 52 pairs of adjoining localities. Across 2005/2006, as these exhibits show, municipalities outpaced their contiguous counties on the summary measure of fiscal strain in 90.4% (N=47) of the cases analyzed. A review of the matched jurisdictions establishes that city index scores were at least one-tenth higher than the corresponding county values in 17 instances. The degree of interlocal disparity, according to Table 6.5, varied between 15% and 19% for six of the latter pairings. Significantly, cleavage of corresponding strength (or, indeed, a variance margin as large as 5%) did not materialize with respect to any situation in which the stress level of a county exceeded that of its neighboring municipality. From the data surveyed by the Commission, it is clear, in sum, that the demands of fiscal management typically burdened cities to a greater extent than counties over the course of 2005/2006.

Counties and Cities by Region and Planning District

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

Source: Staff, Commission on Local Government

Counties and Cities by Region and Planning District

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

Source: Staff, Commission on Local Government

Counties and Cities by Region and Planning District

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

Source: Staff, Commission on Local Government

APPENDIX B**REVIEW OF METHODOLOGY
AND
DATA ELEMENTS****Revenue Capacity**

The measure of revenue capacity employed in the current report is founded upon the Representative Tax System (RTS) methodology originally developed by the U. S. Advisory Commission on Intergovernmental Relations¹ and subsequently refined by researchers at the University of Virginia² and staff members of the Joint Legislative Audit and Review Commission.³ In operational terms, revenue capacity, as derived from this Virginia-adapted RTS methodology, assumes the form of an additive expression combining several arithmetic products, each of which entails the multiplication of a particular jurisdictional resource-base indicator by a statistical constant denoting the total revenue yield to all county and city governments per unit of the designated resource. Treated in this fashion, revenue capacity gauges the degree of jurisdictional affluence and, at one and the same time, indicates the collections that a locality could anticipate from taxes, service charges, regulatory licenses, privilege fees, and various other governmental instruments (i.e., potential revenue) if the jurisdiction imposed levies on its resource bases at statewide average rates of extraction. In the calculation of fiscal capacity values relative to the counties and independent cities of Virginia, the methodology centers on four specific revenue devices (i.e., the real property tax, the public service corporation property tax, the motor vehicle license tax, and the local-option sales tax) as well as a residual dimension encompassing all other instruments for the generation of own-source revenues. The jurisdictional wealth bases to which these five extractive "mechanisms" apply

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

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

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

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

⁴The concept of "true value" refers to the full-market worth of locally taxed real estate or public service corporation property in a particular jurisdiction. With regard to each of the designated property classes, the true valuation statistics supporting the fiscal ability computations in this report can be found in Department of Taxation, **Virginia Assessment/Sales Ratio Study**, Table 4, 2001-2005.

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 of the 2002-2006 time frame. These jurisdictional figures have been adjusted (i.e., reduced) by the Commission's staff only in relation to counties which (1) impose motor vehicle license taxes and (2) contain towns that levy their own license charges, provided that such localities (a) operate independent school divisions and/or (b) maintain rates of taxation equal to, or exceeding, county fees. Section 46.2-752 of the Code of Virginia prohibits counties from collecting license taxes on vehicles owned by the residents of those towns. Thus, in regard to any affected county, the Commission's staff has employed as the relevant resource-base statistic for a particular fiscal period the difference between that locality's official registration total and the estimated number of town motor vehicles outside the reach of county license tax authority. Because the Department of Motor Vehicles does not furnish comprehensive vehicular counts for towns, data estimates have been utilized over the 2002-2006 chronological range.

In estimating the number of motor vehicles owned by the inhabitants of a particular town on June 30th of a specified year, the Commission's staff has multiplied the countywide registration total as of that date by a town/county vehicular ratio founded upon U.S. Census data pertaining to the commutation practices of Virginia residents during 2000. As applied to the 2001/2002-2005/2006 measurement rounds, each of the baseline automotive ratios has been modified to capture the "growth" rates, whether positive or negative, in the pertinent town/county general population ratio from April 1, 2000 (the Census enumeration date) through June 30th of 2002, 2003, 2004, 2005, and 2006 (the respective target dates for gauging the number of motor vehicles at the town level across the five 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,

total adjusted gross income of the resident population.⁷ For each fiscal period in the 2001/2002-2005/2006 series, the Commission has calculated the per capita revenue-raising potential of every locality⁸ through (1) the multiplication

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 service-related income received by "non-resident" military personnel stationed in Virginia. Moreover, the jurisdictional adjusted gross income figures do not reflect the income of residents who are exempt from the filing of State tax returns. For the adjusted gross income data supporting the Commission's tabular calculations, see the following Department of Taxation sources--"2001 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), October 24, 2003; "2002 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), July 12, 2004; "2003 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 4, 2005; "2004 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 27, 2006; and "2005 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 2, 2007. 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 FY2003-2007. The latter sets of statistics, unlike the former, take account of the Virginia income declared by out-of-state taxpayers. In the main, however, such nonresident AGI is irrelevant to the gauging of jurisdictional capacity within the Commonwealth.

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

of its resource-base levels on the five target dimensions⁹ by the relevant statewide average yield rates, (2) the summation of the resulting products, and (3) the division of the computed total by the jurisdictional population.¹⁰

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). With the increasing significance of intergovernmental payments under the Personal Property Tax Relief Act, these taxable objects 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) represents a more viable indicator of local resource-base strength relative to tangible personal property across the 1999/2000-2001/2002 interval as well as the four subsequent measurement 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 by counties and cities following 1998/1999. (With respect to the FY2002-2006 time frame, it should be noted that the State reimbursement share of total personal property collections reached consecutive median levels of 45.2%, 45.5%, 44.9%, 43.3%, and 43.2% among the 134 jurisdictions of the Commonwealth. These central-tendency values rest upon financial data transmitted by county and city governments to the VA Auditor of Public Accounts.)

Then, too, given the fact that measurement standardization is a prerequisite for time-series analysis, the revised computational approach underlies the amended distributions of local capacity scores covering 1995/1996 through 1998/1999, as displayed in Table 2.3 of **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1999/2000**. For each period of this chronological range, the listed per capita values are strongly correlated with the fiscal ability statistics emanating from the Commission's previous methodology. (See footnote 9 in the Technical Appendix of the 1999/2000 report.) Across the full measurement span, the coefficients of linear association vary from .9893 to .9932. [A discussion of bivariate correlation analysis can be found in Alan Agresti and Barbara Finlay, **Statistical Methods for the Social Sciences**, 3d ed. (Upper Saddle River, N.J.: Prentice Hall, 1997), pp. 318-26.]

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

¹⁰The population divisors used by the Commission have been derived from Demographics and Workforce Section, Weldon Cooper Center for Public Service, University of Virginia, "2001 Final to 2005 Final Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2008.

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 2005/2006 (as well as the 1996/1997-2004/2005 interval), the Commission has drawn upon the audited revenues of county and city governments rather than their anticipated current-year collections from the major property tax instruments. The data covering the five most recent measurement periods can be found in Auditor of Public Accounts, **Comparative Report of Local Government Revenues and Expenditures**, Exhibit B, FY2001-2006; and County of Smyth, "General Government Local Revenue Form for the Year Ended June 30, 2006" (hereinafter cited as County of Smyth, "Local Revenue Form," FY2006).

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

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 2001/2002-2005/2006 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**, FY2002-2006; and County of Smyth, "Local Revenue Form," FY2006.

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, FY2002-2006; and County of Smyth, "Local Revenue Form," FY2006.

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 2002-2006. The jurisdictional calculations rest upon data contained in transmittal forms filed with the Auditor of Public Accounts by the various localities, as well as Exhibits B and B-2 of the pertinent annual issues of **Comparative Report of Local Government Revenues and Expenditures**. Within the State Auditor's taxonomic framework, "miscellaneous" local revenue includes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements. [See Auditor of Public Accounts, **Uniform Financial**

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 Dickenson County. In 2005/2006 the effort level of that jurisdiction was 1.4579.¹⁶ The cumulative receipts generated by the locality represented, in other words, 145.79% of its theoretical revenue capacity. One may state, alternatively, that Dickenson County collected nearly \$1.46 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 2001/2002 through 2005/2006.

The Composite Fiscal Stress Index

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

Reporting Manual (revised August, 2007), pp. 3-15 and 3-16.] The preceding elements, though, have not been incorporated into the Commission's FY2002-2006 indicators of "other" indigenous receipts. This classificatory approach is founded upon national criteria for the delineation of own-source general revenues at the county and city levels. See, for example, U.S. Department of Commerce, **Finances of County Governments: 2002** (Washington, D.C.: Economics and Statistics Administration, U.S. Census Bureau, 2005), Appendix A, pp. 4, 5, 8, and 10; and John L. Mikesell, **Fiscal Administration: Analysis and Applications for the Public Sector**, 7th ed. (Belmont, CA: Thomson-Wadsworth, 2006), pp. 657, 658, and 662.

¹⁵See the illustrative calculation in Exhibit B.

¹⁶See Table 3.2.

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 2005/2006), (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 two cases of statistical convergence (involving the overall stress values for Alleghany County/Charlotte County and Dinwiddie County/Richmond County) can be found in the 2005/2006 index distribution (see Tables 6.2 and 6.3). Significantly, however, these apparent instances of complete overlap stem solely from the rounding of the composite stress scores to two-digit accuracy. At the level of three-digit precision, the 2005/2006 index values for Alleghany and Charlotte equal 173.987 and 173.994, respectively. With the same degree of exactitude, the summary scores yielded by Dinwiddie and Richmond are, in order, 166.130 and 166.133.

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 substitutive variable is that it covers, unlike median family adjusted gross income, income declarations from the complete universe of State tax returns filed by jurisdictional residents.

(presently 2005).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 dimensions.²⁴ Once a set of composite index scores has been developed in this

²⁰The income statistics shown in Table 5 of this report have been drawn from Business and Economics Section, Weldon Cooper Center for Public Service, University of Virginia, "Local Area AGI 2005: All Returns, Married Returns, Individual Returns, Income Concentration, AGI Per Exemption" (electronic dataset), April 2, 2008.

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.

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

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 2005/2006.²⁵ 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.

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 2005/2006 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.15 (one standard deviation below the mean), 165.00 (the mean), and 176.85 (one standard deviation above the mean).

ILLUSTRATIVE COMPUTATIONS: WYTHE COUNTY

Exhibits A-C

Exhibit A

Computation of Revenue Capacity Per Capita, 2005/2006
Wythe County: An Example

Potential Revenues from:	Statewide Average Yield Rate	Resource-Base Indicator	Amount
Real Property Tax (PR1)	= \$0.00703 ^A	X \$2,014,199,471 (Real Estate True Valuation)	= \$14,159,822.28
Public Service Corporation Property Tax (PR2)	= \$0.00703 ^A	X \$166,605,768 (PSC Property True Valuation)	= \$1,171,238.55
Motor Vehicle License Tax (PR3)	= \$20.17 ^B	X 30,961 (Adjusted Number of Motor Vehicles)	= \$624,483.37
Local-Option Sales Tax (PR4)	= -----	-----	= \$3,258,798.00 ^C
Other Local-Source Instruments (PR5)	= \$0.03085 ^D	X \$425,308,128 (Adjusted Gross Income)	= \$13,120,755.75
Revenue Capacity Per Capita = $\frac{PR1+PR2+PR3+PR4+PR5}{Population}$		$\frac{\$32,335,098}{27,522}$	= \$1,174.88

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, 2005/2006
Wythe County: An Example

Actual Revenues from:		Amount
Real Property Tax (E1)	=	\$7,713,319.00
Public Service Corporation Property Tax (E2)	=	\$749,070.00
Motor Vehicle License Tax (E3)	=	\$373,662.00
Local-Option Sales Tax (E4)	=	\$3,258,798.00
Other Local-Source Instruments (E5)	=	\$17,629,588.00

$$\text{Revenue Effort} = \frac{\text{E1+E2+E3+E4+E5}}{\text{Revenue Capacity}} = \frac{\$29,724,437}{\$32,335,098} = 0.9193$$

Source: Staff, Commission on Local Government

Exhibit C

Computation of the Fiscal Stress Index, 2005/2006
 Wythe County: An Example

Fiscal Stress Indicator	Raw Score	Relative Stress Score
Revenue Capacity Per Capita, 2005/2006	\$1,174.88	57.77 (S1)
Revenue Effort, 2005/2006	0.9193	53.94 (S2)
Median Adjusted Gross Income (All State Tax Returns), 2005	\$26,278	58.12 (S3)

Composite Fiscal Stress Index Score = S1+S2+S3 = 57.77+53.94+58.12 = 169.84*

*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,
2005/2006**

Tables 1.1-1.8/Chart 1

Table 1.1
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2005/2006
 by
 Jurisdictional Class

	Revenue Capacity Per Capita, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	\$1,610.36	\$1,430.03
Cities	39	29.1%	\$1,505.07	\$1,265.47
All Jurisdictions	134	100.0%	\$1,579.71	\$1,374.48

Source: Staff, Commission on Local Government

Chart 1
Mean and Median Levels of Revenue Capacity Per Capita, 2005/2006
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2005/2006

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.54=Highest Stress 35.12=Lowest Stress	
	Revenue Capacity Per Capita, 2005/2006	Rank Score	Relative Stress Score	
Accomack County	\$1,408.64	71.0	56.17	
Albemarle County	\$2,397.09	117.0	49.40	
Alleghany County	\$1,011.74	31.0	58.89	
Amelia County	\$1,316.33	61.0	56.80	
Amherst County	\$1,071.79	35.0	58.48	
Appomattox County	\$1,103.25	43.0	58.26	
Arlington County	\$3,584.81	131.0	41.26	
Augusta County	\$1,430.03	73.0	56.03	
Bath County	\$4,482.05	134.0	35.12	
Bedford County	\$1,522.90	77.0	55.39	
Bland County	\$980.95	27.0	59.10	
Botetourt County	\$1,535.68	79.0	55.30	
Brunswick County	\$936.77	18.0	59.40	
Buchanan County	\$1,126.23	46.0	58.11	
Buckingham County	\$934.66	17.0	59.42	
Campbell County	\$1,065.13	34.0	58.53	
Caroline County	\$1,650.55	85.0	54.51	
Carroll County	\$971.08	25.0	59.17	
Charles City County	\$1,538.00	80.0	55.29	
Charlotte County	\$946.27	21.0	59.34	
Chesterfield County	\$1,693.87	90.0	54.22	
Clarke County	\$2,559.29	122.0	48.29	
Craig County	\$1,161.66	52.0	57.86	
Culpeper County	\$1,818.59	97.0	53.36	
Cumberland County	\$1,081.38	37.0	58.41	
Dickenson County	\$839.40	8.0	60.07	
Dinwiddie County	\$1,167.38	53.0	57.82	
Essex County	\$1,656.78	86.0	54.47	
Fairfax County	\$3,252.99	128.0	43.54	
Fauquier County	\$3,025.57	125.0	45.10	
Floyd County	\$1,304.20	60.0	56.89	
Fluvanna County	\$1,526.69	78.0	55.36	
Franklin County	\$1,565.76	82.0	55.10	
Frederick County	\$1,881.46	101.0	52.93	
Giles County	\$1,082.34	38.0	58.41	
Gloucester County	\$1,542.52	81.0	55.25	
Goochland County	\$3,215.48	127.0	43.79	
Grayson County	\$1,007.92	29.0	58.92	
Greene County	\$1,420.01	72.0	56.09	
Greensville County	\$730.16	2.0	60.82	
Halifax County	\$1,153.28	51.0	57.92	
Hanover County	\$1,990.26	108.0	52.19	
Henrico County	\$1,888.25	103.0	52.89	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2005/2006

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.54=Highest Stress 35.12=Lowest Stress	
	Revenue Capacity Per Capita, 2005/2006	Rank Score	Relative Stress Score	
Henry County	\$911.57	15.0	59.58	
Highland County	\$2,506.51	120.0	48.65	
Isle of Wight County	\$1,587.65	83.0	54.95	
James City County	\$2,250.98	116.0	50.40	
King and Queen County	\$1,373.24	67.0	56.41	
King George County	\$1,886.97	102.0	52.90	
King William County	\$1,362.91	66.0	56.49	
Lancaster County	\$2,715.13	123.0	47.22	
Lee County	\$624.87	1.0	61.54	
Loudoun County	\$3,080.08	126.0	44.72	
Louisa County	\$2,236.27	115.0	50.50	
Lunenburg County	\$814.53	5.0	60.24	
Madison County	\$1,907.29	104.0	52.76	
Mathews County	\$2,101.47	112.0	51.43	
Mecklenburg County	\$1,144.13	49.0	57.98	
Middlesex County	\$2,501.30	119.0	48.69	
Montgomery County	\$1,086.40	39.0	58.38	
Nelson County	\$2,183.33	114.0	50.86	
New Kent County	\$1,816.15	96.0	53.38	
Northampton County	\$2,168.25	113.0	50.97	
Northumberland County	\$2,479.74	118.0	48.83	
Nottoway County	\$874.17	10.0	59.83	
Orange County	\$1,858.55	99.0	53.09	
Page County	\$1,334.13	63.0	56.68	
Patrick County	\$941.65	20.0	59.37	
Pittsylvania County	\$948.66	22.0	59.32	
Powhatan County	\$1,689.04	89.0	54.25	
Prince Edward County	\$954.52	23.0	59.28	
Prince George County	\$980.53	26.0	59.10	
Prince William County	\$2,087.30	111.0	51.52	
Pulaski County	\$1,072.67	36.0	58.47	
Rappahannock County	\$3,585.65	132.0	41.26	
Richmond County	\$1,295.01	58.0	56.95	
Roanoke County	\$1,462.11	75.0	55.81	
Rockbridge County	\$1,737.78	92.0	53.92	
Rockingham County	\$1,375.71	68.0	56.40	
Russell County	\$835.10	7.0	60.10	
Scott County	\$806.20	4.0	60.30	
Shenandoah County	\$1,676.26	88.0	54.34	
Smyth County	\$852.83	9.0	59.98	
Southampton County	\$1,112.03	45.0	58.20	
Spotsylvania County	\$1,845.49	98.0	53.18	
Stafford County	\$1,911.66	105.0	52.73	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2005/2006

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.54=Highest Stress 35.12=Lowest Stress	
	Revenue Capacity Per Capita, 2005/2006	Rank Score	Relative Stress Score	
Surry County	\$2,733.19	124.0	47.10	
Sussex County	\$963.28	24.0	59.22	
Tazewell County	\$925.87	16.0	59.48	
Warren County	\$1,787.05	94.0	53.58	
Washington County	\$1,301.75	59.0	56.90	
Westmoreland County	\$1,978.21	106.0	52.27	
Wise County	\$751.34	3.0	60.67	
Wythe County	\$1,174.88	55.0	57.77	
York County	\$1,813.33	95.0	53.40	
Alexandria City	\$3,326.07	129.0	43.04	
Bedford City	\$1,103.05	42.0	58.27	
Bristol City	\$1,346.03	64.0	56.60	
Buena Vista City	\$897.58	13.0	59.67	
Charlottesville City	\$1,871.12	100.0	53.00	
Chesapeake City	\$1,404.71	70.0	56.20	
Colonial Heights City	\$1,740.74	93.0	53.90	
Covington City	\$1,023.44	33.0	58.81	
Danville City	\$937.73	19.0	59.40	
Emporia City	\$1,100.15	41.0	58.29	
Fairfax City	\$3,412.49	130.0	42.44	
Falls Church City	\$4,008.19	133.0	38.36	
Franklin City	\$1,096.24	40.0	58.31	
Fredericksburg City	\$2,546.45	121.0	48.38	
Galax City	\$1,145.01	50.0	57.98	
Hampton City	\$898.12	14.0	59.67	
Harrisonburg City	\$1,133.15	48.0	58.06	
Hopewell City	\$1,011.63	30.0	58.89	
Lexington City	\$1,131.10	47.0	58.07	
Lynchburg City	\$1,170.42	54.0	57.80	
Manassas City	\$2,079.55	110.0	51.58	
Manassas Park City	\$1,673.57	87.0	54.36	
Martinsville City	\$1,019.65	32.0	58.84	
Newport News City	\$1,111.71	44.0	58.21	
Norfolk City	\$993.61	28.0	59.02	
Norton City	\$1,378.35	69.0	56.38	
Petersburg City	\$831.83	6.0	60.12	
Poquoson City	\$1,719.31	91.0	54.04	
Portsmouth City	\$894.96	12.0	59.69	
Radford City	\$888.85	11.0	59.73	
Richmond City	\$1,504.74	76.0	55.51	
Roanoke City	\$1,264.13	56.0	57.16	
Salem City	\$1,443.48	74.0	55.93	
Staunton City	\$1,265.47	57.0	57.15	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2005/2006

	Rank Scores	Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity	61.54=Highest Stress 35.12=Lowest Stress	
Locality	Revenue Capacity Per Capita, 2005/2006	Rank Score	Relative Stress Score
Suffolk City	\$1,349.29	65.0	56.58
Virginia Beach City	\$1,637.67	84.0	54.60
Waynesboro City	\$1,330.80	62.0	56.71
Williamsburg City	\$1,981.92	107.0	52.24
Winchester City	\$2,025.23	109.0	51.95

Source: Staff, Commission on Local Government

Table 1.3
 Revenue Capacity Per Capita
 of
 Adjacent Cities and Counties, 2005/2006

City	County	Revenue Capacity Per Capita, 2005/2006	
		City Value	County Value
Alexandria City	Arlington County	\$3,326.07	\$3,584.81
	Fairfax County	\$3,326.07	\$3,252.99
Bedford City	Bedford County	\$1,103.05	\$1,522.90
Bristol City	Washington County	\$1,346.03	\$1,301.75
Buena Vista City	Rockbridge County	\$897.58	\$1,737.78
Charlottesville City	Albemarle County	\$1,871.12	\$2,397.09
Chesapeake City	-----	\$1,404.71	-----
Colonial Heights City	Chesterfield County	\$1,740.74	\$1,693.87
	Prince George County	\$1,740.74	\$980.53
Covington City	Alleghany County	\$1,023.44	\$1,011.74
Danville City	Pittsylvania County	\$937.73	\$948.66
Emporia City	Greensville County	\$1,100.15	\$730.16
Fairfax City	Fairfax County	\$3,412.49	\$3,252.99
Falls Church City	Arlington County	\$4,008.19	\$3,584.81
	Fairfax County	\$4,008.19	\$3,252.99
Franklin City	Isle of Wight County	\$1,096.24	\$1,587.65
	Southampton County	\$1,096.24	\$1,112.03
Fredericksburg City	Spotsylvania County	\$2,546.45	\$1,845.49
	Stafford County	\$2,546.45	\$1,911.66
Galax City	Carroll County	\$1,145.01	\$971.08
	Grayson County	\$1,145.01	\$1,007.92
Hampton City	York County	\$898.12	\$1,813.33
Harrisonburg City	Rockingham County	\$1,133.15	\$1,375.71
Hopewell City	Chesterfield County	\$1,011.63	\$1,693.87
	Prince George County	\$1,011.63	\$980.53
Lexington City	Rockbridge County	\$1,131.10	\$1,737.78
Lynchburg City	Amherst County	\$1,170.42	\$1,071.79
	Bedford County	\$1,170.42	\$1,522.90
	Campbell County	\$1,170.42	\$1,065.13
Manassas City	Prince William County	\$2,079.55	\$2,087.30
Manassas Park City	Prince William County	\$1,673.57	\$2,087.30
Martinsville City	Henry County	\$1,019.65	\$911.57
Newport News City	Isle of Wight County	\$1,111.71	\$1,587.65
	James City County	\$1,111.71	\$2,250.98
	York County	\$1,111.71	\$1,813.33
Norfolk City	-----	\$993.61	-----
Norton City	Wise County	\$1,378.35	\$751.34
Petersburg City	Chesterfield County	\$831.83	\$1,693.87
	Dinwiddie County	\$831.83	\$1,167.38
	Prince George County	\$831.83	\$980.53
Poquoson City	York County	\$1,719.31	\$1,813.33
Portsmouth City	-----	\$894.96	-----
Radford City	Montgomery County	\$888.85	\$1,086.40

Source: Staff, Commission on Local Government

Table 1.3
 Revenue Capacity Per Capita
 of
 Adjacent Cities and Counties, 2005/2006

City	County	Revenue Capacity Per Capita, 2005/2006	
		City Value	County Value
Radford City	Pulaski County	\$888.85	\$1,072.67
Richmond City	Chesterfield County	\$1,504.74	\$1,693.87
	Henrico County	\$1,504.74	\$1,888.25
Roanoke City	Roanoke County	\$1,264.13	\$1,462.11
Salem City	Roanoke County	\$1,443.48	\$1,462.11
Staunton City	Augusta County	\$1,265.47	\$1,430.03
Suffolk City	Isle of Wight County	\$1,349.29	\$1,587.65
	Southampton County	\$1,349.29	\$1,112.03
Virginia Beach City	-----	\$1,637.67	-----
Waynesboro City	Augusta County	\$1,330.80	\$1,430.03
Williamsburg City	James City County	\$1,981.92	\$2,250.98
	York County	\$1,981.92	\$1,813.33
Winchester City	Frederick County	\$2,025.23	\$1,881.46

Source: Staff, Commission on Local Government

Table 1.4
 Ratio Scores
 for
 Adjacent Cities and Counties
 on
 Revenue Capacity Per Capita, 2005/2006

City	County	City/County Revenue Capacity Per Capita Ratio, 2005/2006
Alexandria City	Arlington County	0.93
	Fairfax County	1.02
Bedford City	Bedford County	0.72
Bristol City	Washington County	1.03
Buena Vista City	Rockbridge County	0.52
Charlottesville City	Albemarle County	0.78
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.03
	Prince George County	1.78
Covington City	Alleghany County	1.01
Danville City	Pittsylvania County	0.99
Emporia City	Greensville County	1.51
Fairfax City	Fairfax County	1.05
Falls Church City	Arlington County	1.12
	Fairfax County	1.23
Franklin City	Isle of Wight County	0.69
	Southampton County	0.99
Fredericksburg City	Spotsylvania County	1.38
	Stafford County	1.33
Galax City	Carroll County	1.18
	Grayson County	1.14
Hampton City	York County	0.50
Harrisonburg City	Rockingham County	0.82
Hopewell City	Chesterfield County	0.60
	Prince George County	1.03
Lexington City	Rockbridge County	0.65
Lynchburg City	Amherst County	1.09
	Bedford County	0.77
	Campbell County	1.10
Manassas City	Prince William County	0.996
Manassas Park City	Prince William County	0.80
Martinsville City	Henry County	1.12
Newport News City	Isle of Wight County	0.70
	James City County	0.49
	York County	0.61
Norfolk City	-----	----
Norton City	Wise County	1.83
Petersburg City	Chesterfield County	0.49
	Dinwiddie County	0.71
	Prince George County	0.85
Poquoson City	York County	0.95
Portsmouth City	-----	----
Radford City	Montgomery County	0.82

Source: Staff, Commission on Local Government

Table 1.4
 Ratio Scores
 for
 Adjacent Cities and Counties
 on
 Revenue Capacity Per Capita, 2005/2006

City	County	City/County Revenue Capacity Per Capita Ratio, 2005/2006
Radford City	Pulaski County	0.83
Richmond City	Chesterfield County	0.89
	Henrico County	0.80
Roanoke City	Roanoke County	0.86
Salem City	Roanoke County	0.99
Staunton City	Augusta County	0.88
Suffolk City	Isle of Wight County	0.85
	Southampton County	1.21
Virginia Beach City	-----	----
Waynesboro City	Augusta County	0.93
Williamsburg City	James City County	0.88
	York County	1.09
Winchester City	Frederick County	1.08

Source: Staff, Commission on Local Government

Table 1.5
Descriptive Statistics
for
Revenue Capacity Per Capita, 2005/2006
by
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	\$938.34	\$925.87
Cities	3	2.2%	\$1,289.80	\$1,346.03
Sub-Group Summary	16	11.9%	\$1,004.24	\$976.01
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	\$1,177.97	\$1,084.37
Cities	8	6.0%	\$1,106.34	\$1,063.25
Sub-Group Summary	24	17.9%	\$1,154.09	\$1,084.37
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	\$2,077.03	\$1,762.41
Cities	6	4.5%	\$1,297.22	\$1,199.31
Sub-Group Summary	16	11.9%	\$1,784.60	\$1,553.14
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$3,001.30	\$3,166.54
Cities	5	3.7%	\$2,899.97	\$3,326.07
Sub-Group Summary	9	6.7%	\$2,945.01	\$3,252.99
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	\$2,089.55	\$1,897.13
Cities	2	1.5%	\$2,208.79	\$2,208.79
Sub-Group Summary	16	11.9%	\$2,104.46	\$1,897.13

Source: Staff, Commission on Local Government

(continued)

Table 1.5
Descriptive Statistics
for
Revenue Capacity Per Capita, 2005/2006
by
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	\$1,115.37	\$963.28
Cities	4	3.0%	\$1,171.09	\$1,055.89
Sub-Group Summary	19	14.2%	\$1,127.10	\$980.53
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,975.86	\$1,816.15
Cities	1	.7%	\$1,504.74	\$1,504.74
Sub-Group Summary	8	6.0%	\$1,916.97	\$1,755.01
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	\$1,881.93	\$1,817.50
Sub-Group Summary	12	9.0%	\$1,881.93	\$1,817.50
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,690.99	\$1,700.49
Cities	10	7.5%	\$1,308.75	\$1,230.50
Sub-Group Summary	14	10.4%	\$1,417.97	\$1,377.00
All Jurisdictions	134	100.0%	\$1,579.71	\$1,374.48

Source: Staff, Commission on Local Government

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 2005/2006
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	\$727.47	\$751.34
Cities	1	.7%	\$1,378.35	\$1,378.35
Sub-Group Summary	4	3.0%	\$890.19	\$778.77
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	\$931.65	\$882.64
Sub-Group Summary	4	3.0%	\$931.65	\$882.64
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	\$1,048.23	\$994.43
Cities	2	1.5%	\$1,245.52	\$1,245.52
Sub-Group Summary	8	6.0%	\$1,097.56	\$1,076.46
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	\$1,136.40	\$1,084.37
Cities	1	.7%	\$888.85	\$888.85
Sub-Group Summary	5	3.7%	\$1,086.89	\$1,082.34
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	\$1,292.80	\$1,311.89
Cities	3	2.2%	\$1,243.69	\$1,264.13
Sub-Group Summary	7	5.2%	\$1,271.75	\$1,264.13

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 2005/2006
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	\$2,306.42	\$1,737.78
Cities	5	3.7%	\$1,151.62	\$1,133.15
Sub-Group Summary	10	7.5%	\$1,729.02	\$1,353.26
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	\$1,847.64	\$1,787.05
Cities	1	.7%	\$2,025.23	\$2,025.23
Sub-Group Summary	6	4.5%	\$1,877.24	\$1,834.25
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$3,001.30	\$3,166.54
Cities	5	3.7%	\$2,899.97	\$3,326.07
Sub-Group Summary	9	6.7%	\$2,945.01	\$3,252.99
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	\$2,439.13	\$1,907.29
Sub-Group Summary	5	3.7%	\$2,439.13	\$1,907.29
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	\$1,952.68	\$2,183.33
Cities	1	.7%	\$1,871.12	\$1,871.12
Sub-Group Summary	6	4.5%	\$1,939.09	\$2,027.23

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 2005/2006
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	\$1,190.77	\$1,087.52
Cities	2	1.5%	\$1,136.73	\$1,136.73
Sub-Group Summary	6	4.5%	\$1,172.76	\$1,103.15
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	\$1,091.91	\$945.15
Cities	2	1.5%	\$978.69	\$978.69
Sub-Group Summary	6	4.5%	\$1,054.17	\$945.15
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	\$1,078.06	\$1,144.13
Sub-Group Summary	3	2.2%	\$1,078.06	\$1,144.13
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	\$988.84	\$946.27
Sub-Group Summary	7	5.2%	\$988.84	\$946.27
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$1,975.86	\$1,816.15
Cities	1	.7%	\$1,504.74	\$1,504.74
Sub-Group Summary	8	6.0%	\$1,916.97	\$1,755.01

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 2005/2006
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	\$1,823.67	\$1,866.23
Cities	1	.7%	\$2,546.45	\$2,546.45
Sub-Group Summary	5	3.7%	\$1,968.22	\$1,886.97
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	\$2,117.02	\$2,228.98
Sub-Group Summary	4	3.0%	\$2,117.02	\$2,228.98
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	\$1,756.37	\$1,599.65
Sub-Group Summary	6	4.5%	\$1,756.37	\$1,599.65
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	\$1,314.91	\$980.53
Cities	4	3.0%	\$1,171.09	\$1,055.89
Sub-Group Summary	9	6.7%	\$1,250.99	\$1,011.63
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	\$1,788.44	\$1,788.44
Sub-Group Summary	2	1.5%	\$1,788.44	\$1,788.44

Source: Staff, Commission on Local Government

(continued)

Table 1.6
 Descriptive Statistics
 for
 Revenue Capacity Per Capita, 2005/2006
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Capacity Per Capita, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,690.99	\$1,700.49
Cities	10	7.5%	\$1,308.75	\$1,230.50
Sub-Group Summary	14	10.4%	\$1,417.97	\$1,377.00
All Jurisdictions	134	100.0%	\$1,579.71	\$1,374.48

Source: Staff, Commission on Local Government

Table 1.7
Descriptive Statistics
for
Revenue Capacity Per Capita, 2005/2006
by
Population, 2005
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2005 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	\$2,418.06	\$1,999.48
Cities	7	5.2%	\$1,553.81	\$1,404.71
Sub-Group Summary	15	11.2%	\$2,014.74	\$1,845.49
25,000 to 99,999				
Jurisdictional Class				
Counties	41	30.6%	\$1,440.78	\$1,430.03
Cities	10	7.5%	\$1,355.74	\$1,217.27
Sub-Group Summary	51	38.1%	\$1,424.11	\$1,375.71
10,000 to 24,999				
Jurisdictional Class				
Counties	35	26.1%	\$1,477.95	\$1,304.20
Cities	14	10.4%	\$1,813.47	\$1,558.53
Sub-Group Summary	49	36.6%	\$1,573.82	\$1,334.13
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	\$2,076.28	\$1,538.00
Cities	8	6.0%	\$1,109.37	\$1,101.60
Sub-Group Summary	19	14.2%	\$1,669.16	\$1,161.66
All Jurisdictions	134	100.0%	\$1,579.71	\$1,374.48

Source: Staff, Commission on Local Government

Table 1.8
Descriptive Statistics
for
Revenue Capacity Per Capita, 2005/2006
by
Percentage Change in Population, 2001-2005
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2001-2005 10.00% or higher				
Jurisdictional Class				
Counties	16	11.9%	\$2,111.30	\$1,884.21
Cities	2	1.5%	\$1,511.43	\$1,511.43
Sub-Group Summary	18	13.4%	\$2,044.65	\$1,870.00
5.00% to 9.99%				
Jurisdictional Class				
Counties	20	14.9%	\$1,529.16	\$1,503.83
Cities	5	3.7%	\$1,818.29	\$1,981.92
Sub-Group Summary	25	18.7%	\$1,586.98	\$1,587.65
0.01% to 4.99%				
Jurisdictional Class				
Counties	32	23.9%	\$1,530.48	\$1,392.18
Cities	14	10.4%	\$1,676.74	\$1,250.61
Sub-Group Summary	46	34.3%	\$1,574.99	\$1,374.48
No change or decline				
Jurisdictional Class				
Counties	27	20.1%	\$1,468.32	\$1,072.67
Cities	18	13.4%	\$1,283.82	\$1,101.60
Sub-Group Summary	45	33.6%	\$1,394.52	\$1,082.34
All Jurisdictions	134	100.0%	\$1,579.71	\$1,374.48

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE CAPACITY PER CAPITA,
2001/2002-2005/2006**

Tables 2.1-2.5/Charts 2.1-2.2

Table 2.1
 Mean Level
 of
 Revenue Capacity Per Capita, 2001/2002-2005/2006
 by
 Jurisdictional Class

	Fiscal Period				
	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006
Jurisdictional Class					
Counties	\$1,243.40	\$1,299.64	\$1,380.03	\$1,482.92	\$1,610.36
Cities	\$1,199.41	\$1,244.34	\$1,311.49	\$1,402.03	\$1,505.07
All Jurisdictions	\$1,230.59	\$1,283.55	\$1,360.08	\$1,459.37	\$1,579.71

Table 2.2
 Median Level
 of
 Revenue Capacity Per Capita, 2001/2002-2005/2006
 by
 Jurisdictional Class

	Fiscal Period				
	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006
Jurisdictional Class					
Counties	\$1,117.67	\$1,179.91	\$1,260.32	\$1,390.04	\$1,430.03
Cities	\$1,056.19	\$1,041.26	\$1,106.60	\$1,166.98	\$1,265.47
All Jurisdictions	\$1,097.66	\$1,137.71	\$1,197.22	\$1,302.86	\$1,374.48

Source: Staff, Commission on Local Government

Chart 2.1
 Mean Level of Revenue Capacity Per Capita, 2001/2002-2005/2006
 by
 Jurisdictional Class

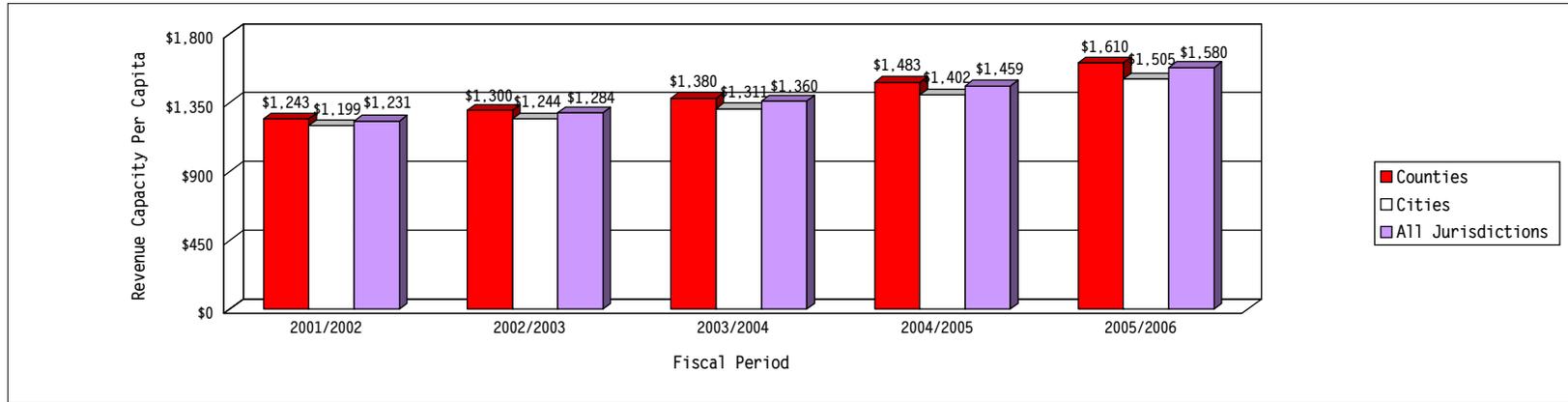
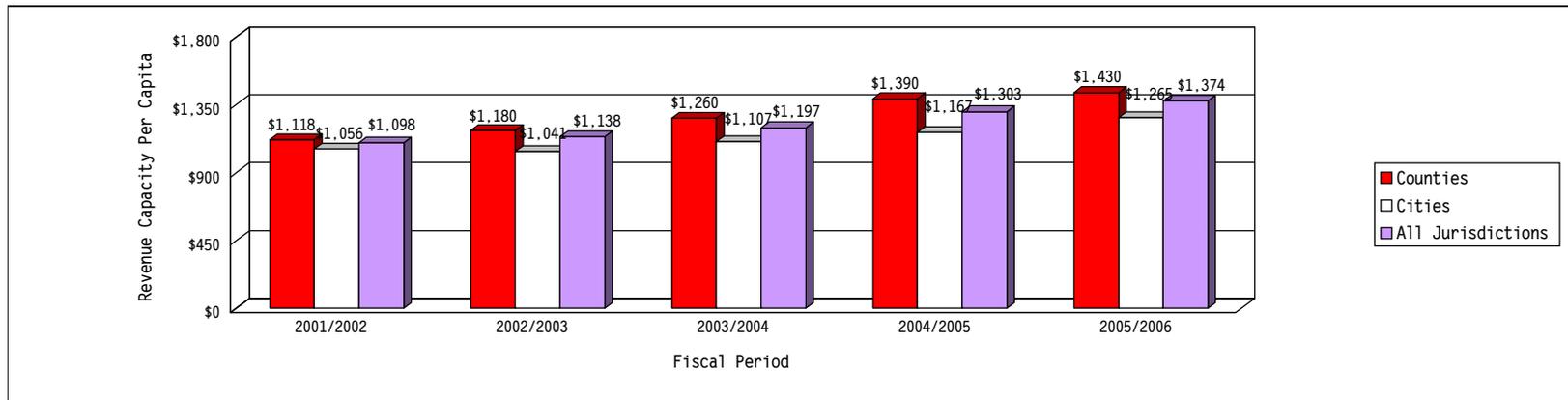


Chart 2.2
 Median Level of Revenue Capacity Per Capita, 2001/2002-2005/2006
 by
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

Locality	Rank Scores									
	1=Lowest Capacity									
	134=Highest Capacity									
	Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004		Revenue Capacity Per Capita, 2004/2005		Revenue Capacity Per Capita, 2005/2006	
Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	Per Capita	Rank Score	
Accomack County	\$812.31	19.0	\$951.44	39.0	\$1,040.84	50.0	\$1,390.04	74.0	\$1,408.64	71.0
Albemarle County	\$1,780.86	122.0	\$1,883.05	121.0	\$1,994.14	121.0	\$2,087.32	117.0	\$2,397.09	117.0
Alleghany County	\$944.40	44.0	\$975.99	46.0	\$985.94	40.0	\$986.46	33.0	\$1,011.74	31.0
Amelia County	\$1,106.54	69.0	\$1,107.15	65.0	\$1,197.99	68.0	\$1,306.27	68.0	\$1,316.33	61.0
Amherst County	\$891.94	34.0	\$952.62	42.0	\$973.19	36.0	\$1,016.64	37.0	\$1,071.79	35.0
Appomattox County	\$955.62	49.0	\$984.21	48.0	\$1,026.79	48.0	\$1,036.65	42.0	\$1,103.25	43.0
Arlington County	\$2,698.83	131.0	\$2,968.49	132.0	\$3,113.88	132.0	\$3,337.50	132.0	\$3,584.81	131.0
Augusta County	\$1,143.08	77.0	\$1,179.91	71.0	\$1,225.84	71.0	\$1,308.50	69.0	\$1,430.03	73.0
Bath County	\$4,399.85	134.0	\$4,371.44	134.0	\$4,490.94	134.0	\$4,356.00	134.0	\$4,482.05	134.0
Bedford County	\$1,224.98	84.0	\$1,271.62	83.0	\$1,350.97	82.0	\$1,399.68	78.0	\$1,522.90	77.0
Bland County	\$808.29	18.0	\$823.06	18.0	\$1,008.74	46.0	\$914.30	25.0	\$980.95	27.0
Botetourt County	\$1,305.55	95.0	\$1,368.53	93.0	\$1,421.19	91.0	\$1,471.07	86.0	\$1,535.68	79.0
Brunswick County	\$724.10	7.0	\$734.93	5.0	\$801.57	11.0	\$844.25	12.0	\$936.77	18.0
Buchanan County	\$857.27	30.0	\$804.50	16.0	\$1,090.24	56.0	\$1,010.28	34.0	\$1,126.23	46.0
Buckingham County	\$773.36	13.0	\$812.73	17.0	\$866.33	18.0	\$852.24	14.0	\$934.66	17.0
Campbell County	\$946.79	47.0	\$955.27	43.0	\$999.73	44.0	\$1,017.46	38.0	\$1,065.13	34.0
Caroline County	\$1,056.37	63.0	\$1,177.04	70.0	\$1,291.87	75.0	\$1,456.72	81.0	\$1,650.55	85.0
Carroll County	\$866.16	31.0	\$893.97	29.0	\$937.12	30.0	\$947.41	27.0	\$971.08	25.0
Charles City County	\$1,227.93	86.0	\$1,279.40	85.0	\$1,327.07	80.0	\$1,467.13	84.0	\$1,538.00	80.0
Charlotte County	\$816.37	22.0	\$852.21	22.0	\$878.83	22.0	\$893.93	20.0	\$946.27	21.0
Chesterfield County	\$1,413.59	105.0	\$1,451.25	103.0	\$1,509.47	99.0	\$1,594.30	93.0	\$1,693.87	90.0
Clarke County	\$1,758.30	120.0	\$1,764.21	117.0	\$1,965.01	118.0	\$2,338.21	122.0	\$2,559.29	122.0
Craig County	\$1,012.63	57.0	\$988.47	49.0	\$1,081.46	55.0	\$1,116.21	53.0	\$1,161.66	52.0
Culpeper County	\$1,274.90	89.0	\$1,385.37	94.0	\$1,488.37	96.0	\$1,739.44	104.0	\$1,818.59	97.0
Cumberland County	\$921.18	40.0	\$992.39	52.0	\$985.66	39.0	\$1,013.13	36.0	\$1,081.38	37.0
Dickenson County	\$832.47	24.0	\$786.05	13.0	\$869.69	20.0	\$803.94	7.0	\$839.40	8.0
Dinwiddie County	\$1,006.01	56.0	\$1,049.41	58.0	\$1,075.55	54.0	\$1,111.93	52.0	\$1,167.38	53.0
Essex County	\$1,300.77	94.0	\$1,303.58	88.0	\$1,402.97	90.0	\$1,461.95	82.0	\$1,656.78	86.0
Fairfax County	\$2,406.78	127.0	\$2,499.98	126.0	\$2,686.61	127.0	\$2,910.82	127.0	\$3,252.99	128.0
Fauquier County	\$2,084.07	124.0	\$2,291.06	124.0	\$2,459.50	124.0	\$2,661.75	124.0	\$3,025.57	125.0
Floyd County	\$994.75	54.0	\$1,079.52	61.0	\$1,125.15	61.0	\$1,149.27	58.0	\$1,304.20	60.0
Fluvanna County	\$1,120.51	72.0	\$1,183.63	73.0	\$1,313.87	77.0	\$1,402.94	79.0	\$1,526.69	78.0
Franklin County	\$1,196.54	82.0	\$1,271.79	84.0	\$1,356.42	83.0	\$1,469.43	85.0	\$1,565.76	82.0
Frederick County	\$1,311.86	96.0	\$1,402.50	95.0	\$1,523.14	100.0	\$1,781.44	109.0	\$1,881.46	101.0
Giles County	\$913.37	39.0	\$913.52	33.0	\$957.44	31.0	\$1,020.58	39.0	\$1,082.34	38.0
Gloucester County	\$1,117.67	71.0	\$1,199.76	76.0	\$1,296.58	76.0	\$1,391.54	75.0	\$1,542.52	81.0
Goochland County	\$2,496.94	129.0	\$2,520.50	127.0	\$2,612.18	125.0	\$3,153.93	130.0	\$3,215.48	127.0
Grayson County	\$853.45	29.0	\$898.01	30.0	\$925.86	29.0	\$953.99	28.0	\$1,007.92	29.0
Greene County	\$1,106.18	68.0	\$1,154.38	69.0	\$1,224.96	70.0	\$1,316.82	70.0	\$1,420.01	72.0
Greensville County	\$678.33	3.0	\$735.40	6.0	\$727.54	4.0	\$742.41	3.0	\$730.16	2.0
Halifax County	\$1,081.72	65.0	\$1,099.79	62.0	\$1,120.00	60.0	\$1,143.26	55.0	\$1,153.28	51.0
Hanover County	\$1,666.77	115.0	\$1,682.95	114.0	\$1,770.18	114.0	\$1,856.27	112.0	\$1,990.26	108.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

Locality	Rank Scores									
	2001/2002		2002/2003		2003/2004		2004/2005		2005/2006	
	Revenue Capacity Per Capita	Rank Score								
Henrico County	\$1,547.12	111.0	\$1,620.83	111.0	\$1,679.73	109.0	\$1,754.40	105.0	\$1,888.25	103.0
Henry County	\$841.62	25.0	\$853.63	23.0	\$870.11	21.0	\$889.24	18.0	\$911.57	15.0
Highland County	\$1,692.35	116.0	\$1,859.18	118.0	\$1,968.05	119.0	\$2,249.95	120.0	\$2,506.51	120.0
Isle of Wight County	\$1,227.30	85.0	\$1,270.50	82.0	\$1,383.08	86.0	\$1,499.91	87.0	\$1,587.65	83.0
James City County	\$1,875.49	123.0	\$1,935.65	123.0	\$1,956.00	117.0	\$2,074.14	116.0	\$2,250.98	116.0
King and Queen County	\$1,016.59	59.0	\$1,131.85	67.0	\$1,278.22	74.0	\$1,347.63	73.0	\$1,373.24	67.0
King George County	\$1,318.79	98.0	\$1,468.26	105.0	\$1,571.94	102.0	\$1,774.00	107.0	\$1,886.97	102.0
King William County	\$1,184.64	80.0	\$1,229.19	80.0	\$1,260.32	72.0	\$1,321.98	72.0	\$1,362.91	66.0
Lancaster County	\$1,748.07	119.0	\$1,870.39	120.0	\$2,027.15	122.0	\$2,409.09	123.0	\$2,715.13	123.0
Lee County	\$606.27	1.0	\$596.84	1.0	\$620.94	1.0	\$600.25	1.0	\$624.87	1.0
Loudoun County	\$2,523.85	130.0	\$2,553.64	128.0	\$2,699.80	128.0	\$2,856.72	126.0	\$3,080.08	126.0
Louisa County	\$1,769.11	121.0	\$1,885.17	122.0	\$1,979.43	120.0	\$2,166.33	118.0	\$2,236.27	115.0
Lunenburg County	\$775.36	14.0	\$779.63	12.0	\$780.41	8.0	\$855.57	15.0	\$814.53	5.0
Madison County	\$1,285.57	92.0	\$1,403.90	96.0	\$1,487.43	95.0	\$1,598.69	95.0	\$1,907.29	104.0
Mathews County	\$1,352.64	101.0	\$1,479.21	106.0	\$1,592.17	104.0	\$1,759.49	106.0	\$2,101.47	112.0
Mecklenburg County	\$944.87	45.0	\$991.04	51.0	\$1,035.28	49.0	\$1,072.20	48.0	\$1,144.13	49.0
Middlesex County	\$1,555.74	112.0	\$1,759.29	116.0	\$1,940.61	116.0	\$2,055.97	115.0	\$2,501.30	119.0
Montgomery County	\$910.58	38.0	\$941.52	37.0	\$992.83	42.0	\$1,041.64	43.0	\$1,086.40	39.0
Nelson County	\$1,400.59	104.0	\$1,451.90	104.0	\$1,598.13	107.0	\$1,708.90	101.0	\$2,183.33	114.0
New Kent County	\$1,442.10	107.0	\$1,440.95	101.0	\$1,587.11	103.0	\$1,692.61	100.0	\$1,816.15	96.0
Northampton County	\$1,142.99	76.0	\$1,226.75	79.0	\$1,384.51	87.0	\$1,775.11	108.0	\$2,168.25	113.0
Northumberland County	\$1,579.50	114.0	\$1,698.53	115.0	\$1,910.61	115.0	\$2,188.62	119.0	\$2,479.74	118.0
Nottoway County	\$745.77	10.0	\$791.30	14.0	\$813.56	13.0	\$830.46	11.0	\$874.17	10.0
Orange County	\$1,283.55	91.0	\$1,429.44	100.0	\$1,498.52	98.0	\$1,653.97	97.0	\$1,858.55	99.0
Page County	\$950.56	48.0	\$933.58	35.0	\$1,001.38	45.0	\$1,088.57	50.0	\$1,334.13	63.0
Patrick County	\$845.59	28.0	\$890.82	28.0	\$855.75	15.0	\$861.86	16.0	\$941.65	20.0
Pittsylvania County	\$844.47	27.0	\$890.67	27.0	\$907.45	26.0	\$923.28	26.0	\$948.66	22.0
Powhatan County	\$1,250.78	88.0	\$1,321.64	91.0	\$1,394.82	88.0	\$1,534.88	90.0	\$1,689.04	89.0
Prince Edward County	\$785.78	15.0	\$798.66	15.0	\$868.08	19.0	\$883.48	17.0	\$954.52	23.0
Prince George County	\$891.69	33.0	\$860.38	25.0	\$887.23	23.0	\$911.13	23.0	\$980.53	26.0
Prince William County	\$1,480.07	109.0	\$1,597.42	109.0	\$1,734.02	111.0	\$1,921.92	113.0	\$2,087.30	111.0
Pulaski County	\$901.29	35.0	\$951.18	38.0	\$994.15	43.0	\$1,035.72	41.0	\$1,072.67	36.0
Rappahannock County	\$2,146.83	125.0	\$2,322.41	125.0	\$2,665.08	126.0	\$3,099.19	129.0	\$3,585.65	132.0
Richmond County	\$1,040.70	61.0	\$1,102.26	63.0	\$1,191.21	66.0	\$1,238.40	64.0	\$1,295.01	58.0
Roanoke County	\$1,276.18	90.0	\$1,319.00	90.0	\$1,371.92	85.0	\$1,395.72	77.0	\$1,462.11	75.0
Rockbridge County	\$1,299.13	93.0	\$1,367.82	92.0	\$1,430.56	92.0	\$1,528.65	89.0	\$1,737.78	92.0
Rockingham County	\$1,131.99	73.0	\$1,143.57	68.0	\$1,184.53	64.0	\$1,248.41	65.0	\$1,375.71	68.0
Russell County	\$752.72	12.0	\$761.79	9.0	\$763.71	5.0	\$796.19	6.0	\$835.10	7.0
Scott County	\$685.81	4.0	\$727.91	3.0	\$725.28	3.0	\$781.33	5.0	\$806.20	4.0
Shenandoah County	\$1,147.32	78.0	\$1,187.84	74.0	\$1,196.45	67.0	\$1,548.21	91.0	\$1,676.26	88.0
Smyth County	\$734.03	8.0	\$762.68	10.0	\$763.93	6.0	\$822.35	9.0	\$852.83	9.0
Southampton County	\$902.13	36.0	\$952.06	40.0	\$984.60	38.0	\$1,068.46	46.0	\$1,112.03	45.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

Locality	Rank Scores											
	1=Lowest Capacity											
	134=Highest Capacity											
	Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004		Revenue Capacity Per Capita, 2004/2005		Revenue Capacity Per Capita, 2005/2006			
	Rank Score		Rank Score		Rank Score		Rank Score		Rank Score		Rank Score	
Spotsylvania County	\$1,363.66	103.0	\$1,448.92	102.0	\$1,463.32	94.0	\$1,722.92	102.0	\$1,845.49	98.0		
Stafford County	\$1,341.50	100.0	\$1,414.47	99.0	\$1,596.69	105.0	\$1,725.84	103.0	\$1,911.66	105.0		
Surry County	\$2,831.97	132.0	\$2,723.71	131.0	\$2,801.02	131.0	\$2,842.43	125.0	\$2,733.19	124.0		
Sussex County	\$746.76	11.0	\$779.01	11.0	\$805.76	12.0	\$830.45	10.0	\$963.28	24.0		
Tazewell County	\$821.20	23.0	\$843.99	21.0	\$857.40	16.0	\$897.15	21.0	\$925.87	16.0		
Warren County	\$1,188.38	81.0	\$1,308.98	89.0	\$1,397.09	89.0	\$1,560.30	92.0	\$1,787.05	94.0		
Washington County	\$1,016.15	58.0	\$1,054.16	59.0	\$1,097.67	58.0	\$1,144.39	56.0	\$1,301.75	59.0		
Westmoreland County	\$1,116.46	70.0	\$1,220.13	78.0	\$1,364.86	84.0	\$1,527.40	88.0	\$1,978.21	106.0		
Wise County	\$666.45	2.0	\$680.33	2.0	\$719.55	2.0	\$737.27	2.0	\$751.34	3.0		
Wythe County	\$945.37	46.0	\$1,018.54	55.0	\$1,064.18	53.0	\$1,125.00	54.0	\$1,174.88	55.0		
York County	\$1,357.71	102.0	\$1,412.56	98.0	\$1,598.54	108.0	\$1,665.83	98.0	\$1,813.33	95.0		
Alexandria City	\$2,380.12	126.0	\$2,567.74	129.0	\$2,775.46	129.0	\$3,048.67	128.0	\$3,326.07	129.0		
Bedford City	\$933.56	43.0	\$967.19	44.0	\$977.51	37.0	\$1,069.78	47.0	\$1,103.05	42.0		
Bristol City	\$961.31	50.0	\$1,008.96	53.0	\$1,048.00	51.0	\$1,200.79	62.0	\$1,346.03	64.0		
Buena Vista City	\$813.23	20.0	\$866.34	26.0	\$854.51	14.0	\$891.21	19.0	\$897.58	13.0		
Charlottesville City	\$1,413.89	106.0	\$1,500.01	107.0	\$1,597.22	106.0	\$1,670.25	99.0	\$1,871.12	100.0		
Chesapeake City	\$1,140.35	74.0	\$1,201.02	77.0	\$1,272.76	73.0	\$1,319.08	71.0	\$1,404.71	70.0		
Colonial Heights City	\$1,445.67	108.0	\$1,511.08	108.0	\$1,554.55	101.0	\$1,598.64	94.0	\$1,740.74	93.0		
Covington City	\$962.45	51.0	\$952.41	41.0	\$921.76	27.0	\$1,066.63	45.0	\$1,023.44	33.0		
Danville City	\$841.77	26.0	\$858.74	24.0	\$899.61	24.0	\$907.80	22.0	\$937.73	19.0		
Emporia City	\$923.97	41.0	\$989.30	50.0	\$965.19	33.0	\$1,059.97	44.0	\$1,100.15	41.0		
Fairfax City	\$2,482.84	128.0	\$2,645.55	130.0	\$2,798.25	130.0	\$3,232.59	131.0	\$3,412.49	130.0		
Falls Church City	\$3,053.12	133.0	\$3,088.15	133.0	\$3,354.23	133.0	\$3,983.98	133.0	\$4,008.19	133.0		
Franklin City	\$976.85	52.0	\$978.26	47.0	\$987.17	41.0	\$982.07	32.0	\$1,096.24	40.0		
Fredericksburg City	\$1,701.91	117.0	\$1,869.10	119.0	\$2,051.35	123.0	\$2,284.00	121.0	\$2,546.45	121.0		
Galax City	\$1,085.15	66.0	\$1,126.75	66.0	\$1,138.36	62.0	\$1,165.34	59.0	\$1,145.01	50.0		
Hampton City	\$805.61	17.0	\$826.16	19.0	\$861.61	17.0	\$911.74	24.0	\$898.12	14.0		
Harrisonburg City	\$996.93	55.0	\$973.93	45.0	\$1,024.56	47.0	\$1,080.40	49.0	\$1,133.15	48.0		
Hopewell City	\$815.97	21.0	\$903.77	31.0	\$957.78	32.0	\$958.88	29.0	\$1,011.63	30.0		
Lexington City	\$924.15	42.0	\$928.97	34.0	\$967.21	35.0	\$1,034.36	40.0	\$1,131.10	47.0		
Lynchburg City	\$1,089.14	67.0	\$1,031.79	56.0	\$1,061.72	52.0	\$1,099.40	51.0	\$1,170.42	54.0		
Manassas City	\$1,484.17	110.0	\$1,614.16	110.0	\$1,732.26	110.0	\$1,797.73	110.0	\$2,079.55	110.0		
Manassas Park City	\$1,312.13	97.0	\$1,294.68	87.0	\$1,432.50	93.0	\$1,602.09	96.0	\$1,673.57	87.0		
Martinsville City	\$909.90	37.0	\$940.71	36.0	\$924.66	28.0	\$967.63	31.0	\$1,019.65	32.0		
Newport News City	\$880.63	32.0	\$911.81	32.0	\$966.54	34.0	\$1,011.83	35.0	\$1,111.71	44.0		
Norfolk City	\$790.58	16.0	\$830.07	20.0	\$901.04	25.0	\$960.63	30.0	\$993.61	28.0		
Norton City	\$1,142.82	75.0	\$1,180.87	72.0	\$1,186.72	65.0	\$1,190.58	61.0	\$1,378.35	69.0		
Petersburg City	\$745.25	9.0	\$759.68	8.0	\$786.96	9.0	\$806.21	8.0	\$831.83	6.0		
Poquoson City	\$1,335.64	99.0	\$1,404.42	97.0	\$1,493.66	97.0	\$1,465.49	83.0	\$1,719.31	91.0		
Portsmouth City	\$698.79	6.0	\$733.29	4.0	\$798.47	10.0	\$848.73	13.0	\$894.96	12.0		
Radford City	\$697.96	5.0	\$745.50	7.0	\$779.73	7.0	\$774.08	4.0	\$888.85	11.0		
Richmond City	\$1,197.48	83.0	\$1,283.60	86.0	\$1,318.47	79.0	\$1,299.45	67.0	\$1,504.74	76.0		

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

Rank Scores
 1=Lowest Capacity
 134=Highest Capacity

Locality	Revenue Capacity Per Capita, 2001/2002		Revenue Capacity Per Capita, 2002/2003		Revenue Capacity Per Capita, 2003/2004		Revenue Capacity Per Capita, 2004/2005		Revenue Capacity Per Capita, 2005/2006	
	Rank Score	Rank								
Roanoke City	64.0	64.0	64.0	64.0	69.0	69.0	63.0	63.0	56.0	56.0
Salem City	87.0	87.0	81.0	81.0	78.0	78.0	76.0	76.0	74.0	74.0
Staunton City	53.0	53.0	54.0	54.0	59.0	59.0	57.0	57.0	57.0	57.0
Suffolk City	62.0	62.0	60.0	60.0	63.0	63.0	66.0	66.0	65.0	65.0
Virginia Beach City	79.0	79.0	75.0	75.0	81.0	81.0	80.0	80.0	84.0	84.0
Waynesboro City	60.0	60.0	57.0	57.0	57.0	57.0	60.0	60.0	62.0	62.0
Williamsburg City	118.0	118.0	113.0	113.0	112.0	112.0	111.0	111.0	107.0	107.0
Winchester City	113.0	113.0	112.0	112.0	113.0	113.0	114.0	114.0	109.0	109.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

Locality	2001/2002 to 2002/2003		2002/2003 to 2003/2004		2003/2004 to 2004/2005		2004/2005 to 2005/2006	
	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score	Percentage Change in Revenue Capacity Per Capita	Rank Score
Accomack County	17.13%	134.0	9.40%	113.0	33.55%	134.0	1.34%	11.0
Albemarle County	5.74%	91.0	5.90%	77.0	4.67%	60.0	14.84%	121.0
Alleghany County	3.34%	49.0	1.02%	16.0	0.05%	11.0	2.56%	17.0
Amelia County	0.06%	16.0	8.21%	101.0	9.04%	101.0	0.77%	9.0
Amherst County	6.80%	102.0	2.16%	24.0	4.46%	56.0	5.42%	52.0
Appomattox County	2.99%	44.0	4.33%	54.0	0.96%	17.0	6.42%	63.0
Arlington County	9.99%	126.0	4.90%	65.0	7.18%	87.0	7.41%	74.0
Augusta County	3.22%	47.0	3.89%	46.0	6.74%	82.0	9.29%	90.0
Bath County	-0.65%	13.0	2.73%	28.0	-3.00%	5.0	2.89%	19.0
Bedford County	3.81%	62.0	6.24%	84.0	3.61%	44.0	8.80%	83.0
Bland County	1.83%	34.0	22.56%	133.0	-9.36%	1.0	7.29%	72.0
Botetourt County	4.82%	74.0	3.85%	44.0	3.51%	41.0	4.39%	37.0
Brunswick County	1.49%	31.0	9.07%	112.0	5.32%	65.0	10.96%	100.0
Buchanan County	-6.16%	1.0	35.52%	134.0	-7.33%	3.0	11.48%	102.0
Buckingham County	5.09%	79.0	6.60%	87.0	-1.63%	7.0	9.67%	93.0
Campbell County	0.90%	22.0	4.65%	60.0	1.77%	23.5	4.69%	44.0
Caroline County	11.42%	132.0	9.76%	116.5	12.76%	117.0	13.31%	111.0
Carroll County	3.21%	45.5	4.83%	63.5	1.10%	18.0	2.50%	15.0
Charles City County	4.19%	67.0	3.73%	43.0	10.55%	110.0	4.83%	46.0
Charlotte County	4.39%	71.0	3.12%	34.5	1.72%	20.0	5.86%	59.0
Chesterfield County	2.66%	42.0	4.01%	47.5	5.62%	69.0	6.25%	61.0
Clarke County	0.34%	19.0	11.38%	124.0	18.99%	130.0	9.46%	92.0
Craig County	-2.39%	7.0	9.41%	114.0	3.21%	38.0	4.07%	33.0
Culpeper County	8.66%	118.0	7.44%	94.0	16.87%	125.0	4.55%	41.0
Cumberland County	7.73%	111.0	-0.68%	7.0	2.79%	34.0	6.74%	69.0
Dickenson County	-5.58%	2.0	10.64%	121.0	-7.56%	2.0	4.41%	38.0
Dinwiddie County	4.31%	68.0	2.49%	25.0	3.38%	39.0	4.99%	49.0
Essex County	0.22%	18.0	7.62%	96.0	4.20%	50.0	13.33%	112.0
Fairfax County	3.87%	64.0	7.47%	95.0	8.35%	97.0	11.76%	105.0
Fauquier County	9.93%	125.0	7.35%	93.0	8.22%	95.0	13.67%	114.0
Floyd County	8.52%	117.0	4.23%	52.0	2.14%	28.0	13.48%	113.0
Fluvanna County	5.63%	89.0	11.00%	123.0	6.78%	83.0	8.82%	84.0
Franklin County	6.29%	97.0	6.65%	88.0	8.33%	96.0	6.56%	67.0
Frederick County	6.91%	104.0	8.60%	105.0	16.96%	126.0	5.61%	56.0
Giles County	0.02%	15.0	4.81%	62.0	6.59%	79.0	6.05%	60.0
Gloucester County	7.35%	109.0	8.07%	98.5	7.32%	89.0	10.85%	99.0
Goochland County	0.94%	23.0	3.64%	41.0	20.74%	131.0	1.95%	14.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

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

Locality	Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004		Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005		Percentage Change in Revenue Capacity Per Capita from 2004/2005 to 2005/2006	
	Percentage Change	Rank Score						
Grayson County	5.22%	81.0	3.10%	33.0	3.04%	36.0	5.65%	57.0
Greene County	4.36%	70.0	6.11%	83.0	7.50%	91.0	7.84%	78.0
Greensville County	8.41%	116.0	-1.07%	6.0	2.04%	25.0	-1.65%	5.0
Halifax County	1.67%	33.0	1.84%	21.0	2.08%	26.5	0.88%	10.0
Hanover County	0.97%	24.0	5.18%	68.0	4.86%	62.0	7.22%	71.0
Henrico County	4.76%	73.0	3.63%	40.0	4.45%	55.0	7.63%	76.0
Henry County	1.43%	30.0	1.93%	23.0	2.20%	29.0	2.51%	16.0
Highland County	9.86%	124.0	5.86%	76.0	14.32%	119.0	11.40%	101.0
Isle of Wight County	3.52%	53.0	8.86%	109.0	8.45%	98.0	5.85%	58.0
James City County	3.21%	45.5	1.05%	18.0	6.04%	75.0	8.53%	81.0
King and Queen County	11.34%	130.0	12.93%	130.0	5.43%	67.0	1.90%	12.0
King George County	11.33%	129.0	7.06%	90.0	12.85%	118.0	6.37%	62.0
King William County	3.76%	61.0	2.53%	26.0	4.89%	63.0	3.10%	21.0
Lancaster County	7.00%	105.0	8.38%	102.0	18.84%	129.0	12.70%	109.0
Lee County	-1.56%	10.0	4.04%	49.0	-3.33%	4.0	4.10%	35.0
Loudoun County	1.18%	28.0	5.72%	73.0	5.81%	71.5	7.82%	77.0
Louisa County	6.56%	101.0	5.00%	66.0	9.44%	102.5	3.23%	26.0
Lunenburg County	0.55%	21.0	0.10%	9.0	9.63%	104.0	-4.80%	1.0
Madison County	9.20%	120.0	5.95%	78.0	7.48%	90.0	19.30%	128.0
Mathews County	9.36%	122.0	7.64%	97.0	10.51%	109.0	19.44%	129.0
Mecklenburg County	4.89%	75.0	4.46%	55.0	3.57%	43.0	6.71%	68.0
Middlesex County	13.08%	133.0	10.31%	120.0	5.94%	74.0	21.66%	130.0
Montgomery County	3.40%	52.0	5.45%	71.0	4.92%	64.0	4.30%	36.0
Nelson County	3.66%	58.0	10.07%	118.0	6.93%	85.0	27.76%	133.0
New Kent County	-0.08%	14.0	10.14%	119.0	6.65%	81.0	7.30%	73.0
Northampton County	7.33%	108.0	12.86%	128.0	28.21%	132.0	22.15%	131.0
Northumberland County	7.54%	110.0	12.49%	127.0	14.55%	120.0	13.30%	110.0
Nottoway County	6.10%	94.0	2.81%	29.0	2.08%	26.5	5.26%	50.0
Orange County	11.37%	131.0	4.83%	63.5	10.37%	108.0	12.37%	108.0
Page County	-1.79%	9.0	7.26%	91.0	8.71%	100.0	22.56%	132.0
Patrick County	5.35%	84.0	-3.94%	1.0	0.71%	15.0	9.26%	89.0
Pittsylvania County	5.47%	86.0	1.88%	22.0	1.74%	22.0	2.75%	18.0
Powhatan County	5.66%	90.0	5.54%	72.0	10.04%	107.0	10.04%	95.0
Prince Edward County	1.64%	32.0	8.69%	108.0	1.77%	23.5	8.04%	79.0
Prince George County	-3.51%	6.0	3.12%	34.5	2.69%	33.0	7.62%	75.0
Prince William County	7.93%	114.0	8.55%	103.5	10.84%	111.0	8.61%	82.0
Pulaski County	5.54%	88.0	4.52%	57.0	4.18%	49.0	3.57%	29.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

Locality	Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004		Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005		Percentage Change in Revenue Capacity Per Capita from 2004/2005 to 2005/2006	
	Rank Score	Rank Score						
Rappahannock County	8.18%	115.0	14.75%	132.0	16.29%	124.0	15.70%	123.0
Richmond County	5.92%	92.0	8.07%	98.5	3.96%	48.0	4.57%	42.0
Roanoke County	3.36%	50.0	4.01%	47.5	1.73%	21.0	4.76%	45.0
Rockbridge County	5.29%	82.0	4.59%	58.5	6.86%	84.0	13.68%	115.0
Rockingham County	1.02%	25.5	3.58%	38.0	5.39%	66.0	10.20%	96.0
Russell County	1.20%	29.0	0.25%	11.0	4.25%	52.0	4.89%	48.0
Scott County	6.14%	95.0	-0.36%	8.0	7.73%	93.0	3.18%	23.5
Shenandoah County	3.53%	54.0	0.72%	13.0	29.40%	133.0	8.27%	80.0
Smyth County	3.90%	65.0	0.16%	10.0	7.65%	92.0	3.71%	31.0
Southampton County	5.53%	87.0	3.42%	36.0	8.52%	99.0	4.08%	34.0
Spotsylvania County	6.25%	96.0	0.99%	15.0	17.74%	127.0	7.11%	70.0
Stafford County	5.44%	85.0	12.88%	129.0	8.09%	94.0	10.77%	98.0
Surry County	-3.82%	5.0	2.84%	30.0	1.48%	19.0	-3.84%	3.0
Sussex County	4.32%	69.0	3.43%	37.0	3.06%	37.0	15.99%	126.0
Tazewell County	2.78%	43.0	1.59%	20.0	4.64%	58.0	3.20%	25.0
Warren County	10.15%	127.0	6.73%	89.0	11.68%	114.0	14.53%	118.0
Washington County	3.74%	60.0	4.13%	51.0	4.26%	53.0	13.75%	116.0
Westmoreland County	9.29%	121.0	11.86%	125.0	11.91%	116.0	29.52%	134.0
Wise County	2.08%	38.0	5.76%	74.0	2.46%	32.0	1.91%	13.0
Wythe County	7.74%	112.0	4.48%	56.0	5.71%	70.0	4.43%	39.0
York County	4.04%	66.0	13.17%	131.0	4.21%	51.0	8.85%	85.0
Alexandria City	7.88%	113.0	8.09%	100.0	9.84%	106.0	9.10%	87.0
Bedford City	3.60%	56.0	1.07%	19.0	9.44%	102.5	3.11%	22.0
Bristol City	4.96%	77.0	3.87%	45.0	14.58%	121.0	12.10%	107.0
Buena Vista City	6.53%	99.0	-1.37%	5.0	4.30%	54.0	0.71%	8.0
Charlottesville City	6.09%	93.0	6.48%	86.0	4.57%	57.0	12.03%	106.0
Chesapeake City	5.32%	83.0	5.97%	79.0	3.64%	45.0	6.49%	66.0
Colonial Heights City	4.53%	72.0	2.88%	31.0	2.84%	35.0	8.89%	86.0
Covington City	-1.04%	12.0	-3.22%	2.0	15.72%	123.0	-4.05%	2.0
Danville City	2.02%	37.0	4.76%	61.0	0.91%	16.0	3.30%	27.0
Emporia City	7.07%	106.0	-2.44%	3.0	9.82%	105.0	3.79%	32.0
Fairfax City	6.55%	100.0	5.77%	75.0	15.52%	122.0	5.56%	55.0
Falls Church City	1.15%	27.0	8.62%	106.0	18.77%	128.0	0.61%	7.0
Franklin City	0.14%	17.0	0.91%	14.0	-0.52%	10.0	11.63%	104.0
Fredericksburg City	9.82%	123.0	9.75%	115.0	11.34%	112.0	11.49%	103.0
Galax City	3.83%	63.0	1.03%	17.0	2.37%	30.0	-1.74%	4.0
Hampton City	2.55%	40.0	4.29%	53.0	5.82%	73.0	-1.49%	6.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

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

Locality	Percentage Change in Revenue Capacity Per Capita from 2001/2002 to 2002/2003		Percentage Change in Revenue Capacity Per Capita from 2002/2003 to 2003/2004		Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005		Percentage Change in Revenue Capacity Per Capita from 2004/2005 to 2005/2006	
	Rank Score	Rank Score						
Harrisonburg City	8.0	8.0	69.0	69.0	68.0	68.0	47.0	47.0
Hopewell City	128.0	128.0	80.0	80.0	12.0	12.0	54.0	54.0
Lexington City	20.0	20.0	50.0	50.0	86.0	86.0	91.0	91.0
Lynchburg City	3.0	3.0	32.0	32.0	42.0	42.0	65.0	65.0
Manassas City	119.0	119.0	92.0	92.0	47.0	47.0	122.0	122.0
Manassas Park City	11.0	11.0	122.0	122.0	115.0	115.0	40.0	40.0
Martinsville City	51.0	51.0	4.0	4.0	59.0	59.0	51.0	51.0
Newport News City	55.0	55.0	81.0	81.0	61.0	61.0	94.0	94.0
Norfolk City	78.0	78.0	103.5	103.5	80.0	80.0	28.0	28.0
Norton City	48.0	48.0	12.0	12.0	13.0	13.0	124.0	124.0
Petersburg City	35.0	35.0	39.0	39.0	31.0	31.0	23.5	23.5
Poquoson City	80.0	80.0	85.0	85.0	6.0	6.0	127.0	127.0
Portsmouth City	76.0	76.0	110.0	110.0	77.0	77.0	53.0	53.0
Radford City	103.0	103.0	58.5	58.5	9.0	9.0	120.0	120.0
Richmond City	107.0	107.0	27.0	27.0	8.0	8.0	125.0	125.0
Roanoke City	59.0	59.0	107.0	107.0	14.0	14.0	43.0	43.0
Salem City	41.0	41.0	42.0	42.0	71.5	71.5	30.0	30.0
Staunton City	39.0	39.0	111.0	111.0	40.0	40.0	97.0	97.0
Suffolk City	36.0	36.0	116.5	116.5	88.0	88.0	64.0	64.0
Virginia Beach City	57.0	57.0	126.0	126.0	76.0	76.0	119.0	119.0
Waynesboro City	25.5	25.5	70.0	70.0	78.0	78.0	117.0	117.0
Williamsburg City	4.0	4.0	67.0	67.0	46.0	46.0	88.0	88.0
Winchester City	98.0	98.0	82.0	82.0	113.0	113.0	20.0	20.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2001/2002-2005/2006	Rank Score
Accomack County	15.35%	132.0
Albemarle County	7.79%	98.0
Alleghany County	1.75%	8.0
Amelia County	4.52%	46.5
Amherst County	4.71%	51.5
Appomattox County	3.68%	32.0
Arlington County	7.37%	95.0
Augusta County	5.79%	69.0
Bath County	0.49%	3.0
Bedford County	5.61%	67.0
Bland County	5.58%	64.0
Botetourt County	4.14%	38.5
Brunswick County	6.71%	87.0
Buchanan County	8.38%	105.0
Buckingham County	4.93%	55.0
Campbell County	3.00%	23.0
Caroline County	11.81%	127.0
Carroll County	2.91%	20.0
Charles City County	5.83%	70.0
Charlotte County	3.77%	33.0
Chesterfield County	4.64%	50.0
Clarke County	10.04%	119.0
Craig County	3.58%	31.0
Culpeper County	9.38%	114.0
Cumberland County	4.14%	38.5
Dickenson County	0.48%	2.0
Dinwiddie County	3.79%	34.0
Essex County	6.34%	76.0
Fairfax County	7.86%	100.0
Fauquier County	9.79%	118.0
Floyd County	7.09%	92.0
Fluvanna County	8.06%	103.0
Franklin County	6.96%	91.0
Frederick County	9.52%	116.0
Giles County	4.37%	43.0
Gloucester County	8.40%	106.0
Goochland County	6.82%	90.0
Grayson County	4.25%	41.0
Greene County	6.45%	82.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2001/2002-2005/2006	Rank Score
Greenville County	1.93%	11.0
Halifax County	1.62%	7.0
Hanover County	4.56%	48.5
Henrico County	5.12%	59.0
Henry County	2.02%	12.0
Highland County	10.36%	120.0
Isle of Wight County	6.67%	84.0
James City County	4.71%	51.5
King and Queen County	7.90%	101.0
King George County	9.40%	115.0
King William County	3.57%	30.0
Lancaster County	11.73%	125.5
Lee County	0.81%	4.0
Loudoun County	5.13%	60.0
Louisa County	6.06%	74.0
Lunenburg County	1.37%	5.5
Madison County	10.48%	121.5
Mathews County	11.73%	125.5
Mecklenburg County	4.91%	54.0
Middlesex County	12.75%	130.0
Montgomery County	4.52%	46.5
Nelson County	12.11%	129.0
New Kent County	6.00%	72.0
Northampton County	17.64%	134.0
Northumberland County	11.97%	128.0
Nottoway County	4.06%	37.0
Orange County	9.74%	117.0
Page County	9.19%	112.0
Patrick County	2.85%	19.0
Pittsylvania County	2.96%	22.0
Powhatan County	7.82%	99.0
Prince Edward County	5.04%	57.0
Prince George County	2.48%	13.0
Prince William County	8.98%	110.0
Pulaski County	4.45%	45.0
Rappahannock County	13.73%	131.0
Richmond County	5.63%	68.0
Roanoke County	3.46%	28.0
Rockbridge County	7.60%	97.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2001/2002-2005/2006	Rank Score
Rockingham County	5.05%	58.0
Russell County	2.65%	15.0
Scott County	4.17%	40.0
Shenandoah County	10.48%	121.5
Smyth County	3.86%	35.0
Southampton County	5.39%	63.0
Spotsylvania County	8.03%	102.0
Stafford County	9.29%	113.0
Surry County	-0.84%	1.0
Sussex County	6.70%	85.5
Tazewell County	3.05%	25.5
Warren County	10.77%	124.0
Washington County	6.47%	83.0
Westmoreland County	15.64%	133.0
Wise County	3.05%	25.5
Wythe County	5.59%	65.5
York County	7.57%	96.0
Alexandria City	8.73%	107.0
Bedford City	4.30%	42.0
Bristol City	8.88%	108.5
Buena Vista City	2.54%	14.0
Charlottesville City	7.29%	93.5
Chesapeake City	5.36%	62.0
Colonial Heights City	4.78%	53.0
Covington City	1.85%	9.0
Danville City	2.75%	16.0
Emporia City	4.56%	48.5
Fairfax City	8.35%	104.0
Falls Church City	7.29%	93.5
Franklin City	3.04%	24.0
Fredericksburg City	10.60%	123.0
Galax City	1.37%	5.5
Hampton City	2.79%	17.5
Harrisonburg City	3.31%	27.0
Hopewell City	5.59%	65.5
Lexington City	5.23%	61.0
Lynchburg City	1.91%	10.0
Manassas City	8.88%	108.5
Manassas Park City	6.40%	81.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 2001/2002-2005/2006

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2001/2002-2005/2006	Rank Score
Martinsville City	2.93%	21.0
Newport News City	6.03%	73.0
Norfolk City	5.90%	71.0
Norton City	4.98%	56.0
Petersburg City	2.79%	17.5
Poquoson City	6.73%	89.0
Portsmouth City	6.39%	80.0
Radford City	6.38%	79.0
Richmond City	6.07%	75.0
Roanoke City	4.41%	44.0
Salem City	3.93%	36.0
Staunton City	6.36%	78.0
Suffolk City	6.35%	77.0
Virginia Beach City	9.16%	111.0
Waynesboro City	6.70%	85.5
Williamsburg City	3.55%	29.0
Winchester City	6.72%	88.0

Source: Staff, Commission on Local Government

**REVENUE EFFORT,
2005/2006**

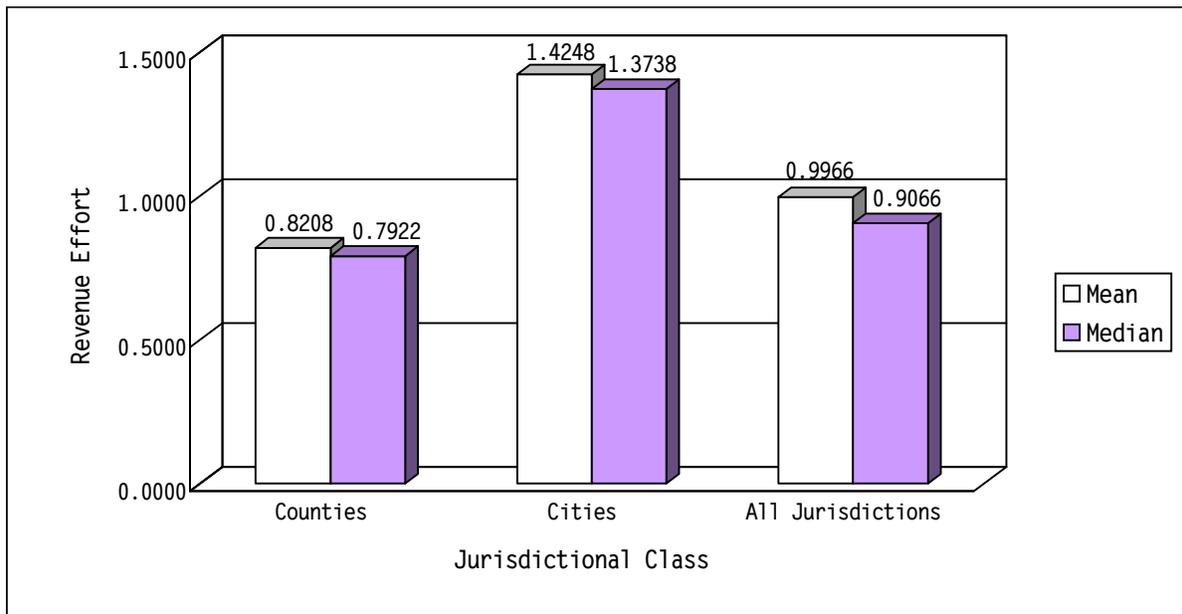
Tables 3.1-3.9/Chart 3

Table 3.1
 Descriptive Statistics
 for
 Revenue Effort, 2005/2006
 by
 Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	.8208	.7922
Cities	39	29.1%	1.4248	1.3738
All Jurisdictions	134	100.0%	.9966	.9066

Source: Staff, Commission on Local Government

Chart 3
Mean and Median Levels of Revenue Effort, 2005/2006
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2005/2006

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort		72.94=Highest Stress 47.31=Lowest Stress	
	Revenue Effort, 2005/2006	Rank Score	Relative Stress Score	
Accomack County	0.6473	115.0	50.22	
Albemarle County	0.7876	89.0	52.14	
Alleghany County	1.2583	30.0	58.58	
Amelia County	0.7431	98.0	51.53	
Amherst County	0.8532	75.0	53.04	
Appomattox County	0.7323	102.0	51.38	
Arlington County	1.0149	50.0	55.25	
Augusta County	0.7067	109.0	51.03	
Bath County	0.6041	122.0	49.63	
Bedford County	0.6898	111.0	50.80	
Bland County	0.9642	56.0	54.56	
Botetourt County	0.7398	100.0	51.49	
Brunswick County	0.8285	81.0	52.70	
Buchanan County	1.4158	20.0	60.74	
Buckingham County	0.7639	94.0	51.82	
Campbell County	0.8598	74.0	53.13	
Caroline County	0.7503	96.0	51.63	
Carroll County	0.9671	54.0	54.60	
Charles City County	1.0467	46.0	55.69	
Charlotte County	0.9450	59.0	54.29	
Chesterfield County	0.9574	58.0	54.46	
Clarke County	0.5111	131.0	48.36	
Craig County	0.7156	108.0	51.16	
Culpeper County	0.7721	93.0	51.93	
Cumberland County	1.0344	47.0	55.52	
Dickenson County	1.4579	18.0	61.31	
Dinwiddie County	0.9310	63.0	54.10	
Essex County	0.7261	105.0	51.30	
Fairfax County	0.9179	66.0	53.92	
Fauquier County	0.6575	114.0	50.36	
Floyd County	0.6391	118.0	50.11	
Fluvanna County	0.5911	126.0	49.45	
Franklin County	0.6430	116.0	50.16	
Frederick County	0.8531	76.0	53.04	
Giles County	0.8726	70.0	53.30	
Gloucester County	0.7922	87.0	52.20	
Goochland County	0.5447	128.0	48.82	
Grayson County	0.7955	86.0	52.25	
Greene County	0.8828	69.0	53.44	
Greensville County	1.2390	33.0	58.32	
Halifax County	0.7532	95.0	51.67	
Hanover County	0.8094	84.0	52.44	
Henrico County	0.9335	61.0	54.14	
Henry County	0.8667	72.0	53.22	

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2005/2006

Locality	Rank Scores	Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort	72.94=Highest Stress 47.31=Lowest Stress	
	Revenue Effort, 2005/2006	Rank Score	Relative Stress Score
Highland County	0.6045	121.0	49.63
Isle of Wight County	0.9006	68.0	53.69
James City County	0.9126	67.0	53.85
King and Queen County	1.0765	44.0	56.09
King George County	0.7908	88.0	52.19
King William County	0.8206	82.0	52.59
Lancaster County	0.4349	134.0	47.31
Lee County	0.7765	92.0	51.99
Loudoun County	0.9875	51.0	54.88
Louisa County	0.7286	104.0	51.33
Lunenburg County	0.8678	71.0	53.24
Madison County	0.6235	119.0	49.90
Mathews County	0.5993	124.0	49.56
Mecklenburg County	0.7820	90.0	52.06
Middlesex County	0.5251	130.0	48.55
Montgomery County	0.7043	110.0	51.00
Nelson County	0.5986	125.0	49.55
New Kent County	0.7357	101.0	51.43
Northampton County	0.6026	123.0	49.61
Northumberland County	0.5086	132.0	48.32
Nottoway County	0.8162	83.0	52.53
Orange County	0.6701	112.0	50.53
Page County	0.5755	127.0	49.24
Patrick County	0.7245	106.0	51.28
Pittsylvania County	0.6609	113.0	50.41
Powhatan County	0.7318	103.0	51.38
Prince Edward County	0.8477	79.0	52.96
Prince George County	0.9616	57.0	54.52
Prince William County	0.9838	52.0	54.83
Pulaski County	0.9650	55.0	54.57
Rappahannock County	0.4759	133.0	47.88
Richmond County	0.7402	99.0	51.49
Roanoke County	1.0171	49.0	55.28
Rockbridge County	0.8506	77.0	53.00
Rockingham County	0.7483	97.0	51.60
Russell County	1.1009	43.0	56.43
Scott County	0.7788	91.0	52.02
Shenandoah County	0.6195	120.0	49.84
Smyth County	0.9404	60.0	54.23
Southampton County	0.8646	73.0	53.20
Spotsylvania County	0.8087	85.0	52.43
Stafford County	0.8356	80.0	52.80
Surry County	0.9727	53.0	54.67
Sussex County	1.6415	11.0	63.82

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2005/2006

	Rank Scores 1=Highest Effort 134=Lowest Effort	Relative Stress Scores 72.94=Highest Stress 47.31=Lowest Stress	
Locality	Revenue Effort, 2005/2006	Rank Score	Relative Stress Score
Tazewell County	0.8494	78.0	52.99
Warren County	0.6394	117.0	50.11
Washington County	0.7176	107.0	51.18
Westmoreland County	0.5261	129.0	48.56
Wise County	1.2601	29.0	58.61
Wythe County	0.9193	65.0	53.94
York County	0.9319	62.0	54.12
Alexandria City	1.0193	48.0	55.31
Bedford City	1.2428	32.0	58.37
Bristol City	1.4007	21.0	60.53
Buena Vista City	1.6585	9.0	64.06
Charlottesville City	1.4244	19.0	60.85
Chesapeake City	1.3920	22.0	60.41
Colonial Heights City	1.2924	25.0	59.05
Covington City	2.1379	2.0	70.62
Danville City	1.3483	24.0	59.81
Emporia City	2.3073	1.0	72.94
Fairfax City	1.1146	41.0	56.61
Falls Church City	1.1479	38.0	57.07
Franklin City	1.6758	8.0	64.29
Fredericksburg City	1.1668	35.0	57.33
Galax City	1.5866	12.0	63.07
Hampton City	1.9076	3.0	67.47
Harrisonburg City	1.2603	28.0	58.61
Hopewell City	1.5629	14.0	62.75
Lexington City	1.1320	40.0	56.85
Lynchburg City	1.7548	6.0	65.38
Manassas City	1.1650	36.0	57.31
Manassas Park City	1.2803	26.0	58.88
Martinsville City	1.5273	16.0	62.26
Newport News City	1.6550	10.0	64.01
Norfolk City	1.8269	4.0	66.36
Norton City	1.3738	23.0	60.16
Petersburg City	1.7356	7.0	65.11
Poquoson City	0.9257	64.0	54.03
Portsmouth City	1.7788	5.0	65.70
Radford City	1.0620	45.0	55.89
Richmond City	1.5644	13.0	62.77
Roanoke City	1.5467	15.0	62.53
Salem City	1.4688	17.0	61.46
Staunton City	1.2792	27.0	58.87
Suffolk City	1.1375	39.0	56.93
Virginia Beach City	1.1059	42.0	56.50
Waynesboro City	1.2558	31.0	58.55

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2005/2006

	Rank Scores	Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort	72.94=Highest Stress 47.31=Lowest Stress	
Locality	Revenue Effort, 2005/2006	Rank Score	Relative Stress Score
Williamsburg City	1.1951	34.0	57.72
Winchester City	1.1492	37.0	57.09

Source: Staff, Commission on Local Government

Table 3.3
Revenue Effort
of
Adjacent Cities and Counties, 2005/2006

City	County	Revenue Effort, 2005/2006	
		City Value	County Value
Alexandria City	Arlington County	1.0193	1.0149
	Fairfax County	1.0193	0.9179
Bedford City	Bedford County	1.2428	0.6898
Bristol City	Washington County	1.4007	0.7176
Buena Vista City	Rockbridge County	1.6585	0.8506
Charlottesville City	Albemarle County	1.4244	0.7876
Chesapeake City	-----	1.3920	-----
Colonial Heights City	Chesterfield County	1.2924	0.9574
	Prince George County	1.2924	0.9616
Covington City	Alleghany County	2.1379	1.2583
Danville City	Pittsylvania County	1.3483	0.6609
Emporia City	Greensville County	2.3073	1.2390
Fairfax City	Fairfax County	1.1146	0.9179
Falls Church City	Arlington County	1.1479	1.0149
	Fairfax County	1.1479	0.9179
Franklin City	Isle of Wight County	1.6758	0.9006
	Southampton County	1.6758	0.8646
Fredericksburg City	Spotsylvania County	1.1668	0.8087
	Stafford County	1.1668	0.8356
Galax City	Carroll County	1.5866	0.9671
	Grayson County	1.5866	0.7955
Hampton City	York County	1.9076	0.9319
Harrisonburg City	Rockingham County	1.2603	0.7483
Hopewell City	Chesterfield County	1.5629	0.9574
	Prince George County	1.5629	0.9616
Lexington City	Rockbridge County	1.1320	0.8506
Lynchburg City	Amherst County	1.7548	0.8532
	Bedford County	1.7548	0.6898
	Campbell County	1.7548	0.8598
Manassas City	Prince William County	1.1650	0.9838
Manassas Park City	Prince William County	1.2803	0.9838
Martinsville City	Henry County	1.5273	0.8667
Newport News City	Isle of Wight County	1.6550	0.9006
	James City County	1.6550	0.9126
	York County	1.6550	0.9319
Norfolk City	-----	1.8269	-----
Norton City	Wise County	1.3738	1.2601
Petersburg City	Chesterfield County	1.7356	0.9574
	Dinwiddie County	1.7356	0.9310
	Prince George County	1.7356	0.9616
Poquoson City	York County	0.9257	0.9319
Portsmouth City	-----	1.7788	-----
Radford City	Montgomery County	1.0620	0.7043

Source: Staff, Commission on Local Government

Table 3.3
 Revenue Effort
 of
 Adjacent Cities and Counties, 2005/2006

City	County	Revenue Effort, 2005/2006	
		City Value	County Value
Radford City	Pulaski County	1.0620	0.9650
Richmond City	Chesterfield County	1.5644	0.9574
	Henrico County	1.5644	0.9335
Roanoke City	Roanoke County	1.5467	1.0171
Salem City	Roanoke County	1.4688	1.0171
Staunton City	Augusta County	1.2792	0.7067
Suffolk City	Isle of Wight County	1.1375	0.9006
	Southampton County	1.1375	0.8646
Virginia Beach City	-----	1.1059	-----
Waynesboro City	Augusta County	1.2558	0.7067
Williamsburg City	James City County	1.1951	0.9126
	York County	1.1951	0.9319
Winchester City	Frederick County	1.1492	0.8531

Source: Staff, Commission on Local Government

Table 3.4
 Ratio Scores
 for
 Adjacent Cities and Counties
 on
 Revenue Effort, 2005/2006

City	County	City/County Revenue Effort Ratio, 2005/2006
Alexandria City	Arlington County	1.004
	Fairfax County	1.11
Bedford City	Bedford County	1.80
Bristol City	Washington County	1.95
Buena Vista City	Rockbridge County	1.95
Charlottesville City	Albemarle County	1.81
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.35
	Prince George County	1.34
Covington City	Alleghany County	1.70
Danville City	Pittsylvania County	2.04
Emporia City	Greensville County	1.86
Fairfax City	Fairfax County	1.21
Falls Church City	Arlington County	1.13
	Fairfax County	1.25
Franklin City	Isle of Wight County	1.86
	Southampton County	1.94
Fredericksburg City	Spotsylvania County	1.44
	Stafford County	1.40
Galax City	Carroll County	1.64
	Grayson County	1.99
Hampton City	York County	2.05
Harrisonburg City	Rockingham County	1.68
Hopewell City	Chesterfield County	1.63
	Prince George County	1.63
Lexington City	Rockbridge County	1.33
Lynchburg City	Amherst County	2.06
	Bedford County	2.54
	Campbell County	2.04
Manassas City	Prince William County	1.18
Manassas Park City	Prince William County	1.30
Martinsville City	Henry County	1.76
Newport News City	Isle of Wight County	1.84
	James City County	1.81
	York County	1.78
Norfolk City	-----	----
Norton City	Wise County	1.09
Petersburg City	Chesterfield County	1.81
	Dinwiddie County	1.86
	Prince George County	1.80
Poquoson City	York County	0.99
Portsmouth City	-----	----
Radford City	Montgomery County	1.51

Source: Staff, Commission on Local Government

Table 3.4
 Ratio Scores
 for
 Adjacent Cities and Counties
 on
 Revenue Effort, 2005/2006

City	County	City/County Revenue Effort Ratio, 2005/2006
Radford City	Pulaski County	1.10
Richmond City	Chesterfield County	1.63
	Henrico County	1.68
Roanoke City	Roanoke County	1.52
Salem City	Roanoke County	1.44
Staunton City	Augusta County	1.81
Suffolk City	Isle of Wight County	1.26
	Southampton County	1.32
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.78
Williamsburg City	James City County	1.31
	York County	1.28
Winchester City	Frederick County	1.35

Source: Staff, Commission on Local Government

Table 3.5
 Descriptive Statistics
 for
 Revenue Effort, 2005/2006
 by
 Region and Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	.9956	.9404
Cities	3	2.2%	1.4537	1.4007
Sub-Group Summary	16	11.9%	1.0815	.9656
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	.8089	.7361
Cities	8	6.0%	1.5111	1.4980
Sub-Group Summary	24	17.9%	1.0429	.8697
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	.6713	.6294
Cities	6	4.5%	1.2892	1.2581
Sub-Group Summary	16	11.9%	.9030	.7995
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	.9760	.9856
Cities	5	3.7%	1.1454	1.1479
Sub-Group Summary	9	6.7%	1.0701	1.0193
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	.7124	.7395
Cities	2	1.5%	1.2956	1.2956
Sub-Group Summary	16	11.9%	.7853	.7612

Source: Staff, Commission on Local Government

(continued)

Table 3.5
Descriptive Statistics
for
Revenue Effort, 2005/2006
by
Region and Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	.9418	.8678
Cities	4	3.0%	1.7246	1.6493
Sub-Group Summary	19	14.2%	1.1066	.9450
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.8227	.8094
Cities	1	.7%	1.5644	1.5644
Sub-Group Summary	8	6.0%	.9155	.8714
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	.6666	.6249
Sub-Group Summary	12	9.0%	.6666	.6249
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.9024	.9066
Cities	10	7.5%	1.4600	1.5235
Sub-Group Summary	14	10.4%	1.3007	1.1663
All Jurisdictions	134	100.0%	.9966	.9066

Source: Staff, Commission on Local Government

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2005/2006
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	.9385	.7788
Cities	1	.7%	1.3738	1.3738
Sub-Group Summary	4	3.0%	1.0473	1.0195
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	1.2060	1.2583
Sub-Group Summary	4	3.0%	1.2060	1.2583
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	.8840	.9298
Cities	2	1.5%	1.4937	1.4937
Sub-Group Summary	8	6.0%	1.0364	.9523
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	.7952	.7884
Cities	1	.7%	1.0620	1.0620
Sub-Group Summary	5	3.7%	.8486	.8726
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	.9327	.8785
Cities	3	2.2%	1.7178	1.5467
Sub-Group Summary	7	5.2%	1.2692	1.2583

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2005/2006
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	.7028	.7067
Cities	5	3.7%	1.3172	1.2603
Sub-Group Summary	10	7.5%	1.0100	.9913
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	.6397	.6195
Cities	1	.7%	1.1492	1.1492
Sub-Group Summary	6	4.5%	.7246	.6294
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	.9760	.9856
Cities	5	3.7%	1.1454	1.1479
Sub-Group Summary	9	6.7%	1.0701	1.0193
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	.6398	.6575
Sub-Group Summary	5	3.7%	.6398	.6575
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	.7177	.7286
Cities	1	.7%	1.4244	1.4244
Sub-Group Summary	6	4.5%	.8355	.7581

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2005/2006
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	.7838	.7928
Cities	2	1.5%	1.4988	1.4988
Sub-Group Summary	6	4.5%	1.0221	.8565
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	.7238	.6927
Cities	2	1.5%	1.4378	1.4378
Sub-Group Summary	6	4.5%	.9618	.7956
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	.7879	.7820
Sub-Group Summary	3	2.2%	.7879	.7820
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	.8597	.8477
Sub-Group Summary	7	5.2%	.8597	.8477
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.8227	.8094
Cities	1	.7%	1.5644	1.5644
Sub-Group Summary	8	6.0%	.9155	.8714

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2005/2006
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	.7964	.7998
Cities	1	.7%	1.1668	1.1668
Sub-Group Summary	5	3.7%	.8705	.8087
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	.5525	.5174
Sub-Group Summary	4	3.0%	.5525	.5174
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	.7566	.7592
Sub-Group Summary	6	4.5%	.7566	.7592
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	1.1492	.9727
Cities	4	3.0%	1.7246	1.6493
Sub-Group Summary	9	6.7%	1.4049	1.2924
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	.6249	.6249
Sub-Group Summary	2	1.5%	.6249	.6249

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2005/2006
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.9024	.9066
Cities	10	7.5%	1.4600	1.5235
Sub-Group Summary	14	10.4%	1.3007	1.1663
All Jurisdictions	134	100.0%	.9966	.9066

Source: Staff, Commission on Local Government

Table 3.7
 Descriptive Statistics
 for
 Revenue Effort, 2005/2006
 by
 Population, 2005
 and
 Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2005 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	.9299	.9455
Cities	7	5.2%	1.4959	1.5644
Sub-Group Summary	15	11.2%	1.1940	1.0149
25,000 to 99,999				
Jurisdictional Class				
Counties	41	30.6%	.8100	.7820
Cities	10	7.5%	1.4301	1.3864
Sub-Group Summary	51	38.1%	.9316	.8531
10,000 to 24,999				
Jurisdictional Class				
Counties	35	26.1%	.8140	.7788
Cities	14	10.4%	1.2628	1.2675
Sub-Group Summary	49	36.6%	.9422	.8506
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	.8031	.7402
Cities	8	6.0%	1.6393	1.6225
Sub-Group Summary	19	14.2%	1.1552	1.0467
All Jurisdictions	134	100.0%	.9966	.9066

Source: Staff, Commission on Local Government

Table 3.8
Descriptive Statistics
for
Revenue Effort, 2005/2006
by
Percentage Change in Population, 2001-2005
and
Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2001-2005 10.00% or higher				
Jurisdictional Class				
Counties	16	11.9%	.7721	.7612
Cities	2	1.5%	1.2089	1.2089
Sub-Group Summary	18	13.4%	.8207	.7815
5.00% to 9.99%				
Jurisdictional Class				
Counties	20	14.9%	.8241	.8150
Cities	5	3.7%	1.2327	1.1951
Sub-Group Summary	25	18.7%	.9058	.9006
0.01% to 4.99%				
Jurisdictional Class				
Counties	32	23.9%	.7934	.7561
Cities	14	10.4%	1.3784	1.2741
Sub-Group Summary	46	34.3%	.9714	.8552
No change or decline				
Jurisdictional Class				
Counties	27	20.1%	.8795	.8667
Cities	18	13.4%	1.5382	1.4980
Sub-Group Summary	45	33.6%	1.1430	1.0193
All Jurisdictions	134	100.0%	.9966	.9066

Source: Staff, Commission on Local Government

Table 3.9
Descriptive Statistics
for
Revenue Effort, 2005/2006
by
Functional Performance Index, 2005/2006
and
Jurisdictional Class

	Revenue Effort, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Performance Index, 2005/2006 \$2,932.90 to \$2,984.50				
Jurisdictional Class				
Counties	24	17.9%	.8684	.8189
Cities	22	16.4%	1.4122	1.3702
Sub-Group Summary	46	34.3%	1.1285	1.0406
\$2,897.80 to \$2,932.89				
Jurisdictional Class				
Counties	14	10.4%	.8544	.8531
Cities	7	5.2%	1.3692	1.4007
Sub-Group Summary	21	15.7%	1.0260	.9310
\$2,837.57 to \$2,897.79				
Jurisdictional Class				
Counties	37	27.6%	.7555	.7323
Sub-Group Summary	37	27.6%	.7555	.7323
\$2,416.12 to \$2,837.56				
Jurisdictional Class				
Counties	20	14.9%	.8608	.8702
Cities	10	7.5%	1.4913	1.3331
Sub-Group Summary	30	22.4%	1.0709	.9427
All Jurisdictions	134	100.0%	.9966	.9066

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE EFFORT,
2001/2002-2005/2006**

Tables 4.1-4.5/Charts 4.1-4.2

Table 4.1
 Mean Level
 of
 Revenue Effort, 2001/2002-2005/2006
 by
 Jurisdictional Class

	Fiscal Period				
	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006
Jurisdictional Class					
Counties	.7941	.8007	.8026	.8081	.8208
Cities	1.3594	1.3559	1.3807	1.3910	1.4248
All Jurisdictions	.9586	.9623	.9708	.9777	.9966

Table 4.2
 Median Level
 of
 Revenue Effort, 2001/2002-2005/2006
 by
 Jurisdictional Class

	Fiscal Period				
	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006
Jurisdictional Class					
Counties	.7633	.7716	.7663	.7825	.7922
Cities	1.3495	1.3102	1.3267	1.3461	1.3738
All Jurisdictions	.8479	.8502	.8541	.8779	.9066

Source: Staff, Commission on Local Government

Chart 4.1
 Mean Level of Revenue Effort, 2001/2002-2005/2006
 by
 Jurisdictional Class

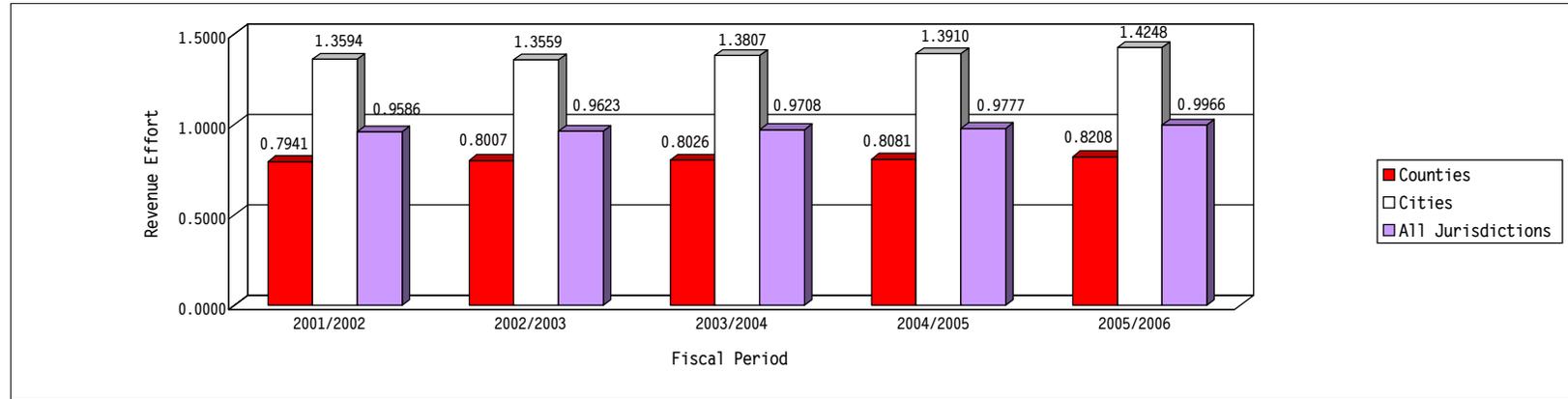
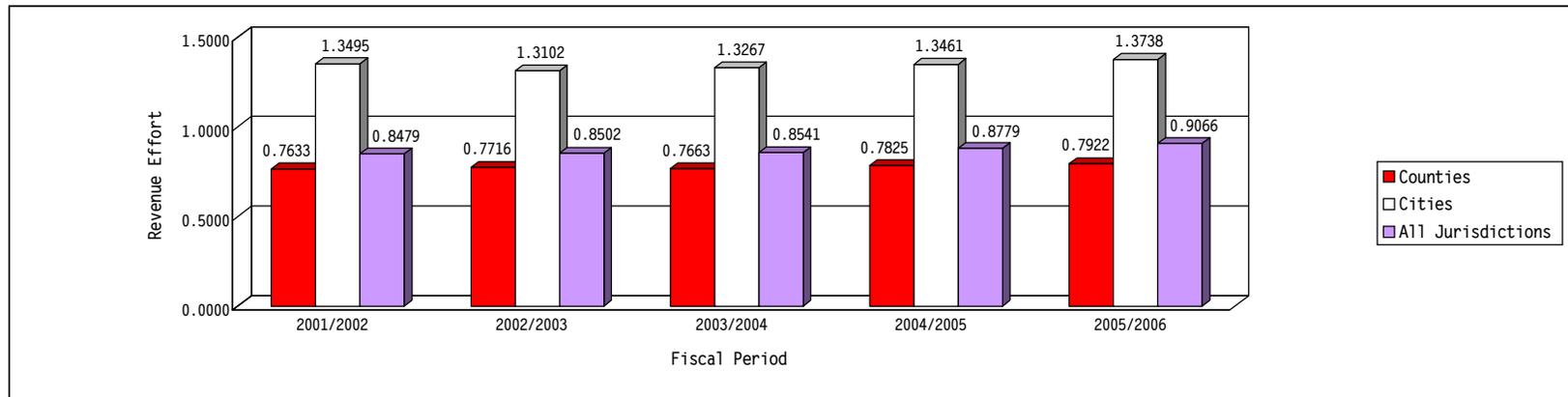


Chart 4.2
 Median Level of Revenue Effort, 2001/2002-2005/2006
 by
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 2001/2002-2005/2006

Rank Scores
1=Highest Effort
134=Lowest Effort

Locality	Revenue Effort, 2001/2002		Revenue Effort, 2002/2003		Revenue Effort, 2003/2004		Revenue Effort, 2004/2005		Revenue Effort, 2005/2006	
	Effort, Score	Rank								
Accomack County	0.7894	76.0	0.7731	86.0	0.7663	87.0	0.6023	126.0	0.6473	115.0
Albemarle County	0.7461	97.0	0.7506	94.0	0.7683	86.0	0.8020	83.0	0.7876	89.0
Alleghany County	1.2381	28.0	1.1457	38.0	1.1855	32.0	1.2411	31.0	1.2583	30.0
Amelia County	0.6778	117.0	0.7180	110.0	0.7012	110.0	0.6850	114.0	0.7431	98.0
Amherst County	0.7667	84.0	0.7568	91.0	0.8409	70.0	0.8555	70.0	0.8532	75.0
Appomattox County	0.6632	121.0	0.6980	116.0	0.6749	119.0	0.7027	108.0	0.7323	102.0
Arlington County	1.0008	48.0	0.9233	56.0	0.9525	51.0	0.9803	52.0	1.0149	50.0
Augusta County	0.7095	106.0	0.7070	112.0	0.6981	113.0	0.7043	107.0	0.7067	109.0
Bath County	0.5516	131.0	0.5609	131.0	0.5222	133.0	0.5330	130.0	0.6041	122.0
Bedford County	0.7054	107.0	0.7044	114.0	0.6965	114.0	0.6914	111.0	0.6898	111.0
Bland County	0.7049	108.0	0.7748	84.0	0.8481	69.0	0.9957	46.0	0.9642	56.0
Botetourt County	0.7009	111.0	0.7400	98.0	0.7127	107.0	0.7264	102.0	0.7398	100.0
Brunswick County	0.7619	88.0	0.7559	93.0	0.8327	74.0	0.8848	67.0	0.8285	81.0
Buchanan County	1.1470	35.0	1.3599	19.0	1.1948	31.0	1.3591	21.0	1.4158	20.0
Buckingham County	0.7462	96.0	0.7928	78.0	0.6987	112.0	0.7454	97.0	0.7639	94.0
Campbell County	0.7494	94.0	0.7574	90.0	0.7909	84.0	0.7998	84.0	0.8598	74.0
Caroline County	0.8241	70.0	0.8170	74.0	0.8038	82.0	0.7480	95.0	0.7503	96.0
Carroll County	0.7751	79.0	0.7754	83.0	0.7967	83.0	0.9052	62.0	0.9671	54.0
Charles City County	1.0282	44.0	1.0980	40.0	1.0417	45.0	0.9841	51.0	1.0467	46.0
Charlotte County	0.8035	73.0	0.8226	71.0	0.8218	77.0	0.8520	72.0	0.9450	59.0
Chesterfield County	0.9139	56.0	0.9210	57.0	0.9300	55.0	0.9421	54.0	0.9574	58.0
Clarke County	0.6623	122.0	0.6490	121.0	0.5509	131.0	0.5156	131.0	0.5111	131.0
Craig County	0.7633	86.5	0.7387	99.0	0.7399	99.0	0.7550	93.0	0.7156	108.0
Culpeper County	0.8004	74.0	0.7835	81.0	0.8368	71.0	0.7835	86.0	0.7721	93.0
Cumberland County	0.8672	65.0	0.8738	61.0	0.9238	57.0	0.9368	55.0	1.0344	47.0
Dickenson County	1.0916	40.0	1.1678	35.0	1.1045	38.0	1.2579	26.0	1.4579	18.0
Dinwiddie County	0.8539	66.0	0.8461	69.0	0.8058	81.0	0.8526	71.0	0.9310	63.0
Essex County	0.6849	113.0	0.7126	111.0	0.7348	102.0	0.7502	94.0	0.7261	105.0
Fairfax County	0.9295	54.0	0.9555	51.0	0.9323	53.0	0.9305	57.0	0.9179	66.0
Fauquier County	0.7536	93.0	0.7359	102.0	0.7167	106.0	0.6981	110.0	0.6575	114.0
Floyd County	0.6414	126.0	0.6356	124.0	0.6222	123.0	0.6740	115.0	0.6391	118.0
Fluvanna County	0.6582	124.0	0.6481	122.0	0.5933	126.0	0.6056	125.0	0.5911	126.0
Franklin County	0.5809	129.0	0.5843	129.0	0.5826	129.0	0.6233	122.0	0.6430	116.0
Frederick County	0.8510	67.0	0.8580	65.0	0.8557	67.0	0.8129	79.0	0.8531	76.0
Giles County	0.7708	83.0	0.7906	80.0	0.8110	80.0	0.8299	76.0	0.8726	70.0
Gloucester County	0.8842	62.0	0.9475	52.0	0.8812	64.0	0.8378	75.0	0.7922	87.0
Goochland County	0.5505	132.0	0.5567	132.0	0.5699	130.0	0.5138	132.0	0.5447	128.0
Grayson County	0.7340	99.0	0.7265	107.0	0.7598	93.0	0.7765	88.0	0.7955	86.0
Greene County	0.8065	72.0	0.8174	73.0	0.8257	76.0	0.8916	65.0	0.8828	69.0
Greensville County	1.1772	34.0	1.1628	36.0	1.1616	35.0	1.1442	39.0	1.2390	33.0
Halifax County	0.5452	133.0	0.6014	127.0	0.6254	122.0	0.6621	117.0	0.7532	95.0
Hanover County	0.7325	100.0	0.7380	100.0	0.7660	88.0	0.7825	87.0	0.8094	84.0
Henrico County	0.9036	59.0	0.8946	59.0	0.9292	56.0	0.9326	56.0	0.9335	61.0
Henry County	0.7951	75.0	0.8067	76.0	0.8335	73.0	0.8079	80.0	0.8667	72.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 2001/2002-2005/2006

Rank Scores
1=Highest Effort
134=Lowest Effort

Locality	Revenue Effort, Rank									
	2001/2002	Score	2002/2003	Score	2003/2004	Score	2004/2005	Score	2005/2006	Score
Highland County	0.5865	128.0	0.5663	130.0	0.6205	124.0	0.5789	128.0	0.6045	121.0
Isle of Wight County	0.8715	64.0	0.8724	62.0	0.9077	60.0	0.8397	74.0	0.9006	68.0
James City County	0.9137	57.0	0.9392	54.0	0.9354	52.0	0.9190	58.0	0.9126	67.0
King and Queen County	1.2083	32.0	1.1611	37.0	1.0879	41.0	1.0622	43.0	1.0765	44.0
King George County	1.0062	47.0	0.9806	46.0	0.9305	54.0	0.8220	78.0	0.7908	88.0
King William County	0.7299	102.0	0.7327	104.0	0.7600	92.0	0.7737	89.0	0.8206	82.0
Lancaster County	0.5383	134.0	0.5321	134.0	0.5182	134.0	0.4887	133.0	0.4349	134.0
Lee County	0.6714	119.0	0.6850	119.0	0.6663	120.0	0.7243	103.0	0.7765	92.0
Loudoun County	0.8981	60.0	0.9306	55.0	0.9556	50.0	0.9931	48.0	0.9875	51.0
Louisa County	0.6861	112.0	0.6519	120.0	0.6834	117.0	0.6686	116.0	0.7286	104.0
Lunenburg County	0.6840	114.0	0.7047	113.0	0.7637	89.0	0.7557	92.0	0.8678	71.0
Madison County	0.7115	105.0	0.6889	117.0	0.6907	116.0	0.6493	119.0	0.6235	119.0
Mathews County	0.7467	95.0	0.7372	101.0	0.6822	118.0	0.6486	120.0	0.5993	124.0
Mecklenburg County	0.7591	90.0	0.7660	88.0	0.6406	121.0	0.7400	98.0	0.7820	90.0
Middlesex County	0.6729	118.0	0.6301	125.0	0.5909	127.0	0.5963	127.0	0.5251	130.0
Montgomery County	0.6681	120.0	0.6990	115.0	0.6964	115.0	0.6881	112.0	0.7043	110.0
Nelson County	0.7324	101.0	0.7441	95.0	0.7587	94.0	0.7348	100.0	0.5986	125.0
New Kent County	0.7040	109.0	0.7236	108.0	0.7233	105.0	0.7047	105.0	0.7357	101.0
Northampton County	0.7567	91.0	0.7919	79.0	0.7495	97.5	0.7021	109.0	0.6026	123.0
Northumberland County	0.6497	125.0	0.6264	126.0	0.5835	128.0	0.5434	129.0	0.5086	132.0
Nottoway County	0.7647	85.0	0.7405	97.0	0.7261	104.0	0.7382	99.0	0.8162	83.0
Orange County	0.7709	81.5	0.7316	105.0	0.7568	95.0	0.7046	106.0	0.6701	112.0
Page County	0.7411	98.0	0.7188	109.0	0.7019	109.0	0.6542	118.0	0.5755	127.0
Patrick County	0.6825	116.0	0.6430	123.0	0.7270	103.0	0.7478	96.0	0.7245	106.0
Pittsylvania County	0.5962	127.0	0.5934	128.0	0.6018	125.0	0.6205	124.0	0.6609	113.0
Powhatan County	0.7125	104.0	0.7435	96.0	0.7352	101.0	0.7189	104.0	0.7318	103.0
Prince Edward County	0.7605	89.0	0.7737	85.0	0.7635	90.0	0.7662	90.0	0.8477	79.0
Prince George County	0.8448	68.0	0.8817	60.0	0.8322	75.0	0.8661	69.0	0.9616	57.0
Prince William County	1.0752	42.0	1.0516	45.0	1.0244	46.0	1.0160	45.0	0.9838	52.0
Pulaski County	0.8951	61.0	0.8496	68.0	0.9210	58.0	0.9159	59.0	0.9650	55.0
Rappahannock County	0.5542	130.0	0.5340	133.0	0.5243	132.0	0.4742	134.0	0.4759	133.0
Richmond County	0.7540	92.0	0.7349	103.0	0.7395	100.0	0.7326	101.0	0.7402	99.0
Roanoke County	0.9472	51.0	0.9681	48.0	0.9734	48.0	0.9922	49.0	1.0171	49.0
Rockbridge County	0.7709	81.5	0.7787	82.0	0.8340	72.0	0.8709	68.0	0.8506	77.0
Rockingham County	0.7737	80.0	0.8217	72.0	0.8158	79.0	0.8047	82.0	0.7483	97.0
Russell County	0.7633	86.5	0.8538	66.0	0.8525	68.0	0.9855	50.0	1.1009	43.0
Scott County	0.6835	115.0	0.7563	92.0	0.7558	96.0	0.9056	61.0	0.7788	91.0
Shenandoah County	0.7226	103.0	0.7284	106.0	0.7495	97.5	0.6214	123.0	0.6195	120.0
Smyth County	0.8382	69.0	0.8701	63.0	0.9112	59.0	0.9033	63.0	0.9404	60.0
Southampton County	0.7806	77.0	0.7987	77.0	0.8204	78.0	0.8064	81.0	0.8646	73.0
Spotsylvania County	0.9048	58.0	0.8509	67.0	0.8741	65.0	0.7934	85.0	0.8087	85.0
Stafford County	0.9903	49.0	0.9442	53.0	0.8922	63.0	0.8902	66.0	0.8356	80.0
Surry County	0.8817	63.0	0.8389	70.0	0.8559	66.0	0.8507	73.0	0.9727	53.0
Sussex County	1.1920	33.0	1.3156	21.0	1.6765	5.0	1.7509	5.0	1.6415	11.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 2001/2002-2005/2006

Rank Scores
1=Highest Effort
134=Lowest Effort

Locality	Revenue Effort, 2001/2002		Revenue Effort, 2002/2003		Revenue Effort, 2003/2004		Revenue Effort, 2004/2005		Revenue Effort, 2005/2006	
	Effort, Score	Rank								
Tazewell County	0.7755	78.0	0.8070	75.0	0.7603	91.0	0.8287	77.0	0.8494	78.0
Warren County	0.8160	71.0	0.7716	87.0	0.7745	85.0	0.7575	91.0	0.6394	117.0
Washington County	0.6606	123.0	0.6862	118.0	0.7010	111.0	0.6864	113.0	0.7176	107.0
Westmoreland County	0.7025	110.0	0.7577	89.0	0.7109	108.0	0.6404	121.0	0.5261	129.0
Wise County	0.9388	53.0	0.9597	49.0	1.0420	44.0	1.1637	37.0	1.2601	29.0
Wythe County	0.9405	52.0	0.8604	64.0	0.9001	62.0	0.8980	64.0	0.9193	65.0
York County	0.9662	50.0	0.9559	50.0	0.9044	61.0	0.9142	60.0	0.9319	62.0
Alexandria City	1.0225	45.0	0.9780	47.0	0.9959	47.0	0.9932	47.0	1.0193	48.0
Bedford City	1.2242	29.0	1.2134	31.0	1.2221	29.0	1.1880	35.0	1.2428	32.0
Bristol City	1.6187	5.0	1.6186	5.0	1.6377	8.0	1.4473	18.0	1.4007	21.0
Buena Vista City	1.3007	22.0	1.2288	30.0	1.3267	21.0	1.4095	20.0	1.6585	9.0
Charlottesville City	1.3311	21.0	1.3161	20.0	1.3922	19.0	1.4621	16.0	1.4244	19.0
Chesapeake City	1.2621	25.0	1.2761	24.0	1.2854	24.0	1.3431	23.0	1.3920	22.0
Colonial Heights City	1.2951	23.0	1.2669	26.0	1.3098	22.0	1.3461	22.0	1.2924	25.0
Covington City	1.8542	2.0	1.9423	1.0	2.0985	1.0	1.8815	2.0	2.1379	2.0
Danville City	1.2199	30.0	1.2487	28.0	1.2586	25.0	1.2473	28.0	1.3483	24.0
Emporia City	1.8842	1.0	1.8094	2.0	2.0668	2.0	1.9892	1.0	2.3073	1.0
Fairfax City	1.0895	41.0	1.0808	42.0	1.0956	40.0	1.0660	42.0	1.1146	41.0
Falls Church City	1.0745	43.0	1.0869	41.0	1.0793	42.0	1.0785	40.0	1.1479	38.0
Franklin City	1.4696	14.0	1.4389	13.0	1.5853	10.0	1.7598	4.0	1.6758	8.0
Fredericksburg City	1.3690	18.0	1.3102	22.0	1.2907	23.0	1.2568	27.0	1.1668	35.0
Galax City	1.3671	19.0	1.3990	15.0	1.4226	17.0	1.4645	15.0	1.5866	12.0
Hampton City	1.5081	10.0	1.6120	6.0	1.7118	4.0	1.6570	9.0	1.9076	3.0
Harrisonburg City	1.1284	37.0	1.1768	34.0	1.2244	27.0	1.2045	32.0	1.2603	28.0
Hopewell City	1.6004	7.0	1.4810	11.0	1.4432	14.0	1.5163	14.0	1.5629	14.0
Lexington City	1.3495	20.0	1.3759	16.5	1.1555	36.0	1.1720	36.0	1.1320	40.0
Lynchburg City	1.4907	11.0	1.5927	7.0	1.5949	9.0	1.6784	6.0	1.7548	6.0
Manassas City	1.2648	24.0	1.2521	27.0	1.2184	30.0	1.2040	33.0	1.1650	36.0
Manassas Park City	1.1462	36.0	1.2122	32.0	1.2243	28.0	1.2446	29.0	1.2803	26.0
Martinsville City	1.3785	16.0	1.3759	16.5	1.5270	13.0	1.5640	12.0	1.5273	16.0
Newport News City	1.5835	8.0	1.5875	8.0	1.6445	7.0	1.6115	11.0	1.6550	10.0
Norfolk City	1.7634	3.0	1.8075	3.0	1.7509	3.0	1.7693	3.0	1.8269	4.0
Norton City	1.5600	9.0	1.2973	23.0	1.4157	18.0	1.4491	17.0	1.3738	23.0
Petersburg City	1.4905	12.0	1.5623	9.0	1.5814	11.0	1.6320	10.0	1.7356	7.0
Poquoson City	0.9254	55.0	0.9098	58.0	0.9574	49.0	0.9635	53.0	0.9257	64.0
Portsmouth City	1.6519	4.0	1.7051	4.0	1.6750	6.0	1.6659	7.0	1.7788	5.0
Radford City	1.0211	46.0	1.0675	43.0	1.1189	37.0	1.1888	34.0	1.0620	45.0
Richmond City	1.6072	6.0	1.5376	10.0	1.5663	12.0	1.6637	8.0	1.5644	13.0
Roanoke City	1.4720	13.0	1.4525	12.0	1.4237	16.0	1.5488	13.0	1.5467	15.0
Salem City	1.3695	17.0	1.4046	14.0	1.4403	15.0	1.4441	19.0	1.4688	17.0
Staunton City	1.2393	27.0	1.2719	25.0	1.2383	26.0	1.2944	25.0	1.2792	27.0
Suffolk City	1.1090	39.0	1.1373	39.0	1.1027	39.0	1.0781	41.0	1.1375	39.0
Virginia Beach City	1.2179	31.0	1.1799	33.0	1.1842	33.0	1.1517	38.0	1.1059	42.0
Waynesboro City	1.3853	15.0	1.3624	18.0	1.3563	20.0	1.3096	24.0	1.2558	31.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 2001/2002-2005/2006

Rank Scores
 1=Highest Effort
 134=Lowest Effort

Locality	Revenue Effort, 2001/2002	Rank Score	Revenue Effort, 2002/2003	Rank Score	Revenue Effort, 2003/2004	Rank Score	Revenue Effort, 2004/2005	Rank Score	Revenue Effort, 2005/2006	Rank Score
Williamsburg City	1.2551	26.0	1.2435	29.0	1.1804	34.0	1.2424	30.0	1.1951	34.0
Winchester City	1.1173	38.0	1.0605	44.0	1.0447	43.0	1.0603	44.0	1.1492	37.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 2001/2002-2005/2006

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

Locality	2001/2002		2002/2003		2003/2004		2004/2005		2005/2006	
	Percentage Change in Revenue Effort from	Rank Score	Percentage Change in Revenue Effort from	Rank Score	Percentage Change in Revenue Effort from	Rank Score	Percentage Change in Revenue Effort from	Rank Score	Percentage Change in Revenue Effort from	Rank Score
Accomack County	-2.06%	98.0	-0.88%	85.0	-21.41%	134.0	7.48%	25.0		
Albemarle County	0.60%	66.0	2.36%	49.0	4.38%	32.0	-1.80%	92.0		
Alleghany County	-7.46%	130.5	3.47%	35.0	4.69%	27.0	1.39%	74.0		
Amelia County	5.93%	15.0	-2.35%	98.5	-2.31%	98.0	8.49%	18.0		
Amherst County	-1.30%	92.0	11.11%	4.0	1.74%	55.0	-0.27%	83.0		
Appomattox County	5.26%	18.0	-3.30%	110.0	4.11%	33.0	4.22%	50.0		
Arlington County	-7.75%	132.0	3.16%	39.0	2.92%	40.0	3.53%	54.0		
Augusta County	-0.35%	75.0	-1.26%	88.0	0.88%	66.0	0.34%	78.0		
Bath County	1.67%	51.0	-6.90%	126.0	2.07%	49.5	13.34%	9.0		
Bedford County	-0.14%	73.0	-1.12%	86.5	-0.73%	79.0	-0.22%	82.0		
Bland County	9.93%	6.0	9.45%	9.0	17.41%	2.0	-3.16%	98.0		
Botetourt County	5.58%	17.0	-3.69%	111.0	1.92%	52.5	1.85%	70.0		
Brunswick County	-0.80%	77.5	10.17%	7.0	6.25%	17.5	-6.36%	121.0		
Buchanan County	18.56%	1.0	-12.14%	131.0	13.76%	6.0	4.17%	51.0		
Buckingham County	6.25%	13.0	-11.86%	130.0	6.68%	16.0	2.49%	64.0		
Campbell County	1.07%	58.0	4.42%	27.0	1.12%	62.0	7.50%	24.0		
Caroline County	-0.87%	79.0	-1.61%	92.0	-6.94%	124.0	0.31%	79.0		
Carroll County	0.04%	71.0	2.74%	42.0	13.62%	7.0	6.83%	30.0		
Charles City County	6.78%	12.0	-5.12%	115.0	-5.53%	114.0	6.36%	34.0		
Charlotte County	2.37%	42.0	-0.10%	75.5	3.67%	36.0	10.92%	12.0		
Chesterfield County	0.77%	63.0	0.99%	62.0	1.30%	61.0	1.62%	73.0		
Clarke County	-2.00%	97.0	-15.12%	132.0	-6.41%	119.0	-0.87%	87.0		
Craig County	-3.23%	110.0	0.17%	71.0	2.04%	51.0	-5.22%	115.0		
Culpeper County	-2.12%	100.0	6.80%	17.0	-6.36%	118.0	-1.46%	91.0		
Cumberland County	0.76%	64.5	5.72%	20.0	1.41%	60.0	10.43%	15.0		
Dickenson County	6.98%	9.0	-5.42%	118.0	13.89%	5.0	15.90%	3.0		
Dinwiddie County	-0.92%	82.5	-4.76%	112.0	5.80%	22.0	9.20%	16.0		
Essex County	4.04%	28.0	3.11%	40.0	2.10%	48.0	-3.21%	100.0		
Fairfax County	2.80%	34.0	-2.43%	100.0	-0.19%	72.0	-1.35%	90.0		
Fauquier County	-2.34%	103.0	-2.61%	103.5	-2.60%	101.0	-5.82%	117.0		
Floyd County	-0.91%	81.0	-2.11%	97.0	8.33%	13.0	-5.18%	113.0		
Fluvanna County	-1.53%	94.0	-8.46%	129.0	2.07%	49.5	-2.40%	95.0		
Franklin County	0.58%	67.0	-0.29%	79.0	6.99%	15.0	3.15%	57.0		
Frederick County	0.82%	61.0	-0.27%	78.0	-5.00%	113.0	4.94%	42.0		
Giles County	2.57%	38.5	2.59%	46.0	2.33%	45.0	5.14%	41.0		
Gloucester County	7.16%	8.0	-6.99%	127.0	-4.93%	111.5	-5.45%	116.0		
Goochland County	1.13%	56.0	2.37%	48.0	-9.85%	128.0	6.03%	37.0		
Grayson County	-1.01%	86.0	4.58%	26.0	2.19%	46.0	2.44%	65.0		

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 2001/2002-2005/2006

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

Locality	Percentage Change in Revenue Effort from 2001/2002 to 2002/2003		Percentage Change in Revenue Effort from 2002/2003 to 2003/2004		Percentage Change in Revenue Effort from 2003/2004 to 2004/2005		Percentage Change in Revenue Effort from 2004/2005 to 2005/2006	
	Rank Score	Rank Score						
Greene County	1.34%	54.0	1.02%	60.0	7.98%	14.0	-0.99%	88.0
Greensville County	-1.23%	90.0	-0.10%	75.5	-1.50%	88.0	8.28%	22.0
Halifax County	10.31%	5.0	3.99%	30.0	5.86%	21.0	13.76%	7.0
Hanover County	0.76%	64.5	3.79%	32.0	2.15%	47.0	3.44%	55.0
Henrico County	-0.99%	84.0	3.87%	31.0	0.36%	68.0	0.10%	80.0
Henry County	1.47%	53.0	3.33%	38.0	-3.07%	106.0	7.28%	26.0
Highland County	-3.44%	111.0	9.56%	8.0	-6.70%	120.0	4.42%	48.0
Isle of Wight County	0.10%	70.0	4.05%	28.0	-7.49%	125.0	7.25%	27.0
James City County	2.79%	35.5	-0.41%	81.0	-1.75%	91.0	-0.69%	86.0
King and Queen County	-3.91%	114.0	-6.31%	124.0	-2.36%	99.0	1.35%	75.0
King George County	-2.54%	105.0	-5.11%	114.0	-11.66%	132.0	-3.79%	104.0
King William County	0.38%	68.0	3.73%	33.0	1.80%	54.0	6.06%	36.0
Lancaster County	-1.15%	89.0	-2.61%	103.5	-5.70%	115.0	-11.01%	127.0
Lee County	2.03%	48.0	-2.74%	107.0	8.71%	12.0	7.20%	29.0
Loudoun County	3.62%	31.0	2.69%	45.0	3.92%	35.0	-0.56%	85.0
Louisa County	-4.99%	121.0	4.83%	22.0	-2.16%	94.0	8.98%	17.0
Lunenburg County	3.02%	33.0	8.36%	13.0	-1.04%	84.0	14.83%	5.0
Madison County	-3.17%	108.5	0.26%	70.0	-6.00%	116.0	-3.97%	107.5
Mathews County	-1.27%	91.0	-7.46%	128.0	-4.93%	111.5	-7.59%	125.0
Mecklenburg County	0.90%	60.0	-16.37%	134.0	15.53%	4.0	5.67%	38.0
Middlesex County	-6.36%	129.0	-6.22%	123.0	0.92%	65.0	-11.95%	128.0
Montgomery County	4.62%	22.0	-0.37%	80.0	-1.18%	85.5	2.34%	67.0
Nelson County	1.60%	52.0	1.96%	52.0	-3.14%	107.0	-18.54%	134.0
New Kent County	2.79%	35.5	-0.03%	73.0	-2.57%	100.0	4.39%	49.0
Northampton County	4.66%	21.0	-5.36%	116.0	-6.33%	117.0	-14.18%	131.0
Northumberland County	-3.58%	112.0	-6.85%	125.0	-6.88%	122.0	-6.39%	122.0
Nottoway County	-3.17%	108.5	-1.94%	95.0	1.66%	56.0	10.57%	14.0
Orange County	-5.09%	123.0	3.44%	36.0	-6.90%	123.0	-4.90%	112.0
Page County	-3.01%	106.0	-2.35%	98.5	-6.79%	121.0	-12.03%	129.0
Patrick County	-5.80%	127.0	13.06%	3.0	2.86%	41.0	-3.11%	97.0
Pittsylvania County	-0.48%	76.0	1.42%	56.0	3.11%	38.0	6.51%	32.0
Powhatan County	4.35%	25.0	-1.12%	86.5	-2.22%	96.0	1.80%	71.0
Prince Edward County	1.73%	50.0	-1.32%	89.0	0.35%	69.0	10.64%	13.0
Prince George County	4.38%	24.0	-5.62%	120.0	4.07%	34.0	11.03%	11.0
Prince William County	-2.19%	102.0	-2.58%	102.0	-0.82%	80.0	-3.18%	99.0
Pulaski County	-5.09%	123.0	8.41%	12.0	-0.56%	77.0	5.36%	40.0
Rappahannock County	-3.63%	113.0	-1.83%	94.0	-9.54%	127.0	0.36%	77.0
Richmond County	-2.53%	104.0	0.62%	66.0	-0.93%	83.0	1.04%	76.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 2001/2002-2005/2006

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

Locality	Percentage Change in Revenue Effort from 2001/2002 to 2002/2003		Percentage Change in Revenue Effort from 2002/2003 to 2003/2004		Percentage Change in Revenue Effort from 2003/2004 to 2004/2005		Percentage Change in Revenue Effort from 2004/2005 to 2005/2006	
	Rank Score	Rank Score						
Roanoke County	2.21%	47.0	0.55%	67.0	1.92%	52.5	2.51%	62.0
Rockbridge County	1.00%	59.0	7.10%	16.0	4.43%	31.0	-2.33%	93.0
Rockingham County	6.21%	14.0	-0.72%	84.0	-1.36%	87.0	-7.00%	123.0
Russell County	11.85%	2.0	-0.15%	77.0	15.60%	3.0	11.71%	10.0
Scott County	10.65%	3.0	-0.08%	74.0	19.83%	1.0	-14.00%	130.0
Shenandoah County	0.80%	62.0	2.89%	41.0	-17.08%	133.0	-0.32%	84.0
Smyth County	3.81%	30.0	4.72%	24.0	-0.87%	81.0	4.11%	52.0
Southampton County	2.32%	45.0	2.71%	44.0	-1.71%	90.0	7.23%	28.0
Spotsylvania County	-5.96%	128.0	2.73%	43.0	-9.23%	126.0	1.93%	69.0
Stafford County	-4.65%	119.0	-5.51%	119.0	-0.23%	73.5	-6.13%	119.0
Surry County	-4.85%	120.0	2.02%	51.0	-0.60%	78.0	14.34%	6.0
Sussex County	10.37%	4.0	27.43%	1.0	4.44%	30.0	-6.25%	120.0
Tazewell County	4.06%	27.0	-5.78%	121.0	8.99%	10.0	2.50%	63.0
Warren County	-5.44%	125.0	0.37%	68.0	-2.20%	95.0	-15.58%	132.0
Washington County	3.88%	29.0	2.16%	50.0	-2.08%	93.0	4.53%	47.0
Westmoreland County	7.85%	7.0	-6.17%	122.0	-9.92%	129.0	-17.85%	133.0
Wise County	2.23%	46.0	8.58%	11.0	11.68%	8.0	8.29%	21.0
Wythe County	-8.52%	133.0	4.62%	25.0	-0.23%	73.5	2.37%	66.0
York County	-1.06%	87.0	-5.39%	117.0	1.08%	63.0	1.94%	68.0
Alexandria City	-4.35%	118.0	1.83%	54.0	-0.27%	75.0	2.63%	61.0
Bedford City	-0.89%	80.0	0.72%	64.5	-2.79%	105.0	4.61%	44.0
Bristol City	-0.002%	72.0	1.18%	59.0	-11.63%	131.0	-3.22%	101.0
Buena Vista City	-5.53%	126.0	7.97%	15.0	6.24%	19.0	17.66%	1.0
Charlottesville City	-1.13%	88.0	5.79%	19.0	5.02%	26.0	-2.58%	96.0
Chesapeake City	1.11%	57.0	0.72%	64.5	4.49%	29.0	3.64%	53.0
Colonial Heights City	-2.17%	101.0	3.39%	37.0	2.77%	42.0	-3.99%	109.0
Covington City	4.75%	20.0	8.04%	14.0	-10.34%	130.0	13.63%	8.0
Danville City	2.36%	43.0	0.79%	63.0	-0.90%	82.0	8.10%	23.0
Emporia City	-3.97%	115.0	14.23%	2.0	-3.76%	110.0	15.99%	2.0
Fairfax City	-0.80%	77.5	1.36%	57.0	-2.69%	103.0	4.55%	45.5
Falls Church City	1.16%	55.0	-0.70%	83.0	-0.08%	71.0	6.44%	33.0
Franklin City	-2.09%	99.0	10.18%	6.0	11.01%	9.0	-4.78%	111.0
Fredericksburg City	-4.29%	116.0	-1.49%	91.0	-2.63%	102.0	-7.16%	124.0
Galax City	2.33%	44.0	1.69%	55.0	2.95%	39.0	8.34%	20.0
Hampton City	6.89%	10.0	6.19%	18.0	-3.20%	108.0	15.12%	4.0
Harrisonburg City	4.29%	26.0	4.04%	29.0	-1.62%	89.0	4.63%	43.0
Hopewell City	-7.46%	130.5	-2.55%	101.0	5.07%	25.0	3.07%	58.0
Lexington City	1.96%	49.0	-16.02%	133.0	1.43%	59.0	-3.41%	103.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 2001/2002-2005/2006

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

Locality	Percentage Change in Revenue Effort from 2001/2002 to 2002/2003		Percentage Change in Revenue Effort from 2002/2003 to 2003/2004		Percentage Change in Revenue Effort from 2003/2004 to 2004/2005		Percentage Change in Revenue Effort from 2004/2005 to 2005/2006	
	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	
Lynchburg City	6.84%	11.0	0.14%	72.0	5.23%	24.0	4.55%	45.5
Manassas City	-1.00%	85.0	-2.69%	106.0	-1.18%	85.5	-3.24%	102.0
Manassas Park City	5.75%	16.0	1.01%	61.0	1.65%	57.0	2.87%	59.0
Martinsville City	-0.19%	74.0	10.98%	5.0	2.42%	43.0	-2.35%	94.0
Newport News City	0.25%	69.0	3.59%	34.0	-2.00%	92.0	2.70%	60.0
Norfolk City	2.50%	41.0	-3.13%	109.0	1.05%	64.0	3.26%	56.0
Norton City	-16.84%	134.0	9.12%	10.0	2.36%	44.0	-5.20%	114.0
Petersburg City	4.82%	19.0	1.22%	58.0	3.20%	37.0	6.35%	35.0
Poquoson City	-1.68%	96.0	5.23%	21.0	0.64%	67.0	-3.93%	106.0
Portsmouth City	3.22%	32.0	-1.76%	93.0	-0.54%	76.0	6.77%	31.0
Radford City	4.54%	23.0	4.81%	23.0	6.25%	17.5	-10.67%	126.0
Richmond City	-4.33%	117.0	1.87%	53.0	6.22%	20.0	-5.97%	118.0
Roanoke City	-1.33%	93.0	-1.98%	96.0	8.79%	11.0	-0.14%	81.0
Salem City	2.57%	38.5	2.54%	47.0	0.26%	70.0	1.71%	72.0
Staunton City	2.63%	37.0	-2.64%	105.0	4.53%	28.0	-1.17%	89.0
Suffolk City	2.55%	40.0	-3.05%	108.0	-2.23%	97.0	5.52%	39.0
Virginia Beach City	-3.12%	107.0	0.36%	69.0	-2.75%	104.0	-3.97%	107.5
Waynesboro City	-1.65%	95.0	-0.44%	82.0	-3.45%	109.0	-4.10%	110.0
Williamsburg City	-0.92%	82.5	-5.08%	113.0	5.26%	23.0	-3.81%	105.0
Winchester City	-5.09%	123.0	-1.48%	90.0	1.49%	58.0	8.39%	19.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 2001/2002-2005/2006

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

Locality	Average Percentage Change in Revenue Effort, 2001/2002-2005/2006	Rank Score
Accomack County	-4.22%	123.0
Albemarle County	1.39%	63.0
Alleghany County	0.52%	82.0
Amelia County	2.44%	42.5
Amherst County	2.82%	29.5
Appomattox County	2.57%	37.0
Arlington County	0.47%	83.0
Augusta County	-0.10%	92.0
Bath County	2.55%	38.5
Bedford County	-0.55%	97.5
Bland County	8.41%	4.0
Botetourt County	1.42%	62.0
Brunswick County	2.32%	47.0
Buchanan County	6.09%	10.0
Buckingham County	0.89%	74.0
Campbell County	3.53%	22.0
Caroline County	-2.28%	106.0
Carroll County	5.81%	11.0
Charles City County	0.62%	80.0
Charlotte County	4.22%	14.0
Chesterfield County	1.17%	68.0
Clarke County	-6.10%	133.0
Craig County	-1.56%	103.0
Culpeper County	-0.78%	100.0
Cumberland County	4.58%	13.0
Dickenson County	7.84%	5.0
Dinwiddie County	2.33%	46.0
Essex County	1.51%	60.0
Fairfax County	-0.29%	93.0
Fauquier County	-3.34%	115.0
Floyd County	0.03%	87.0
Fluvanna County	-2.58%	110.0
Franklin County	2.61%	35.0
Frederick County	0.12%	85.0
Giles County	3.16%	24.0
Gloucester County	-2.55%	109.0
Goochland County	-0.08%	91.0
Grayson County	2.05%	50.0
Greene County	2.34%	45.0
Greensville County	1.36%	64.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 2001/2002-2005/2006

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

Locality	Average Percentage Change in Revenue Effort, 2001/2002-2005/2006	Rank Score
Halifax County	8.48%	3.0
Hanover County	2.53%	40.0
Henrico County	0.83%	76.5
Henry County	2.25%	48.0
Highland County	0.96%	72.0
Isle of Wight County	0.98%	71.0
James City County	-0.02%	89.0
King and Queen County	-2.81%	113.0
King George County	-5.78%	129.0
King William County	2.99%	25.0
Lancaster County	-5.12%	125.0
Lee County	3.80%	20.0
Loudoun County	2.42%	44.0
Louisa County	1.67%	59.0
Lunenburg County	6.29%	8.0
Madison County	-3.22%	114.0
Mathews County	-5.31%	127.0
Mecklenburg County	1.43%	61.0
Middlesex County	-5.90%	130.0
Montgomery County	1.35%	65.0
Nelson County	-4.53%	124.0
New Kent County	1.14%	69.0
Northampton County	-5.30%	126.0
Northumberland County	-5.92%	131.0
Nottoway County	1.78%	54.0
Orange County	-3.36%	116.0
Page County	-6.05%	132.0
Patrick County	1.75%	57.0
Pittsylvania County	2.64%	33.5
Powhatan County	0.70%	78.5
Prince Edward County	2.85%	27.0
Prince George County	3.46%	23.0
Prince William County	-2.19%	105.0
Pulaski County	2.03%	51.0
Rappahannock County	-3.66%	119.0
Richmond County	-0.45%	95.0
Roanoke County	1.80%	53.0
Rockbridge County	2.55%	38.5
Rockingham County	-0.72%	99.0
Russell County	9.75%	1.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 2001/2002-2005/2006

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

Locality	Average Percentage Change in Revenue Effort, 2001/2002-2005/2006	Rank Score
Scott County	4.10%	16.0
Shenandoah County	-3.43%	118.0
Smyth County	2.94%	26.0
Southampton County	2.64%	33.5
Spotsylvania County	-2.63%	111.0
Stafford County	-4.13%	122.0
Surry County	2.73%	31.0
Sussex County	9.00%	2.0
Tazewell County	2.44%	42.5
Warren County	-5.71%	128.0
Washington County	2.12%	49.0
Westmoreland County	-6.52%	134.0
Wise County	7.69%	6.0
Wythe County	-0.44%	94.0
York County	-0.86%	101.0
Alexandria City	-0.04%	90.0
Bedford City	0.41%	84.0
Bristol City	-3.42%	117.0
Buena Vista City	6.59%	7.0
Charlottesville City	1.77%	55.5
Chesapeake City	2.49%	41.0
Colonial Heights City	-0.001%	88.0
Covington City	4.02%	17.0
Danville City	2.59%	36.0
Emporia City	5.62%	12.0
Fairfax City	0.61%	81.0
Falls Church City	1.70%	58.0
Franklin City	3.58%	21.0
Fredericksburg City	-3.89%	120.0
Galax City	3.83%	19.0
Hampton City	6.25%	9.0
Harrisonburg City	2.83%	28.0
Hopewell City	-0.47%	96.0
Lexington City	-4.01%	121.0
Lynchburg City	4.19%	15.0
Manassas City	-2.03%	104.0
Manassas Park City	2.82%	29.5
Martinsville City	2.72%	32.0
Newport News City	1.13%	70.0
Norfolk City	0.92%	73.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 2001/2002-2005/2006

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

Locality	Average Percentage Change in Revenue Effort, 2001/2002-2005/2006	Rank Score
Norton City	-2.64%	112.0
Petersburg City	3.90%	18.0
Poquoson City	0.07%	86.0
Portsmouth City	1.92%	52.0
Radford City	1.23%	67.0
Richmond City	-0.55%	97.5
Roanoke City	1.34%	66.0
Salem City	1.77%	55.5
Staunton City	0.84%	75.0
Suffolk City	0.70%	78.5
Virginia Beach City	-2.37%	107.0
Waynesboro City	-2.41%	108.0
Williamsburg City	-1.14%	102.0
Winchester City	0.83%	76.5

Source: Staff, Commission on Local Government

**MEDIAN ADJUSTED GROSS INCOME,
2005**

Table 5

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2005

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.87=Highest Stress 34.96=Lowest Stress	
	Median Adjusted Gross Income, 2005	Rank Score	Relative Stress Score	
Accomack County	\$22,955	9.0	60.16	
Albemarle County	\$39,923	114.0	49.77	
Alleghany County	\$28,904	71.0	56.51	
Amelia County	\$30,961	84.0	55.25	
Amherst County	\$28,770	68.0	56.60	
Appomattox County	\$26,444	47.0	58.02	
Arlington County	\$48,120	129.0	44.74	
Augusta County	\$33,700	93.0	53.58	
Bath County	\$26,973	52.0	57.70	
Bedford County	\$35,577	99.0	52.43	
Bland County	\$28,598	63.0	56.70	
Botetourt County	\$38,440	110.0	50.67	
Brunswick County	\$24,044	19.0	59.49	
Buchanan County	\$24,606	23.0	59.15	
Buckingham County	\$25,959	45.0	58.32	
Campbell County	\$28,947	72.0	56.49	
Caroline County	\$33,550	92.0	53.67	
Carroll County	\$24,814	27.0	59.02	
Charles City County	\$30,733	83.0	55.39	
Charlotte County	\$22,625	7.0	60.36	
Chesterfield County	\$41,426	115.0	48.84	
Clarke County	\$43,136	119.0	47.80	
Craig County	\$29,943	77.0	55.88	
Culpeper County	\$37,299	105.0	51.37	
Cumberland County	\$25,731	42.0	58.46	
Dickenson County	\$24,000	18.0	59.52	
Dinwiddie County	\$32,679	88.0	54.20	
Essex County	\$26,975	53.0	57.70	
Fairfax County	\$52,591	132.0	42.01	
Fauquier County	\$49,147	131.0	44.12	
Floyd County	\$28,648	66.0	56.67	
Fluvanna County	\$39,068	112.0	50.29	
Franklin County	\$28,544	62.0	56.73	
Frederick County	\$37,780	108.0	51.08	
Giles County	\$28,624	65.0	56.69	
Gloucester County	\$33,856	94.0	53.48	
Goochland County	\$46,290	126.0	45.87	
Grayson County	\$23,288	13.0	59.95	
Greene County	\$34,707	97.0	52.96	
Greensville County	\$24,866	29.0	58.99	
Halifax County	\$24,308	20.0	59.33	
Hanover County	\$45,738	124.0	46.20	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2005

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.87=Highest Stress 34.96=Lowest Stress	
	Median Adjusted Gross Income, 2005	Rank Score	Relative Stress Score	
Henrico County	\$36,514	101.0	51.85	
Henry County	\$22,930	8.0	60.17	
Highland County	\$25,714	41.0	58.47	
Isle of Wight County	\$37,265	104.0	51.39	
James City County	\$43,546	120.0	47.55	
King and Queen County	\$29,599	76.0	56.09	
King George County	\$45,838	125.0	46.14	
King William County	\$38,888	111.0	50.40	
Lancaster County	\$29,593	75.0	56.09	
Lee County	\$22,161	6.0	60.64	
Loudoun County	\$64,087	134.0	34.96	
Louisa County	\$34,348	96.0	53.18	
Lunenburg County	\$23,223	12.0	59.99	
Madison County	\$32,744	89.0	54.16	
Mathews County	\$33,479	90.0	53.71	
Mecklenburg County	\$23,635	14.0	59.74	
Middlesex County	\$30,453	81.0	55.57	
Montgomery County	\$28,347	61.0	56.86	
Nelson County	\$30,290	80.0	55.67	
New Kent County	\$42,876	118.0	47.96	
Northampton County	\$22,959	10.0	60.16	
Northumberland County	\$28,899	70.0	56.52	
Nottoway County	\$24,865	28.0	58.99	
Orange County	\$36,525	102.0	51.85	
Page County	\$26,861	51.0	57.77	
Patrick County	\$24,759	26.0	59.05	
Pittsylvania County	\$26,598	50.0	57.93	
Powhatan County	\$46,323	127.0	45.85	
Prince Edward County	\$24,358	21.0	59.30	
Prince George County	\$37,746	107.0	51.10	
Prince William County	\$44,740	122.0	46.81	
Pulaski County	\$28,265	60.0	56.91	
Rappahannock County	\$39,118	113.0	50.26	
Richmond County	\$26,984	54.0	57.69	
Roanoke County	\$36,976	103.0	51.57	
Rockbridge County	\$29,251	74.0	56.30	
Rockingham County	\$31,373	85.0	55.00	
Russell County	\$24,982	31.0	58.92	
Scott County	\$26,479	49.0	58.00	
Shenandoah County	\$32,019	87.0	54.61	
Smyth County	\$24,949	30.0	58.94	
Southampton County	\$30,268	79.0	55.68	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2005

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.87=Highest Stress 34.96=Lowest Stress	
	Median Adjusted Gross Income, 2005	Rank Score	Relative Stress Score	
Spotsylvania County	\$42,531	117.0	48.17	
Stafford County	\$48,205	130.0	44.69	
Surry County	\$27,398	55.0	57.44	
Sussex County	\$25,297	36.0	58.72	
Tazewell County	\$25,846	44.0	58.39	
Warren County	\$37,638	106.0	51.16	
Washington County	\$27,950	58.0	57.10	
Westmoreland County	\$28,188	59.0	56.95	
Wise County	\$25,759	43.0	58.44	
Wythe County	\$26,278	46.0	58.12	
York County	\$42,475	116.0	48.20	
Alexandria City	\$45,299	123.0	46.47	
Bedford City	\$25,234	33.0	58.76	
Bristol City	\$25,190	32.0	58.79	
Buena Vista City	\$25,359	38.0	58.69	
Charlottesville City	\$25,713	40.0	58.47	
Chesapeake City	\$35,282	98.0	52.61	
Colonial Heights City	\$31,806	86.0	54.74	
Covington City	\$24,615	24.0	59.14	
Danville City	\$20,301	2.0	61.78	
Emporia City	\$20,163	1.0	61.87	
Fairfax City	\$44,428	121.0	47.01	
Falls Church City	\$54,556	133.0	40.80	
Franklin City	\$23,762	15.0	59.66	
Fredericksburg City	\$29,029	73.0	56.44	
Galax City	\$21,610	4.0	60.98	
Hampton City	\$28,618	64.0	56.69	
Harrisonburg City	\$23,972	17.0	59.54	
Hopewell City	\$25,258	34.0	58.75	
Lexington City	\$28,896	69.0	56.52	
Lynchburg City	\$25,322	37.0	58.71	
Manassas City	\$37,963	109.0	50.97	
Manassas Park City	\$36,118	100.0	52.10	
Martinsville City	\$20,510	3.0	61.66	
Newport News City	\$26,454	48.0	58.01	
Norfolk City	\$23,768	16.0	59.66	
Norton City	\$23,022	11.0	60.12	
Petersburg City	\$22,032	5.0	60.72	
Poquoson City	\$46,393	128.0	45.80	
Portsmouth City	\$25,548	39.0	58.57	
Radford City	\$24,548	22.0	59.18	
Richmond City	\$25,292	35.0	58.73	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2005

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income	134=Highest Income	61.87=Highest Stress	34.96=Lowest Stress
	Median Adjusted Gross Income, 2005	Rank Score	Relative Stress Score	
Roanoke City	\$24,663	25.0	59.11	
Salem City	\$30,057	78.0	55.81	
Staunton City	\$27,615	56.0	57.30	
Suffolk City	\$33,938	95.0	53.43	
Virginia Beach City	\$33,507	91.0	53.69	
Waynesboro City	\$27,635	57.0	57.29	
Williamsburg City	\$30,555	82.0	55.50	
Winchester City	\$28,716	67.0	56.63	

Source: Staff, Commission on Local Government

**COMPOSITE FISCAL STRESS INDEX,
2005/2006**

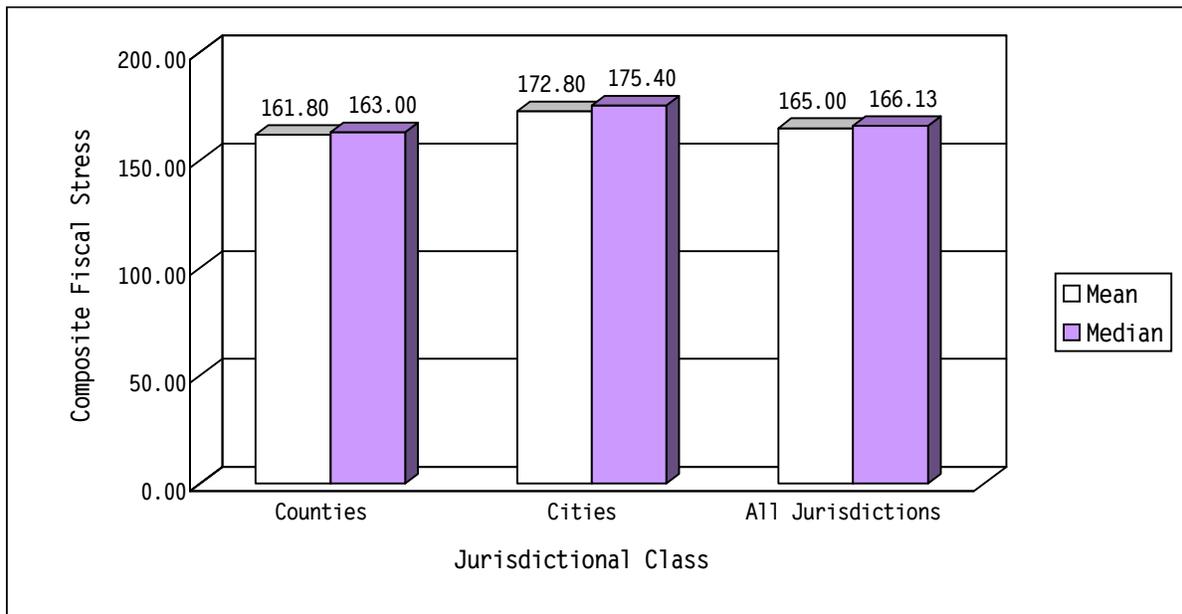
Tables 6.1-6.9/Chart 6

Table 6.1
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2005/2006
 by
 Jurisdictional Class

	Fiscal Stress Index, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	161.80	163.00
Cities	39	29.1%	172.80	175.40
All Jurisdictions	134	100.0%	165.00	166.13

Source: Staff, Commission on Local Government

Chart 6
Mean and Median Levels of Composite Fiscal Stress, 2005/2006
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2005/2006

Rank Scores
 1=Highest Stress
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	Rank Score
Accomack County	166.55	64.0
Albemarle County	151.31	119.0
Alleghany County	173.99	29.5
Amelia County	163.59	78.0
Amherst County	168.11	58.0
Appomattox County	167.67	60.0
Arlington County	141.26	128.0
Augusta County	160.64	88.0
Bath County	142.44	127.0
Bedford County	158.62	96.0
Bland County	170.36	46.0
Botetourt County	157.46	99.0
Brunswick County	171.60	40.0
Buchanan County	177.99	19.0
Buckingham County	169.55	52.0
Campbell County	168.14	57.0
Caroline County	159.81	91.0
Carroll County	172.79	36.0
Charles City County	166.37	65.0
Charlotte County	173.99	29.5
Chesterfield County	157.53	98.0
Clarke County	144.44	126.0
Craig County	164.90	73.0
Culpeper County	156.66	103.0
Cumberland County	172.39	38.0
Dickenson County	180.90	14.0
Dinwiddie County	166.13	67.5
Essex County	163.47	79.0
Fairfax County	139.47	130.0
Fauquier County	139.57	129.0
Floyd County	163.67	77.0
Fluvanna County	155.10	107.0
Franklin County	161.99	85.0
Frederick County	157.05	100.0
Giles County	168.40	56.0
Gloucester County	160.94	86.0
Goochland County	138.48	132.0
Grayson County	171.12	44.0
Greene County	162.50	83.0
Greensville County	178.12	18.0
Halifax County	168.92	54.0
Hanover County	150.83	121.0
Henrico County	158.88	94.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2005/2006

Rank Scores
1=Highest Stress
134=Lowest Stress

Locality	CLG	
	Fiscal Stress Index Score, 2005/2006	Rank Score
Henry County	172.97	35.0
Highland County	156.75	102.0
Isle of Wight County	160.03	89.0
James City County	151.80	117.0
King and Queen County	168.60	55.0
King George County	151.22	120.0
King William County	159.48	92.0
Lancaster County	150.63	122.0
Lee County	174.17	28.0
Loudoun County	134.56	134.0
Louisa County	155.02	108.0
Lunenburg County	173.47	31.0
Madison County	156.81	101.0
Mathews County	154.70	110.0
Mecklenburg County	169.79	50.0
Middlesex County	152.80	115.0
Montgomery County	166.24	66.0
Nelson County	156.09	104.0
New Kent County	152.77	116.0
Northampton County	160.73	87.0
Northumberland County	153.68	113.0
Nottoway County	171.35	43.0
Orange County	155.47	106.0
Page County	163.69	76.0
Patrick County	169.70	51.0
Pittsylvania County	167.66	61.0
Powhatan County	151.47	118.0
Prince Edward County	171.54	41.0
Prince George County	164.72	75.0
Prince William County	153.16	114.0
Pulaski County	169.95	48.0
Rappahannock County	139.39	131.0
Richmond County	166.13	67.5
Roanoke County	162.66	82.0
Rockbridge County	163.22	80.0
Rockingham County	163.00	81.0
Russell County	175.45	25.0
Scott County	170.32	47.0
Shenandoah County	158.78	95.0
Smyth County	173.15	34.0
Southampton County	167.08	62.0
Spotsylvania County	153.78	112.0
Stafford County	150.22	123.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2005/2006

Rank Scores
1=Highest Stress
134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	Rank Score
Surry County	159.21	93.0
Sussex County	181.77	12.0
Tazewell County	170.85	45.0
Warren County	154.86	109.0
Washington County	165.19	72.0
Westmoreland County	157.79	97.0
Wise County	177.72	20.0
Wythe County	169.84	49.0
York County	155.72	105.0
Alexandria City	144.82	125.0
Bedford City	175.40	26.0
Bristol City	175.92	24.0
Buena Vista City	182.42	8.0
Charlottesville City	172.33	39.0
Chesapeake City	169.22	53.0
Colonial Heights City	167.68	59.0
Covington City	188.57	2.0
Danville City	181.00	13.0
Emporia City	193.09	1.0
Fairfax City	146.07	124.0
Falls Church City	136.24	133.0
Franklin City	182.27	9.0
Fredericksburg City	162.14	84.0
Galax City	182.03	10.0
Hampton City	183.83	6.0
Harrisonburg City	176.20	23.0
Hopewell City	180.39	15.0
Lexington City	171.45	42.0
Lynchburg City	181.89	11.0
Manassas City	159.85	90.0
Manassas Park City	165.34	71.0
Martinsville City	182.75	7.0
Newport News City	180.23	16.0
Norfolk City	185.04	4.0
Norton City	176.66	22.0
Petersburg City	185.96	3.0
Poquoson City	153.88	111.0
Portsmouth City	183.96	5.0
Radford City	174.81	27.0
Richmond City	177.01	21.0
Roanoke City	178.80	17.0
Salem City	173.20	33.0
Staunton City	173.32	32.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2005/2006

Rank Scores
 1=Highest Stress
 134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	Rank Score
Suffolk City	166.94	63.0
Virginia Beach City	164.79	74.0
Waynesboro City	172.54	37.0
Williamsburg City	165.46	70.0
Winchester City	165.67	69.0

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2005/2006

Locality	CLG	CLG
	Fiscal Stress Index Score, 2005/2006	Fiscal Stress Classification, 2005/2006
Emporia City	193.09	High Stress
Covington City	188.57	High Stress
Petersburg City	185.96	High Stress
Norfolk City	185.04	High Stress
Portsmouth City	183.96	High Stress
Hampton City	183.83	High Stress
Martinsville City	182.75	High Stress
Buena Vista City	182.42	High Stress
Franklin City	182.27	High Stress
Galax City	182.03	High Stress
Lynchburg City	181.89	High Stress
Sussex County	181.77	High Stress
Danville City	181.00	High Stress
Dickenson County	180.90	High Stress
Hopewell City	180.39	High Stress
Newport News City	180.23	High Stress
Roanoke City	178.80	High Stress
Greensville County	178.12	High Stress
Buchanan County	177.99	High Stress
Wise County	177.72	High Stress
Richmond City	177.01	High Stress
Norton City	176.66	Above Average Stress
Harrisonburg City	176.20	Above Average Stress
Bristol City	175.92	Above Average Stress
Russell County	175.45	Above Average Stress
Bedford City	175.40	Above Average Stress
Radford City	174.81	Above Average Stress
Lee County	174.17	Above Average Stress
Charlotte County	173.99	Above Average Stress
Alleghany County	173.99	Above Average Stress
Lunenburg County	173.47	Above Average Stress
Staunton City	173.32	Above Average Stress
Salem City	173.20	Above Average Stress
Smyth County	173.15	Above Average Stress
Henry County	172.97	Above Average Stress
Carroll County	172.79	Above Average Stress
Waynesboro City	172.54	Above Average Stress
Cumberland County	172.39	Above Average Stress
Charlottesville City	172.33	Above Average Stress
Brunswick County	171.60	Above Average Stress
Prince Edward County	171.54	Above Average Stress
Lexington City	171.45	Above Average Stress
Nottoway County	171.35	Above Average Stress
Grayson County	171.12	Above Average Stress
Tazewell County	170.85	Above Average Stress
Bland County	170.36	Above Average Stress
Scott County	170.32	Above Average Stress

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2005/2006

Locality	CLG	CLG
	Fiscal Stress Index Score, 2005/2006	Fiscal Stress Classification, 2005/2006
Pulaski County	169.95	Above Average Stress
Wythe County	169.84	Above Average Stress
Mecklenburg County	169.79	Above Average Stress
Patrick County	169.70	Above Average Stress
Buckingham County	169.55	Above Average Stress
Chesapeake City	169.22	Above Average Stress
Halifax County	168.92	Above Average Stress
King and Queen County	168.60	Above Average Stress
Giles County	168.40	Above Average Stress
Campbell County	168.14	Above Average Stress
Amherst County	168.11	Above Average Stress
Colonial Heights City	167.68	Above Average Stress
Appomattox County	167.67	Above Average Stress
Pittsylvania County	167.66	Above Average Stress
Southampton County	167.08	Above Average Stress
Suffolk City	166.94	Above Average Stress
Accomack County	166.55	Above Average Stress
Charles City County	166.37	Above Average Stress
Montgomery County	166.24	Above Average Stress
Richmond County	166.13	Above Average Stress
Dinwiddie County	166.13	Above Average Stress
Winchester City	165.67	Above Average Stress
Williamsburg City	165.46	Above Average Stress
Manassas Park City	165.34	Above Average Stress
Washington County	165.19	Above Average Stress
Craig County	164.90	Below Average Stress
Virginia Beach City	164.79	Below Average Stress
Prince George County	164.72	Below Average Stress
Page County	163.69	Below Average Stress
Floyd County	163.67	Below Average Stress
Amelia County	163.59	Below Average Stress
Essex County	163.47	Below Average Stress
Rockbridge County	163.22	Below Average Stress
Rockingham County	163.00	Below Average Stress
Roanoke County	162.66	Below Average Stress
Greene County	162.50	Below Average Stress
Fredericksburg City	162.14	Below Average Stress
Franklin County	161.99	Below Average Stress
Gloucester County	160.94	Below Average Stress
Northampton County	160.73	Below Average Stress
Augusta County	160.64	Below Average Stress
Isle of Wight County	160.03	Below Average Stress
Manassas City	159.85	Below Average Stress
Caroline County	159.81	Below Average Stress
King William County	159.48	Below Average Stress
Surry County	159.21	Below Average Stress
Henrico County	158.88	Below Average Stress

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2005/2006

Locality	CLG Fiscal Stress Index Score, 2005/2006	CLG Fiscal Stress Classification, 2005/2006
Shenandoah County	158.78	Below Average Stress
Bedford County	158.62	Below Average Stress
Westmoreland County	157.79	Below Average Stress
Chesterfield County	157.53	Below Average Stress
Botetourt County	157.46	Below Average Stress
Frederick County	157.05	Below Average Stress
Madison County	156.81	Below Average Stress
Highland County	156.75	Below Average Stress
Culpeper County	156.66	Below Average Stress
Nelson County	156.09	Below Average Stress
York County	155.72	Below Average Stress
Orange County	155.47	Below Average Stress
Fluvanna County	155.10	Below Average Stress
Louisa County	155.02	Below Average Stress
Warren County	154.86	Below Average Stress
Mathews County	154.70	Below Average Stress
Poquoson City	153.88	Below Average Stress
Spotsylvania County	153.78	Below Average Stress
Northumberland County	153.68	Below Average Stress
Prince William County	153.16	Below Average Stress
Middlesex County	152.80	Low Stress
New Kent County	152.77	Low Stress
James City County	151.80	Low Stress
Powhatan County	151.47	Low Stress
Albemarle County	151.31	Low Stress
King George County	151.22	Low Stress
Hanover County	150.83	Low Stress
Lancaster County	150.63	Low Stress
Stafford County	150.22	Low Stress
Fairfax City	146.07	Low Stress
Alexandria City	144.82	Low Stress
Clarke County	144.44	Low Stress
Bath County	142.44	Low Stress
Arlington County	141.26	Low Stress
Fauquier County	139.57	Low Stress
Fairfax County	139.47	Low Stress
Rappahannock County	139.39	Low Stress
Goochland County	138.48	Low Stress
Falls Church City	136.24	Low Stress
Loudoun County	134.56	Low Stress

Source: Staff, Commission on Local Government

Table 6.4
 Composite Fiscal Stress Index Scores
 of
 Adjacent Cities and Counties, 2005/2006

City	County	CLG	
		City Value	County Value
Alexandria City	Arlington County	144.82	141.26
	Fairfax County	144.82	139.47
Bedford City	Bedford County	175.40	158.62
Bristol City	Washington County	175.92	165.19
Buena Vista City	Rockbridge County	182.42	163.22
Charlottesville City	Albemarle County	172.33	151.31
Chesapeake City	-----	169.22	-----
Colonial Heights City	Chesterfield County	167.68	157.53
	Prince George County	167.68	164.72
Covington City	Alleghany County	188.57	173.99
Danville City	Pittsylvania County	181.00	167.66
Emporia City	Greensville County	193.09	178.12
Fairfax City	Fairfax County	146.07	139.47
Falls Church City	Arlington County	136.24	141.26
	Fairfax County	136.24	139.47
Franklin City	Isle of Wight County	182.27	160.03
	Southampton County	182.27	167.08
Fredericksburg City	Spotsylvania County	162.14	153.78
	Stafford County	162.14	150.22
Galax City	Carroll County	182.03	172.79
	Grayson County	182.03	171.12
Hampton City	York County	183.83	155.72
Harrisonburg City	Rockingham County	176.20	163.00
Hopewell City	Chesterfield County	180.39	157.53
	Prince George County	180.39	164.72
Lexington City	Rockbridge County	171.45	163.22
Lynchburg City	Amherst County	181.89	168.11
	Bedford County	181.89	158.62
	Campbell County	181.89	168.14
Manassas City	Prince William County	159.85	153.16
Manassas Park City	Prince William County	165.34	153.16
Martinsville City	Henry County	182.75	172.97
Newport News City	Isle of Wight County	180.23	160.03
	James City County	180.23	151.80
	York County	180.23	155.72
Norfolk City	-----	185.04	-----
Norton City	Wise County	176.66	177.72
Petersburg City	Chesterfield County	185.96	157.53
	Dinwiddie County	185.96	166.13
	Prince George County	185.96	164.72
Poquoson City	York County	153.88	155.72
Portsmouth City	-----	183.96	-----
Radford City	Montgomery County	174.81	166.24

Source: Staff, Commission on Local Government

Table 6.4
 Composite Fiscal Stress Index Scores
 of
 Adjacent Cities and Counties, 2005/2006

City	County	CLG	
		City Value	County Value
Radford City	Pulaski County	174.81	169.95
Richmond City	Chesterfield County	177.01	157.53
	Henrico County	177.01	158.88
Roanoke City	Roanoke County	178.80	162.66
Salem City	Roanoke County	173.20	162.66
Staunton City	Augusta County	173.32	160.64
Suffolk City	Isle of Wight County	166.94	160.03
	Southampton County	166.94	167.08
Virginia Beach City	-----	164.79	-----
Waynesboro City	Augusta County	172.54	160.64
Williamsburg City	James City County	165.46	151.80
	York County	165.46	155.72
Winchester City	Frederick County	165.67	157.05

Source: Staff, Commission on Local Government

Table 6.5
 Ratio Scores
 for
 Adjacent Cities and Counties
 on the
 CLG Composite Fiscal Stress Index, 2005/2006

City	County	City/County Fiscal Stress Index Ratio, 2005/2006
Alexandria City	Arlington County	1.03
	Fairfax County	1.04
Bedford City	Bedford County	1.11
Bristol City	Washington County	1.06
Buena Vista City	Rockbridge County	1.12
Charlottesville City	Albemarle County	1.14
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.06
	Prince George County	1.02
Covington City	Alleghany County	1.08
Danville City	Pittsylvania County	1.08
Emporia City	Greensville County	1.08
Fairfax City	Fairfax County	1.05
Falls Church City	Arlington County	0.96
	Fairfax County	0.98
Franklin City	Isle of Wight County	1.14
	Southampton County	1.09
Fredericksburg City	Spotsylvania County	1.05
	Stafford County	1.08
Galax City	Carroll County	1.05
	Grayson County	1.06
Hampton City	York County	1.18
Harrisonburg City	Rockingham County	1.08
Hopewell City	Chesterfield County	1.15
	Prince George County	1.10
Lexington City	Rockbridge County	1.05
Lynchburg City	Amherst County	1.08
	Bedford County	1.15
	Campbell County	1.08
Manassas City	Prince William County	1.04
Manassas Park City	Prince William County	1.08
Martinsville City	Henry County	1.06
Newport News City	Isle of Wight County	1.13
	James City County	1.19
	York County	1.16
Norfolk City	-----	----
Norton City	Wise County	0.99
Petersburg City	Chesterfield County	1.18
	Dinwiddie County	1.12
	Prince George County	1.13
Poquoson City	York County	0.99
Portsmouth City	-----	----
Radford City	Montgomery County	1.05

Source: Staff, Commission on Local Government

Table 6.5
 Ratio Scores
 for
 Adjacent Cities and Counties
 on the
 CLG Composite Fiscal Stress Index, 2005/2006

City	County	City/County Fiscal Stress Index Ratio, 2005/2006
Radford City	Pulaski County	1.03
Richmond City	Chesterfield County	1.12
	Henrico County	1.11
Roanoke City	Roanoke County	1.10
Salem City	Roanoke County	1.06
Staunton City	Augusta County	1.08
Suffolk City	Isle of Wight County	1.04
	Southampton County	0.999
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.07
Williamsburg City	James City County	1.09
	York County	1.06
Winchester City	Frederick County	1.05

Source: Staff, Commission on Local Government

Table 6.6
Descriptive Statistics
for
Composite Fiscal Stress Index, 2005/2006
by
Region and Jurisdictional Class

	Fiscal Stress Index, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	173.06	172.79
Cities	3	2.2%	178.20	176.66
Sub-Group Summary	16	11.9%	174.03	173.66
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	166.38	167.66
Cities	8	6.0%	179.55	179.90
Sub-Group Summary	24	17.9%	170.77	169.05
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	156.49	157.92
Cities	6	4.5%	173.60	172.93
Sub-Group Summary	16	11.9%	162.91	163.11
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	142.11	140.36
Cities	5	3.7%	150.46	146.07
Sub-Group Summary	9	6.7%	146.75	144.82
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	153.07	155.06
Cities	2	1.5%	167.24	167.24
Sub-Group Summary	16	11.9%	154.84	155.29

Source: Staff, Commission on Local Government

(continued)

Table 6.6
Descriptive Statistics
for
Composite Fiscal Stress Index, 2005/2006
by
Region and Jurisdictional Class

	Fiscal Stress Index, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	170.41	171.35
Cities	4	3.0%	181.78	183.17
Sub-Group Summary	19	14.2%	172.80	171.54
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	153.76	152.77
Cities	1	.7%	177.01	177.01
Sub-Group Summary	8	6.0%	156.67	155.15
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	159.62	160.10
Sub-Group Summary	12	9.0%	159.62	160.10
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	158.65	157.87
Cities	10	7.5%	173.56	174.72
Sub-Group Summary	14	10.4%	169.30	167.01
All Jurisdictions	134	100.0%	165.00	166.13

Source: Staff, Commission on Local Government

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 2005/2006
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	174.07	174.17
Cities	1	.7%	176.66	176.66
Sub-Group Summary	4	3.0%	174.72	175.42
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	176.30	176.72
Sub-Group Summary	4	3.0%	176.30	176.72
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	170.41	170.74
Cities	2	1.5%	178.98	178.98
Sub-Group Summary	8	6.0%	172.55	171.95
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	167.06	167.32
Cities	1	.7%	174.81	174.81
Sub-Group Summary	5	3.7%	168.61	168.40
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	164.75	163.78
Cities	3	2.2%	180.19	178.80
Sub-Group Summary	7	5.2%	171.37	173.20

Source: Staff, Commission on Local Government

(continued)

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 2005/2006
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	157.21	160.64
Cities	5	3.7%	175.19	173.32
Sub-Group Summary	10	7.5%	166.20	167.33
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	155.76	157.05
Cities	1	.7%	165.67	165.67
Sub-Group Summary	6	4.5%	157.41	157.92
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	142.11	140.36
Cities	5	3.7%	150.46	146.07
Sub-Group Summary	9	6.7%	146.75	144.82
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	149.58	155.47
Sub-Group Summary	5	3.7%	149.58	155.47
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	156.00	155.10
Cities	1	.7%	172.33	172.33
Sub-Group Summary	6	4.5%	158.72	155.59

Source: Staff, Commission on Local Government

(continued)

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 2005/2006
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	165.64	167.89
Cities	2	1.5%	178.64	178.64
Sub-Group Summary	6	4.5%	169.97	168.13
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	168.08	168.68
Cities	2	1.5%	181.88	181.88
Sub-Group Summary	6	4.5%	172.68	171.34
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	170.10	169.79
Sub-Group Summary	3	2.2%	170.10	169.79
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	170.84	171.54
Sub-Group Summary	7	5.2%	170.84	171.54
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	153.76	152.77
Cities	1	.7%	177.01	177.01
Sub-Group Summary	8	6.0%	156.67	155.15

Source: Staff, Commission on Local Government

(continued)

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 2005/2006
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	153.76	152.50
Cities	1	.7%	162.14	162.14
Sub-Group Summary	5	3.7%	155.43	153.78
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	157.06	155.73
Sub-Group Summary	4	3.0%	157.06	155.73
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	160.00	160.21
Sub-Group Summary	6	4.5%	160.00	160.21
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	169.99	166.13
Cities	4	3.0%	181.78	183.17
Sub-Group Summary	9	6.7%	175.23	178.12
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	163.64	163.64
Sub-Group Summary	2	1.5%	163.64	163.64

Source: Staff, Commission on Local Government

(continued)

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2005/2006
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	158.65	157.87
Cities	10	7.5%	173.56	174.72
Sub-Group Summary	14	10.4%	169.30	167.01
All Jurisdictions	134	100.0%	165.00	166.13

Source: Staff, Commission on Local Government

Table 6.8
Descriptive Statistics
for
Composite Fiscal Stress Index, 2005/2006
by
Population, 2005
and
Jurisdictional Class

	Fiscal Stress Index, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2005 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	148.61	151.69
Cities	7	5.2%	172.13	177.01
Sub-Group Summary	15	11.2%	159.59	157.53
25,000 to 99,999				
Jurisdictional Class				
Counties	41	30.6%	162.61	162.66
Cities	10	7.5%	175.26	177.50
Sub-Group Summary	51	38.1%	165.09	165.67
10,000 to 24,999				
Jurisdictional Class				
Counties	35	26.1%	164.39	163.69
Cities	14	10.4%	166.41	170.11
Sub-Group Summary	49	36.6%	164.97	167.08
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	160.11	164.90
Cities	8	6.0%	181.49	182.15
Sub-Group Summary	19	14.2%	169.11	170.36
All Jurisdictions	134	100.0%	165.00	166.13

Source: Staff, Commission on Local Government

Table 6.9
Descriptive Statistics
for
Composite Fiscal Stress Index, 2005/2006
by
Percentage Change in Population, 2001-2005
and
Jurisdictional Class

	Fiscal Stress Index, 2005/2006			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2001-2005 10.00% or higher				
Jurisdictional Class				
Counties	16	11.9%	151.01	152.96
Cities	2	1.5%	166.14	166.14
Sub-Group Summary	18	13.4%	152.69	153.47
5.00% to 9.99%				
Jurisdictional Class				
Counties	20	14.9%	161.00	159.75
Cities	5	3.7%	167.74	165.67
Sub-Group Summary	25	18.7%	162.35	162.50
0.01% to 4.99%				
Jurisdictional Class				
Counties	32	23.9%	163.64	163.58
Cities	14	10.4%	169.03	172.00
Sub-Group Summary	46	34.3%	165.28	165.71
No change or decline				
Jurisdictional Class				
Counties	27	20.1%	166.59	169.79
Cities	18	13.4%	177.88	177.91
Sub-Group Summary	45	33.6%	171.11	173.15
All Jurisdictions	134	100.0%	165.00	166.13

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, 2005
 [Descending-Order Distribution]

Demographic Class	Population, 2005	Locality
100,000 or higher	1,008,764	Fairfax County
	433,470	Virginia Beach City
	363,015	Prince William County
	289,568	Chesterfield County
	283,143	Henrico County
	262,726	Loudoun County
	235,071	Norfolk City
	214,145	Chesapeake City
	191,740	Richmond City
	191,623	Arlington County
	181,240	Newport News City
	145,262	Hampton City
	132,176	Alexandria City
	118,903	Stafford County
	115,770	Spotsylvania County
25,000 to 99,999	98,514	Portsmouth City
	95,476	Hanover County
	92,671	Roanoke City
	90,100	Albemarle County
	89,469	Roanoke County
	87,487	Montgomery County
	78,511	Suffolk City
	71,432	Rockingham County
	68,809	Frederick County
	68,600	Augusta County
	67,756	Lynchburg City
	63,787	Bedford County
	63,696	Fauquier County
	62,602	York County
	60,895	Pittsylvania County
	57,542	James City County
	54,317	Henry County
	51,792	Washington County
	50,995	Campbell County
	50,122	Franklin County
	46,012	Danville City
	43,795	Tazewell County
	43,694	Harrisonburg City
	42,537	Culpeper County
	41,253	Wise County
39,610	Charlottesville City	
39,170	Shenandoah County	
38,880	Accomack County	
36,694	Prince George County	
36,510	Manassas City	

Source: Staff, Commission on Local Government

Table 7.1
 Counties and Cities
 by
 Population, 2005
 [Descending-Order Distribution]

Demographic Class	Population, 2005	Locality
25,000 to 99,999	36,189	Halifax County
	35,587	Gloucester County
	34,734	Warren County
	34,008	Pulaski County
	32,417	Isle of Wight County
	32,214	Mecklenburg County
	31,952	Smyth County
	31,764	Amherst County
	31,657	Botetourt County
	30,779	Petersburg City
	30,031	Orange County
	29,443	Louisa County
	29,313	Carroll County
	28,686	Russell County
	27,522	Wythe County
	26,314	Powhatan County
	25,950	Dinwiddie County
	25,780	Winchester City
	25,282	Fluvanna County
	25,109	Caroline County
25,090	Lee County	
10,000 to 24,999	24,836	Salem City
	24,824	Buchanan County
	23,802	Page County
	23,452	Scott County
	23,075	Fairfax City
	22,863	Staunton City
	22,210	Hopewell City
	21,474	Fredericksburg City
	21,336	Rockbridge County
	20,575	King George County
	20,419	Prince Edward County
	19,964	Waynesboro City
	19,504	Goochland County
	19,117	Patrick County
	18,222	Brunswick County
	18,045	Southampton County
	17,392	Bristol City
	17,215	Colonial Heights City
	16,982	Alleghany County
	16,809	Greene County
	16,609	Westmoreland County
	16,327	Grayson County
	16,229	Giles County
16,226	Dickenson County	

Source: Staff, Commission on Local Government

Table 7.1
 Counties and Cities
 by
 Population, 2005
 [Descending-Order Distribution]

Demographic Class	Population, 2005	Locality	
10,000 to 24,999	15,977	Buckingham County	
	15,968	New Kent County	
	15,721	Nottoway County	
	15,353	Radford City	
	14,909	Nelson County	
	14,838	Floyd County	
	14,519	King William County	
	14,366	Martinsville City	
	14,175	Clarke County	
	13,713	Appomattox County	
	13,558	Madison County	
	13,369	Manassas Park City	
	13,242	Williamsburg City	
	13,120	Northampton County	
	13,060	Lunenburg County	
	12,908	Northumberland County	
	12,512	Charlotte County	
	12,354	Greensville County	
	12,298	Amelia County	
	11,969	Sussex County	
	11,764	Poquoson City	
	11,471	Lancaster County	
	10,942	Falls Church City	
	10,297	Essex County	
	10,126	Middlesex County	
	9,999 or lower	9,652	Richmond County
		9,598	Cumberland County
9,218		Mathews County	
8,368		Franklin City	
7,097		Lexington City	
7,084		Bland County	
6,930		Charles City County	
6,929		King and Queen County	
6,915		Rappahannock County	
6,830		Surry County	
6,816		Galax City	
6,392		Buena Vista City	
6,125		Bedford City	
5,775		Covington City	
5,418		Emporia City	
4,993		Craig County	
4,773		Bath County	
3,842		Norton City	
2,370	Highland County		

Source: Staff, Commission on Local Government

Table 7.2
 Counties and Cities
 by
 Percentage Change in Population, 2001-2005
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2001-2005	Locality
10.00% or higher	37.91%	Loudoun County
	21.69%	Prince William County
	21.33%	Stafford County
	21.03%	King George County
	20.84%	Culpeper County
	19.37%	Manassas Park City
	18.74%	Spotsylvania County
	18.14%	Fluvanna County
	16.66%	Suffolk City
	15.71%	New Kent County
	14.63%	James City County
	13.42%	Powhatan County
	13.40%	Goochland County
	13.10%	Caroline County
	12.90%	Orange County
	12.43%	Frederick County
	11.11%	Louisa County
10.97%	Fauquier County	
5.00% to 9.99%	9.53%	Prince George County
	9.44%	Chesterfield County
	9.04%	Clarke County
	8.50%	Shenandoah County
	8.50%	York County
	8.45%	Fredericksburg City
	7.87%	Warren County
	7.70%	Isle of Wight County
	7.55%	King William County
	7.24%	Richmond County
	7.22%	Lee County
	7.04%	Hanover County
	6.97%	Winchester City
	6.94%	Amelia County
	6.79%	Williamsburg City
	6.76%	Madison County
	6.64%	Cumberland County
	6.39%	Greene County
	5.89%	Henrico County
5.80%	Harrisonburg City	
5.75%	Chesapeake City	
5.59%	Greensville County	
5.49%	Dinwiddie County	
5.23%	Floyd County	

Source: Staff, Commission on Local Government

Table 7.2

Counties and Cities
by
Percentage Change in Population, 2001-2005
[Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2001-2005	Locality
5.00% to 9.99%	5.01%	Albemarle County
0.01% to 4.99%	4.57%	Bedford County
	4.26%	Augusta County
	4.20%	Franklin County
	3.98%	Rockingham County
	3.79%	Botetourt County
	3.78%	Montgomery County
	3.60%	Lynchburg City
	3.53%	Nelson County
	3.48%	Fairfax City
	3.42%	King and Queen County
	3.26%	Northumberland County
	3.07%	Roanoke County
	2.97%	Essex County
	2.67%	Bland County
	2.58%	Rockbridge County
	2.42%	Buckingham County
	2.38%	Waynesboro City
	2.30%	Alleghany County
	2.30%	Poquoson City
	2.15%	Page County
	2.10%	Prince Edward County
	2.05%	Franklin City
	1.97%	Gloucester County
	1.86%	Colonial Heights City
	1.84%	Fairfax County
	1.71%	Northampton County
	1.56%	Virginia Beach City
	1.46%	Buena Vista City
	1.41%	Dickenson County
	1.39%	Lexington City
	1.38%	Southampton County
	1.35%	Washington County
	1.26%	Middlesex County
	1.09%	Scott County
	.97%	Newport News City
	.62%	Lancaster County
	.58%	Campbell County
	.47%	Accomack County
	.46%	Norfolk City
	.45%	Tazewell County
	.44%	Surry County

Source: Staff, Commission on Local Government

Table 7.2
 Counties and Cities
 by
 Percentage Change in Population, 2001-2005
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2001-2005	Locality
0.01% to 4.99%	.39%	Falls Church City
	.30%	Manassas City
	.24%	Galax City
	.13%	Nottoway County
	.09%	Appomattox County
No change or decline	-.11%	Amherst County
	-.23%	Hampton City
	-.25%	Arlington County
	-.26%	Salem City
	-.30%	Carroll County
	-.31%	Lunenburg County
	-.39%	Portsmouth City
	-.43%	Brunswick County
	-.48%	Charlottesville City
	-.54%	Westmoreland County
	-.57%	Mecklenburg County
	-.62%	Bristol City
	-.64%	Wythe County
	-.70%	Charlotte County
	-.83%	Wise County
	-.85%	Hopewell City
	-.88%	Mathews County
	-.92%	Alexandria City
	-.95%	Patrick County
	-1.00%	Charles City County
	-1.21%	Rappahannock County
	-1.49%	Norton City
	-1.64%	Giles County
	-1.78%	Pittsylvania County
	-1.97%	Richmond City
	-2.10%	Craig County
	-2.19%	Halifax County
-2.45%	Roanoke City	
-2.69%	Sussex County	
-2.71%	Staunton City	
-2.78%	Bedford City	
-2.83%	Pulaski County	
-3.09%	Russell County	
-3.25%	Emporia City	
-3.34%	Danville City	
-3.39%	Grayson County	
-3.44%	Radford City	

Source: Staff, Commission on Local Government

Table 7.2
 Counties and Cities
 by
 Percentage Change in Population, 2001-2005
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2001-2005	Locality
No change or decline	-3.76%	Smyth County
	-4.54%	Bath County
	-4.87%	Henry County
	-5.20%	Highland County
	-5.61%	Buchanan County
	-5.87%	Petersburg City
	-6.10%	Martinsville City
	-8.33%	Covington City

Source: Staff, Commission on Local Government

