

**Report
on the
Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress
of
Virginia's Counties and Cities
2007/2008**



Commission on Local Government
Department of Housing and Community Development
Commonwealth of Virginia
<http://www.dhcd.virginia.gov>

March 2010

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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 2007/2008 the average index value for Virginia's cities (172.97) was distinctly greater than the jurisdictional average for the Commonwealth as a whole (165.00) and markedly exceeded the equivalent county figure (161.73). Further, the numerically scaled distribution of county and city index scores ranged from the Goochland County statistic of 133.72 to the Emporia City figure of 191.02. Thus, the maximum jurisdictional value surpassed the minimum local score by 42.9% across the interval most recently examined by the Commission.

With respect to the relationship between fiscal duress and jurisdictional type, the Commission observes that 84.6% (N=33) of all cities, but only 44.2% (N=42) of the 95 counties, were classified as "above average" or "high" stress localities in 2007/2008. It is noteworthy, moreover, that during this time span the fiscal hardship confronted by cities exceeded that evidenced by their neighboring counties across 94.2% (N=49) of the 52 pairs of such contiguous jurisdictions. Regarding the series of matched localities, the tabular data reveal that municipal stress index scores were at least 10% greater than the corresponding county values in 19 instances, with six of the latter cases yielding interjurisdictional disparities of 15% or higher. As for the three situations in which a county surpassed an adjacent city on the stress index, none of these cases exhibited an interlocal variance reaching 5%. In sum, the data indicate that throughout Virginia the burdens of fiscal administration tended to weigh more heavily upon cities than counties in 2007/2008.

This report, which constitutes the twenty-second 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, 2007/2008²

Over the course of 2007/2008, the statewide average level³ of revenue capacity per capita (see Table 1.1) was \$1,805.89 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 2007/2008 (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 Chava Frankfort-Nachmias and David Nachmias, **Research Methods in the Social Sciences**, 7th ed. (New York: Worth Publishers, 2007), pp. 332-33; Marija J. Norusis, **SPSS Statistics 17.0 Guide to Data**

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 (\$1,848.20 per capita) moderately exceeding that of cities (\$1,702.83 per resident). Throughout 2007/2008, as indicated by Table 1.2, local capacity scores were distributed over a broad continuum reaching from the Bath County figure (\$5,169.58 per capita) to the Lee County value (\$739.72 per capita). Thus, on the dimension of fiscal ability, the strongest jurisdiction in the Commonwealth surpassed the weakest locality by a margin of 6.99 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 2007/2008 the per capita values defining the middle segment of the data series--i.e., the statistics between \$1,230.33 (the first quartile) and \$2,070.98 (the third quartile)--extended across an interval that spanned only 19.0% of the distance separating the minimum and maximum scores for the Commonwealth at large.⁴ In this respect, accordingly, the roster of jurisdictional capacity

Analysis (Upper Saddle River, N.J.: Prentice Hall, 2008), pp. 85-86; and Alan Agresti and Barbara Finlay, **Statistical Methods for the Social Sciences**, 4th ed. (Upper Saddle River, N.J.: Pearson-Prentice Hall, 2009), pp. 43-45.

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 Nachmias and Nachmias, **Research Methods in the Social Sciences**,

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

p. 337; Norusis, **SPSS Statistics 17.0 Guide to Data Analysis**, pp. 63 and 90; and Agresti and Finlay, **Statistical Methods for the Social Sciences**, pp. 51-53.] 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 .1898, the distance between the first and third quartiles constituted just 37.4% (reflecting the quotient of .1898 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.]

discloses that the counties and cities of Northern Virginia attained the highest average fiscal ability level (\$3,079.39 per capita) in the Commonwealth during 2007/2008. 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 \$2,312.28 and \$2,281.01, respectively) on the scale of regional statistics.⁷ Among the principal geographic divisions of the State, Southwest Virginia yielded the lowest jurisdictional capacity average (\$1,143.03 per capita) in 2007/2008. The aggregate mean statistic for the counties and cities of this region, as well as the corresponding values relative to localities in the Southern Piedmont-Valley Industrial Zone (\$1,325.72 per capita) and Southside (\$1,337.95 per capita), buttressed a measurement range extending from 56.6% to 62.9% below the average score registered by the jurisdictions constituting Northern Virginia.⁸ Indeed, it should be noted that the typical locality in the latter region manifested a potential for revenue-raising at least 1.33 times greater than that of the average jurisdiction in any other section of the Commonwealth over the 2007/2008 time frame.

Apart from the geographic contours of the data, local capacity scores, as

⁷As documented by the median-score series in Table 1.5, the central-tendency values for the jurisdictions comprising the Chesapeake Fringe and the localities defining the Northern Piedmont (respective magnitudes of \$2,141.99 and \$2,095.61) placed second and third in the numerically ordered distribution. The median statistic relative to the seven counties and one city of the Richmond area (\$2,035.03) was positioned fourth among the nine hierarchically arranged scores.

⁸It should be noted that the median value generated by localities in Southside (\$1,167.19) was distinctly weaker than that of jurisdictions within the Southern Piedmont-Valley Industrial Zone (\$1,235.66).

previously noted, showed distinct variation along jurisdictional class lines in 2007/2008. During that period (see Table 1.1), the county revenue capacity average topped the corresponding municipal statistic by \$145.37 per capita, a variance of 8.5%.⁹ 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 \$1,625.76, 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 2007/2008, as the designated exhibits reveal, counties manifested higher levels of capacity than their neighboring cities across 32, or 61.5%, 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.¹⁰ To the extent that cities outpaced their adjoining counties on the capacity dimension, the margin of variance reached the 25% threshold in seven cases, two of which yielded interlocal cleavages exceeding 50%. The full range of statistical data establishes, in sum, that the counties of Virginia displayed, as a rule, stronger fiscal ability than the State's cities during 2007/2008.

⁹Significantly, Table 1.1 reveals that the median per capita magnitude of fiscal ability among counties (\$1,689.07) was 17.1% higher than the equivalent city measure of central tendency (\$1,441.86).

¹⁰In fact, the degree of disparity (see Table 1.3) registered slightly above the 100% level for James City County in relation to Newport News City.

CHANGE IN REVENUE CAPACITY PER CAPITA, 2003/2004-2007/2008

As documented in Table 2.1, the overall mean level of jurisdictional revenue capacity climbed from \$1,360.08 per resident to \$1,805.89 per capita across the 2003/2004-2007/2008 time span. During the interval under consideration, the typical Virginia locality experienced growth in its revenue-raising potential at a mean periodic rate of 7.31%; and, by the close of 2007/2008, counties and cities throughout the Commonwealth, on the average, were 32.44% stronger relative to their 2003/2004 fiscal ability thresholds. Significantly, over the time frame examined by the Commission, state and local governments nationwide faced an average rise of only 23.94% in the prices charged for goods and services falling within their inventory of purchases.¹¹ Thus, between 2003/2004 and 2007/2008 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.¹²

According to Tables 2.3 and 2.4, approximately three-fourths of Virginia's localities (N=101) registered continuously increasing levels of revenue capacity in per capita terms from 2003/2004 through 2007/2008.

¹¹The 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**, 89 (September, 2009), Table 3, p. 202.

¹²The 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 2003/2004. Caution should be exercised, then, in the application of BEA data to specific localities throughout the State.

With respect to that interval, the remaining jurisdictions experienced growth in fiscal ability across three of the four measurement periods. On a per capita basis, then, each of the Commonwealth's localities manifested capacity expansion during most, if not all, of the time span under review. The salient corollary finding, however, is that 20 counties and 13 cities witnessed the shrinkage of their revenue-generating potential at one stage or another across the specified chronological range.¹³ In sum, even though the fiscal ability of the average county or city increased throughout the time frame covered by the present report (see Table 2.1), the per capita magnitude of revenue capacity periodically declined for 24.6% of all localities during that measurement span.

Between 2003/2004 and 2007/2008, five pacesetting jurisdictions (i.e., the counties of Lancaster, Mathews, Northumberland, Northampton, and Goochland) realized, as Table 2.5 discloses, average capacity growth of 14.26%, 13.76%, 13.66%, 13.56%, and 13.06%, respectively. Then, too, over the same time span, the per capita level of fiscal ability rose at a mean periodic rate exceeding 10%¹⁴ in twelve other localities--Nelson County (12.67%), Highland County (12.62%), Middlesex County (12.22%), Essex

¹³Per capita diminutions in fiscal ability were sustained by 7.5% of the localities statewide during 2004/2005 and 10.4% of all jurisdictions over 2007/2008. Among the 134 local entities, the relative occurrence of negative capacity "growth" was notably less pronounced in 2005/2006 (3.7%) and 2006/2007 (3.0%).

¹⁴According to Table 2.4, fiscal ability gains of 10% or higher materialized in 28 cases with respect to 2004/2005. As for the balance of the chronological range, double-digit margins of capacity expansion typified 39 localities during 2005/2006, 40 jurisdictions across 2006/2007, and 34 entities over the course of 2007/2008.

County (12.17%), Shenandoah County (12.09%), Westmoreland County (11.57%), Madison County (11.45%), Accomack County (11.38%), Grayson County (10.73%), Virginia Beach City (10.32%), Albemarle County (10.31%), and Page County (10.18%).¹⁵ Along with the top-ranked jurisdictions, these entities¹⁶ stood in marked contrast to the five counties and one city which posted average rates of capacity expansion in the bottom 5% of the graduated data series¹⁷. According to Table 2.5, the latter localities were Bath County (3.77%), Manassas Park City (3.64%), Henry County (3.42%), Surry County (2.86%), Alleghany County (2.54%), and Dickenson County (1.71%).¹⁸

¹⁵With respect to the 2003/2004-2007/2008 interval, it is noteworthy that the unit costs of public-sector goods and services increased at an average periodic rate of only 5.51% across state and local governments nationwide. See the **Survey of Current Business**, as cited in footnote 11, for the price index values underlying this statistic.

¹⁶The localities reaching a mean-score threshold of 10% were distributed across the Chesapeake Fringe (N=8), the Northern Valley (N=3), the Northern Piedmont (N=3), the Richmond area (N=1), Tidewater (N=1), and Southwest Virginia (N=1). As Table 2.5 indicates, three of the six regions (the Chesapeake Fringe, the Northern Valley, and the Northern Piedmont) contributed a total of 19 cases to the highest quarter of the statewide data continuum.

¹⁷As documented by Table 2.4, slight relative gains in revenue-raising potential (i.e., increases below 2%) characterized 14 jurisdictions over the 2004/2005 time frame and 12 localities during 2007/2008. Across each of the intervening periods, though, only eight cases recorded fiscal ability growth at rates lower than the benchmark percentage.

¹⁸The jurisdictions exhibiting the weakest averages fell within the following areas of the Commonwealth: the Southern Piedmont-Valley Industrial Zone (N=2), Southside (N=1), Southwest Virginia (N=1), the Northern Valley (N=1), and Northern Virginia (N=1). More importantly, the three "southern-tier" regions yielded 75.8% (N=25) of all localities defining the lowest quarter of the numerically scaled distribution.

REVENUE EFFORT

The concept of revenue effort focuses on the degree to which county and city governments actually harness the revenue-generating potential of their respective jurisdictions through the employment of locally controlled devices for resource mobilization (e.g., taxes, service charges, and regulatory license fees).¹⁹ 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.²⁰ 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, 2007/2008

In 2007/2008, as Table 3.1 shows, the statewide mean level of jurisdictional revenue effort was .9643. The typical Virginia locality, that is,

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

²⁰It 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, 2008, p. 172.)

realized "own-source" collections amounting to 96.43% 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 (1.3827) markedly exceeded the summary score relative to the Commonwealth at large. A corollary point of still greater importance is that the municipal average surpassed the mean rate at which counties utilized their revenue-generating potential (.7925) by a margin of 74.5% over the course of 2007/2008. 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 (2.0737) was 4.90 times greater than the extraction/capacity ratio supported by Lancaster County (.4234). 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 2007/2008 effort distribution covered a scoring span that reached from 1.1872 (the third quartile) to .7122 (the first quartile) on the statewide scale.²¹ The designated interval embraced 28.8% of the total scope of variation captured by the extraction/capacity gauge. Accordingly, the roster of county and city effort values exhibited somewhat greater divergence than the set of jurisdictional capacity scores in terms of the ratio

²¹In 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).

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 2007/2008 the strongest average level of fiscal effort in the Commonwealth (1.2119) was sustained by localities constituting the Tidewater area. The data also indicate that the counties and cities of this region mobilized their revenue capacity, on the average, at rates 7.2% and 12.8% higher, respectively, than the mean scores (1.1303 and 1.0744) associated with jurisdictions in Northern Virginia and Southwest Virginia, the areas placing second and third in the statewide geographic distribution. 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 (.9643).²² Indeed, the weakest of the nine geographic divisions (i.e., the Chesapeake Fringe) maintained a revenue effort average (.6347) that lagged 47.6% 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 2007/2008 period. Across the State at large, as Table 3.1

²²Along with their counterparts in each of the three leading regions, the localities of Southside and the Southern Piedmont-Valley Industrial Zone produced mean scores surpassing the statewide average. In median statistical terms (see Table 3.5), only the jurisdictions of Tidewater, Northern Virginia, Southwest Virginia, and the Richmond area recorded central-tendency measures exceeding the aggregate value for the Commonwealth (.8754).

establishes, the mean rate of capacity utilization among municipalities exceeded the county average by a substantial margin (slightly greater than \$0.59 for every dollar of potential revenue) during the time frame under review. In support of this notable cleavage pattern, Table 3.2 reveals that 74.4% (N=29) of the cities throughout Virginia, but only 4.2% (N=4) 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 1.2134 and 2.0737). Further, while every municipality in Virginia harnessed its revenue capacity at a rate transcending the overall median statistic for the Commonwealth (.8754) during 2007/2008, 70.5% (N=67) of the 95 counties failed to surpass that benchmark level. Accordingly, the lower range of the data continuum--extending from .8544 to .4234--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 2007/2008, as both exhibits indicate, municipalities outperformed their adjoining counties on the dimension of fiscal effort among 49 (or 94.2%) of the jurisdictional pairings under analysis. For each of 32 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 situations in which counties surpassed their adjacent cities, none of the three cases produced 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 2007/2008. 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 index²³ resting upon county and city

²³The 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 2007/2008 index distribution generated by the Commission has been numerically ordered and grouped into five categories, each of which covers from 17.2% to 23.1% of the 134 localities. It should be noted that, in calculating county and city functional performance statistics relative to a particular fiscal year, the Commission draws upon jurisdictional spending data tied to 29 operating categories and 4 capital dimensions covered in Exhibits C, C-1 through C-8, and E of the pertinent annual volume of the State Auditor's **Comparative Report of Local Government Revenues and Expenditures**. For the designated accounting period, every locality is assigned a score of 1 or 0 with regard to each potential spending area as a means of denoting whether the jurisdiction actually registered net positive outlays in support of the stipulated function during the budgetary year. On any given performance dimension, the locality receives a value of 0 only if it (a) made no disbursements bearing upon the functional category in question or (b) recorded expenditures whose gross level was equaled or exceeded by cost recoveries (i.e., income from the sale of goods and/or services) associated with the specified field of responsibility. The baseline jurisdictional score, whether 1 or 0, relating to the designated operating or capital dimension is then multiplied by the mean level of spending per resident undertaken by all counties and cities which reported net positive outlays in the given area of budgetary activity. The resulting arithmetic product, when added to the sum of the corresponding values for the 32 other performance categories, yields a weighted measure of the range of functional burdens carried by the target jurisdiction during the fiscal year under review. With respect to Table

expenditure data.²⁴

CHANGE IN REVENUE EFFORT, 2003/2004-2007/2008

Throughout the Commonwealth (see Table 4.1), the mean rate at which local governments tapped their revenue-raising potential increased slightly from .9708 during 2003/2004 to .9777 in 2004/2005. While manifesting appreciably greater strength (.9960) across the next fiscal period, the statewide average slipped to .9801 and .9643 over the 2006/2007-2007/2008 time frame.²⁵ With respect to the growth profiles of Virginia's localities, Tables 4.3 and 4.4 disclose that only 4.5% of all jurisdictions (i.e., four counties and two cities) recorded successively rising margins of capacity utilization over the time span covered by this report. As for the remaining jurisdictions, between 40.3% and 64.9% yielded declining effort scores in any given measurement period following 2003/2004.²⁶ The tabular evidence

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 2007/2008.

²⁴It 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 2007/2008. Although modest disparities in average effort (.1387 and .1740) distinguished the jurisdictional classes within two areas of the State (the New River Valley and Northern Virginia, respectively), notable mean-score differences (from .3186 to .8162) crystallized between cities and counties relative to the various other territorial and demographic groupings covered by the previously cited tables.

²⁵Although it diminished in 2006/2007, the median value for cities, as shown in Table 4.2, increased marginally during 2007/2008.

²⁶Typically, 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

reveals, indeed, that 72 counties and 35 cities, representing 79.9% 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, seven jurisdictions mobilized indigenous capacity at consecutively decreasing rates from the end of 2003/2004 through the close of 2007/2008. Across that time frame, revenue effort declined continuously for the city of Waynesboro as well as the counties of Gloucester, Lancaster, Madison, Mathews, Northumberland, and Rockingham.

To the degree that Virginia's local governments periodically expanded their capacity utilization margins, the strongest mean levels of relative growth (i.e., increases of at least 5%) were realized across the designated measurement interval--as shown in Table 4.5--by Dickenson County (9.94%), Halifax County (6.92%), and Scott County (5.82%).²⁷ More significantly, though, 68 counties and 26 cities (or 70.1% of the localities statewide) recorded mean rates of change in fiscal effort at magnitudes lower than 1% during the time span under review.²⁸ According to Table 4.5, 66 of these jurisdictions manifested, on the average, negative "growth" in capacity

growth in its fiscal capacity.

²⁷The leading jurisdictions of the State were located in Southwest Virginia (N=2) and Southside (N=1). It should be noted that the foregoing regions encompassed 51.5% (N=17) of the localities in the top 25% of the numerically ordered data series.

²⁸Across the 12 localities of the Chesapeake Fringe, only King William County (with an average growth rate of 1.07%) reached or exceeded the 1% level.

utilization between 2003/2004 and 2007/2008.²⁹ With regard to the latter jurisdictions, the sharpest patterns of relative decline (as gauged by mean scores below -5%) emerged in Radford City (-5.01%), Grayson County (-5.41%), Nelson County (-5.45%), Accomack County (-5.97%), Shenandoah County (-6.04%), Northumberland County (-6.11%), and Madison County (-6.61%).

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.³⁰ More precisely, the stress index taps jurisdictional measures denoting (1) the level of revenue capacity per capita during a specified fiscal period (currently 2007/2008), (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 2007). With respect to each of these factors, any given county or city is assigned a relative stress score establishing the

²⁹The following regional breakdown characterized the 46 counties and 20 cities exhibiting this statistical property: Tidewater (N=12), the Southern Piedmont-Valley Industrial Zone (N=11), the Chesapeake Fringe (N=11), the Northern Valley (N=10), the Northern Piedmont (N=10), Southside (N=5), the Richmond area (N=4), Southwest Virginia (N=2), and Northern Virginia (N=1).

³⁰A detailed description of the methodology underlying the index is offered in Appendix B of this report.

distance, in standard deviation units,³¹ 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, 2007/2008). The higher the magnitude of this summary statistic, the greater the fiscal duress experienced by the specified county or city. It should be noted that the composite index score, though not an absolute indicator of financial hardship at the local level, identifies the standing of the designated jurisdiction in relation to every other county or city throughout Virginia.

FISCAL STRESS, 2007/2008

At the aggregate level of data analysis (see Table 6.1), the Commission finds that the mean index value pertaining to cities (172.97), which registered above the jurisdictional average for the Commonwealth as a whole (165.00), markedly exceeded the equivalent county figure (161.73) during 2007/2008. 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 57.30 points, with the Emporia City and Goochland County statistics--191.02 and 133.72,

³¹As 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.

respectively--constituting the maximum and minimum values statewide. Over the 2007/2008 time span, the most fiscally distressed locality in Virginia, then, surpassed the least financially strained jurisdiction by a margin of 42.9% 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,³² occupied an interval representing 29.0% 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.

During 2007/2008 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 174.90, 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 171.90 and 170.81, respectively. Within every other section of Virginia (except the Tidewater area), the local mean score lagged behind the statewide jurisdictional average (165.00) in 2007/2008. Over this period the counties and cities of Northern Virginia experienced, on the average, the lowest degree of fiscal strain (148.99) in the Commonwealth. Their mean level of duress, moreover, trailed that of localities in the top-ranked region,

³²These benchmark statistics were, in order, 156.81 and 173.41.

Southwest Virginia, by a margin of 14.8%.

Across the State, as indicated above, the fiscal pressures engendering local distress registered with unequal force upon cities and counties in 2007/2008. According to Table 6.1, the mean stress score relative to Virginia's municipalities surpassed the corresponding value for the Commonwealth's counties by 11.24 index points, a relative difference of 6.9%, 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 84.6% (N=33) of all municipalities generated stress scores exceeding the statewide local average over the 2007/2008 interval. In contrast, 55.8% (N=53) 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 23 localities at the "high" end of the data series, 78.3% (N=18) were cities. Among the 22 "low stress" jurisdictions, counties represented 86.4% (N=19) of the total.

On the subject of jurisdictional class disparity, Tables 6.4 and 6.5 yield notable supplementary evidence covering 52 pairs of adjoining localities. Across 2007/2008, as these exhibits show, municipalities outpaced their contiguous counties on the summary measure of fiscal strain in 94.2% (N=49) of the cases analyzed. A review of the matched jurisdictions establishes that city index scores were at least one-tenth higher than the

corresponding county values in 19 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 2007/2008.

Counties and Cities by Region and Planning District

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

Source: Staff, Commission on Local Government

Counties and Cities by Region and Planning District

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

Source: Staff, Commission on Local Government

Counties and Cities by Region and Planning District

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

Source: Staff, Commission on Local Government

APPENDIX B

REVIEW OF METHODOLOGY AND DATA ELEMENTS

Revenue Capacity

The measure of revenue capacity employed in the current report is founded upon the Representative Tax System (RTS) methodology originally developed by the U. S. Advisory Commission on Intergovernmental 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 "drivers" (i.e., the real property tax, the amalgam of public service corporation property taxes, 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

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.

"mechanisms" apply are, respectively, the total true valuation of real estate, the aggregate true valuation of public service corporation property,⁴ the overall number of taxable motor vehicles,⁵ the aggregate value of taxable retail sales,⁶

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, 2003-2007.

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 2004-2008 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 2004-2008 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 2003/2004-2007/2008 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 2004, 2005, 2006, 2007, and 2008 (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,

and the total adjusted gross income of the resident population.⁷ For each fiscal period in the 2003/2004-2007/2008 series, the Commission has calculated the per capita revenue-raising potential of every locality⁸ through (1) the

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--"2003 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 4, 2005; "2004 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 27, 2006; "2005 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 2, 2007; "2006 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 25, 2008; and "2007 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), October 26, 2009. 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 FY2005-2009. 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.

multiplication 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

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

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. While this funding instrument is commonly equated with the imposition of levies on motor vehicles, it is also used to extract revenues from a broad range of non-vehicular assets (for example, aircraft, recreational boats, mobile homes, generating equipment, computer hardware, research and development property, and farm machinery and livestock). Given the diversity of the taxable objects cited above, total adjusted gross income (see footnote 7) constitutes, in principle, a more fitting measure of local resource-base strength than the motor vehicle population relative to tangible personal property. Therefore, since the development of the 1999/2000 stress index, the Commission has officially utilized AGI statistics, not vehicular registration figures, in calculating the revenue-raising potential associated with the taxation of such property by counties and cities. Significantly, however, the jurisdictional capacity scores for any given accounting period, as displayed in the last nine editions of Table 2.3, are strongly correlated with local fiscal ability statistics that rest upon the Commission's previous methodology. Across the 1995/1996-2007/2008 time span, the 13 coefficients of linear association vary from .9893 to .9975. With respect to each segment of the full chronological range, then, the two computational approaches yield highly congruent distributions of revenue capacity in per capita terms. [A discussion of bivariate correlation analysis can be found in Agresti and Finlay, **Statistical Methods for the Social Sciences**, pp. 269-76.]

¹⁰The population divisors used by the Commission have been derived from Demographics & Workforce Group, Weldon Cooper Center for Public Service, University of Virginia, "Final Population Estimates for 2001-2007, Virginia Cities & Counties" (electronic dataset), January 27, 2010.

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

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 2007/2008 (as well as the 1996/1997-2006/2007 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, FY2003-2008.

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 2003/2004-2007/2008 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

sales¹³ dimensions) and (b) the amalgam of all other locally controlled revenue sources (including the tangible personal property tax).¹⁴ The resulting total is 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 Wise County. In 2007/2008 the

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**, FY2004-2008.

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, FY2004-2008.

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 2004-2008. The jurisdictional calculations rest upon data contained in transmittal forms filed with the Auditor of Public Accounts by the various localities, as well as Exhibits B and B-2 of the pertinent annual issues of **Comparative Report of Local Government Revenues and Expenditures**. Within the State Auditor's taxonomic framework, "miscellaneous" local revenue includes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements. [See Auditor of Public Accounts, **Uniform Financial Reporting Manual** (revised July, 2008), pp. 3-15 and 3-16.] The preceding elements, though, have not been incorporated into the Commission's FY2004-2008 indicators of "other" indigenous receipts. This classificatory approach is founded upon national criteria for the delineation of own-source general revenues at the county and city levels. See, for example, U.S. Bureau of the Census, **Government Finance and Employment Classification Manual** (electronic document), October, 2006, pp. 4-1 through 4-3 and 4-5 through 4-7; and John L. Mikesell, **Fiscal Administration: Analysis and Applications for the Public Sector**, 7th ed. (Belmont, CA: Thomson-Wadsworth, 2006), pp. 657, 658, and 662.

¹⁵See the illustrative calculation in Exhibit B.

effort level of that jurisdiction was 1.1420.¹⁶ The cumulative receipts generated by the locality represented, in other words, 114.20% of its theoretical revenue capacity. One may state, alternatively, that Wise County collected slightly over \$1.14 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 2003/2004 through 2007/2008.

The Composite Fiscal Stress Index

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

¹⁶See Table 3.2.

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 three cases of statistical convergence (involving the overall stress values for Colonial Heights City/Wythe County, Louisa County/Fluvanna County, and Botetourt County/Chesterfield County) can be found in the 2007/2008 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.

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 2007/2008), (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 (presently 2007).²⁰ From each of these raw-score variables, the Commission derives the corresponding z-score distribution.²¹ Characterized by a mean of 0

At the level of three-digit precision, the 2007/2008 index values for Colonial Heights and Wythe equal 168.624 and 168.615, respectively. With the same degree of exactitude, the summary scores yielded by Louisa and Fluvanna are, in order, 155.434 and 155.427. Under a four-digit rounding standard, the composite values linked to Botetourt and Chesterfield reach 157.7898 and 157.7896, respectively.

¹⁹The inclusive adjusted gross income variable has displaced the resident income measures utilized in the Commission's 1985/1986-1987/1988 computations. The surrogate indicator, which captures annually revised data, is preferable in chronological terms to the decennial poverty rate distribution as an instrument for the gauging of fiscal stress. A further advantage of the substitutive variable is that it covers, unlike median family adjusted gross income, income declarations from the complete universe of State tax returns filed by jurisdictional residents.

²⁰The income statistics shown in Table 5 of this report have been drawn from Center for Economic & Policy Studies, Weldon Cooper Center for Public Service, University of Virginia, "Local Area Adjusted Gross Income: Total Median, 2007" (electronic dataset), December 15, 2009.

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 Nachmias and Nachmias, **Research Methods in the Social Sciences**, pp. 331-35, 339-41, and 345-47; and Agresti and

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 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 2007/2008.²⁵ The present set of composite stress values, though not indicative of the fiscal strain endured by counties and cities

Finlay, **Statistical Methods for the Social Sciences**, pp. 39-41, 47-51, and 82-84.)

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.

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 2007/2008 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.33 (one standard deviation below the mean), 165.00 (the mean), and 176.67 (one standard deviation above the mean).

in absolute terms, serves to identify the standing of the various localities relative to one another during the specified time frame.

ILLUSTRATIVE COMPUTATIONS: WYTHE COUNTY

Exhibits A-C

Exhibit A

Computation of Revenue Capacity Per Capita, 2007/2008
Wythe County

Potential Revenues from		Statewide Average Yield Rate		Resource-Base Indicator		Amount
Real Property Tax (PR1)	=	\$0.00745	A X	\$2,746,782,488 (Real Estate True Valuation)	=	\$20,463,529.54
Public Service Corporation Property Taxes (PR2)	=	\$0.00700	A X	\$191,664,516 (PSC Property True Valuation)	=	\$1,341,651.61
Motor Vehicle License Tax (PR3)	=	\$17.19	B X	31,949 (Number of Taxable Motor Vehicles)	=	\$549,203.31
Local-Option Sales Tax (PR4)	=	-----		-----	=	\$3,380,551.00
Other Local-Source Instruments (PR5)	=	\$0.02955	D X	\$469,807,783 (Adjusted Gross Income)	=	\$13,882,819.99

$$\text{Revenue Capacity Per Capita} = (\text{PR1} + \text{PR2} + \text{PR3} + \text{PR4} + \text{PR5}) / \text{Population} = \frac{\$39,617,755}{27,585} = \$1,436.21$$

- A The statewide average yield rate for each of two revenue sources--the real property tax and the amalgam of PSC property taxes--is defined as the quotient of (a) total county and city receipts pertaining to the specified funding source 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. An explanation of the adjustment exercise can be found in Appendix B (see footnote 5) of the current report.
- C The cited statistic reflects the actual receipts of the designated jurisdiction from the local-option sales tax. Given the uniform rate at which this funding instrument is imposed throughout Virginia, the amount displayed in Exhibit A simultaneously denotes the revenue-generating potential of the specified locality with respect 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 the CLG, 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 difference between the total indigenous collections of that entity and the sum of its yield from the real property tax, public service corporation property taxes, 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.)

Source: Staff, Commission on Local Government

Exhibit B

Computation of Revenue Effort, 2007/2008
Wythe County

Actual Revenues from		Amount
Real Property Tax (E1)	=	\$9,028,329.00
Public Service Corporation Property Taxes (E2)	=	\$772,903.00
Motor Vehicle License Tax (E3)	=	\$385,470.00
Local-Option Sales Tax (E4)	=	\$3,380,551.00
Other Local-Source Instruments (E5)	=	\$18,751,400.00

$$\text{Revenue Effort} = (E1+E2+E3+E4+E5)/\text{Revenue Capacity} = \frac{\$32,318,653}{\$39,617,755} = 0.8158$$

Source: Staff, Commission on Local Government

Exhibit C

Computation of the Fiscal Stress Index, 2007/2008
Wythe County

Fiscal Stress Indicator	Raw Score	Relative Stress Score
Revenue Capacity Per Capita, 2007/2008	\$1,436.21	57.31 (S1)
Revenue Effort, 2007/2008	0.8158	52.87 (S2)
Median Adjusted Gross Income (All State Tax Returns), 2007	\$27,082	58.44 (S3)

Composite Fiscal Stress Index Score = S1+S2+S3 = 168.62

Source: Staff, Commission on Local Government

STATISTICAL TABLES AND GRAPHICS

**REVENUE CAPACITY PER CAPITA,
2007/2008**

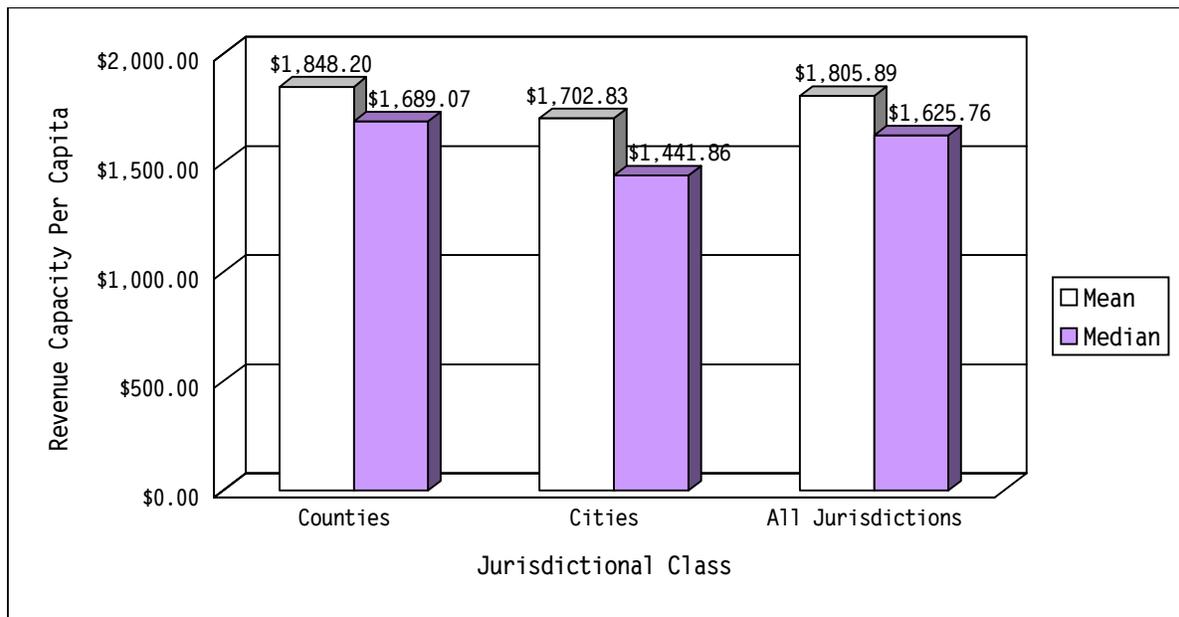
Tables 1.1-1.8/Chart 1

Table 1.1
Descriptive Statistics
for
Revenue Capacity Per Capita, 2007/2008
by
Jurisdictional Class

	Revenue Capacity Per Capita, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	\$1,848.20	\$1,689.07
Cities	39	29.1%	\$1,702.83	\$1,441.86
All Jurisdictions	134	100.0%	\$1,805.89	\$1,625.76

Source: Staff, Commission on Local Government

Chart 1
Mean and Median Levels of Revenue Capacity Per Capita, 2007/2008
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2007/2008

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.67=Highest Stress 33.95=Lowest Stress	
	Revenue Capacity Per Capita, 2007/2008	Rank Score	Relative Stress Score	
Accomack County	\$1,560.16	64.0	56.54	
Albemarle County	\$2,945.56	119.0	47.87	
Alleghany County	\$1,088.69	15.0	59.49	
Amelia County	\$1,623.17	67.0	56.14	
Amherst County	\$1,188.96	30.0	58.86	
Appomattox County	\$1,319.02	45.0	58.05	
Arlington County	\$3,812.45	131.0	42.44	
Augusta County	\$1,621.81	66.0	56.15	
Bath County	\$5,169.58	134.0	33.95	
Bedford County	\$1,952.35	90.0	54.08	
Bland County	\$1,173.16	29.0	58.96	
Botetourt County	\$1,754.54	76.0	55.32	
Brunswick County	\$1,083.39	14.0	59.52	
Buchanan County	\$1,263.78	40.0	58.39	
Buckingham County	\$1,125.94	24.0	59.25	
Campbell County	\$1,229.81	33.0	58.60	
Caroline County	\$1,689.07	73.0	55.73	
Carroll County	\$1,115.41	21.0	59.32	
Charles City County	\$1,759.97	79.0	55.29	
Charlotte County	\$1,167.19	28.0	59.00	
Chesterfield County	\$1,938.78	87.0	54.17	
Clarke County	\$2,512.49	114.0	50.58	
Craig County	\$1,343.02	48.0	57.90	
Culpeper County	\$1,952.01	89.0	54.09	
Cumberland County	\$1,326.73	46.0	58.00	
Dickenson County	\$925.18	5.0	60.51	
Dinwiddie County	\$1,425.00	55.0	57.38	
Essex County	\$2,209.23	108.0	52.48	
Fairfax County	\$3,431.28	126.0	44.83	
Fauquier County	\$3,079.68	121.0	47.03	
Floyd County	\$1,547.86	63.0	56.61	
Fluvanna County	\$1,760.47	80.0	55.28	
Franklin County	\$1,791.72	81.0	55.09	
Frederick County	\$1,934.77	86.0	54.19	
Giles County	\$1,230.50	34.0	58.60	
Gloucester County	\$1,824.86	82.0	54.88	
Goochland County	\$4,224.55	132.0	39.87	
Grayson County	\$1,372.12	53.0	57.71	
Greene County	\$1,680.54	72.0	55.78	
Greensville County	\$847.80	2.0	60.99	
Halifax County	\$1,309.64	43.0	58.11	
Hanover County	\$2,245.20	110.0	52.25	
Henrico County	\$2,114.08	103.0	53.07	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2007/2008

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.67=Highest Stress 33.95=Lowest Stress	
	Revenue Capacity Per Capita, 2007/2008	Rank Score	Relative Stress Score	
Henry County	\$995.14	9.0	60.07	
Highland County	\$3,155.39	123.0	46.56	
Isle of Wight County	\$1,870.91	84.0	54.59	
James City County	\$2,647.08	116.0	49.74	
King and Queen County	\$1,754.56	77.0	55.32	
King George County	\$2,020.26	97.0	53.66	
King William County	\$1,705.87	74.0	55.63	
Lancaster County	\$3,450.58	127.0	44.71	
Lee County	\$739.72	1.0	61.67	
Loudoun County	\$3,175.59	125.0	46.43	
Louisa County	\$2,493.17	113.0	50.70	
Lunenburg County	\$950.07	6.0	60.35	
Madison County	\$2,279.56	111.0	52.04	
Mathews County	\$2,661.45	117.0	49.65	
Mecklenburg County	\$1,479.88	60.0	57.04	
Middlesex County	\$3,061.09	120.0	47.15	
Montgomery County	\$1,233.65	35.0	58.58	
Nelson County	\$2,535.57	115.0	50.43	
New Kent County	\$2,138.20	105.0	52.92	
Northampton County	\$2,241.61	109.0	52.27	
Northumberland County	\$3,172.46	124.0	46.45	
Nottoway County	\$1,111.56	20.0	59.34	
Orange County	\$2,050.27	99.0	53.47	
Page County	\$1,463.24	58.0	57.14	
Patrick County	\$1,067.58	13.0	59.62	
Pittsylvania County	\$1,119.72	23.0	59.29	
Powhatan County	\$1,955.98	91.0	54.06	
Prince Edward County	\$1,140.73	25.0	59.16	
Prince George County	\$1,207.85	31.0	58.74	
Prince William County	\$2,172.13	107.0	52.71	
Pulaski County	\$1,237.67	36.0	58.56	
Rappahannock County	\$3,629.78	129.0	43.59	
Richmond County	\$1,513.89	62.0	56.83	
Roanoke County	\$1,662.90	71.0	55.89	
Rockbridge County	\$2,027.68	98.0	53.61	
Rockingham County	\$1,659.82	70.0	55.91	
Russell County	\$951.56	7.0	60.35	
Scott County	\$890.07	4.0	60.73	
Shenandoah County	\$1,860.06	83.0	54.66	
Smyth County	\$967.05	8.0	60.25	
Southampton County	\$1,365.13	51.0	57.76	
Spotsylvania County	\$2,000.92	95.0	53.78	
Stafford County	\$1,965.75	92.0	54.00	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2007/2008

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.67=Highest Stress 33.95=Lowest Stress	
	Revenue Capacity Per Capita, 2007/2008	Rank Score	Relative Stress Score	
Surry County	\$3,117.90	122.0	46.79	
Sussex County	\$1,159.52	27.0	59.04	
Tazewell County	\$1,092.25	16.0	59.47	
Warren County	\$1,944.34	88.0	54.13	
Washington County	\$1,362.54	49.0	57.77	
Westmoreland County	\$2,074.76	102.0	53.32	
Wise County	\$886.55	3.0	60.75	
Wythe County	\$1,436.21	56.0	57.31	
York County	\$2,050.67	100.0	53.47	
Alexandria City	\$3,461.64	128.0	44.64	
Bedford City	\$1,280.52	42.0	58.29	
Bristol City	\$1,240.45	37.0	58.54	
Buena Vista City	\$1,029.09	11.0	59.86	
Charlottesville City	\$2,140.95	106.0	52.90	
Chesapeake City	\$1,757.70	78.0	55.30	
Colonial Heights City	\$1,967.35	93.0	53.99	
Covington City	\$1,098.15	17.0	59.43	
Danville City	\$1,048.29	12.0	59.74	
Emporia City	\$1,245.43	38.0	58.51	
Fairfax City	\$3,655.86	130.0	43.42	
Falls Church City	\$4,349.40	133.0	39.09	
Franklin City	\$1,369.54	52.0	57.73	
Fredericksburg City	\$2,772.91	118.0	48.95	
Galax City	\$1,365.09	50.0	57.76	
Hampton City	\$1,215.30	32.0	58.70	
Harrisonburg City	\$1,256.22	39.0	58.44	
Hopewell City	\$1,117.21	22.0	59.31	
Lexington City	\$1,393.95	54.0	57.58	
Lynchburg City	\$1,339.26	47.0	57.92	
Manassas City	\$2,011.82	96.0	53.71	
Manassas Park City	\$1,644.35	69.0	56.01	
Martinsville City	\$1,111.26	19.0	59.35	
Newport News City	\$1,318.07	44.0	58.05	
Norfolk City	\$1,267.58	41.0	58.37	
Norton City	\$1,507.36	61.0	56.87	
Petersburg City	\$1,014.63	10.0	59.95	
Poquoson City	\$2,069.72	101.0	53.35	
Portsmouth City	\$1,152.42	26.0	59.09	
Radford City	\$1,106.51	18.0	59.38	
Richmond City	\$1,871.34	85.0	54.59	
Roanoke City	\$1,441.86	57.0	57.28	
Salem City	\$1,628.35	68.0	56.11	
Staunton City	\$1,470.12	59.0	57.10	

Source: Staff, Commission on Local Government

Table 1.2

Revenue Capacity Per Capita by Locality, 2007/2008

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Capacity 134=Highest Capacity		61.67=Highest Stress 33.95=Lowest Stress	
	Revenue Capacity Per Capita, 2007/2008	Rank Score	Relative Stress Score	
Suffolk City	\$1,707.15	75.0	55.62	
Virginia Beach City	\$1,981.20	94.0	53.90	
Waynesboro City	\$1,594.41	65.0	56.32	
Williamsburg City	\$2,293.17	112.0	51.95	
Winchester City	\$2,114.64	104.0	53.07	

Source: Staff, Commission on Local Government

Table 1.3
 Revenue Capacity Per Capita
 of
 Adjacent Cities and Counties, 2007/2008

City	County	Revenue Capacity Per Capita, 2007/2008	
		City Value	County Value
Alexandria City	Arlington County	\$3,461.64	\$3,812.45
	Fairfax County	\$3,461.64	\$3,431.28
Bedford City	Bedford County	\$1,280.52	\$1,952.35
Bristol City	Washington County	\$1,240.45	\$1,362.54
Buena Vista City	Rockbridge County	\$1,029.09	\$2,027.68
Charlottesville City	Albemarle County	\$2,140.95	\$2,945.56
Chesapeake City	-----	\$1,757.70	-----
Colonial Heights City	Chesterfield County	\$1,967.35	\$1,938.78
	Prince George County	\$1,967.35	\$1,207.85
Covington City	Alleghany County	\$1,098.15	\$1,088.69
Danville City	Pittsylvania County	\$1,048.29	\$1,119.72
Emporia City	Greensville County	\$1,245.43	\$847.80
Fairfax City	Fairfax County	\$3,655.86	\$3,431.28
Falls Church City	Arlington County	\$4,349.40	\$3,812.45
	Fairfax County	\$4,349.40	\$3,431.28
Franklin City	Isle of Wight County	\$1,369.54	\$1,870.91
	Southampton County	\$1,369.54	\$1,365.13
Fredericksburg City	Spotsylvania County	\$2,772.91	\$2,000.92
	Stafford County	\$2,772.91	\$1,965.75
Galax City	Carroll County	\$1,365.09	\$1,115.41
	Grayson County	\$1,365.09	\$1,372.12
Hampton City	York County	\$1,215.30	\$2,050.67
Harrisonburg City	Rockingham County	\$1,256.22	\$1,659.82
Hopewell City	Chesterfield County	\$1,117.21	\$1,938.78
	Prince George County	\$1,117.21	\$1,207.85
Lexington City	Rockbridge County	\$1,393.95	\$2,027.68
Lynchburg City	Amherst County	\$1,339.26	\$1,188.96
	Bedford County	\$1,339.26	\$1,952.35
	Campbell County	\$1,339.26	\$1,229.81
Manassas City	Prince William County	\$2,011.82	\$2,172.13
Manassas Park City	Prince William County	\$1,644.35	\$2,172.13
Martinsville City	Henry County	\$1,111.26	\$995.14
Newport News City	Isle of Wight County	\$1,318.07	\$1,870.91
	James City County	\$1,318.07	\$2,647.08
	York County	\$1,318.07	\$2,050.67
Norfolk City	-----	\$1,267.58	-----
Norton City	Wise County	\$1,507.36	\$886.55
Petersburg City	Chesterfield County	\$1,014.63	\$1,938.78
	Dinwiddie County	\$1,014.63	\$1,425.00
	Prince George County	\$1,014.63	\$1,207.85
Poquoson City	York County	\$2,069.72	\$2,050.67
Portsmouth City	-----	\$1,152.42	-----
Radford City	Montgomery County	\$1,106.51	\$1,233.65

Source: Staff, Commission on Local Government

Table 1.3
 Revenue Capacity Per Capita
 of
 Adjacent Cities and Counties, 2007/2008

City	County	Revenue Capacity Per Capita, 2007/2008	
		City Value	County Value
Radford City	Pulaski County	\$1,106.51	\$1,237.67
Richmond City	Chesterfield County	\$1,871.34	\$1,938.78
	Henrico County	\$1,871.34	\$2,114.08
Roanoke City	Roanoke County	\$1,441.86	\$1,662.90
Salem City	Roanoke County	\$1,628.35	\$1,662.90
Staunton City	Augusta County	\$1,470.12	\$1,621.81
Suffolk City	Isle of Wight County	\$1,707.15	\$1,870.91
	Southampton County	\$1,707.15	\$1,365.13
Virginia Beach City	-----	\$1,981.20	-----
Waynesboro City	Augusta County	\$1,594.41	\$1,621.81
Williamsburg City	James City County	\$2,293.17	\$2,647.08
	York County	\$2,293.17	\$2,050.67
Winchester City	Frederick County	\$2,114.64	\$1,934.77

Source: Staff, Commission on Local Government

Table 1.4
 Ratio Scores
 for
 Adjacent Cities and Counties
 on
 Revenue Capacity Per Capita, 2007/2008

City	County	City/County Revenue Capacity Per Capita Ratio, 2007/2008
Alexandria City	Arlington County	0.91
	Fairfax County	1.01
Bedford City	Bedford County	0.66
Bristol City	Washington County	0.91
Buena Vista City	Rockbridge County	0.51
Charlottesville City	Albemarle County	0.73
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.01
	Prince George County	1.63
Covington City	Alleghany County	1.01
Danville City	Pittsylvania County	0.94
Emporia City	Greensville County	1.47
Fairfax City	Fairfax County	1.07
Falls Church City	Arlington County	1.14
	Fairfax County	1.27
Franklin City	Isle of Wight County	0.73
	Southampton County	1.003
Fredericksburg City	Spotsylvania County	1.39
	Stafford County	1.41
Galax City	Carroll County	1.22
	Grayson County	0.99
Hampton City	York County	0.59
Harrisonburg City	Rockingham County	0.76
Hopewell City	Chesterfield County	0.58
	Prince George County	0.92
Lexington City	Rockbridge County	0.69
Lynchburg City	Amherst County	1.13
	Bedford County	0.69
	Campbell County	1.09
Manassas City	Prince William County	0.93
Manassas Park City	Prince William County	0.76
Martinsville City	Henry County	1.12
Newport News City	Isle of Wight County	0.70
	James City County	0.50
	York County	0.64
Norfolk City	-----	----
Norton City	Wise County	1.70
Petersburg City	Chesterfield County	0.52
	Dinwiddie County	0.71
	Prince George County	0.84
Poquoson City	York County	1.01
Portsmouth City	-----	----
Radford City	Montgomery County	0.90

Source: Staff, Commission on Local Government

Table 1.4
 Ratio Scores
 for
 Adjacent Cities and Counties
 on
 Revenue Capacity Per Capita, 2007/2008

City	County	City/County Revenue Capacity Per Capita Ratio, 2007/2008
Radford City	Pulaski County	0.89
Richmond City	Chesterfield County	0.97
	Henrico County	0.89
Roanoke City	Roanoke County	0.87
Salem City	Roanoke County	0.98
Staunton City	Augusta County	0.91
Suffolk City	Isle of Wight County	0.91
	Southampton County	1.25
Virginia Beach City	-----	----
Waynesboro City	Augusta County	0.98
Williamsburg City	James City County	0.87
	York County	1.12
Winchester City	Frederick County	1.09

Source: Staff, Commission on Local Government

Table 1.5
Descriptive Statistics
for
Revenue Capacity Per Capita, 2007/2008
by
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	\$1,090.43	\$1,092.25
Cities	3	2.2%	\$1,370.96	\$1,365.09
Sub-Group Summary	16	11.9%	\$1,143.03	\$1,144.28
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	\$1,360.20	\$1,235.66
Cities	8	6.0%	\$1,256.77	\$1,195.89
Sub-Group Summary	24	17.9%	\$1,325.72	\$1,235.66
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	\$2,334.92	\$1,939.55
Cities	6	4.5%	\$1,476.40	\$1,432.04
Sub-Group Summary	16	11.9%	\$2,012.98	\$1,759.94
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$3,147.86	\$3,303.44
Cities	5	3.7%	\$3,024.62	\$3,461.64
Sub-Group Summary	9	6.7%	\$3,079.39	\$3,431.28
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	\$2,291.61	\$2,035.27
Cities	2	1.5%	\$2,456.93	\$2,456.93
Sub-Group Summary	16	11.9%	\$2,312.28	\$2,095.61

Source: Staff, Commission on Local Government

(continued)

Table 1.5
Descriptive Statistics
for
Revenue Capacity Per Capita, 2007/2008
by
Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	\$1,338.43	\$1,167.19
Cities	4	3.0%	\$1,336.16	\$1,181.32
Sub-Group Summary	19	14.2%	\$1,337.95	\$1,167.19
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$2,339.54	\$2,114.08
Cities	1	.7%	\$1,871.34	\$1,871.34
Sub-Group Summary	8	6.0%	\$2,281.01	\$2,035.03
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	\$2,269.21	\$2,141.99
Sub-Group Summary	12	9.0%	\$2,269.21	\$2,141.99
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,983.45	\$1,960.79
Cities	10	7.5%	\$1,613.19	\$1,538.35
Sub-Group Summary	14	10.4%	\$1,718.97	\$1,732.43
All Jurisdictions	134	100.0%	\$1,805.89	\$1,625.76

Source: Staff, Commission on Local Government

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 2007/2008
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	\$838.78	\$886.55
Cities	1	.7%	\$1,507.36	\$1,507.36
Sub-Group Summary	4	3.0%	\$1,005.92	\$888.31
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	\$1,058.19	\$1,021.91
Sub-Group Summary	4	3.0%	\$1,058.19	\$1,021.91
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	\$1,237.75	\$1,267.85
Cities	2	1.5%	\$1,302.77	\$1,302.77
Sub-Group Summary	8	6.0%	\$1,254.00	\$1,301.50
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	\$1,312.42	\$1,235.66
Cities	1	.7%	\$1,106.51	\$1,106.51
Sub-Group Summary	5	3.7%	\$1,271.24	\$1,233.65
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	\$1,462.29	\$1,502.96
Cities	3	2.2%	\$1,389.45	\$1,441.86
Sub-Group Summary	7	5.2%	\$1,431.07	\$1,441.86

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 2007/2008
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	\$2,726.86	\$2,027.68
Cities	5	3.7%	\$1,348.76	\$1,393.95
Sub-Group Summary	10	7.5%	\$2,037.81	\$1,608.11
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	\$1,942.98	\$1,934.77
Cities	1	.7%	\$2,114.64	\$2,114.64
Sub-Group Summary	6	4.5%	\$1,971.59	\$1,939.55
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	\$3,147.86	\$3,303.44
Cities	5	3.7%	\$3,024.62	\$3,461.64
Sub-Group Summary	9	6.7%	\$3,079.39	\$3,431.28
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	\$2,598.26	\$2,279.56
Sub-Group Summary	5	3.7%	\$2,598.26	\$2,279.56
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	\$2,283.06	\$2,493.17
Cities	1	.7%	\$2,140.95	\$2,140.95
Sub-Group Summary	6	4.5%	\$2,259.38	\$2,317.06

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 2007/2008
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	\$1,422.54	\$1,274.42
Cities	2	1.5%	\$1,309.89	\$1,309.89
Sub-Group Summary	6	4.5%	\$1,384.99	\$1,299.77
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	\$1,243.54	\$1,093.65
Cities	2	1.5%	\$1,079.77	\$1,079.77
Sub-Group Summary	6	4.5%	\$1,188.95	\$1,089.42
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	\$1,290.97	\$1,309.64
Sub-Group Summary	3	2.2%	\$1,290.97	\$1,309.64
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	\$1,206.48	\$1,140.73
Sub-Group Summary	7	5.2%	\$1,206.48	\$1,140.73
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	\$2,339.54	\$2,114.08
Cities	1	.7%	\$1,871.34	\$1,871.34
Sub-Group Summary	8	6.0%	\$2,281.01	\$2,035.03

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 2007/2008
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	\$1,919.00	\$1,983.33
Cities	1	.7%	\$2,772.91	\$2,772.91
Sub-Group Summary	5	3.7%	\$2,089.78	\$2,000.92
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	\$2,552.92	\$2,623.61
Sub-Group Summary	4	3.0%	\$2,552.92	\$2,623.61
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	\$2,202.84	\$2,017.04
Sub-Group Summary	6	4.5%	\$2,202.84	\$2,017.04
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	\$1,551.62	\$1,207.85
Cities	4	3.0%	\$1,336.16	\$1,181.32
Sub-Group Summary	9	6.7%	\$1,455.86	\$1,207.85
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	\$1,900.88	\$1,900.88
Sub-Group Summary	2	1.5%	\$1,900.88	\$1,900.88

Source: Staff, Commission on Local Government

(continued)

Table 1.6
Descriptive Statistics
for
Revenue Capacity Per Capita, 2007/2008
by
Planning District
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	\$1,983.45	\$1,960.79
Cities	10	7.5%	\$1,613.19	\$1,538.35
Sub-Group Summary	14	10.4%	\$1,718.97	\$1,732.43
All Jurisdictions	134	100.0%	\$1,805.89	\$1,625.76

Source: Staff, Commission on Local Government

Table 1.7
Descriptive Statistics
for
Revenue Capacity Per Capita, 2007/2008
by
Population, 2007
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2007 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	\$2,576.37	\$2,143.11
Cities	7	5.2%	\$1,838.98	\$1,757.70
Sub-Group Summary	15	11.2%	\$2,232.25	\$1,981.20
25,000 to 99,999				
Jurisdictional Class				
Counties	41	30.6%	\$1,641.12	\$1,659.82
Cities	10	7.5%	\$1,522.72	\$1,390.56
Sub-Group Summary	51	38.1%	\$1,617.91	\$1,621.81
10,000 to 24,999				
Jurisdictional Class				
Counties	35	26.1%	\$1,745.06	\$1,463.24
Cities	14	10.4%	\$2,001.50	\$1,636.35
Sub-Group Summary	49	36.6%	\$1,818.33	\$1,594.41
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	\$2,418.67	\$1,759.97
Cities	8	6.0%	\$1,286.14	\$1,322.80
Sub-Group Summary	19	14.2%	\$1,941.82	\$1,393.95
All Jurisdictions	134	100.0%	\$1,805.89	\$1,625.76

Source: Staff, Commission on Local Government

Table 1.8
Descriptive Statistics
for
Revenue Capacity Per Capita, 2007/2008
by
Percentage Change in Population, 2003-2007
and
Jurisdictional Class

	Revenue Capacity Per Capita, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2003-2007 10.00% or higher				
Jurisdictional Class				
Counties	18	13.4%	\$2,268.70	\$2,010.59
Cities	2	1.5%	\$1,675.75	\$1,675.75
Sub-Group Summary	20	14.9%	\$2,209.41	\$1,983.33
5.00% to 9.99%				
Jurisdictional Class				
Counties	18	13.4%	\$1,815.74	\$1,825.89
Cities	4	3.0%	\$1,690.58	\$1,366.61
Sub-Group Summary	22	16.4%	\$1,792.99	\$1,736.13
0.01% to 4.99%				
Jurisdictional Class				
Counties	40	29.9%	\$1,803.85	\$1,449.73
Cities	22	16.4%	\$1,904.48	\$1,676.05
Sub-Group Summary	62	46.3%	\$1,839.56	\$1,527.61
No change or decline				
Jurisdictional Class				
Counties	19	14.2%	\$1,573.96	\$1,167.19
Cities	11	8.2%	\$1,308.89	\$1,245.43
Sub-Group Summary	30	22.4%	\$1,476.77	\$1,198.84
All Jurisdictions	134	100.0%	\$1,805.89	\$1,625.76

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE CAPACITY PER CAPITA,
2003/2004-2007/2008**

Tables 2.1-2.5/Charts 2.1-2.2

Table 2.1
Mean Level
of
Revenue Capacity Per Capita, 2003/2004-2007/2008
by
Jurisdictional Class

	Fiscal Period				
	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
Jurisdictional Class					
Counties	\$1,380.03	\$1,482.92	\$1,609.20	\$1,737.12	\$1,848.20
Cities	\$1,311.49	\$1,402.03	\$1,506.25	\$1,622.62	\$1,702.83
All Jurisdictions	\$1,360.08	\$1,459.37	\$1,579.24	\$1,703.80	\$1,805.89

Table 2.2
Median Level
of
Revenue Capacity Per Capita, 2003/2004-2007/2008
by
Jurisdictional Class

	Fiscal Period				
	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
Jurisdictional Class					
Counties	\$1,260.32	\$1,390.04	\$1,429.05	\$1,615.87	\$1,689.07
Cities	\$1,106.60	\$1,166.98	\$1,264.75	\$1,362.80	\$1,441.86
All Jurisdictions	\$1,197.22	\$1,302.86	\$1,373.46	\$1,536.38	\$1,625.76

Source: Staff, Commission on Local Government

Chart 2.1
 Mean Level of Revenue Capacity Per Capita, 2003/2004-2007/2008
 by
 Jurisdictional Class

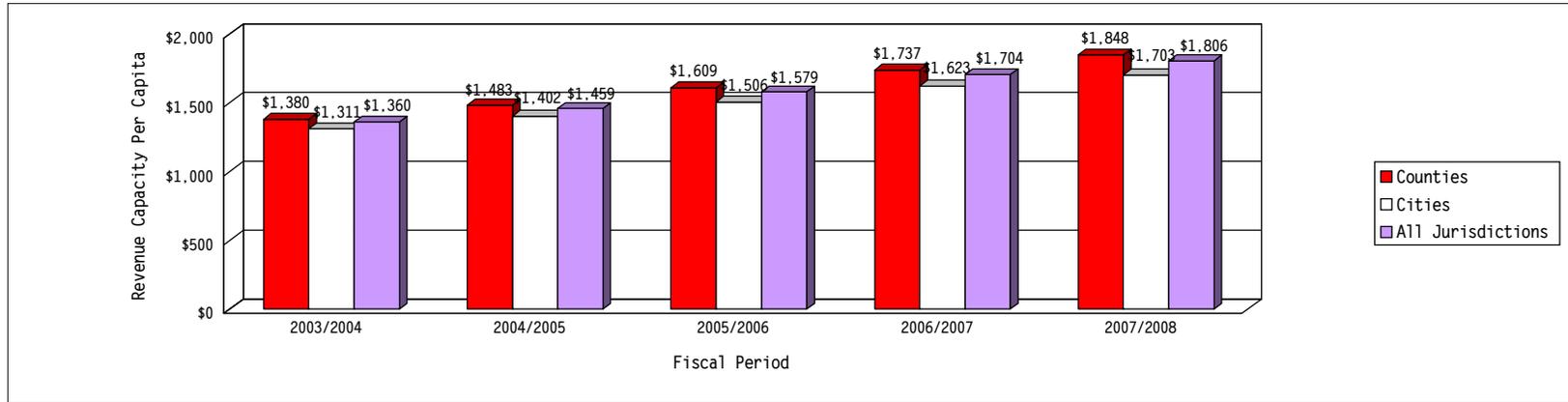
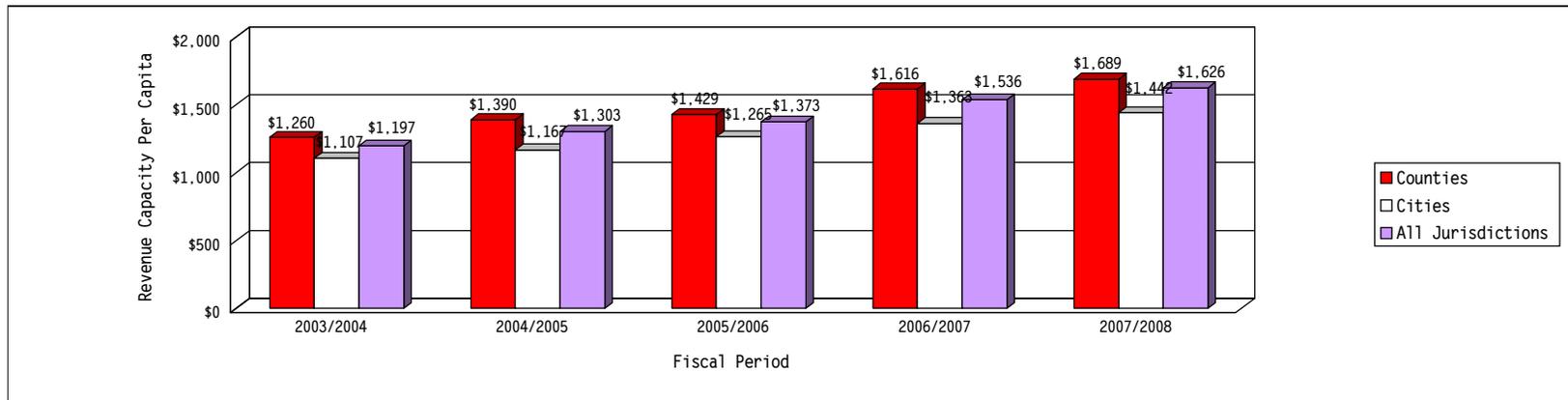


Chart 2.2
 Median Level of Revenue Capacity Per Capita, 2003/2004-2007/2008
 by
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

Locality	Rank Scores									
	2003/2004		2004/2005		2005/2006		2006/2007		2007/2008	
	Revenue Capacity Per Capita	Rank Score								
Accomack County	\$1,040.84	50.0	\$1,390.04	74.0	\$1,407.39	71.0	\$1,535.96	66.0	\$1,560.16	64.0
Albemarle County	\$1,994.14	121.0	\$2,087.32	117.0	\$2,395.40	117.0	\$2,680.06	118.0	\$2,945.56	119.0
Alleghany County	\$985.94	40.0	\$986.46	33.0	\$1,011.16	31.0	\$1,075.02	28.0	\$1,088.69	15.0
Amelia County	\$1,197.99	68.0	\$1,306.27	68.0	\$1,315.39	61.0	\$1,456.79	63.0	\$1,623.17	67.0
Amherst County	\$973.19	36.0	\$1,016.64	37.0	\$1,071.12	35.0	\$1,090.95	32.0	\$1,188.96	30.0
Appomattox County	\$1,026.79	48.0	\$1,036.65	42.0	\$1,102.58	43.0	\$1,169.53	40.0	\$1,319.02	45.0
Arlington County	\$3,113.88	132.0	\$3,337.50	132.0	\$3,581.99	131.0	\$3,531.60	129.0	\$3,812.45	131.0
Augusta County	\$1,225.84	71.0	\$1,308.50	69.0	\$1,429.05	73.0	\$1,537.18	69.0	\$1,621.81	66.0
Bath County	\$4,490.94	134.0	\$4,356.00	134.0	\$4,480.28	134.0	\$4,525.35	134.0	\$5,169.58	134.0
Bedford County	\$1,350.97	82.0	\$1,399.68	78.0	\$1,521.87	77.0	\$1,617.52	75.0	\$1,952.35	90.0
Bland County	\$1,008.74	46.0	\$914.30	25.0	\$980.34	27.0	\$1,000.01	18.0	\$1,173.16	29.0
Botetourt County	\$1,421.19	91.0	\$1,471.07	86.0	\$1,534.69	79.0	\$1,615.87	74.0	\$1,754.54	76.0
Brunswick County	\$801.57	11.0	\$844.25	12.0	\$936.07	17.0	\$1,002.06	19.0	\$1,083.39	14.0
Buchanan County	\$1,090.24	56.0	\$1,010.28	34.0	\$1,125.31	46.0	\$1,159.22	38.0	\$1,263.78	40.0
Buckingham County	\$866.33	18.0	\$852.24	14.0	\$933.94	16.0	\$1,066.93	27.0	\$1,125.94	24.0
Campbell County	\$999.73	44.0	\$1,017.46	38.0	\$1,064.55	34.0	\$1,123.46	34.0	\$1,229.81	33.0
Caroline County	\$1,291.87	75.0	\$1,456.72	81.0	\$1,649.29	85.0	\$1,696.75	83.0	\$1,689.07	73.0
Carroll County	\$937.12	30.0	\$947.41	27.0	\$970.37	24.0	\$1,030.05	20.0	\$1,115.41	21.0
Charles City County	\$1,327.07	80.0	\$1,467.13	84.0	\$1,536.96	80.0	\$1,660.35	78.0	\$1,759.97	79.0
Charlotte County	\$878.83	22.0	\$893.93	20.0	\$945.62	20.0	\$976.48	15.0	\$1,167.19	28.0
Chesterfield County	\$1,509.47	99.0	\$1,594.30	93.0	\$1,692.92	90.0	\$1,834.14	89.0	\$1,938.78	87.0
Clarke County	\$1,965.01	118.0	\$2,338.21	122.0	\$2,557.19	122.0	\$2,661.45	117.0	\$2,512.49	114.0
Craig County	\$1,081.46	55.0	\$1,116.21	53.0	\$1,160.80	52.0	\$1,234.27	48.0	\$1,343.02	48.0
Culpeper County	\$1,488.37	96.0	\$1,739.44	104.0	\$1,817.26	97.0	\$1,931.34	95.0	\$1,952.01	89.0
Cumberland County	\$985.66	39.0	\$1,013.13	36.0	\$1,080.63	37.0	\$1,231.23	44.0	\$1,326.73	46.0
Dickenson County	\$869.69	20.0	\$803.94	7.0	\$838.83	8.0	\$864.38	5.0	\$925.18	5.0
Dinwiddie County	\$1,075.55	54.0	\$1,111.93	52.0	\$1,166.61	53.0	\$1,330.47	55.0	\$1,425.00	55.0
Essex County	\$1,402.97	90.0	\$1,461.95	82.0	\$1,655.50	86.0	\$1,833.39	88.0	\$2,209.23	108.0
Fairfax County	\$2,686.61	127.0	\$2,910.82	127.0	\$3,250.59	128.0	\$3,318.06	128.0	\$3,431.28	126.0
Fauquier County	\$2,459.50	124.0	\$2,661.75	124.0	\$3,023.28	125.0	\$3,140.88	126.0	\$3,079.68	121.0
Floyd County	\$1,125.15	61.0	\$1,149.27	58.0	\$1,303.14	60.0	\$1,398.88	60.0	\$1,547.86	63.0
Fluvanna County	\$1,313.87	77.0	\$1,402.94	79.0	\$1,525.64	78.0	\$1,668.60	80.0	\$1,760.47	80.0
Franklin County	\$1,356.42	83.0	\$1,469.43	85.0	\$1,564.53	82.0	\$1,661.95	79.0	\$1,791.72	81.0
Frederick County	\$1,523.14	100.0	\$1,781.44	109.0	\$1,880.15	101.0	\$1,962.24	98.0	\$1,934.77	86.0
Giles County	\$957.44	31.0	\$1,020.58	39.0	\$1,081.72	38.0	\$1,088.62	31.0	\$1,230.50	34.0
Gloucester County	\$1,296.58	76.0	\$1,391.54	75.0	\$1,541.46	81.0	\$1,694.71	82.0	\$1,824.86	82.0
Goochland County	\$2,612.18	125.0	\$3,153.93	130.0	\$3,213.35	127.0	\$3,880.99	132.0	\$4,224.55	132.0
Grayson County	\$925.86	29.0	\$953.99	28.0	\$1,007.10	29.0	\$1,280.66	52.0	\$1,372.12	53.0
Greene County	\$1,224.96	70.0	\$1,316.82	70.0	\$1,418.96	72.0	\$1,585.73	71.0	\$1,680.54	72.0
Greensville County	\$727.54	4.0	\$742.41	3.0	\$729.71	2.0	\$796.78	2.0	\$847.80	2.0
Halifax County	\$1,120.00	60.0	\$1,143.26	55.0	\$1,152.66	51.0	\$1,197.79	42.0	\$1,309.64	43.0
Hanover County	\$1,770.18	114.0	\$1,856.27	112.0	\$1,989.02	108.0	\$2,139.88	108.0	\$2,245.20	110.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

Locality	Rank Scores									
	2003/2004		2004/2005		2005/2006		2006/2007		2007/2008	
	Revenue Capacity Per Capita	Rank Score								
Henrico County	\$1,679.73	109.0	\$1,754.40	105.0	\$1,887.14	103.0	\$2,019.34	103.0	\$2,114.08	103.0
Henry County	\$870.11	21.0	\$889.24	18.0	\$911.07	14.0	\$941.78	12.0	\$995.14	9.0
Highland County	\$1,968.05	119.0	\$2,249.95	120.0	\$2,503.95	120.0	\$2,968.84	122.0	\$3,155.39	123.0
Isle of Wight County	\$1,383.08	86.0	\$1,499.91	87.0	\$1,586.56	83.0	\$1,759.79	85.0	\$1,870.91	84.0
James City County	\$1,956.00	117.0	\$2,074.14	116.0	\$2,249.42	116.0	\$2,507.26	115.0	\$2,647.08	116.0
King and Queen County	\$1,278.22	74.0	\$1,347.63	73.0	\$1,372.10	67.0	\$1,647.51	76.0	\$1,754.56	77.0
King George County	\$1,571.94	102.0	\$1,774.00	107.0	\$1,885.66	102.0	\$2,010.96	102.0	\$2,020.26	97.0
King William County	\$1,260.32	72.0	\$1,321.98	72.0	\$1,361.97	66.0	\$1,654.98	77.0	\$1,705.87	74.0
Lancaster County	\$2,027.15	122.0	\$2,409.09	123.0	\$2,712.68	123.0	\$3,027.36	124.0	\$3,450.58	127.0
Lee County	\$620.94	1.0	\$600.25	1.0	\$624.51	1.0	\$683.98	1.0	\$739.72	1.0
Loudoun County	\$2,699.80	128.0	\$2,856.72	126.0	\$3,077.76	126.0	\$3,104.21	125.0	\$3,175.59	125.0
Louisa County	\$1,979.43	120.0	\$2,166.33	118.0	\$2,234.86	115.0	\$2,397.74	113.0	\$2,493.17	113.0
Lunenburg County	\$780.41	8.0	\$855.57	15.0	\$813.97	5.0	\$905.71	9.0	\$950.07	6.0
Madison County	\$1,487.43	95.0	\$1,598.69	95.0	\$1,905.59	104.0	\$2,208.20	111.0	\$2,279.56	111.0
Mathews County	\$1,592.17	104.0	\$1,759.49	106.0	\$2,099.64	112.0	\$2,400.59	114.0	\$2,661.45	117.0
Mecklenburg County	\$1,035.28	49.0	\$1,072.20	48.0	\$1,143.32	49.0	\$1,301.07	54.0	\$1,479.88	60.0
Middlesex County	\$1,940.61	116.0	\$2,055.97	115.0	\$2,498.95	119.0	\$2,798.02	119.0	\$3,061.09	120.0
Montgomery County	\$992.83	42.0	\$1,041.64	43.0	\$1,085.71	39.0	\$1,168.47	39.0	\$1,233.65	35.0
Nelson County	\$1,598.13	107.0	\$1,708.90	101.0	\$2,181.28	114.0	\$2,513.40	116.0	\$2,535.57	115.0
New Kent County	\$1,587.11	103.0	\$1,692.61	100.0	\$1,814.91	96.0	\$1,935.92	96.0	\$2,138.20	105.0
Northampton County	\$1,384.51	87.0	\$1,775.11	108.0	\$2,166.12	113.0	\$2,049.48	105.0	\$2,241.61	109.0
Northumberland County	\$1,910.61	115.0	\$2,188.62	119.0	\$2,477.28	118.0	\$3,012.13	123.0	\$3,172.46	124.0
Nottoway County	\$813.56	13.0	\$830.46	11.0	\$873.63	10.0	\$982.99	17.0	\$1,111.56	20.0
Orange County	\$1,498.52	98.0	\$1,653.97	97.0	\$1,857.14	99.0	\$1,996.60	101.0	\$2,050.27	99.0
Page County	\$1,001.38	45.0	\$1,088.57	50.0	\$1,333.05	63.0	\$1,380.93	59.0	\$1,463.24	58.0
Patrick County	\$855.75	15.0	\$861.86	16.0	\$940.94	19.0	\$959.91	13.0	\$1,067.58	13.0
Pittsylvania County	\$907.45	26.0	\$923.28	26.0	\$948.12	21.0	\$1,036.05	23.0	\$1,119.72	23.0
Powhatan County	\$1,394.82	88.0	\$1,534.88	90.0	\$1,687.92	89.0	\$1,877.64	91.0	\$1,955.98	91.0
Prince Edward County	\$868.08	19.0	\$883.48	17.0	\$953.93	22.0	\$1,034.65	21.0	\$1,140.73	25.0
Prince George County	\$887.23	23.0	\$911.13	23.0	\$979.91	26.0	\$1,106.11	33.0	\$1,207.85	31.0
Prince William County	\$1,734.02	111.0	\$1,921.92	113.0	\$2,085.75	111.0	\$2,182.67	110.0	\$2,172.13	107.0
Pulaski County	\$994.15	43.0	\$1,035.72	41.0	\$1,072.00	36.0	\$1,150.88	37.0	\$1,237.67	36.0
Rappahannock County	\$2,665.08	126.0	\$3,099.19	129.0	\$3,582.22	132.0	\$3,645.09	130.0	\$3,629.78	129.0
Richmond County	\$1,191.21	66.0	\$1,238.40	64.0	\$1,294.03	58.0	\$1,536.20	67.0	\$1,513.89	62.0
Roanoke County	\$1,371.92	85.0	\$1,395.72	77.0	\$1,461.31	75.0	\$1,567.28	70.0	\$1,662.90	71.0
Rockbridge County	\$1,430.56	92.0	\$1,528.65	89.0	\$1,736.49	92.0	\$1,793.64	87.0	\$2,027.68	98.0
Rockingham County	\$1,184.53	64.0	\$1,248.41	65.0	\$1,374.82	68.0	\$1,536.56	68.0	\$1,659.82	70.0
Russell County	\$763.71	5.0	\$796.19	6.0	\$834.64	7.0	\$877.76	6.0	\$951.56	7.0
Scott County	\$725.28	3.0	\$781.33	5.0	\$805.74	4.0	\$830.11	4.0	\$890.07	4.0
Shenandoah County	\$1,196.45	67.0	\$1,548.21	91.0	\$1,674.93	88.0	\$1,775.71	86.0	\$1,860.06	83.0
Smyth County	\$763.93	6.0	\$822.35	9.0	\$852.36	9.0	\$886.11	7.0	\$967.05	8.0
Southampton County	\$984.60	38.0	\$1,068.46	46.0	\$1,111.26	45.0	\$1,358.67	57.0	\$1,365.13	51.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

Locality	Rank Scores									
	1=Lowest Capacity 134=Highest Capacity									
	Revenue Capacity Per Capita, 2003/2004		Revenue Capacity Per Capita, 2004/2005		Revenue Capacity Per Capita, 2005/2006		Revenue Capacity Per Capita, 2006/2007		Revenue Capacity Per Capita, 2007/2008	
	Rank Score		Rank Score		Rank Score		Rank Score		Rank Score	
Spotsylvania County	\$1,463.32	94.0	\$1,722.92	102.0	\$1,844.18	98.0	\$1,994.76	100.0	\$2,000.92	95.0
Stafford County	\$1,596.69	105.0	\$1,725.84	103.0	\$1,910.21	105.0	\$2,028.02	104.0	\$1,965.75	92.0
Surry County	\$2,801.02	131.0	\$2,842.43	125.0	\$2,732.23	124.0	\$2,798.75	120.0	\$3,117.90	122.0
Sussex County	\$805.76	12.0	\$830.45	10.0	\$962.56	23.0	\$1,035.11	22.0	\$1,159.52	27.0
Tazewell County	\$857.40	16.0	\$897.15	21.0	\$925.40	15.0	\$1,038.52	24.0	\$1,092.25	16.0
Warren County	\$1,397.09	89.0	\$1,560.30	92.0	\$1,785.66	94.0	\$1,911.72	94.0	\$1,944.34	88.0
Washington County	\$1,097.67	58.0	\$1,144.39	56.0	\$1,301.03	59.0	\$1,294.19	53.0	\$1,362.54	49.0
Westmoreland County	\$1,364.86	84.0	\$1,527.40	88.0	\$1,976.35	106.0	\$2,066.21	106.0	\$2,074.76	102.0
Wise County	\$719.55	2.0	\$737.27	2.0	\$750.94	3.0	\$804.10	3.0	\$886.55	3.0
Wythe County	\$1,064.18	53.0	\$1,125.00	54.0	\$1,174.15	55.0	\$1,272.01	50.0	\$1,436.21	56.0
York County	\$1,598.54	108.0	\$1,665.83	98.0	\$1,812.10	95.0	\$1,963.13	99.0	\$2,050.67	100.0
Alexandria City	\$2,775.46	129.0	\$3,048.67	128.0	\$3,323.53	129.0	\$3,272.67	127.0	\$3,461.64	128.0
Bedford City	\$977.51	37.0	\$1,069.78	47.0	\$1,102.42	42.0	\$1,178.11	41.0	\$1,280.52	42.0
Bristol City	\$1,048.00	51.0	\$1,200.79	62.0	\$1,345.35	64.0	\$1,362.80	58.0	\$1,240.45	37.0
Buena Vista City	\$854.51	14.0	\$891.21	19.0	\$897.06	13.0	\$923.54	10.0	\$1,029.09	11.0
Charlottesville City	\$1,597.22	106.0	\$1,670.25	99.0	\$1,869.95	100.0	\$1,942.54	97.0	\$2,140.95	106.0
Chesapeake City	\$1,272.76	73.0	\$1,319.08	71.0	\$1,403.92	70.0	\$1,595.05	72.0	\$1,757.70	78.0
Colonial Heights City	\$1,554.55	101.0	\$1,598.64	94.0	\$1,739.82	93.0	\$1,854.73	90.0	\$1,967.35	93.0
Covington City	\$921.76	27.0	\$1,066.63	45.0	\$1,022.96	33.0	\$1,064.48	26.0	\$1,098.15	17.0
Danville City	\$899.61	24.0	\$907.80	22.0	\$937.28	18.0	\$980.10	16.0	\$1,048.29	12.0
Emporia City	\$965.19	33.0	\$1,059.97	44.0	\$1,099.51	41.0	\$1,124.27	35.0	\$1,245.43	38.0
Fairfax City	\$2,798.25	130.0	\$3,232.59	131.0	\$3,410.10	130.0	\$3,678.56	131.0	\$3,655.86	130.0
Falls Church City	\$3,354.23	133.0	\$3,983.98	133.0	\$4,005.32	133.0	\$4,256.17	133.0	\$4,349.40	133.0
Franklin City	\$987.17	41.0	\$982.07	32.0	\$1,095.66	40.0	\$1,232.71	45.0	\$1,369.54	52.0
Fredericksburg City	\$2,051.35	123.0	\$2,284.00	121.0	\$2,544.95	121.0	\$2,840.17	121.0	\$2,772.91	118.0
Galax City	\$1,138.36	62.0	\$1,165.34	59.0	\$1,144.45	50.0	\$1,233.33	47.0	\$1,365.09	50.0
Hampton City	\$861.61	17.0	\$911.74	24.0	\$979.23	25.0	\$1,081.32	30.0	\$1,215.30	32.0
Harrisonburg City	\$1,024.56	47.0	\$1,080.40	49.0	\$1,132.47	48.0	\$1,236.19	49.0	\$1,256.22	39.0
Hopewell City	\$957.78	32.0	\$958.88	29.0	\$1,011.10	30.0	\$1,080.20	29.0	\$1,117.21	22.0
Lexington City	\$967.21	35.0	\$1,034.36	40.0	\$1,130.40	47.0	\$1,233.23	46.0	\$1,393.95	54.0
Lynchburg City	\$1,061.72	52.0	\$1,099.40	51.0	\$1,169.85	54.0	\$1,274.22	51.0	\$1,339.26	47.0
Manassas City	\$1,732.26	110.0	\$1,797.73	110.0	\$2,078.01	110.0	\$2,107.26	107.0	\$2,011.82	96.0
Manassas Park City	\$1,432.50	93.0	\$1,602.09	96.0	\$1,672.35	87.0	\$1,675.08	81.0	\$1,644.35	69.0
Martinsville City	\$924.66	28.0	\$967.63	31.0	\$1,019.16	32.0	\$1,053.52	25.0	\$1,111.26	19.0
Newport News City	\$966.54	34.0	\$1,011.83	35.0	\$1,111.04	44.0	\$1,216.99	43.0	\$1,318.07	44.0
Norfolk City	\$901.04	25.0	\$960.63	30.0	\$993.04	28.0	\$1,148.56	36.0	\$1,267.58	41.0
Norton City	\$1,186.72	65.0	\$1,190.58	61.0	\$1,377.87	69.0	\$1,496.29	64.0	\$1,507.36	61.0
Petersburg City	\$786.96	9.0	\$806.21	8.0	\$831.44	6.0	\$902.94	8.0	\$1,014.63	10.0
Poquoson City	\$1,493.66	97.0	\$1,465.49	83.0	\$1,718.21	91.0	\$1,894.96	93.0	\$2,069.72	101.0
Portsmouth City	\$798.47	10.0	\$848.73	13.0	\$894.43	12.0	\$936.79	11.0	\$1,152.42	26.0
Radford City	\$779.73	7.0	\$774.08	4.0	\$888.35	11.0	\$970.46	14.0	\$1,106.51	18.0
Richmond City	\$1,318.47	79.0	\$1,299.45	67.0	\$1,503.85	76.0	\$1,759.13	84.0	\$1,871.34	85.0

Source: Staff, Commission on Local Government

Table 2.3

Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

Rank Scores
 1=Lowest Capacity
 134=Highest Capacity

Locality	Revenue Capacity Per Capita, 2003/2004		Revenue Capacity Per Capita, 2004/2005		Revenue Capacity Per Capita, 2005/2006		Revenue Capacity Per Capita, 2006/2007		Revenue Capacity Per Capita, 2007/2008	
	Rank Score	Rank								
Roanoke City	69.0	57.0	63.0	57.0	56.0	56.0	56.0	56.0	57.0	57.0
Salem City	78.0	68.0	76.0	68.0	74.0	74.0	65.0	65.0	68.0	68.0
Staunton City	59.0	59.0	57.0	57.0	57.0	57.0	62.0	62.0	59.0	59.0
Suffolk City	63.0	75.0	66.0	75.0	65.0	65.0	73.0	73.0	75.0	75.0
Virginia Beach City	81.0	94.0	80.0	94.0	84.0	84.0	92.0	92.0	94.0	94.0
Waynesboro City	57.0	65.0	60.0	65.0	62.0	62.0	61.0	61.0	65.0	65.0
Williamsburg City	112.0	112.0	111.0	111.0	107.0	107.0	112.0	112.0	112.0	112.0
Winchester City	113.0	104.0	114.0	104.0	109.0	109.0	109.0	109.0	104.0	104.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

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

Locality	Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005		Percentage Change in Revenue Capacity Per Capita from 2004/2005 to 2005/2006		Percentage Change in Revenue Capacity Per Capita from 2005/2006 to 2006/2007		Percentage Change in Revenue Capacity Per Capita from 2006/2007 to 2007/2008	
	Rank Score	Rank Score						
Accomack County	33.55%	134.0	1.25%	10.0	9.14%	86.0	1.58%	24.0
Albemarle County	4.67%	60.0	14.76%	120.5	11.88%	107.0	9.91%	100.0
Alleghany County	0.05%	11.0	2.50%	16.0	6.32%	51.0	1.27%	22.0
Amelia County	9.04%	101.0	0.70%	8.0	10.75%	97.5	11.42%	114.0
Amherst County	4.46%	56.0	5.36%	51.0	1.85%	12.0	8.98%	91.0
Appomattox County	0.96%	17.0	6.36%	62.0	6.07%	44.0	12.78%	120.0
Arlington County	7.18%	87.0	7.33%	73.0	-1.41%	3.0	7.95%	79.0
Augusta County	6.74%	82.0	9.21%	90.0	7.57%	71.0	5.51%	49.5
Bath County	-3.00%	5.0	2.85%	18.0	1.01%	8.0	14.24%	129.0
Bedford County	3.61%	44.0	8.73%	83.0	6.29%	50.0	20.70%	133.0
Bland County	-9.36%	1.0	7.22%	71.0	2.01%	13.0	17.32%	130.0
Botetourt County	3.51%	41.0	4.32%	36.0	5.29%	40.0	8.58%	87.0
Brunswick County	5.32%	65.0	10.88%	100.0	7.05%	60.0	8.12%	82.0
Buchanan County	-7.33%	3.0	11.39%	102.0	3.01%	20.0	9.02%	92.0
Buckingham County	-1.63%	7.0	9.59%	93.0	14.24%	118.0	5.53%	51.0
Campbell County	1.77%	23.5	4.63%	43.0	5.53%	41.0	9.47%	99.0
Caroline County	12.76%	117.0	13.22%	111.0	2.88%	18.0	-0.45%	13.0
Carroll County	1.10%	18.0	2.42%	14.0	6.15%	45.0	8.29%	84.0
Charles City County	10.55%	110.0	4.76%	45.0	8.03%	76.0	6.00%	60.0
Charlotte County	1.72%	20.0	5.78%	57.5	3.26%	23.0	19.53%	131.0
Chesterfield County	5.62%	69.0	6.19%	60.0	8.34%	80.0	5.70%	55.0
Clarke County	18.99%	130.0	9.37%	92.0	4.08%	33.0	-5.60%	2.0
Craig County	3.21%	38.0	4.00%	32.0	6.33%	52.0	8.81%	89.0
Culpeper County	16.87%	125.0	4.47%	40.0	6.28%	49.0	1.07%	21.0
Cumberland County	2.79%	34.0	6.66%	68.0	13.94%	116.0	7.76%	77.0
Dickenson County	-7.56%	2.0	4.34%	37.0	3.05%	22.0	7.03%	71.0
Dinwiddie County	3.38%	39.0	4.92%	48.0	14.05%	117.0	7.11%	72.0
Essex County	4.20%	50.0	13.24%	112.0	10.75%	97.5	20.50%	132.0
Fairfax County	8.35%	97.0	11.67%	105.0	2.08%	15.0	3.41%	34.0
Fauquier County	8.22%	95.0	13.58%	114.0	3.89%	29.0	-1.95%	7.0
Floyd County	2.14%	28.0	13.39%	113.0	7.35%	66.0	10.65%	107.0
Fluvanna County	6.78%	83.0	8.75%	84.0	9.37%	91.0	5.51%	49.5
Franklin County	8.33%	96.0	6.47%	66.0	6.23%	47.0	7.81%	78.0
Frederick County	16.96%	126.0	5.54%	55.0	4.37%	34.0	-1.40%	10.0
Giles County	6.59%	79.0	5.99%	59.0	0.64%	6.0	13.03%	122.5
Gloucester County	7.32%	89.0	10.77%	99.0	9.94%	94.0	7.68%	76.0
Goochland County	20.74%	131.0	1.88%	13.0	20.78%	130.0	8.85%	90.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

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

Locality	Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005		Percentage Change in Revenue Capacity Per Capita from 2004/2005 to 2005/2006		Percentage Change in Revenue Capacity Per Capita from 2005/2006 to 2006/2007		Percentage Change in Revenue Capacity Per Capita from 2006/2007 to 2007/2008	
	Rank Score	Rank Score						
Grayson County	36.0	36.0	56.0	56.0	134.0	134.0	73.0	73.0
Greene County	91.0	91.0	78.0	78.0	105.0	105.0	59.0	59.0
Greensville County	25.0	25.0	5.0	5.0	88.0	88.0	66.0	66.0
Halifax County	26.5	26.5	9.0	9.0	30.0	30.0	96.0	96.0
Hanover County	62.0	62.0	70.0	70.0	72.0	72.0	42.0	42.0
Henrico County	55.0	55.0	76.0	76.0	59.0	59.0	39.0	39.0
Henry County	29.0	29.0	15.0	15.0	25.5	25.5	54.0	54.0
Highland County	119.0	119.0	101.0	101.0	126.0	126.0	63.0	63.0
Isle of Wight County	98.0	98.0	57.5	57.5	99.0	99.0	64.0	64.0
James City County	75.0	75.0	81.0	81.0	102.0	102.0	52.5	52.5
King and Queen County	67.0	67.0	11.0	11.0	129.0	129.0	67.0	67.0
King George County	118.0	118.0	61.0	61.0	54.0	54.0	17.0	17.0
King William County	63.0	63.0	20.0	20.0	131.0	131.0	31.0	31.0
Lancaster County	129.0	129.0	109.0	109.0	103.5	103.5	127.0	127.0
Lee County	4.0	4.0	34.0	34.0	92.0	92.0	83.0	83.0
Loudoun County	71.5	71.5	77.0	77.0	7.0	7.0	29.0	29.0
Louisa County	102.5	102.5	25.0	25.0	64.0	64.0	36.0	36.0
Lunenburg County	104.0	104.0	1.0	1.0	101.0	101.0	41.0	41.0
Madison County	90.0	90.0	128.0	128.0	124.0	124.0	33.0	33.0
Mathews County	109.0	109.0	129.0	129.0	119.0	119.0	110.0	110.0
Mecklenburg County	43.0	43.0	67.0	67.0	115.0	115.0	126.0	126.0
Middlesex County	74.0	74.0	130.0	130.0	108.0	108.0	98.0	98.0
Montgomery County	64.0	64.0	35.0	35.0	73.0	73.0	52.5	52.5
Nelson County	85.0	85.0	133.0	133.0	121.0	121.0	20.0	20.0
New Kent County	81.0	81.0	72.0	72.0	55.0	55.0	106.0	106.0
Northampton County	132.0	132.0	131.0	131.0	1.0	1.0	97.0	97.0
Northumberland County	120.0	120.0	110.0	110.0	132.0	132.0	47.0	47.0
Nottoway County	26.5	26.5	49.0	49.0	111.0	111.0	125.0	125.0
Orange County	108.0	108.0	108.0	108.0	69.0	69.0	30.0	30.0
Page County	100.0	100.0	132.0	132.0	27.0	27.0	58.0	58.0
Patrick County	15.0	15.0	89.0	89.0	14.0	14.0	112.0	112.0
Pittsylvania County	22.0	22.0	17.0	17.0	90.0	90.0	81.0	81.0
Powhatan County	107.0	107.0	95.0	95.0	100.0	100.0	37.0	37.0
Prince Edward County	23.5	23.5	79.0	79.0	81.0	81.0	103.5	103.5
Prince George County	33.0	33.0	75.0	75.0	112.0	112.0	94.0	94.0
Prince William County	111.0	111.0	82.0	82.0	37.0	37.0	12.0	12.0
Pulaski County	49.0	49.0	28.0	28.0	67.0	67.0	75.0	75.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

Locality	Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005		Percentage Change in Revenue Capacity Per Capita from 2004/2005 to 2005/2006		Percentage Change in Revenue Capacity Per Capita from 2005/2006 to 2006/2007		Percentage Change in Revenue Capacity Per Capita from 2006/2007 to 2007/2008	
	Rank Score	Rank Score						
Rappahannock County	16.29%	124.0	15.59%	122.5	1.76%	11.0	-0.42%	14.0
Richmond County	3.96%	48.0	4.49%	41.0	18.71%	127.0	-1.45%	9.0
Roanoke County	1.73%	21.0	4.70%	44.0	7.25%	63.0	6.10%	62.0
Rockbridge County	6.86%	84.0	13.60%	115.0	3.29%	24.0	13.05%	124.0
Rockingham County	5.39%	66.0	10.13%	96.0	11.76%	106.0	8.02%	80.0
Russell County	4.25%	52.0	4.83%	47.0	5.17%	39.0	8.41%	86.0
Scott County	7.73%	93.0	3.12%	22.0	3.02%	21.0	7.22%	74.0
Shenandoah County	29.40%	133.0	8.18%	80.0	6.02%	43.0	4.75%	40.0
Smyth County	7.65%	92.0	3.65%	30.0	3.96%	31.0	9.13%	93.0
Southampton County	8.52%	99.0	4.01%	33.0	22.26%	133.0	0.48%	18.0
Spotsylvania County	17.74%	127.0	7.04%	69.0	8.17%	77.0	0.31%	15.0
Stafford County	8.09%	94.0	10.68%	98.0	6.17%	46.0	-3.07%	4.0
Surry County	1.48%	19.0	-3.88%	3.0	2.43%	17.0	11.40%	113.0
Sussex County	3.06%	37.0	15.91%	126.0	7.54%	70.0	12.02%	117.0
Tazewell County	4.64%	58.0	3.15%	24.0	12.22%	109.0	5.17%	45.0
Warren County	11.68%	114.0	14.44%	118.0	7.06%	61.0	1.71%	26.0
Washington County	4.26%	53.0	13.69%	116.0	-0.53%	4.0	5.28%	46.0
Westmoreland County	11.91%	116.0	29.39%	134.0	4.55%	35.0	0.41%	16.0
Wise County	2.46%	32.0	1.85%	12.0	7.08%	62.0	10.25%	103.5
Wythe County	5.71%	70.0	4.37%	38.0	8.33%	78.5	12.91%	121.0
York County	4.21%	51.0	8.78%	85.0	8.33%	78.5	4.46%	38.0
Alexandria City	9.84%	106.0	9.02%	87.0	-1.53%	2.0	5.77%	56.5
Bedford City	9.44%	102.5	3.05%	21.0	6.87%	58.0	8.69%	88.0
Bristol City	14.58%	121.0	12.04%	107.0	1.30%	9.0	-8.98%	1.0
Buena Vista City	4.30%	54.0	0.66%	7.0	2.95%	19.0	11.43%	115.0
Charlottesville City	4.57%	57.0	11.96%	106.0	3.88%	28.0	10.21%	102.0
Chesapeake City	3.64%	45.0	6.43%	65.0	13.61%	114.0	10.20%	101.0
Colonial Heights City	2.84%	35.0	8.83%	86.0	6.60%	53.0	6.07%	61.0
Covington City	15.72%	123.0	-4.09%	2.0	4.06%	32.0	3.16%	32.0
Danville City	0.91%	16.0	3.25%	26.0	4.57%	36.0	6.96%	70.0
Emporia City	9.82%	105.0	3.73%	31.0	2.25%	16.0	10.78%	109.0
Fairfax City	15.52%	122.0	5.49%	54.0	7.87%	75.0	-0.62%	11.0
Falls Church City	18.77%	128.0	0.54%	6.0	6.26%	48.0	2.19%	27.0
Franklin City	-0.52%	10.0	11.57%	104.0	12.51%	110.0	11.10%	111.0
Fredericksburg City	11.34%	112.0	11.43%	103.0	11.60%	103.5	-2.37%	6.0
Galax City	2.37%	30.0	-1.79%	4.0	7.77%	74.0	10.68%	108.0
Hampton City	5.82%	73.0	7.40%	74.0	10.43%	96.0	12.39%	119.0

Source: Staff, Commission on Local Government

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

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

Locality	Percentage Change in Revenue Capacity Per Capita from 2003/2004 to 2004/2005		Percentage Change in Revenue Capacity Per Capita from 2004/2005 to 2005/2006		Percentage Change in Revenue Capacity Per Capita from 2005/2006 to 2006/2007		Percentage Change in Revenue Capacity Per Capita from 2006/2007 to 2007/2008	
	Rank Score	Rank Score						
Harrisonburg City	68.0	68.0	46.0	46.0	87.0	87.0	25.0	25.0
Hopewell City	12.0	12.0	53.0	53.0	56.0	56.0	35.0	35.0
Lexington City	86.0	86.0	91.0	91.0	85.0	85.0	122.5	122.5
Lynchburg City	42.0	42.0	64.0	64.0	84.0	84.0	44.0	44.0
Manassas City	47.0	47.0	122.5	122.5	10.0	10.0	3.0	3.0
Manassas Park City	115.0	115.0	39.0	39.0	5.0	5.0	8.0	8.0
Martinsville City	59.0	59.0	50.0	50.0	25.5	25.5	48.0	48.0
Newport News City	61.0	61.0	94.0	94.0	93.0	93.0	85.0	85.0
Norfolk City	80.0	80.0	27.0	27.0	123.0	123.0	105.0	105.0
Norton City	13.0	13.0	124.5	124.5	82.0	82.0	19.0	19.0
Petersburg City	31.0	31.0	23.0	23.0	83.0	83.0	118.0	118.0
Poquoson City	6.0	6.0	127.0	127.0	95.0	95.0	95.0	95.0
Portsmouth City	77.0	77.0	52.0	52.0	38.0	38.0	134.0	134.0
Radford City	9.0	9.0	120.5	120.5	89.0	89.0	128.0	128.0
Richmond City	8.0	8.0	124.5	124.5	125.0	125.0	65.0	65.0
Roanoke City	14.0	14.0	42.0	42.0	57.0	57.0	69.0	69.0
Salem City	71.5	71.5	29.0	29.0	42.0	42.0	68.0	68.0
Staunton City	40.0	40.0	97.0	97.0	120.0	120.0	23.0	23.0
Suffolk City	88.0	88.0	63.0	63.0	128.0	128.0	56.5	56.5
Virginia Beach City	76.0	76.0	119.0	119.0	122.0	122.0	43.0	43.0
Waynesboro City	78.0	78.0	117.0	117.0	65.0	65.0	116.0	116.0
Williamsburg City	46.0	46.0	88.0	88.0	113.0	113.0	28.0	28.0
Winchester City	113.0	113.0	19.0	19.0	68.0	68.0	5.0	5.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2003/2004-2007/2008	Rank Score
Accomack County	11.38%	122.0
Albemarle County	10.31%	119.0
Alleghany County	2.54%	2.0
Amelia County	7.98%	86.0
Amherst County	5.16%	25.0
Appomattox County	6.54%	58.0
Arlington County	5.26%	27.5
Augusta County	7.26%	73.0
Bath County	3.77%	6.0
Bedford County	9.83%	115.0
Bland County	4.30%	14.0
Botetourt County	5.43%	32.0
Brunswick County	7.84%	83.0
Buchanan County	4.02%	10.0
Buckingham County	6.93%	64.0
Campbell County	5.35%	30.0
Caroline County	7.10%	69.0
Carroll County	4.49%	15.0
Charles City County	7.34%	74.0
Charlotte County	7.57%	77.0
Chesterfield County	6.46%	57.0
Clarke County	6.71%	63.0
Craig County	5.59%	36.5
Culpeper County	7.17%	71.0
Cumberland County	7.79%	81.0
Dickenson County	1.71%	1.0
Dinwiddie County	7.36%	75.0
Essex County	12.17%	126.0
Fairfax County	6.38%	54.0
Fauquier County	5.94%	45.0
Floyd County	8.38%	96.0
Fluvanna County	7.60%	78.0
Franklin County	7.21%	72.0
Frederick County	6.37%	53.0
Giles County	6.56%	59.5
Gloucester County	8.93%	105.0
Goochland County	13.06%	130.0
Grayson County	10.73%	121.0
Greene County	8.25%	93.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2003/2004-2007/2008	Rank Score
Greenville County	3.98%	9.0
Halifax County	4.04%	11.0
Hanover County	6.13%	50.0
Henrico County	5.93%	44.0
Henry County	3.42%	4.0
Highland County	12.62%	128.0
Isle of Wight County	7.86%	84.0
James City County	7.88%	85.0
King and Queen County	8.45%	97.0
King George County	6.56%	59.5
King William County	8.13%	90.0
Lancaster County	14.26%	134.0
Lee County	4.60%	16.0
Loudoun County	4.18%	13.0
Louisa County	5.97%	46.0
Lunenburg County	5.23%	26.0
Madison County	11.45%	123.0
Mathews County	13.76%	133.0
Mecklenburg County	9.43%	111.0
Middlesex County	12.22%	127.0
Montgomery County	5.59%	36.5
Nelson County	12.67%	129.0
New Kent County	7.75%	80.0
Northampton County	13.56%	131.0
Northumberland County	13.66%	132.0
Nottoway County	8.22%	92.0
Orange County	8.21%	91.0
Page County	10.18%	118.0
Patrick County	5.78%	41.5
Pittsylvania County	5.45%	33.0
Powhatan County	8.86%	104.0
Prince Edward County	7.12%	70.0
Prince George County	8.08%	88.5
Prince William County	5.88%	43.0
Pulaski County	5.65%	38.0
Rappahannock County	8.30%	94.0
Richmond County	6.43%	55.0
Roanoke County	4.95%	24.0
Rockbridge County	9.20%	108.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2003/2004-2007/2008	Rank Score
Rockingham County	8.83%	103.0
Russell County	5.66%	39.0
Scott County	5.28%	29.0
Shenandoah County	12.09%	125.0
Smyth County	6.10%	49.0
Southampton County	8.82%	102.0
Spotsylvania County	8.31%	95.0
Stafford County	5.47%	34.0
Surry County	2.86%	3.0
Sussex County	9.63%	113.0
Tazewell County	6.30%	51.0
Warren County	8.72%	100.5
Washington County	5.68%	40.0
Westmoreland County	11.57%	124.0
Wise County	5.41%	31.0
Wythe County	7.83%	82.0
York County	6.45%	56.0
Alexandria City	5.78%	41.5
Bedford City	7.01%	66.0
Bristol City	4.73%	20.0
Buena Vista City	4.83%	23.0
Charlottesville City	7.66%	79.0
Chesapeake City	8.47%	98.0
Colonial Heights City	6.09%	48.0
Covington City	4.71%	17.5
Danville City	3.92%	7.0
Emporia City	6.64%	61.5
Fairfax City	7.07%	67.5
Falls Church City	6.94%	65.0
Franklin City	8.66%	99.0
Fredericksburg City	8.00%	87.0
Galax City	4.76%	21.0
Hampton City	9.01%	107.0
Harrisonburg City	5.26%	27.5
Hopewell City	3.96%	8.0
Lexington City	9.59%	112.0
Lynchburg City	6.00%	47.0
Manassas City	4.06%	12.0
Manassas Park City	3.64%	5.0

Source: Staff, Commission on Local Government

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 2003/2004-2007/2008

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

Locality	Average Percentage Change in Revenue Capacity Per Capita, 2003/2004-2007/2008	Rank Score
Martinsville City	4.71%	17.5
Newport News City	8.08%	88.5
Norfolk City	9.00%	106.0
Norton City	6.35%	52.0
Petersburg City	6.64%	61.5
Poquoson City	8.72%	100.5
Portsmouth City	9.86%	117.0
Radford City	9.32%	109.0
Richmond City	9.41%	110.0
Roanoke City	4.72%	19.0
Salem City	5.48%	35.0
Staunton City	7.49%	76.0
Suffolk City	9.76%	114.0
Virginia Beach City	10.32%	120.0
Waynesboro City	9.85%	116.0
Williamsburg City	7.07%	67.5
Winchester City	4.77%	22.0

Source: Staff, Commission on Local Government

**REVENUE EFFORT,
2007/2008**

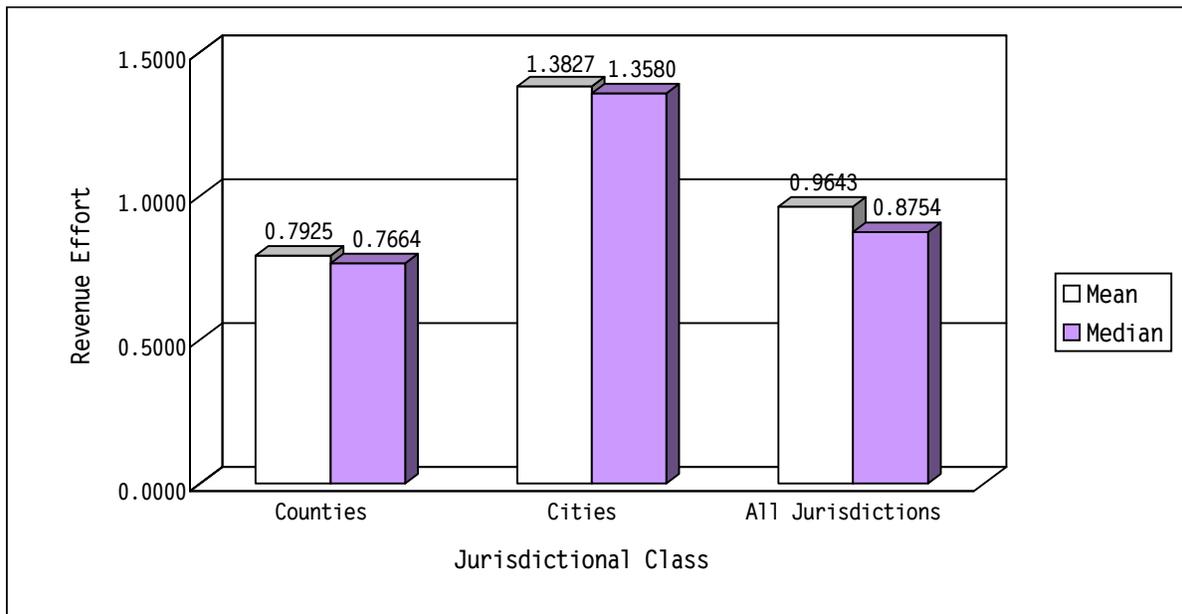
Tables 3.1-3.9/Chart 3

Table 3.1
Descriptive Statistics
for
Revenue Effort, 2007/2008
by
Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	.7925	.7664
Cities	39	29.1%	1.3827	1.3580
All Jurisdictions	134	100.0%	.9643	.8754

Source: Staff, Commission on Local Government

Chart 3
Mean and Median Levels of Revenue Effort, 2007/2008
by
Jurisdictional Class



Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2007/2008

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort		70.94=Highest Stress 47.23=Lowest Stress	
	Revenue Effort, 2007/2008	Rank Score	Relative Stress Score	
Accomack County	0.5830	123.0	49.52	
Albemarle County	0.7459	89.0	51.86	
Alleghany County	1.3091	26.0	59.95	
Amelia County	0.6281	115.0	50.17	
Amherst County	0.8266	72.0	53.02	
Appomattox County	0.7249	96.5	51.56	
Arlington County	1.0729	43.0	56.56	
Augusta County	0.6740	107.0	50.83	
Bath County	0.4583	132.0	47.73	
Bedford County	0.6211	117.0	50.07	
Bland County	0.9104	61.5	54.23	
Botetourt County	0.7094	103.0	51.34	
Brunswick County	0.7981	83.0	52.61	
Buchanan County	1.3731	22.0	60.87	
Buckingham County	0.7534	88.0	51.97	
Campbell County	0.7947	84.0	52.56	
Caroline County	0.7103	102.0	51.35	
Carroll County	0.9489	51.0	54.78	
Charles City County	0.9301	54.0	54.51	
Charlotte County	0.8280	71.0	53.04	
Chesterfield County	0.9329	53.0	54.55	
Clarke County	0.6011	119.0	49.78	
Craig County	0.6658	108.0	50.71	
Culpeper County	0.7219	99.0	51.52	
Cumberland County	0.8965	66.0	54.03	
Dickenson County	1.6047	7.0	64.20	
Dinwiddie County	0.8457	69.0	53.30	
Essex County	0.6463	112.0	50.43	
Fairfax County	0.9533	50.0	54.84	
Fauquier County	0.7295	92.0	51.63	
Floyd County	0.6052	118.0	49.84	
Fluvanna County	0.6424	113.0	50.37	
Franklin County	0.5720	125.0	49.36	
Frederick County	0.8264	73.0	53.02	
Giles County	0.8219	76.0	52.95	
Gloucester County	0.7232	98.0	51.54	
Goochland County	0.4689	131.0	47.88	
Grayson County	0.5961	120.0	49.71	
Greene County	0.8397	70.0	53.21	
Greensville County	1.1585	36.0	57.79	
Halifax County	0.8146	79.0	52.85	
Hanover County	0.8223	75.0	52.96	
Henrico County	0.9467	52.0	54.75	
Henry County	0.8239	74.0	52.98	

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2007/2008

Locality	Rank Scores	Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort	Effort, 2007/2008	Rank Score
Highland County	0.5571	127.0	49.15
Isle of Wight County	0.8012	82.0	52.66
James City County	0.8964	67.0	54.02
King and Queen County	1.0503	45.0	56.24
King George County	0.8095	81.0	52.78
King William County	0.7907	85.0	52.51
Lancaster County	0.4234	134.0	47.23
Lee County	0.7249	96.5	51.56
Loudoun County	1.0885	42.0	56.78
Louisa County	0.7442	90.0	51.84
Lunenburg County	0.8544	68.0	53.42
Madison County	0.5247	129.0	48.68
Mathews County	0.5566	128.0	49.14
Mecklenburg County	0.6601	109.0	50.63
Middlesex County	0.4887	130.0	48.17
Montgomery County	0.7154	100.0	51.42
Nelson County	0.5928	121.0	49.66
New Kent County	0.7292	93.0	51.62
Northampton County	0.6347	114.0	50.26
Northumberland County	0.4535	133.0	47.66
Nottoway County	0.7422	91.0	51.81
Orange County	0.6480	111.0	50.45
Page County	0.6929	105.0	51.10
Patrick County	0.7283	95.0	51.61
Pittsylvania County	0.6220	116.0	50.08
Powhatan County	0.7285	94.0	51.61
Prince Edward County	0.8128	80.0	52.82
Prince George County	0.9104	61.5	54.23
Prince William County	1.0197	47.0	55.80
Pulaski County	0.9127	59.0	54.26
Rappahannock County	0.5636	126.0	49.24
Richmond County	0.6793	106.0	50.90
Roanoke County	0.9988	49.0	55.50
Rockbridge County	0.8191	77.0	52.91
Rockingham County	0.7083	104.0	51.32
Russell County	1.0052	48.0	55.59
Scott County	0.9113	60.0	54.24
Shenandoah County	0.5775	124.0	49.44
Smyth County	0.9140	58.0	54.28
Southampton County	0.7664	87.0	52.16
Spotsylvania County	0.7882	86.0	52.47
Stafford County	0.9098	63.0	54.22
Surry County	0.9076	64.0	54.19
Sussex County	1.4113	21.0	61.42

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2007/2008

Locality	Rank Scores		Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort		70.94=Highest Stress 47.23=Lowest Stress	
	Revenue Effort, 2007/2008	Rank Score	Relative Stress Score	
Tazewell County	0.9222	56.0	54.39	
Warren County	0.6516	110.0	50.51	
Washington County	0.7128	101.0	51.39	
Westmoreland County	0.5870	122.0	49.58	
Wise County	1.1420	38.0	57.55	
Wythe County	0.8158	78.0	52.87	
York County	0.9271	55.0	54.47	
Alexandria City	1.0276	46.0	55.91	
Bedford City	1.2134	33.0	58.58	
Bristol City	1.7001	3.0	65.57	
Buena Vista City	1.5334	12.0	63.18	
Charlottesville City	1.3580	23.0	60.66	
Chesapeake City	1.2650	30.0	59.32	
Colonial Heights City	1.3072	27.0	59.93	
Covington City	2.0423	2.0	70.49	
Danville City	1.3274	24.0	60.22	
Emporia City	2.0737	1.0	70.94	
Fairfax City	1.0944	41.0	56.87	
Falls Church City	1.1640	35.0	57.87	
Franklin City	1.5679	10.0	63.67	
Fredericksburg City	1.1230	40.0	57.28	
Galax City	1.4917	14.0	62.58	
Hampton City	1.5944	8.0	64.05	
Harrisonburg City	1.3132	25.0	60.01	
Hopewell City	1.4595	18.0	62.12	
Lexington City	1.1347	39.0	57.45	
Lynchburg City	1.5499	11.0	63.41	
Manassas City	1.2774	29.0	59.50	
Manassas Park City	1.4747	16.0	62.33	
Martinsville City	1.4910	15.0	62.57	
Newport News City	1.5908	9.0	64.00	
Norfolk City	1.6123	6.0	64.31	
Norton City	1.4180	20.0	61.52	
Petersburg City	1.6443	4.0	64.77	
Poquoson City	0.9221	57.0	54.39	
Portsmouth City	1.6198	5.0	64.42	
Radford City	0.9025	65.0	54.11	
Richmond City	1.4698	17.0	62.26	
Roanoke City	1.5155	13.0	62.92	
Salem City	1.4489	19.0	61.96	
Staunton City	1.3001	28.0	59.83	
Suffolk City	1.1784	34.0	58.08	
Virginia Beach City	1.0663	44.0	56.47	
Waynesboro City	1.2343	32.0	58.88	

Source: Staff, Commission on Local Government

Table 3.2

Revenue Effort by Locality, 2007/2008

	Rank Scores	Relative Stress Scores	
	1=Highest Effort 134=Lowest Effort	70.94=Highest Stress 47.23=Lowest Stress	
Locality	Revenue Effort, 2007/2008	Rank Score	Relative Stress Score
Williamsburg City	1.1584	37.0	57.79
Winchester City	1.2580	31.0	59.22

Source: Staff, Commission on Local Government

Table 3.3
 Revenue Effort
 of
 Adjacent Cities and Counties, 2007/2008

City	County	Revenue Effort, 2007/2008	
		City Value	County Value
Alexandria City	Arlington County	1.0276	1.0729
	Fairfax County	1.0276	0.9533
Bedford City	Bedford County	1.2134	0.6211
Bristol City	Washington County	1.7001	0.7128
Buena Vista City	Rockbridge County	1.5334	0.8191
Charlottesville City	Albemarle County	1.3580	0.7459
Chesapeake City	-----	1.2650	-----
Colonial Heights City	Chesterfield County	1.3072	0.9329
	Prince George County	1.3072	0.9104
Covington City	Alleghany County	2.0423	1.3091
Danville City	Pittsylvania County	1.3274	0.6220
Emporia City	Greensville County	2.0737	1.1585
Fairfax City	Fairfax County	1.0944	0.9533
Falls Church City	Arlington County	1.1640	1.0729
	Fairfax County	1.1640	0.9533
Franklin City	Isle of Wight County	1.5679	0.8012
	Southampton County	1.5679	0.7664
Fredericksburg City	Spotsylvania County	1.1230	0.7882
	Stafford County	1.1230	0.9098
Galax City	Carroll County	1.4917	0.9489
	Grayson County	1.4917	0.5961
Hampton City	York County	1.5944	0.9271
Harrisonburg City	Rockingham County	1.3132	0.7083
Hopewell City	Chesterfield County	1.4595	0.9329
	Prince George County	1.4595	0.9104
Lexington City	Rockbridge County	1.1347	0.8191
Lynchburg City	Amherst County	1.5499	0.8266
	Bedford County	1.5499	0.6211
	Campbell County	1.5499	0.7947
Manassas City	Prince William County	1.2774	1.0197
Manassas Park City	Prince William County	1.4747	1.0197
Martinsville City	Henry County	1.4910	0.8239
Newport News City	Isle of Wight County	1.5908	0.8012
	James City County	1.5908	0.8964
	York County	1.5908	0.9271
Norfolk City	-----	1.6123	-----
Norton City	Wise County	1.4180	1.1420
Petersburg City	Chesterfield County	1.6443	0.9329
	Dinwiddie County	1.6443	0.8457
	Prince George County	1.6443	0.9104
Poquoson City	York County	0.9221	0.9271
Portsmouth City	-----	1.6198	-----
Radford City	Montgomery County	0.9025	0.7154

Source: Staff, Commission on Local Government

Table 3.3
 Revenue Effort
 of
 Adjacent Cities and Counties, 2007/2008

City	County	Revenue Effort, 2007/2008	
		City Value	County Value
Radford City	Pulaski County	0.9025	0.9127
Richmond City	Chesterfield County	1.4698	0.9329
	Henrico County	1.4698	0.9467
Roanoke City	Roanoke County	1.5155	0.9988
Salem City	Roanoke County	1.4489	0.9988
Staunton City	Augusta County	1.3001	0.6740
Suffolk City	Isle of Wight County	1.1784	0.8012
	Southampton County	1.1784	0.7664
Virginia Beach City	-----	1.0663	-----
Waynesboro City	Augusta County	1.2343	0.6740
Williamsburg City	James City County	1.1584	0.8964
	York County	1.1584	0.9271
Winchester City	Frederick County	1.2580	0.8264

Source: Staff, Commission on Local Government

Table 3.4
 Ratio Scores
 for
 Adjacent Cities and Counties
 on
 Revenue Effort, 2007/2008

City	County	City/County Revenue Effort Ratio, 2007/2008
Alexandria City	Arlington County	0.96
	Fairfax County	1.08
Bedford City	Bedford County	1.95
Bristol City	Washington County	2.39
Buena Vista City	Rockbridge County	1.87
Charlottesville City	Albemarle County	1.82
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.40
	Prince George County	1.44
Covington City	Alleghany County	1.56
Danville City	Pittsylvania County	2.13
Emporia City	Greensville County	1.79
Fairfax City	Fairfax County	1.15
Falls Church City	Arlington County	1.08
	Fairfax County	1.22
Franklin City	Isle of Wight County	1.96
	Southampton County	2.05
Fredericksburg City	Spotsylvania County	1.42
	Stafford County	1.23
Galax City	Carroll County	1.57
	Grayson County	2.50
Hampton City	York County	1.72
Harrisonburg City	Rockingham County	1.85
Hopewell City	Chesterfield County	1.56
	Prince George County	1.60
Lexington City	Rockbridge County	1.39
Lynchburg City	Amherst County	1.88
	Bedford County	2.50
	Campbell County	1.95
Manassas City	Prince William County	1.25
Manassas Park City	Prince William County	1.45
Martinsville City	Henry County	1.81
Newport News City	Isle of Wight County	1.99
	James City County	1.77
	York County	1.72
Norfolk City	-----	----
Norton City	Wise County	1.24
Petersburg City	Chesterfield County	1.76
	Dinwiddie County	1.94
	Prince George County	1.81
Poquoson City	York County	0.99
Portsmouth City	-----	----
Radford City	Montgomery County	1.26

Source: Staff, Commission on Local Government

Table 3.4
 Ratio Scores
 for
 Adjacent Cities and Counties
 on
 Revenue Effort, 2007/2008

City	County	City/County Revenue Effort Ratio, 2007/2008
Radford City	Pulaski County	0.99
Richmond City	Chesterfield County	1.58
	Henrico County	1.55
Roanoke City	Roanoke County	1.52
Salem City	Roanoke County	1.45
Staunton City	Augusta County	1.93
Suffolk City	Isle of Wight County	1.47
	Southampton County	1.54
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.83
Williamsburg City	James City County	1.29
	York County	1.25
Winchester City	Frederick County	1.52

Source: Staff, Commission on Local Government

Table 3.5
Descriptive Statistics
for
Revenue Effort, 2007/2008
by
Region and Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	.9678	.9140
Cities	3	2.2%	1.5366	1.4917
Sub-Group Summary	16	11.9%	1.0744	.9355
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	.7782	.7266
Cities	8	6.0%	1.4364	1.4700
Sub-Group Summary	24	17.9%	.9976	.8252
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	.6566	.6628
Cities	6	4.5%	1.2956	1.2790
Sub-Group Summary	16	11.9%	.8962	.7637
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	1.0336	1.0463
Cities	5	3.7%	1.2076	1.1640
Sub-Group Summary	9	6.7%	1.1303	1.0885
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	.7122	.7257
Cities	2	1.5%	1.2405	1.2405
Sub-Group Summary	16	11.9%	.7782	.7368

Source: Staff, Commission on Local Government

(continued)

Table 3.5
Descriptive Statistics
for
Revenue Effort, 2007/2008
by
Region and Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	.8681	.8280
Cities	4	3.0%	1.6212	1.5519
Sub-Group Summary	19	14.2%	1.0267	.8544
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.7941	.8223
Cities	1	.7%	1.4698	1.4698
Sub-Group Summary	8	6.0%	.8785	.8762
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	.6347	.6109
Sub-Group Summary	12	9.0%	.6347	.6109
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8477	.8488
Cities	10	7.5%	1.3575	1.4164
Sub-Group Summary	14	10.4%	1.2119	1.1684
All Jurisdictions	134	100.0%	.9643	.8754

Source: Staff, Commission on Local Government

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2007/2008
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	.9261	.9113
Cities	1	.7%	1.4180	1.4180
Sub-Group Summary	4	3.0%	1.0490	1.0266
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	1.2263	1.1891
Sub-Group Summary	4	3.0%	1.2263	1.1891
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	.8163	.8631
Cities	2	1.5%	1.5959	1.5959
Sub-Group Summary	8	6.0%	1.0112	.9122
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	.7638	.7686
Cities	1	.7%	.9025	.9025
Sub-Group Summary	5	3.7%	.7915	.8219
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	.9208	.8541
Cities	3	2.2%	1.6689	1.5155
Sub-Group Summary	7	5.2%	1.2414	1.3091

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2007/2008
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	.6433	.6740
Cities	5	3.7%	1.3031	1.3001
Sub-Group Summary	10	7.5%	.9732	.9769
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	.6699	.6516
Cities	1	.7%	1.2580	1.2580
Sub-Group Summary	6	4.5%	.7679	.6722
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	1.0336	1.0463
Cities	5	3.7%	1.2076	1.1640
Sub-Group Summary	9	6.7%	1.1303	1.0885
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	.6375	.6480
Sub-Group Summary	5	3.7%	.6375	.6480
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	.7130	.7442
Cities	1	.7%	1.3580	1.3580
Sub-Group Summary	6	4.5%	.8205	.7450

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2007/2008
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	.7418	.7598
Cities	2	1.5%	1.3817	1.3817
Sub-Group Summary	6	4.5%	.9551	.8106
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	.6866	.6752
Cities	2	1.5%	1.4092	1.4092
Sub-Group Summary	6	4.5%	.9274	.7761
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	.7576	.7981
Sub-Group Summary	3	2.2%	.7576	.7981
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	.7879	.8128
Sub-Group Summary	7	5.2%	.7879	.8128
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	.7941	.8223
Cities	1	.7%	1.4698	1.4698
Sub-Group Summary	8	6.0%	.8785	.8762

Source: Staff, Commission on Local Government

(continued)

Table 3.6
Descriptive Statistics
for
Revenue Effort, 2007/2008
by
Planning District
and
Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	.8044	.7988
Cities	1	.7%	1.1230	1.1230
Sub-Group Summary	5	3.7%	.8681	.8095
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	.5358	.5202
Sub-Group Summary	4	3.0%	.5358	.5202
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	.7093	.6848
Sub-Group Summary	6	4.5%	.7093	.6848
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	1.0467	.9104
Cities	4	3.0%	1.6212	1.5519
Sub-Group Summary	9	6.7%	1.3020	1.3072
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	.6089	.6089
Sub-Group Summary	2	1.5%	.6089	.6089

Source: Staff, Commission on Local Government

(continued)

Table 3.6
 Descriptive Statistics
 for
 Revenue Effort, 2007/2008
 by
 Planning District
 and
 Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	.8477	.8488
Cities	10	7.5%	1.3575	1.4164
Sub-Group Summary	14	10.4%	1.2119	1.1684
All Jurisdictions	134	100.0%	.9643	.8754

Source: Staff, Commission on Local Government

Table 3.7
Descriptive Statistics
for
Revenue Effort, 2007/2008
by
Population, 2007
and
Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2007 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	.9640	.9500
Cities	7	5.2%	1.3752	1.4698
Sub-Group Summary	15	11.2%	1.1559	1.0663
25,000 to 99,999				
Jurisdictional Class				
Counties	41	30.6%	.7774	.7442
Cities	10	7.5%	1.4042	1.3427
Sub-Group Summary	51	38.1%	.9003	.8158
10,000 to 24,999				
Jurisdictional Class				
Counties	35	26.1%	.7866	.7422
Cities	14	10.4%	1.2700	1.2672
Sub-Group Summary	49	36.6%	.9247	.8191
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	.7432	.6793
Cities	8	6.0%	1.5594	1.5125
Sub-Group Summary	19	14.2%	1.0869	.9301
All Jurisdictions	134	100.0%	.9643	.8754

Source: Staff, Commission on Local Government

Table 3.8
Descriptive Statistics
for
Revenue Effort, 2007/2008
by
Percentage Change in Population, 2003-2007
and
Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2003-2007 10.00% or higher				
Jurisdictional Class				
Counties	18	13.4%	.7807	.7662
Cities	2	1.5%	1.3266	1.3266
Sub-Group Summary	20	14.9%	.8353	.7894
5.00% to 9.99%				
Jurisdictional Class				
Counties	18	13.4%	.7197	.6766
Cities	4	3.0%	1.2802	1.2239
Sub-Group Summary	22	16.4%	.8216	.7373
0.01% to 4.99%				
Jurisdictional Class				
Counties	40	29.9%	.7905	.7496
Cities	22	16.4%	1.3184	1.3037
Sub-Group Summary	62	46.3%	.9778	.9104
No change or decline				
Jurisdictional Class				
Counties	19	14.2%	.8770	.8239
Cities	11	8.2%	1.5587	1.4917
Sub-Group Summary	30	22.4%	1.1270	1.0736
All Jurisdictions	134	100.0%	.9643	.8754

Source: Staff, Commission on Local Government

Table 3.9
Descriptive Statistics
for
Revenue Effort, 2007/2008
by
Functional Performance Index, 2007/2008
and
Jurisdictional Class

	Revenue Effort, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Performance Index, 2007/2008 \$3,404.60 to \$3,446.22				
Jurisdictional Class				
Counties	9	6.7%	.9456	.9467
Cities	18	13.4%	1.3248	1.3203
Sub-Group Summary	27	20.1%	1.1984	1.1640
\$3,349.43 to \$3,404.59				
Jurisdictional Class				
Counties	22	16.4%	.7729	.7914
Cities	9	6.7%	1.3002	1.3001
Sub-Group Summary	31	23.1%	.9260	.8264
\$3,262.18 to \$3,349.42				
Jurisdictional Class				
Counties	25	18.7%	.7484	.7094
Cities	2	1.5%	1.4832	1.4832
Sub-Group Summary	27	20.1%	.8028	.7154
\$3,192.72 to \$3,262.17				
Jurisdictional Class				
Counties	20	14.9%	.8028	.8262
Cities	3	2.2%	1.4704	1.2343
Sub-Group Summary	23	17.2%	.8899	.8544
\$2,690.90 to \$3,192.71				
Jurisdictional Class				
Counties	19	14.2%	.7901	.7249
Cities	7	5.2%	1.5711	1.5334
Sub-Group Summary	26	19.4%	1.0004	.8250
All Jurisdictions	134	100.0%	.9643	.8754

Source: Staff, Commission on Local Government

**CHANGE IN REVENUE EFFORT,
2003/2004-2007/2008**

Tables 4.1-4.5/Charts 4.1-4.2

Table 4.1
 Mean Level
 of
 Revenue Effort, 2003/2004-2007/2008
 by
 Jurisdictional Class

	Fiscal Period				
	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
Jurisdictional Class					
Counties	.8026	.8081	.8213	.8129	.7925
Cities	1.3807	1.3910	1.4215	1.3874	1.3827
All Jurisdictions	.9708	.9777	.9960	.9801	.9643

Table 4.2
 Median Level
 of
 Revenue Effort, 2003/2004-2007/2008
 by
 Jurisdictional Class

	Fiscal Period				
	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
Jurisdictional Class					
Counties	.7663	.7825	.7927	.7809	.7664
Cities	1.3267	1.3461	1.3742	1.3541	1.3580
All Jurisdictions	.8541	.8779	.9072	.8821	.8754

Source: Staff, Commission on Local Government

Chart 4.1
 Mean Level of Revenue Effort, 2003/2004-2007/2008
 by
 Jurisdictional Class

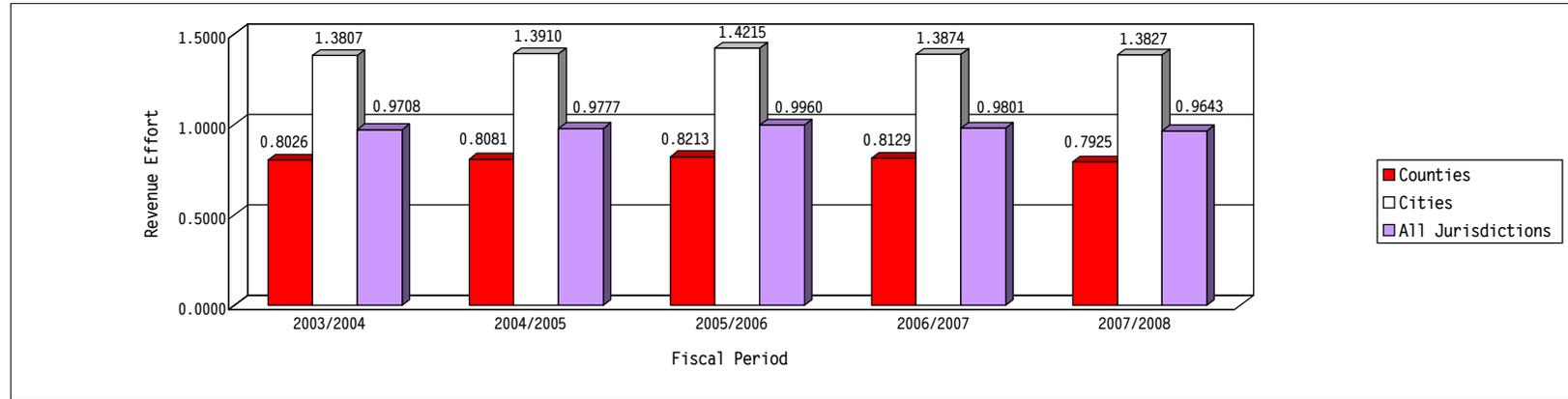
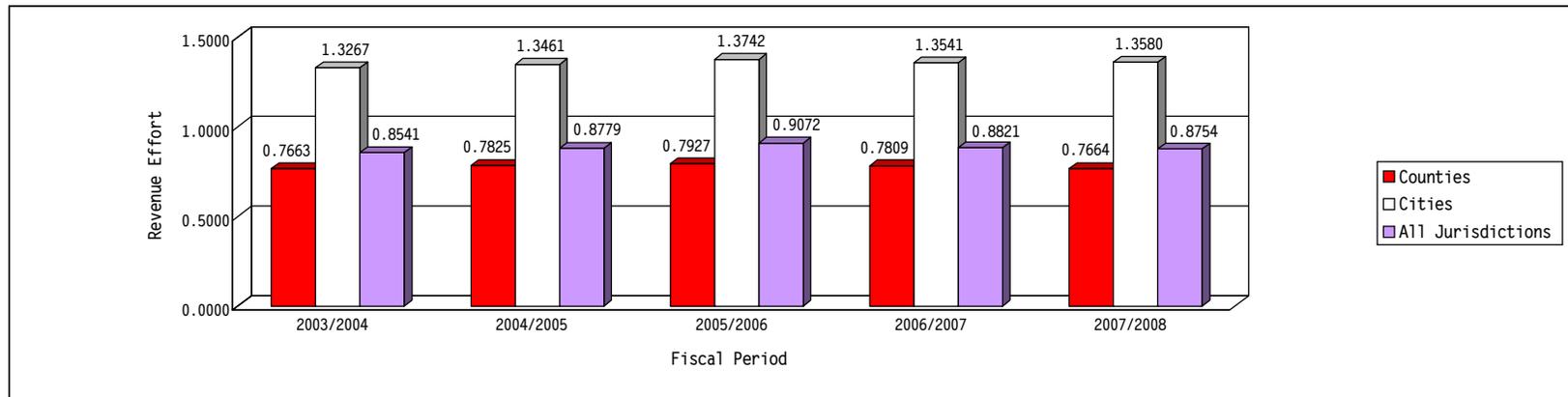


Chart 4.2
 Median Level of Revenue Effort, 2003/2004-2007/2008
 by
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 2003/2004-2007/2008

Rank Scores
1=Highest Effort
134=Lowest Effort

Locality	Revenue Effort, 2003/2004		Revenue Effort, 2004/2005		Revenue Effort, 2005/2006		Revenue Effort, 2006/2007		Revenue Effort, 2007/2008	
	Effort, Score	Rank								
Accomack County	0.7663	87.0	0.6023	126.0	0.6479	115.0	0.5838	123.0	0.5830	123.0
Albemarle County	0.7683	86.0	0.8020	83.0	0.7881	89.0	0.7437	96.0	0.7459	89.0
Alleghany County	1.1855	32.0	1.2411	31.0	1.2590	30.0	1.2452	30.0	1.3091	26.0
Amelia County	0.7012	110.0	0.6850	114.0	0.7436	98.0	0.7421	97.0	0.6281	115.0
Amherst County	0.8409	70.0	0.8555	70.0	0.8537	75.5	0.8517	73.0	0.8266	72.0
Appomattox County	0.6749	119.0	0.7027	108.0	0.7328	102.0	0.7532	94.0	0.7249	96.5
Arlington County	0.9525	51.0	0.9803	52.0	1.0157	50.0	1.0924	40.0	1.0729	43.0
Augusta County	0.6981	113.0	0.7043	107.0	0.7072	109.0	0.7013	107.0	0.6740	107.0
Bath County	0.5222	133.0	0.5330	130.0	0.6043	122.0	0.5357	130.0	0.4583	132.0
Bedford County	0.6965	114.0	0.6914	111.0	0.6903	111.0	0.7113	104.0	0.6211	117.0
Bland County	0.8481	69.0	0.9957	46.0	0.9648	56.0	0.9808	52.0	0.9104	61.5
Botetourt County	0.7127	107.0	0.7264	102.0	0.7403	100.0	0.7767	89.0	0.7094	103.0
Brunswick County	0.8327	74.0	0.8848	67.0	0.8291	81.0	0.8185	80.0	0.7981	83.0
Buchanan County	1.1948	31.0	1.3591	21.0	1.4169	20.0	1.5431	15.0	1.3731	22.0
Buckingham County	0.6987	112.0	0.7454	97.0	0.7645	94.0	0.7317	101.0	0.7534	88.0
Campbell County	0.7909	84.0	0.7998	84.0	0.8602	74.0	0.8264	78.0	0.7947	84.0
Caroline County	0.8038	82.0	0.7480	95.0	0.7509	96.0	0.7067	106.0	0.7103	102.0
Carroll County	0.7967	83.0	0.9052	62.0	0.9678	54.0	1.0135	48.0	0.9489	51.0
Charles City County	1.0417	45.0	0.9841	51.0	1.0474	46.0	0.9106	60.0	0.9301	54.0
Charlotte County	0.8218	77.0	0.8520	72.0	0.9456	59.0	0.9496	54.0	0.8280	71.0
Chesterfield County	0.9300	55.0	0.9421	54.0	0.9580	58.0	0.9330	56.0	0.9329	53.0
Clarke County	0.5509	131.0	0.5156	131.0	0.5115	131.0	0.5570	125.0	0.6011	119.0
Craig County	0.7399	99.0	0.7550	93.0	0.7162	108.0	0.6838	111.0	0.6658	108.0
Culpeper County	0.8368	71.0	0.7835	86.0	0.7727	93.0	0.7739	90.0	0.7219	99.0
Cumberland County	0.9238	57.0	0.9368	55.0	1.0352	47.0	0.9081	63.0	0.8965	66.0
Dickenson County	1.1045	38.0	1.2579	26.0	1.4589	18.0	1.5873	13.0	1.6047	7.0
Dinwiddie County	0.8058	81.0	0.8526	71.0	0.9316	63.0	0.8993	65.0	0.8457	69.0
Essex County	0.7348	102.0	0.7502	94.0	0.7267	105.0	0.7367	100.0	0.6463	112.0
Fairfax County	0.9323	53.0	0.9305	57.0	0.9186	66.0	0.9629	53.0	0.9533	50.0
Fauquier County	0.7167	106.0	0.6981	110.0	0.6580	114.0	0.6981	108.0	0.7295	92.0
Floyd County	0.6222	123.0	0.6740	115.0	0.6396	118.0	0.6371	115.0	0.6052	118.0
Fluvanna County	0.5933	126.0	0.6056	125.0	0.5915	126.0	0.6335	117.0	0.6424	113.0
Franklin County	0.5826	129.0	0.6233	122.0	0.6435	116.0	0.6126	121.0	0.5720	125.0
Frederick County	0.8557	67.0	0.8129	79.0	0.8537	75.5	0.8437	76.0	0.8264	73.0
Giles County	0.8110	80.0	0.8299	76.0	0.8731	70.0	0.8852	67.0	0.8219	76.0
Gloucester County	0.8812	64.0	0.8378	75.0	0.7927	87.0	0.7375	99.0	0.7232	98.0
Goochland County	0.5699	130.0	0.5138	132.0	0.5451	128.0	0.5091	131.0	0.4689	131.0
Grayson County	0.7598	93.0	0.7765	88.0	0.7961	86.0	0.6359	116.0	0.5961	120.0
Greene County	0.8257	76.0	0.8916	65.0	0.8835	69.0	0.8511	74.0	0.8397	70.0
Greensville County	1.1616	35.0	1.1442	39.0	1.2398	33.0	1.2757	27.0	1.1585	36.0
Halifax County	0.6254	122.0	0.6621	117.0	0.7536	95.0	0.8016	85.0	0.8146	79.0
Hanover County	0.7660	88.0	0.7825	87.0	0.8099	84.0	0.8052	82.0	0.8223	75.0
Henrico County	0.9292	56.0	0.9326	56.0	0.9341	61.0	0.9436	55.0	0.9467	52.0
Henry County	0.8335	73.0	0.8079	80.0	0.8672	72.0	0.8790	69.0	0.8239	74.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 2003/2004-2007/2008

Rank Scores
1=Highest Effort
134=Lowest Effort

Locality	Revenue Effort, Rank									
	2003/2004	Score	2004/2005	Score	2005/2006	Score	2006/2007	Score	2007/2008	Score
Highland County	0.6205	124.0	0.5789	128.0	0.6051	121.0	0.5442	128.0	0.5571	127.0
Isle of Wight County	0.9077	60.0	0.8397	74.0	0.9012	68.0	0.8019	84.0	0.8012	82.0
James City County	0.9354	52.0	0.9190	58.0	0.9132	67.0	0.8791	68.0	0.8964	67.0
King and Queen County	1.0879	41.0	1.0622	43.0	1.0774	44.0	1.0735	41.0	1.0503	45.0
King George County	0.9305	54.0	0.8220	78.0	0.7914	88.0	0.7460	95.0	0.8095	81.0
King William County	0.7600	92.0	0.7737	89.0	0.8212	82.0	0.7796	88.0	0.7907	85.0
Lancaster County	0.5182	134.0	0.4887	133.0	0.4353	134.0	0.4275	134.0	0.4234	134.0
Lee County	0.6663	120.0	0.7243	103.0	0.7770	92.0	0.7809	87.0	0.7249	96.5
Loudoun County	0.9556	50.0	0.9931	48.0	0.9883	51.0	1.0416	45.0	1.0885	42.0
Louisa County	0.6834	117.0	0.6686	116.0	0.7291	104.0	0.7634	92.0	0.7442	90.0
Lunenburg County	0.7637	89.0	0.7557	92.0	0.8684	71.0	0.8504	75.0	0.8544	68.0
Madison County	0.6907	116.0	0.6493	119.0	0.6240	119.0	0.5559	126.0	0.5247	129.0
Mathews County	0.6822	118.0	0.6486	120.0	0.5998	124.0	0.5855	122.0	0.5566	128.0
Mecklenburg County	0.6406	121.0	0.7400	98.0	0.7826	90.0	0.6176	119.0	0.6601	109.0
Middlesex County	0.5909	127.0	0.5963	127.0	0.5256	130.0	0.5063	132.0	0.4887	130.0
Montgomery County	0.6964	115.0	0.6881	112.0	0.7047	110.0	0.6972	109.0	0.7154	100.0
Nelson County	0.7587	94.0	0.7348	100.0	0.5992	125.0	0.5422	129.0	0.5928	121.0
New Kent County	0.7233	105.0	0.7047	105.0	0.7362	101.0	0.7686	91.0	0.7292	93.0
Northampton County	0.7495	97.5	0.7021	109.0	0.6032	123.0	0.6823	112.0	0.6347	114.0
Northumberland County	0.5835	128.0	0.5434	129.0	0.5092	132.0	0.4843	133.0	0.4535	133.0
Nottoway County	0.7261	104.0	0.7382	99.0	0.8167	83.0	0.8039	83.0	0.7422	91.0
Orange County	0.7568	95.0	0.7046	106.0	0.6706	112.0	0.6133	120.0	0.6480	111.0
Page County	0.7019	109.0	0.6542	118.0	0.5760	127.0	0.6634	113.0	0.6929	105.0
Patrick County	0.7270	103.0	0.7478	96.0	0.7251	106.0	0.8190	79.0	0.7283	95.0
Pittsylvania County	0.6018	125.0	0.6205	124.0	0.6613	113.0	0.6552	114.0	0.6220	116.0
Powhatan County	0.7352	101.0	0.7189	104.0	0.7323	103.0	0.7392	98.0	0.7285	94.0
Prince Edward County	0.7635	90.0	0.7662	90.0	0.8482	79.0	0.8998	64.0	0.8128	80.0
Prince George County	0.8322	75.0	0.8661	69.0	0.9622	57.0	0.9099	61.0	0.9104	61.5
Prince William County	1.0244	46.0	1.0160	45.0	0.9845	52.0	1.0032	50.0	1.0197	47.0
Pulaski County	0.9210	58.0	0.9159	59.0	0.9656	55.0	0.8080	81.0	0.9127	59.0
Rappahannock County	0.5243	132.0	0.4742	134.0	0.4764	133.0	0.5524	127.0	0.5636	126.0
Richmond County	0.7395	100.0	0.7326	101.0	0.7408	99.0	0.6957	110.0	0.6793	106.0
Roanoke County	0.9734	48.0	0.9922	49.0	1.0177	49.0	1.0199	47.0	0.9988	49.0
Rockbridge County	0.8340	72.0	0.8709	68.0	0.8513	77.0	0.8539	72.0	0.8191	77.0
Rockingham County	0.8158	79.0	0.8047	82.0	0.7488	97.0	0.7106	105.0	0.7083	104.0
Russell County	0.8525	68.0	0.9855	50.0	1.1015	43.0	1.0259	46.0	1.0052	48.0
Scott County	0.7558	96.0	0.9056	61.0	0.7792	91.0	0.9326	57.0	0.9113	60.0
Shenandoah County	0.7495	97.5	0.6214	123.0	0.6200	120.0	0.6204	118.0	0.5775	124.0
Smyth County	0.9112	59.0	0.9033	63.0	0.9409	60.0	0.9134	59.0	0.9140	58.0
Southampton County	0.8204	78.0	0.8064	81.0	0.8652	73.0	0.7906	86.0	0.7664	87.0
Spotsylvania County	0.8741	65.0	0.7934	85.0	0.8093	85.0	0.7567	93.0	0.7882	86.0
Stafford County	0.8922	63.0	0.8902	66.0	0.8362	80.0	0.8549	71.0	0.9098	63.0
Surry County	0.8559	66.0	0.8507	73.0	0.9731	53.0	0.9097	62.0	0.9076	64.0
Sussex County	1.6765	5.0	1.7509	5.0	1.6427	11.0	1.6331	8.0	1.4113	21.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 2003/2004-2007/2008

Rank Scores
1=Highest Effort
134=Lowest Effort

Locality	Revenue Effort, 2003/2004		Revenue Effort, 2004/2005		Revenue Effort, 2005/2006		Revenue Effort, 2006/2007		Revenue Effort, 2007/2008	
	Score	Rank								
Tazewell County	0.7603	91.0	0.8287	77.0	0.8498	78.0	0.8911	66.0	0.9222	56.0
Warren County	0.7745	85.0	0.7575	91.0	0.6399	117.0	0.7296	102.0	0.6516	110.0
Washington County	0.7010	111.0	0.6864	113.0	0.7180	107.0	0.7146	103.0	0.7128	101.0
Westmoreland County	0.7109	108.0	0.6404	121.0	0.5266	129.0	0.5837	124.0	0.5870	122.0
Wise County	1.0420	44.0	1.1637	37.0	1.2608	29.0	1.1890	34.0	1.1420	38.0
Wythe County	0.9001	62.0	0.8980	64.0	0.9198	65.0	0.8661	70.0	0.8158	78.0
York County	0.9044	61.0	0.9142	60.0	0.9326	62.0	0.9317	58.0	0.9271	55.0
Alexandria City	0.9959	47.0	0.9932	47.0	1.0201	48.0	1.0591	43.0	1.0276	46.0
Bedford City	1.2221	29.0	1.1880	35.0	1.2435	32.0	1.2509	29.0	1.2134	33.0
Bristol City	1.6377	8.0	1.4473	18.0	1.4014	21.0	1.6123	11.0	1.7001	3.0
Buena Vista City	1.3267	21.0	1.4095	20.0	1.6594	9.0	1.6589	4.0	1.5334	12.0
Charlottesville City	1.3922	19.0	1.4621	16.0	1.4253	19.0	1.3788	22.0	1.3580	23.0
Chesapeake City	1.2854	24.0	1.3431	23.0	1.3928	22.0	1.3319	25.0	1.2650	30.0
Colonial Heights City	1.3098	22.0	1.3461	22.0	1.2931	25.0	1.3150	26.0	1.3072	27.0
Covington City	2.0985	1.0	1.8815	2.0	2.1389	2.0	2.1313	1.0	2.0423	2.0
Danville City	1.2586	25.0	1.2473	28.0	1.3490	24.0	1.3441	24.0	1.3274	24.0
Emporia City	2.0668	2.0	1.9892	1.0	2.3087	1.0	2.0551	2.0	2.0737	1.0
Fairfax City	1.0956	40.0	1.0660	42.0	1.1154	41.0	1.0549	44.0	1.0944	41.0
Falls Church City	1.0793	42.0	1.0785	40.0	1.1487	38.0	1.1651	36.0	1.1640	35.0
Franklin City	1.5853	10.0	1.7598	4.0	1.6767	8.0	1.5966	12.0	1.5679	10.0
Fredericksburg City	1.2907	23.0	1.2568	27.0	1.1675	35.0	1.0697	42.0	1.1230	40.0
Galax City	1.4226	17.0	1.4645	15.0	1.5874	12.0	1.5485	14.0	1.4917	14.0
Hampton City	1.7118	4.0	1.6570	9.0	1.7496	6.0	1.6532	6.0	1.5944	8.0
Harrisonburg City	1.2244	27.0	1.2045	32.0	1.2610	28.0	1.2415	31.0	1.3132	25.0
Hopewell City	1.4432	14.0	1.5163	14.0	1.5637	14.0	1.4825	18.0	1.4595	18.0
Lexington City	1.1555	36.0	1.1720	36.0	1.1327	40.0	1.1466	37.0	1.1347	39.0
Lynchburg City	1.5949	9.0	1.6784	6.0	1.7557	5.0	1.6294	9.0	1.5499	11.0
Manassas City	1.2184	30.0	1.2040	33.0	1.1659	36.0	1.2136	33.0	1.2774	29.0
Manassas Park City	1.2243	28.0	1.2446	29.0	1.2812	26.0	1.3541	23.0	1.4747	16.0
Martinsville City	1.5270	13.0	1.5640	12.0	1.5280	16.0	1.5143	17.0	1.4910	15.0
Newport News City	1.6445	7.0	1.6115	11.0	1.6560	10.0	1.6150	10.0	1.5908	9.0
Norfolk City	1.7509	3.0	1.7693	3.0	1.8279	3.0	1.6441	7.0	1.6123	6.0
Norton City	1.4157	18.0	1.4491	17.0	1.3742	23.0	1.3869	21.0	1.4180	20.0
Petersburg City	1.5814	11.0	1.6320	10.0	1.7365	7.0	1.6555	5.0	1.6443	4.0
Poquoson City	0.9574	49.0	0.9635	53.0	0.9263	64.0	0.8317	77.0	0.9221	57.0
Portsmouth City	1.6750	6.0	1.6659	7.0	1.7798	4.0	1.8084	3.0	1.6198	5.0
Radford City	1.1189	37.0	1.1888	34.0	1.0625	45.0	0.9873	51.0	0.9025	65.0
Richmond City	1.5663	12.0	1.6637	8.0	1.5653	13.0	1.4082	20.0	1.4698	17.0
Roanoke City	1.4237	16.0	1.5488	13.0	1.5475	15.0	1.5376	16.0	1.5155	13.0
Salem City	1.4403	15.0	1.4441	19.0	1.4696	17.0	1.4495	19.0	1.4489	19.0
Staunton City	1.2383	26.0	1.2944	25.0	1.2800	27.0	1.2682	28.0	1.3001	28.0
Suffolk City	1.1027	39.0	1.0781	41.0	1.1383	39.0	1.1414	39.0	1.1784	34.0
Virginia Beach City	1.1842	33.0	1.1517	38.0	1.1067	42.0	1.0079	49.0	1.0663	44.0
Waynesboro City	1.3563	20.0	1.3096	24.0	1.2565	31.0	1.2405	32.0	1.2343	32.0

Source: Staff, Commission on Local Government

Table 4.3

Revenue Effort by Locality, 2003/2004-2007/2008

Rank Scores
 1=Highest Effort
 134=Lowest Effort

Locality	Revenue Effort, 2003/2004	Rank Score	Revenue Effort, 2004/2005	Rank Score	Revenue Effort, 2005/2006	Rank Score	Revenue Effort, 2006/2007	Rank Score	Revenue Effort, 2007/2008	Rank Score
Williamsburg City	1.1804	34.0	1.2424	30.0	1.1958	34.0	1.1423	38.0	1.1584	37.0
Winchester City	1.0447	43.0	1.0603	44.0	1.1499	37.0	1.1781	35.0	1.2580	31.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 2003/2004-2007/2008

Locality	Percentage Change in Revenue Effort from 2003/2004 to 2004/2005		Percentage Change in Revenue Effort from 2004/2005 to 2005/2006		Percentage Change in Revenue Effort from 2005/2006 to 2006/2007		Percentage Change in Revenue Effort from 2006/2007 to 2007/2008	
	Rank Score	Rank Score						
Accomack County	-21.41%	134.0	7.58%	23.0	-9.90%	121.0	-0.13%	52.0
Albemarle County	4.38%	32.0	-1.73%	92.0	-5.63%	103.0	0.29%	45.0
Alleghany County	4.69%	27.0	1.44%	74.0	-1.10%	69.0	5.13%	15.0
Amelia County	-2.31%	98.0	8.56%	17.0	-0.20%	54.0	-15.36%	134.0
Amherst County	1.74%	55.0	-0.21%	83.0	-0.24%	55.0	-2.95%	85.0
Appomattox County	4.11%	33.0	4.28%	50.0	2.78%	29.0	-3.75%	92.0
Arlington County	2.92%	40.0	3.61%	54.0	7.55%	12.0	-1.78%	72.0
Augusta County	0.88%	66.0	0.41%	78.0	-0.82%	64.0	-3.90%	94.0
Bath County	2.07%	49.5	13.38%	8.0	-11.35%	129.0	-14.46%	133.0
Bedford County	-0.73%	79.0	-0.16%	82.0	3.04%	27.0	-12.68%	130.0
Bland County	17.41%	2.0	-3.10%	98.5	1.66%	34.0	-7.18%	116.5
Botetourt County	1.92%	52.5	1.91%	70.0	4.92%	19.0	-8.66%	122.0
Brunswick County	6.25%	17.5	-6.29%	121.0	-1.28%	71.5	-2.49%	82.0
Buchanan County	13.76%	6.0	4.25%	51.0	8.90%	9.5	-11.02%	127.0
Buckingham County	6.68%	16.0	2.57%	62.5	-4.30%	89.0	2.97%	25.0
Campbell County	1.12%	62.0	7.56%	24.0	-3.93%	88.0	-3.85%	93.0
Caroline County	-6.94%	124.0	0.38%	79.0	-5.89%	107.0	0.51%	42.0
Carroll County	13.62%	7.0	6.91%	29.0	4.72%	22.0	-6.37%	110.0
Charles City County	-5.53%	114.0	6.43%	33.0	-13.06%	131.0	2.14%	30.0
Charlotte County	3.67%	36.0	10.99%	11.0	0.42%	46.0	-12.80%	131.0
Chesterfield County	1.30%	61.0	1.68%	73.0	-2.61%	81.0	-0.01%	48.0
Clarke County	-6.41%	119.0	-0.79%	87.0	8.90%	9.5	7.91%	6.0
Craig County	2.04%	51.0	-5.15%	114.0	-4.52%	92.0	-2.63%	84.0
Culpeper County	-6.36%	118.0	-1.39%	91.0	0.16%	50.0	-6.72%	112.0
Cumberland County	1.41%	60.0	10.50%	14.0	-12.28%	130.0	-1.27%	64.0
Dickenson County	13.89%	5.0	15.98%	3.0	8.80%	11.0	1.10%	39.0
Dinwiddie County	5.80%	22.0	9.27%	15.0	-3.47%	84.0	-5.96%	106.0
Essex County	2.10%	48.0	-3.14%	100.0	1.37%	38.0	-12.27%	129.0
Fairfax County	-0.19%	72.0	-1.28%	90.0	4.82%	21.0	-1.00%	61.0
Fauquier County	-2.60%	101.0	-5.75%	117.0	6.11%	15.0	4.49%	18.0
Floyd County	8.33%	13.0	-5.10%	113.0	-0.39%	59.0	-5.00%	100.0
Fluvanna County	2.07%	49.5	-2.33%	95.0	7.11%	13.0	1.41%	37.5
Franklin County	6.99%	15.0	3.23%	57.0	-4.80%	95.0	-6.62%	111.0
Frederick County	-5.00%	113.0	5.02%	42.0	-1.18%	70.0	-2.05%	77.0
Giles County	2.33%	45.0	5.20%	41.0	1.39%	37.0	-7.16%	115.0
Gloucester County	-4.93%	111.5	-5.38%	116.0	-6.97%	113.0	-1.94%	75.0
Goochland County	-9.85%	128.0	6.10%	36.0	-6.60%	111.0	-7.90%	120.0
Grayson County	2.19%	46.0	2.52%	65.0	-20.12%	133.0	-6.26%	107.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 2003/2004-2007/2008

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

Locality	Percentage Change in Revenue Effort from 2003/2004 to 2004/2005		Percentage Change in Revenue Effort from 2004/2005 to 2005/2006		Percentage Change in Revenue Effort from 2005/2006 to 2006/2007		Percentage Change in Revenue Effort from 2006/2007 to 2007/2008	
	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	
Greene County	7.98%	14.0	-0.92%	88.0	-3.66%	85.5	-1.34%	65.0
Greensville County	-1.50%	88.0	8.35%	20.5	2.90%	28.0	-9.19%	123.0
Halifax County	5.86%	21.0	13.82%	6.0	6.37%	14.0	1.61%	35.0
Hanover County	2.15%	47.0	3.50%	55.0	-0.57%	61.0	2.12%	31.0
Henrico County	0.36%	68.0	0.16%	80.0	1.02%	41.0	0.33%	44.0
Henry County	-3.07%	106.0	7.34%	25.0	1.36%	39.0	-6.27%	108.0
Highland County	-6.70%	120.0	4.53%	48.0	-10.07%	124.0	2.37%	28.0
Isle of Wight County	-7.49%	125.0	7.33%	26.0	-11.02%	128.0	-0.09%	50.5
James City County	-1.75%	91.0	-0.62%	86.0	-3.74%	87.0	1.97%	33.0
King and Queen County	-2.36%	99.0	1.43%	75.0	-0.36%	57.0	-2.16%	79.0
King George County	-11.66%	132.0	-3.72%	104.0	-5.74%	105.0	8.52%	5.0
King William County	1.80%	54.0	6.13%	35.0	-5.07%	97.0	1.43%	36.0
Lancaster County	-5.70%	115.0	-10.92%	127.0	-1.78%	76.0	-0.98%	60.0
Lee County	8.71%	12.0	7.26%	28.0	0.51%	45.0	-7.18%	116.5
Loudoun County	3.92%	35.0	-0.49%	85.0	5.40%	18.0	4.50%	17.0
Louisa County	-2.16%	94.0	9.05%	16.0	4.70%	23.0	-2.51%	83.0
Lunenburg County	-1.04%	84.0	14.91%	4.0	-2.07%	77.0	0.47%	43.0
Madison County	-6.00%	116.0	-3.88%	107.0	-10.91%	126.0	-5.62%	104.0
Mathews County	-4.93%	111.5	-7.51%	125.0	-2.38%	78.0	-4.95%	99.0
Mecklenburg County	15.53%	4.0	5.75%	37.0	-21.08%	134.0	6.88%	7.0
Middlesex County	0.92%	65.0	-11.86%	128.0	-3.66%	85.5	-3.49%	89.0
Montgomery County	-1.18%	85.5	2.41%	67.0	-1.07%	68.0	2.60%	26.0
Nelson County	-3.14%	107.0	-18.46%	134.0	-9.51%	120.0	9.33%	3.0
New Kent County	-2.57%	100.0	4.46%	49.0	4.40%	24.0	-5.12%	103.0
Northampton County	-6.33%	117.0	-14.09%	131.0	13.13%	6.0	-6.98%	114.0
Northumberland County	-6.88%	122.0	-6.30%	122.0	-4.89%	96.0	-6.36%	109.0
Nottoway County	1.66%	56.0	10.64%	13.0	-1.56%	75.0	-7.67%	119.0
Orange County	-6.90%	123.0	-4.83%	112.0	-8.54%	117.0	5.64%	12.0
Page County	-6.79%	121.0	-11.96%	129.0	15.18%	3.0	4.44%	19.0
Patrick County	2.86%	41.0	-3.04%	97.0	12.95%	7.0	-11.07%	128.0
Pittsylvania County	3.11%	38.0	6.57%	31.0	-0.92%	66.5	-5.07%	102.0
Powhatan County	-2.22%	96.0	1.86%	71.0	0.94%	42.0	-1.45%	67.0
Prince Edward County	0.35%	69.0	10.71%	12.0	6.08%	16.0	-9.67%	124.0
Prince George County	4.07%	34.0	11.10%	10.0	-5.43%	101.0	0.05%	47.0
Prince William County	-0.82%	80.0	-3.10%	98.5	1.90%	32.0	1.64%	34.0
Pulaski County	-0.56%	77.0	5.43%	40.0	-16.32%	132.0	12.96%	1.0
Rappahannock County	-9.54%	127.0	0.45%	77.0	15.95%	2.0	2.02%	32.0
Richmond County	-0.93%	83.0	1.12%	76.0	-6.08%	108.0	-2.36%	81.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 2003/2004-2007/2008

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

Locality	Percentage Change in Revenue Effort from 2003/2004 to 2004/2005		Percentage Change in Revenue Effort from 2004/2005 to 2005/2006		Percentage Change in Revenue Effort from 2005/2006 to 2006/2007		Percentage Change in Revenue Effort from 2006/2007 to 2007/2008	
	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	
Roanoke County	1.92%	52.5	2.57%	62.5	0.22%	49.0	-2.06%	78.0
Rockbridge County	4.43%	31.0	-2.26%	93.0	0.31%	47.0	-4.08%	96.0
Rockingham County	-1.36%	87.0	-6.94%	123.0	-5.10%	98.0	-0.33%	55.0
Russell County	15.60%	3.0	11.77%	9.0	-6.87%	112.0	-2.02%	76.0
Scott County	19.83%	1.0	-13.95%	130.0	19.68%	1.0	-2.29%	80.0
Shenandoah County	-17.08%	133.0	-0.24%	84.0	0.07%	51.0	-6.91%	113.0
Smyth County	-0.87%	81.0	4.17%	52.0	-2.92%	82.0	0.06%	46.0
Southampton County	-1.71%	90.0	7.30%	27.0	-8.63%	118.0	-3.06%	88.0
Spotsylvania County	-9.23%	126.0	2.00%	69.0	-6.50%	109.0	4.16%	21.0
Stafford County	-0.23%	73.5	-6.06%	119.0	2.24%	31.0	6.41%	9.0
Surry County	-0.60%	78.0	14.38%	5.0	-6.52%	110.0	-0.23%	53.0
Sussex County	4.44%	30.0	-6.18%	120.0	-0.58%	62.0	-13.58%	132.0
Tazewell County	8.99%	10.0	2.55%	64.0	4.86%	20.0	3.49%	23.0
Warren County	-2.20%	95.0	-15.52%	132.0	14.02%	5.0	-10.70%	126.0
Washington County	-2.08%	93.0	4.59%	47.0	-0.47%	60.0	-0.25%	54.0
Westmoreland County	-9.92%	129.0	-17.77%	133.0	10.85%	8.0	0.56%	41.0
Wise County	11.68%	8.0	8.35%	20.5	-5.70%	104.0	-3.95%	95.0
Wythe County	-0.23%	73.5	2.43%	66.0	-5.84%	106.0	-5.82%	105.0
York County	1.08%	63.0	2.01%	68.0	-0.09%	53.0	-0.49%	56.0
Alexandria City	-0.27%	75.0	2.71%	61.0	3.82%	26.0	-2.97%	86.0
Bedford City	-2.79%	105.0	4.67%	44.0	0.60%	44.0	-2.99%	87.0
Bristol City	-11.63%	131.0	-3.17%	101.5	15.05%	4.0	5.44%	13.0
Buena Vista City	6.24%	19.0	17.73%	1.0	-0.03%	52.0	-7.57%	118.0
Charlottesville City	5.02%	26.0	-2.52%	96.0	-3.26%	83.0	-1.50%	68.5
Chesapeake City	4.49%	29.0	3.70%	53.0	-4.37%	90.0	-5.03%	101.0
Colonial Heights City	2.77%	42.0	-3.94%	109.0	1.69%	33.0	-0.59%	58.0
Covington City	-10.34%	130.0	13.68%	7.0	-0.36%	57.0	-4.17%	97.0
Danville City	-0.90%	82.0	8.15%	22.0	-0.36%	57.0	-1.24%	63.0
Emporia City	-3.76%	110.0	16.06%	2.0	-10.98%	127.0	0.91%	40.0
Fairfax City	-2.69%	103.0	4.63%	45.0	-5.42%	100.0	3.75%	22.0
Falls Church City	-0.08%	71.0	6.51%	32.0	1.43%	36.0	-0.09%	50.5
Franklin City	11.01%	9.0	-4.72%	111.0	-4.78%	94.0	-1.80%	73.0
Fredericksburg City	-2.63%	102.0	-7.11%	124.0	-8.37%	116.0	4.98%	16.0
Galax City	2.95%	39.0	8.39%	19.0	-2.45%	79.0	-3.67%	91.0
Hampton City	-3.20%	108.0	5.58%	38.5	-5.51%	102.0	-3.56%	90.0
Harrisonburg City	-1.62%	89.0	4.69%	43.0	-1.55%	74.0	5.77%	11.0
Hopewell City	5.07%	25.0	3.12%	58.0	-5.19%	99.0	-1.55%	71.0
Lexington City	1.43%	59.0	-3.36%	103.0	1.23%	40.0	-1.04%	62.0

Source: Staff, Commission on Local Government

Table 4.4

Rates of Change in Revenue Effort by Locality, 2003/2004-2007/2008

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

Locality	Percentage Change in Revenue Effort from 2003/2004 to 2004/2005		Percentage Change in Revenue Effort from 2004/2005 to 2005/2006		Percentage Change in Revenue Effort from 2005/2006 to 2006/2007		Percentage Change in Revenue Effort from 2006/2007 to 2007/2008	
	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	Rank Score	
Lynchburg City	5.23%	24.0	4.61%	46.0	-7.19%	115.0	-4.88%	98.0
Manassas City	-1.18%	85.5	-3.17%	101.5	4.09%	25.0	5.26%	14.0
Manassas Park City	1.65%	57.0	2.94%	59.0	5.69%	17.0	8.90%	4.0
Martinsville City	2.42%	43.0	-2.30%	94.0	-0.90%	65.0	-1.54%	70.0
Newport News City	-2.00%	92.0	2.76%	60.0	-2.47%	80.0	-1.50%	68.5
Norfolk City	1.05%	64.0	3.32%	56.0	-10.06%	123.0	-1.93%	74.0
Norton City	2.36%	44.0	-5.16%	115.0	0.92%	43.0	2.24%	29.0
Petersburg City	3.20%	37.0	6.40%	34.0	-4.66%	93.0	-0.67%	59.0
Poquoson City	0.64%	67.0	-3.87%	106.0	-10.21%	125.0	10.87%	2.0
Portsmouth City	-0.54%	76.0	6.84%	30.0	1.61%	35.0	-10.43%	125.0
Radford City	6.25%	17.5	-10.62%	126.0	-7.08%	114.0	-8.59%	121.0
Richmond City	6.22%	20.0	-5.91%	118.0	-10.04%	122.0	4.37%	20.0
Roanoke City	8.79%	11.0	-0.08%	81.0	-0.64%	63.0	-1.44%	66.0
Salem City	0.26%	70.0	1.76%	72.0	-1.36%	73.0	-0.04%	49.0
Staunton City	4.53%	28.0	-1.11%	89.0	-0.92%	66.5	2.51%	27.0
Suffolk City	-2.23%	97.0	5.58%	38.5	0.27%	48.0	3.24%	24.0
Virginia Beach City	-2.75%	104.0	-3.91%	108.0	-8.93%	119.0	5.79%	10.0
Waynesboro City	-3.45%	109.0	-4.05%	110.0	-1.28%	71.5	-0.50%	57.0
Williamsburg City	5.26%	23.0	-3.75%	105.0	-4.47%	91.0	1.41%	37.5
Winchester City	1.49%	58.0	8.46%	18.0	2.45%	30.0	6.78%	8.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 2003/2004-2007/2008

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

Locality	Average Percentage Change in Revenue Effort, 2003/2004-2007/2008	Rank Score
Accomack County	-5.97%	131.0
Albemarle County	-0.67%	89.0
Alleghany County	2.54%	15.0
Amelia County	-2.33%	102.0
Amherst County	-0.41%	80.5
Appomattox County	1.86%	26.0
Arlington County	3.07%	12.5
Augusta County	-0.86%	92.5
Bath County	-2.59%	109.0
Bedford County	-2.63%	110.0
Bland County	2.20%	21.0
Botetourt County	0.02%	68.0
Brunswick County	-0.95%	94.0
Buchanan County	3.97%	10.0
Buckingham County	1.98%	23.0
Campbell County	0.23%	60.0
Caroline County	-2.98%	112.5
Carroll County	4.72%	7.0
Charles City County	-2.51%	107.0
Charlotte County	0.57%	49.0
Chesterfield County	0.09%	65.5
Clarke County	2.40%	17.0
Craig County	-2.56%	108.0
Culpeper County	-3.58%	118.0
Cumberland County	-0.41%	80.5
Dickenson County	9.94%	1.0
Dinwiddie County	1.41%	34.5
Essex County	-2.98%	112.5
Fairfax County	0.59%	47.5
Fauquier County	0.56%	50.5
Floyd County	-0.54%	83.0
Fluvanna County	2.06%	22.0
Franklin County	-0.30%	76.0
Frederick County	-0.80%	90.5
Giles County	0.44%	55.0
Gloucester County	-4.80%	125.0
Goochland County	-4.56%	124.0
Grayson County	-5.41%	129.0
Greene County	0.52%	52.0
Greensville County	0.14%	63.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 2003/2004-2007/2008

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

Locality	Average Percentage Change in Revenue Effort, 2003/2004-2007/2008	Rank Score
Halifax County	6.92%	2.0
Hanover County	1.80%	28.0
Henrico County	0.47%	53.0
Henry County	-0.16%	73.0
Highland County	-2.47%	106.0
Isle of Wight County	-2.82%	111.0
James City County	-1.04%	95.0
King and Queen County	-0.86%	92.5
King George County	-3.15%	114.0
King William County	1.07%	39.5
Lancaster County	-4.85%	126.0
Lee County	2.33%	18.0
Loudoun County	3.33%	11.0
Louisa County	2.27%	19.0
Lunenburg County	3.07%	12.5
Madison County	-6.61%	134.0
Mathews County	-4.94%	127.0
Mecklenburg County	1.77%	29.0
Middlesex County	-4.52%	123.0
Montgomery County	0.69%	44.0
Nelson County	-5.45%	130.0
New Kent County	0.29%	59.0
Northampton County	-3.57%	117.0
Northumberland County	-6.11%	133.0
Nottoway County	0.77%	43.0
Orange County	-3.65%	120.0
Page County	0.22%	61.0
Patrick County	0.43%	56.0
Pittsylvania County	0.92%	41.0
Powhatan County	-0.22%	74.0
Prince Edward County	1.87%	25.0
Prince George County	2.45%	16.0
Prince William County	-0.10%	71.0
Pulaski County	0.38%	57.0
Rappahannock County	2.22%	20.0
Richmond County	-2.06%	100.0
Roanoke County	0.66%	45.0
Rockbridge County	-0.40%	79.0
Rockingham County	-3.43%	116.0
Russell County	4.62%	8.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 2003/2004-2007/2008

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

Locality	Average Percentage Change in Revenue Effort, 2003/2004-2007/2008	Rank Score
Scott County	5.82%	3.0
Shenandoah County	-6.04%	132.0
Smyth County	0.11%	64.0
Southampton County	-1.52%	97.0
Spotsylvania County	-2.39%	104.0
Stafford County	0.59%	47.5
Surry County	1.76%	30.0
Sussex County	-3.98%	121.0
Tazewell County	4.97%	4.0
Warren County	-3.60%	119.0
Washington County	0.45%	54.0
Westmoreland County	-4.07%	122.0
Wise County	2.59%	14.0
Wythe County	-2.36%	103.0
York County	0.63%	46.0
Alexandria City	0.82%	42.0
Bedford City	-0.13%	72.0
Bristol City	1.43%	33.0
Buena Vista City	4.09%	9.0
Charlottesville City	-0.57%	85.0
Chesapeake City	-0.30%	76.0
Colonial Heights City	-0.02%	69.0
Covington City	-0.30%	76.0
Danville City	1.41%	34.5
Emporia City	0.56%	50.5
Fairfax City	0.06%	67.0
Falls Church City	1.94%	24.0
Franklin City	-0.07%	70.0
Fredericksburg City	-3.28%	115.0
Galax City	1.30%	36.0
Hampton City	-1.67%	98.0
Harrisonburg City	1.82%	27.0
Hopewell City	0.36%	58.0
Lexington City	-0.43%	82.0
Lynchburg City	-0.56%	84.0
Manassas City	1.25%	37.5
Manassas Park City	4.80%	5.0
Martinsville City	-0.58%	86.0
Newport News City	-0.80%	90.5
Norfolk City	-1.91%	99.0

Source: Staff, Commission on Local Government

Table 4.5

Average Percentage Change in Revenue Effort by Locality, 2003/2004-2007/2008

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

Locality	Average Percentage Change in Revenue Effort, 2003/2004-2007/2008	Rank Score
Norton City	0.09%	65.5
Petersburg City	1.07%	39.5
Poquoson City	-0.64%	88.0
Portsmouth City	-0.63%	87.0
Radford City	-5.01%	128.0
Richmond City	-1.34%	96.0
Roanoke City	1.66%	32.0
Salem City	0.16%	62.0
Staunton City	1.25%	37.5
Suffolk City	1.72%	31.0
Virginia Beach City	-2.45%	105.0
Waynesboro City	-2.32%	101.0
Williamsburg City	-0.39%	78.0
Winchester City	4.79%	6.0

Source: Staff, Commission on Local Government

**MEDIAN ADJUSTED GROSS INCOME,
2007**

Table 5

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2007

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.76=Highest Stress 35.56=Lowest Stress	
	Median Adjusted Gross Income, 2007	Rank Score	Relative Stress Score	
Accomack County	\$24,068	10.0	60.15	
Albemarle County	\$42,903	114.0	49.43	
Alleghany County	\$30,581	69.0	56.45	
Amelia County	\$32,811	82.0	55.18	
Amherst County	\$30,571	68.0	56.45	
Appomattox County	\$27,675	47.0	58.10	
Arlington County	\$55,867	131.0	42.05	
Augusta County	\$35,290	91.0	53.76	
Bath County	\$27,636	46.0	58.12	
Bedford County	\$37,199	98.5	52.68	
Bland County	\$29,226	57.0	57.22	
Botetourt County	\$39,918	110.0	51.13	
Brunswick County	\$25,790	22.0	59.17	
Buchanan County	\$26,389	31.5	58.83	
Buckingham County	\$27,621	44.5	58.13	
Campbell County	\$30,394	67.0	56.55	
Caroline County	\$35,516	93.0	53.64	
Carroll County	\$25,743	20.0	59.20	
Charles City County	\$31,400	73.0	55.98	
Charlotte County	\$23,700	8.0	60.36	
Chesterfield County	\$43,534	116.0	49.07	
Clarke County	\$43,600	117.0	49.03	
Craig County	\$29,066	54.0	57.31	
Culpeper County	\$37,625	100.0	52.44	
Cumberland County	\$27,621	44.5	58.13	
Dickenson County	\$26,134	28.0	58.98	
Dinwiddie County	\$33,522	87.0	54.77	
Essex County	\$29,256	58.0	57.20	
Fairfax County	\$56,287	132.0	41.81	
Fauquier County	\$50,982	130.0	44.83	
Floyd County	\$29,740	62.0	56.92	
Fluvanna County	\$42,312	113.0	49.77	
Franklin County	\$29,313	59.0	57.17	
Frederick County	\$38,304	105.0	52.05	
Giles County	\$29,518	61.0	57.05	
Gloucester County	\$36,067	94.0	53.32	
Goochland County	\$48,987	127.0	45.97	
Grayson County	\$24,217	11.0	60.07	
Greene County	\$37,199	98.5	52.68	
Greensville County	\$25,999	26.0	59.05	
Halifax County	\$24,759	14.0	59.76	
Hanover County	\$47,362	122.0	46.89	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2007

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.76=Highest Stress 35.56=Lowest Stress	
	Median Adjusted Gross Income, 2007	Rank Score	Relative Stress Score	
Henrico County	\$38,450	106.0	51.97	
Henry County	\$23,824	9.0	60.29	
Highland County	\$29,100	55.0	57.29	
Isle of Wight County	\$39,301	109.0	51.48	
James City County	\$46,502	120.0	47.38	
King and Queen County	\$31,550	75.0	55.89	
King George County	\$48,457	124.0	46.27	
King William County	\$40,826	112.0	50.61	
Lancaster County	\$31,915	78.0	55.69	
Lee County	\$21,823	4.0	61.43	
Loudoun County	\$67,280	134.0	35.56	
Louisa County	\$36,814	96.0	52.90	
Lunenburg County	\$24,614	13.0	59.84	
Madison County	\$35,113	89.0	53.87	
Mathews County	\$37,136	97.0	52.71	
Mecklenburg County	\$25,142	17.0	59.54	
Middlesex County	\$33,410	86.0	54.83	
Montgomery County	\$30,588	70.0	56.44	
Nelson County	\$32,973	83.0	55.08	
New Kent County	\$46,152	119.0	47.58	
Northampton County	\$24,405	12.0	59.96	
Northumberland County	\$31,350	72.0	56.01	
Nottoway County	\$26,410	33.0	58.82	
Orange County	\$38,218	103.0	52.10	
Page County	\$28,309	51.0	57.74	
Patrick County	\$25,854	24.0	59.14	
Pittsylvania County	\$27,822	48.0	58.02	
Powhatan County	\$48,851	126.0	46.05	
Prince Edward County	\$26,362	30.0	58.85	
Prince George County	\$38,475	107.0	51.95	
Prince William County	\$47,010	121.0	47.09	
Pulaski County	\$29,767	63.0	56.91	
Rappahannock County	\$39,936	111.0	51.12	
Richmond County	\$28,100	49.0	57.86	
Roanoke County	\$38,944	108.0	51.69	
Rockbridge County	\$31,067	71.0	56.17	
Rockingham County	\$33,304	85.0	54.90	
Russell County	\$25,784	21.0	59.18	
Scott County	\$26,748	35.0	58.63	
Shenandoah County	\$33,038	84.0	55.05	
Smyth County	\$25,809	23.0	59.16	
Southampton County	\$32,281	80.0	55.48	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2007

Locality	Rank Scores		Relative Stress Scores	
	1=Lowest Income 134=Highest Income		61.76=Highest Stress 35.56=Lowest Stress	
	Median Adjusted Gross Income, 2007	Rank Score	Relative Stress Score	
Spotsylvania County	\$43,405	115.0	49.15	
Stafford County	\$49,878	128.0	45.46	
Surry County	\$31,731	76.0	55.79	
Sussex County	\$27,210	41.0	58.36	
Tazewell County	\$27,125	40.0	58.41	
Warren County	\$37,639	101.0	52.43	
Washington County	\$29,200	56.0	57.23	
Westmoreland County	\$30,173	65.0	56.68	
Wise County	\$27,003	37.0	58.48	
Wythe County	\$27,082	39.0	58.44	
York County	\$45,281	118.0	48.08	
Alexandria City	\$50,934	129.0	44.86	
Bedford City	\$27,489	43.0	58.21	
Bristol City	\$26,337	29.0	58.86	
Buena Vista City	\$26,133	27.0	58.98	
Charlottesville City	\$28,586	52.0	57.58	
Chesapeake City	\$36,430	95.0	53.12	
Colonial Heights City	\$33,636	88.0	54.71	
Covington City	\$24,950	15.0	59.65	
Danville City	\$21,589	3.0	61.56	
Emporia City	\$21,576	2.0	61.57	
Fairfax City	\$48,378	123.0	46.32	
Falls Church City	\$60,813	133.0	39.24	
Franklin City	\$25,265	18.0	59.47	
Fredericksburg City	\$31,476	74.0	55.94	
Galax City	\$22,155	6.0	61.24	
Hampton City	\$30,272	66.0	56.62	
Harrisonburg City	\$25,874	25.0	59.12	
Hopewell City	\$27,005	38.0	58.48	
Lexington City	\$31,791	77.0	55.76	
Lynchburg City	\$26,389	31.5	58.83	
Manassas City	\$38,293	104.0	52.06	
Manassas Park City	\$38,146	102.0	52.14	
Martinsville City	\$21,246	1.0	61.76	
Newport News City	\$28,269	50.0	57.76	
Norfolk City	\$25,102	16.0	59.56	
Norton City	\$22,038	5.0	61.31	
Petersburg City	\$22,716	7.0	60.92	
Poquoson City	\$48,712	125.0	46.13	
Portsmouth City	\$27,260	42.0	58.34	
Radford City	\$26,670	34.0	58.67	
Richmond City	\$26,950	36.0	58.51	

Source: Staff, Commission on Local Government

Table 5

Median Adjusted Gross Income on All State Tax Returns by Locality, 2007

	Rank Scores	Relative Stress Scores		
	1=Lowest Income 134=Highest Income	61.76=Highest Stress 35.56=Lowest Stress		
Locality	Median Adjusted Gross Income, 2007	Rank Score	Relative Stress Score	
Roanoke City	\$25,613	19.0	59.27	
Salem City	\$32,005	79.0	55.63	
Staunton City	\$30,100	64.0	56.72	
Suffolk City	\$35,171	90.0	53.83	
Virginia Beach City	\$35,496	92.0	53.65	
Waynesboro City	\$28,955	53.0	57.37	
Williamsburg City	\$32,577	81.0	55.31	
Winchester City	\$29,436	60.0	57.10	

Source: Staff, Commission on Local Government

**COMPOSITE FISCAL STRESS INDEX,
2007/2008**

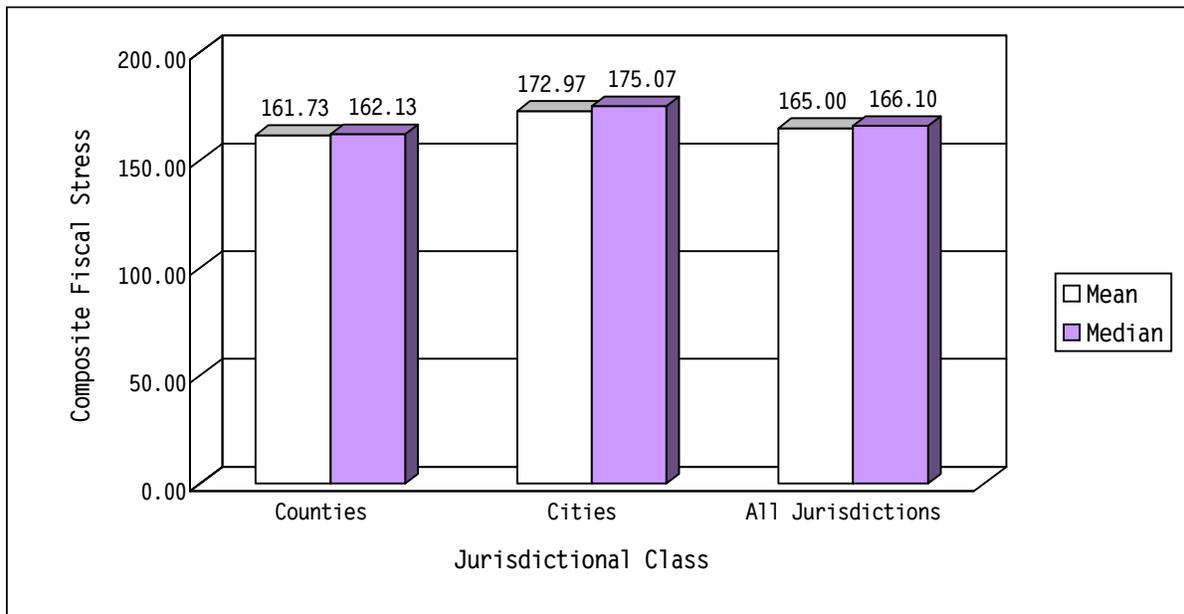
Tables 6.1-6.9/Chart 6

Table 6.1
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2007/2008
 by
 Jurisdictional Class

	Fiscal Stress Index, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class				
Counties	95	70.9%	161.73	162.13
Cities	39	29.1%	172.97	175.07
All Jurisdictions	134	100.0%	165.00	166.10

Source: Staff, Commission on Local Government

Chart 6
 Mean and Median Levels of Composite Fiscal Stress, 2007/2008
 by
 Jurisdictional Class



Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2007/2008

Rank Scores
1=Highest Stress
134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2007/2008	Rank Score
Accomack County	166.21	67.0
Albemarle County	149.16	123.0
Alleghany County	175.89	24.0
Amelia County	161.49	86.0
Amherst County	168.33	56.0
Appomattox County	167.71	59.0
Arlington County	141.06	130.0
Augusta County	160.74	87.0
Bath County	139.80	131.0
Bedford County	156.83	101.0
Bland County	170.40	46.0
Botetourt County	157.79	98.5
Brunswick County	171.30	40.0
Buchanan County	178.10	20.0
Buckingham County	169.35	52.0
Campbell County	167.72	58.0
Caroline County	160.72	88.0
Carroll County	173.30	35.0
Charles City County	165.77	70.0
Charlotte County	172.40	37.0
Chesterfield County	157.79	98.5
Clarke County	149.39	122.0
Craig County	165.91	69.0
Culpeper County	158.04	97.0
Cumberland County	170.15	48.0
Dickenson County	183.69	4.0
Dinwiddie County	165.45	72.0
Essex County	160.11	89.0
Fairfax County	141.49	129.0
Fauquier County	143.49	128.0
Floyd County	163.38	78.0
Fluvanna County	155.43	106.5
Franklin County	161.62	85.0
Frederick County	159.26	93.0
Giles County	168.60	55.0
Gloucester County	159.74	91.0
Goochland County	133.72	134.0
Grayson County	167.49	61.0
Greene County	161.67	84.0
Greensville County	177.84	21.0
Halifax County	170.71	44.0
Hanover County	152.10	116.0
Henrico County	159.79	90.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2007/2008

Rank Scores
1=Highest Stress
134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2007/2008	Rank Score
Henry County	173.35	34.0
Highland County	152.99	113.0
Isle of Wight County	158.73	96.0
James City County	151.14	119.0
King and Queen County	167.45	62.0
King George County	152.70	114.0
King William County	158.75	95.0
Lancaster County	147.62	124.0
Lee County	174.66	28.0
Loudoun County	138.77	132.0
Louisa County	155.43	106.5
Lunenburg County	173.62	32.0
Madison County	154.58	110.0
Mathews County	151.50	118.0
Mecklenburg County	167.21	64.0
Middlesex County	150.15	120.0
Montgomery County	166.44	65.0
Nelson County	155.18	109.0
New Kent County	152.13	115.0
Northampton County	162.50	81.0
Northumberland County	150.12	121.0
Nottoway County	169.97	49.0
Orange County	156.02	103.0
Page County	165.98	68.0
Patrick County	170.36	47.0
Pittsylvania County	167.39	63.0
Powhatan County	151.72	117.0
Prince Edward County	170.83	42.0
Prince George County	164.92	76.0
Prince William County	155.60	105.0
Pulaski County	169.72	50.0
Rappahannock County	143.95	127.0
Richmond County	165.59	71.0
Roanoke County	163.08	79.0
Rockbridge County	162.69	80.0
Rockingham County	162.13	83.0
Russell County	175.11	26.0
Scott County	173.60	33.0
Shenandoah County	159.15	94.0
Smyth County	173.69	30.0
Southampton County	165.39	73.0
Spotsylvania County	155.39	108.0
Stafford County	153.68	112.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2007/2008

Rank Scores
1=Highest Stress
134=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2007/2008	Rank Score
Surry County	156.77	102.0
Sussex County	178.83	19.0
Tazewell County	172.27	38.0
Warren County	157.07	100.0
Washington County	166.39	66.0
Westmoreland County	159.57	92.0
Wise County	176.79	23.0
Wythe County	168.62	53.5
York County	156.01	104.0
Alexandria City	145.41	126.0
Bedford City	175.07	27.0
Bristol City	182.97	6.0
Buena Vista City	182.02	8.0
Charlottesville City	171.14	41.0
Chesapeake City	167.74	57.0
Colonial Heights City	168.62	53.5
Covington City	189.57	2.0
Danville City	181.52	11.0
Emporia City	191.02	1.0
Fairfax City	146.61	125.0
Falls Church City	136.19	133.0
Franklin City	180.87	12.0
Fredericksburg City	162.17	82.0
Galax City	181.58	10.0
Hampton City	179.37	18.0
Harrisonburg City	177.58	22.0
Hopewell City	179.91	14.0
Lexington City	170.78	43.0
Lynchburg City	180.17	13.0
Manassas City	165.27	74.0
Manassas Park City	170.48	45.0
Martinsville City	183.67	5.0
Newport News City	179.82	15.0
Norfolk City	182.24	7.0
Norton City	179.70	16.0
Petersburg City	185.65	3.0
Poquoson City	153.87	111.0
Portsmouth City	181.84	9.0
Radford City	172.16	39.0
Richmond City	175.37	25.0
Roanoke City	179.47	17.0
Salem City	173.71	29.0
Staunton City	173.65	31.0

Source: Staff, Commission on Local Government

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2007/2008

Rank Scores
 1=Highest Stress
 134=Lowest Stress

Locality	CLG	Rank Score
	Fiscal Stress Index Score, 2007/2008	
Suffolk City	167.53	60.0
Virginia Beach City	164.02	77.0
Waynesboro City	172.57	36.0
Williamsburg City	165.05	75.0
Winchester City	169.39	51.0

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2007/2008

Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008
Emporia City	191.02	High Stress
Covington City	189.57	High Stress
Petersburg City	185.65	High Stress
Dickenson County	183.69	High Stress
Martinsville City	183.67	High Stress
Bristol City	182.97	High Stress
Norfolk City	182.24	High Stress
Buena Vista City	182.02	High Stress
Portsmouth City	181.84	High Stress
Galax City	181.58	High Stress
Danville City	181.52	High Stress
Franklin City	180.87	High Stress
Lynchburg City	180.17	High Stress
Hopewell City	179.91	High Stress
Newport News City	179.82	High Stress
Norton City	179.70	High Stress
Roanoke City	179.47	High Stress
Hampton City	179.37	High Stress
Sussex County	178.83	High Stress
Buchanan County	178.10	High Stress
Greensville County	177.84	High Stress
Harrisonburg City	177.58	High Stress
Wise County	176.79	High Stress
Alleghany County	175.89	Above Average Stress
Richmond City	175.37	Above Average Stress
Russell County	175.11	Above Average Stress
Bedford City	175.07	Above Average Stress
Lee County	174.66	Above Average Stress
Salem City	173.71	Above Average Stress
Smyth County	173.69	Above Average Stress
Staunton City	173.65	Above Average Stress
Lunenburg County	173.62	Above Average Stress
Scott County	173.60	Above Average Stress
Henry County	173.35	Above Average Stress
Carroll County	173.30	Above Average Stress
Waynesboro City	172.57	Above Average Stress
Charlotte County	172.40	Above Average Stress
Tazewell County	172.27	Above Average Stress
Radford City	172.16	Above Average Stress
Brunswick County	171.30	Above Average Stress
Charlottesville City	171.14	Above Average Stress
Prince Edward County	170.83	Above Average Stress
Lexington City	170.78	Above Average Stress
Halifax County	170.71	Above Average Stress
Manassas Park City	170.48	Above Average Stress
Bland County	170.40	Above Average Stress
Patrick County	170.36	Above Average Stress

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2007/2008

Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008
Cumberland County	170.15	Above Average Stress
Nottoway County	169.97	Above Average Stress
Pulaski County	169.72	Above Average Stress
Winchester City	169.39	Above Average Stress
Buckingham County	169.35	Above Average Stress
Colonial Heights City	168.62	Above Average Stress
Wythe County	168.62	Above Average Stress
Giles County	168.60	Above Average Stress
Amherst County	168.33	Above Average Stress
Chesapeake City	167.74	Above Average Stress
Campbell County	167.72	Above Average Stress
Appomattox County	167.71	Above Average Stress
Suffolk City	167.53	Above Average Stress
Grayson County	167.49	Above Average Stress
King and Queen County	167.45	Above Average Stress
Pittsylvania County	167.39	Above Average Stress
Mecklenburg County	167.21	Above Average Stress
Montgomery County	166.44	Above Average Stress
Washington County	166.39	Above Average Stress
Accomack County	166.21	Above Average Stress
Page County	165.98	Above Average Stress
Craig County	165.91	Above Average Stress
Charles City County	165.77	Above Average Stress
Richmond County	165.59	Above Average Stress
Dinwiddie County	165.45	Above Average Stress
Southampton County	165.39	Above Average Stress
Manassas City	165.27	Above Average Stress
Williamsburg City	165.05	Above Average Stress
Prince George County	164.92	Below Average Stress
Virginia Beach City	164.02	Below Average Stress
Floyd County	163.38	Below Average Stress
Roanoke County	163.08	Below Average Stress
Rockbridge County	162.69	Below Average Stress
Northampton County	162.50	Below Average Stress
Fredericksburg City	162.17	Below Average Stress
Rockingham County	162.13	Below Average Stress
Greene County	161.67	Below Average Stress
Franklin County	161.62	Below Average Stress
Amelia County	161.49	Below Average Stress
Augusta County	160.74	Below Average Stress
Caroline County	160.72	Below Average Stress
Essex County	160.11	Below Average Stress
Henrico County	159.79	Below Average Stress
Gloucester County	159.74	Below Average Stress
Westmoreland County	159.57	Below Average Stress
Frederick County	159.26	Below Average Stress
Shenandoah County	159.15	Below Average Stress

Source: Staff, Commission on Local Government

Table 6.3

Composite Fiscal Stress Index Scores and Classifications by Locality, 2007/2008

Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008
King William County	158.75	Below Average Stress
Isle of Wight County	158.73	Below Average Stress
Culpeper County	158.04	Below Average Stress
Botetourt County	157.79	Below Average Stress
Chesterfield County	157.79	Below Average Stress
Warren County	157.07	Below Average Stress
Bedford County	156.83	Below Average Stress
Surry County	156.77	Below Average Stress
Orange County	156.02	Below Average Stress
York County	156.01	Below Average Stress
Prince William County	155.60	Below Average Stress
Louisa County	155.43	Below Average Stress
Fluvanna County	155.43	Below Average Stress
Spotsylvania County	155.39	Below Average Stress
Nelson County	155.18	Below Average Stress
Madison County	154.58	Below Average Stress
Poquoson City	153.87	Below Average Stress
Stafford County	153.68	Below Average Stress
Highland County	152.99	Low Stress
King George County	152.70	Low Stress
New Kent County	152.13	Low Stress
Hanover County	152.10	Low Stress
Powhatan County	151.72	Low Stress
Mathews County	151.50	Low Stress
James City County	151.14	Low Stress
Middlesex County	150.15	Low Stress
Northumberland County	150.12	Low Stress
Clarke County	149.39	Low Stress
Albemarle County	149.16	Low Stress
Lancaster County	147.62	Low Stress
Fairfax City	146.61	Low Stress
Alexandria City	145.41	Low Stress
Rappahannock County	143.95	Low Stress
Fauquier County	143.49	Low Stress
Fairfax County	141.49	Low Stress
Arlington County	141.06	Low Stress
Bath County	139.80	Low Stress
Loudoun County	138.77	Low Stress
Falls Church City	136.19	Low Stress
Goochland County	133.72	Low Stress

Source: Staff, Commission on Local Government

Table 6.4
 Composite Fiscal Stress Index Scores
 of
 Adjacent Cities and Counties, 2007/2008

City	County	CLG	
		City Value	County Value
		Fiscal Stress Index Score, 2007/2008	
Alexandria City	Arlington County	145.41	141.06
	Fairfax County	145.41	141.49
Bedford City	Bedford County	175.07	156.83
Bristol City	Washington County	182.97	166.39
Buena Vista City	Rockbridge County	182.02	162.69
Charlottesville City	Albemarle County	171.14	149.16
Chesapeake City	-----	167.74	-----
Colonial Heights City	Chesterfield County	168.62	157.79
	Prince George County	168.62	164.92
Covington City	Alleghany County	189.57	175.89
Danville City	Pittsylvania County	181.52	167.39
Emporia City	Greensville County	191.02	177.84
Fairfax City	Fairfax County	146.61	141.49
Falls Church City	Arlington County	136.19	141.06
	Fairfax County	136.19	141.49
Franklin City	Isle of Wight County	180.87	158.73
	Southampton County	180.87	165.39
Fredericksburg City	Spotsylvania County	162.17	155.39
	Stafford County	162.17	153.68
Galax City	Carroll County	181.58	173.30
	Grayson County	181.58	167.49
Hampton City	York County	179.37	156.01
Harrisonburg City	Rockingham County	177.58	162.13
Hopewell City	Chesterfield County	179.91	157.79
	Prince George County	179.91	164.92
Lexington City	Rockbridge County	170.78	162.69
Lynchburg City	Amherst County	180.17	168.33
	Bedford County	180.17	156.83
	Campbell County	180.17	167.72
Manassas City	Prince William County	165.27	155.60
Manassas Park City	Prince William County	170.48	155.60
Martinsville City	Henry County	183.67	173.35
Newport News City	Isle of Wight County	179.82	158.73
	James City County	179.82	151.14
	York County	179.82	156.01
Norfolk City	-----	182.24	-----
Norton City	Wise County	179.70	176.79
Petersburg City	Chesterfield County	185.65	157.79
	Dinwiddie County	185.65	165.45
	Prince George County	185.65	164.92
Poquoson City	York County	153.87	156.01
Portsmouth City	-----	181.84	-----
Radford City	Montgomery County	172.16	166.44

Source: Staff, Commission on Local Government

Table 6.4
 Composite Fiscal Stress Index Scores
 of
 Adjacent Cities and Counties, 2007/2008

City	County	CLG	
		City Value	County Value
Radford City	Pulaski County	172.16	169.72
Richmond City	Chesterfield County	175.37	157.79
	Henrico County	175.37	159.79
Roanoke City	Roanoke County	179.47	163.08
Salem City	Roanoke County	173.71	163.08
Staunton City	Augusta County	173.65	160.74
Suffolk City	Isle of Wight County	167.53	158.73
	Southampton County	167.53	165.39
Virginia Beach City	-----	164.02	-----
Waynesboro City	Augusta County	172.57	160.74
Williamsburg City	James City County	165.05	151.14
	York County	165.05	156.01
Winchester City	Frederick County	169.39	159.26

Source: Staff, Commission on Local Government

Table 6.5
 Ratio Scores
 for
 Adjacent Cities and Counties
 on the
 CLG Composite Fiscal Stress Index, 2007/2008

City	County	City/County Fiscal Stress Index Ratio, 2007/2008
Alexandria City	Arlington County	1.03
	Fairfax County	1.03
Bedford City	Bedford County	1.12
Bristol City	Washington County	1.10
Buena Vista City	Rockbridge County	1.12
Charlottesville City	Albemarle County	1.15
Chesapeake City	-----	----
Colonial Heights City	Chesterfield County	1.07
	Prince George County	1.02
Covington City	Alleghany County	1.08
Danville City	Pittsylvania County	1.08
Emporia City	Greensville County	1.07
Fairfax City	Fairfax County	1.04
Falls Church City	Arlington County	0.97
	Fairfax County	0.96
Franklin City	Isle of Wight County	1.14
	Southampton County	1.09
Fredericksburg City	Spotsylvania County	1.04
	Stafford County	1.06
Galax City	Carroll County	1.05
	Grayson County	1.08
Hampton City	York County	1.15
Harrisonburg City	Rockingham County	1.10
Hopewell City	Chesterfield County	1.14
	Prince George County	1.09
Lexington City	Rockbridge County	1.05
Lynchburg City	Amherst County	1.07
	Bedford County	1.15
	Campbell County	1.07
Manassas City	Prince William County	1.06
Manassas Park City	Prince William County	1.10
Martinsville City	Henry County	1.06
Newport News City	Isle of Wight County	1.13
	James City County	1.19
	York County	1.15
Norfolk City	-----	----
Norton City	Wise County	1.02
Petersburg City	Chesterfield County	1.18
	Dinwiddie County	1.12
	Prince George County	1.13
Poquoson City	York County	0.99
Portsmouth City	-----	----
Radford City	Montgomery County	1.03

Source: Staff, Commission on Local Government

Table 6.5
 Ratio Scores
 for
 Adjacent Cities and Counties
 on the
 CLG Composite Fiscal Stress Index, 2007/2008

City	County	City/County Fiscal Stress Index Ratio, 2007/2008
Radford City	Pulaski County	1.01
Richmond City	Chesterfield County	1.11
	Henrico County	1.10
Roanoke City	Roanoke County	1.10
Salem City	Roanoke County	1.07
Staunton City	Augusta County	1.08
Suffolk City	Isle of Wight County	1.06
	Southampton County	1.01
Virginia Beach City	-----	----
Waynesboro City	Augusta County	1.07
Williamsburg City	James City County	1.09
	York County	1.06
Winchester City	Frederick County	1.06

Source: Staff, Commission on Local Government

Table 6.6
Descriptive Statistics
for
Composite Fiscal Stress Index, 2007/2008
by
Region and Jurisdictional Class

	Fiscal Stress Index, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Region				
Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class				
Counties	13	9.7%	173.39	173.60
Cities	3	2.2%	181.42	181.58
Sub-Group Summary	16	11.9%	174.90	174.17
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class				
Counties	16	11.9%	166.51	167.55
Cities	8	6.0%	179.42	179.82
Sub-Group Summary	24	17.9%	170.81	169.16
Northern Valley (PD's 6, 7)				
Jurisdictional Class				
Counties	10	7.5%	156.92	159.21
Cities	6	4.5%	174.33	173.11
Sub-Group Summary	16	11.9%	163.45	162.41
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	144.23	141.27
Cities	5	3.7%	152.79	146.61
Sub-Group Summary	9	6.7%	148.99	145.41
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class				
Counties	14	10.4%	153.96	155.29
Cities	2	1.5%	166.65	166.65
Sub-Group Summary	16	11.9%	155.55	155.41

Source: Staff, Commission on Local Government

(continued)

Table 6.6
Descriptive Statistics
for
Composite Fiscal Stress Index, 2007/2008
by
Region and Jurisdictional Class

	Fiscal Stress Index, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class				
Counties	15	11.2%	169.39	170.15
Cities	4	3.0%	181.30	182.78
Sub-Group Summary	19	14.2%	171.90	170.71
Richmond (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	153.29	152.13
Cities	1	.7%	175.37	175.37
Sub-Group Summary	8	6.0%	156.05	154.96
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class				
Counties	12	9.0%	158.27	159.66
Sub-Group Summary	12	9.0%	158.27	159.66
Tidewater (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	157.82	157.37
Cities	10	7.5%	172.23	173.55
Sub-Group Summary	14	10.4%	168.12	166.46
All Jurisdictions	134	100.0%	165.00	166.10

Source: Staff, Commission on Local Government

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 2007/2008
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class				
Counties	3	2.2%	175.01	174.66
Cities	1	.7%	179.70	179.70
Sub-Group Summary	4	3.0%	176.18	175.72
Cumberland Plateau (PD 2)				
Jurisdictional Class				
Counties	4	3.0%	177.29	176.60
Sub-Group Summary	4	3.0%	177.29	176.60
Mount Rogers (PD 3)				
Jurisdictional Class				
Counties	6	4.5%	169.98	169.51
Cities	2	1.5%	182.28	182.28
Sub-Group Summary	8	6.0%	173.05	171.85
New River Valley (PD 4)				
Jurisdictional Class				
Counties	4	3.0%	167.04	167.52
Cities	1	.7%	172.16	172.16
Sub-Group Summary	5	3.7%	168.06	168.60
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class				
Counties	4	3.0%	165.67	164.50
Cities	3	2.2%	180.92	179.47
Sub-Group Summary	7	5.2%	172.20	173.71

Source: Staff, Commission on Local Government

(continued)

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 2007/2008
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class				
Counties	5	3.7%	155.67	160.74
Cities	5	3.7%	175.32	173.65
Sub-Group Summary	10	7.5%	165.50	166.74
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class				
Counties	5	3.7%	158.17	159.15
Cities	1	.7%	169.39	169.39
Sub-Group Summary	6	4.5%	160.04	159.21
Northern Virginia (PD 8)				
Jurisdictional Class				
Counties	4	3.0%	144.23	141.27
Cities	5	3.7%	152.79	146.61
Sub-Group Summary	9	6.7%	148.99	145.41
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class				
Counties	5	3.7%	151.22	154.58
Sub-Group Summary	5	3.7%	151.22	154.58
Thomas Jefferson (PD 10)				
Jurisdictional Class				
Counties	5	3.7%	155.38	155.43
Cities	1	.7%	171.14	171.14
Sub-Group Summary	6	4.5%	158.00	155.43

Source: Staff, Commission on Local Government

(continued)

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 2007/2008
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class				
Counties	4	3.0%	165.15	167.71
Cities	2	1.5%	177.62	177.62
Sub-Group Summary	6	4.5%	169.30	168.03
West Piedmont (PD 12)				
Jurisdictional Class				
Counties	4	3.0%	168.18	168.88
Cities	2	1.5%	182.60	182.60
Sub-Group Summary	6	4.5%	172.99	171.86
Southside (PD 13)				
Jurisdictional Class				
Counties	3	2.2%	169.74	170.71
Sub-Group Summary	3	2.2%	169.74	170.71
Commonwealth Regional (PD 14)				
Jurisdictional Class				
Counties	7	5.2%	169.69	170.15
Sub-Group Summary	7	5.2%	169.69	170.15
Richmond Regional (PD 15)				
Jurisdictional Class				
Counties	7	5.2%	153.29	152.13
Cities	1	.7%	175.37	175.37
Sub-Group Summary	8	6.0%	156.05	154.96

Source: Staff, Commission on Local Government

(continued)

Table 6.7
Descriptive Statistics
for
Composite Fiscal Stress Index, 2007/2008
by
Planning District
and
Jurisdictional Class

	Fiscal Stress Index, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
George Washington Regional (PD 16)				
Jurisdictional Class				
Counties	4	3.0%	155.62	154.54
Cities	1	.7%	162.17	162.17
Sub-Group Summary	5	3.7%	156.93	155.39
Northern Neck (PD 17)				
Jurisdictional Class				
Counties	4	3.0%	155.73	154.84
Sub-Group Summary	4	3.0%	155.73	154.84
Middle Peninsula (PD 18)				
Jurisdictional Class				
Counties	6	4.5%	157.95	159.24
Sub-Group Summary	6	4.5%	157.95	159.24
Crater (PD 19)				
Jurisdictional Class				
Counties	5	3.7%	168.76	165.45
Cities	4	3.0%	181.30	182.78
Sub-Group Summary	9	6.7%	174.33	177.84
Accomack-Northampton (PD 22)				
Jurisdictional Class				
Counties	2	1.5%	164.35	164.35
Sub-Group Summary	2	1.5%	164.35	164.35

Source: Staff, Commission on Local Government

(continued)

Table 6.7
 Descriptive Statistics
 for
 Composite Fiscal Stress Index, 2007/2008
 by
 Planning District
 and
 Jurisdictional Class

	Fiscal Stress Index, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class				
Counties	4	3.0%	157.82	157.37
Cities	10	7.5%	172.23	173.55
Sub-Group Summary	14	10.4%	168.12	166.46
All Jurisdictions	134	100.0%	165.00	166.10

Source: Staff, Commission on Local Government

Table 6.8
Descriptive Statistics
for
Composite Fiscal Stress Index, 2007/2008
by
Population, 2007
and
Jurisdictional Class

	Fiscal Stress Index, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2007 100,000 or higher				
Jurisdictional Class				
Counties	8	6.0%	150.45	154.54
Cities	7	5.2%	170.57	175.37
Sub-Group Summary	15	11.2%	159.83	157.79
25,000 to 99,999				
Jurisdictional Class				
Counties	41	30.6%	162.77	162.13
Cities	10	7.5%	175.95	178.52
Sub-Group Summary	51	38.1%	165.36	166.21
10,000 to 24,999				
Jurisdictional Class				
Counties	35	26.1%	163.91	165.39
Cities	14	10.4%	167.26	171.32
Sub-Group Summary	49	36.6%	164.86	167.49
9,999 or lower				
Jurisdictional Class				
Counties	11	8.2%	159.12	165.59
Cities	8	6.0%	181.33	181.23
Sub-Group Summary	19	14.2%	168.47	170.15
All Jurisdictions	134	100.0%	165.00	166.10

Source: Staff, Commission on Local Government

Table 6.9
Descriptive Statistics
for
Composite Fiscal Stress Index, 2007/2008
by
Percentage Change in Population, 2003-2007
and
Jurisdictional Class

	Fiscal Stress Index, 2007/2008			
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 2003-2007 10.00% or higher				
Jurisdictional Class				
Counties	18	13.4%	152.82	155.41
Cities	2	1.5%	169.01	169.01
Sub-Group Summary	20	14.9%	154.44	155.43
5.00% to 9.99%				
Jurisdictional Class				
Counties	18	13.4%	160.31	160.43
Cities	4	3.0%	172.67	174.18
Sub-Group Summary	22	16.4%	162.56	161.55
0.01% to 4.99%				
Jurisdictional Class				
Counties	40	29.9%	163.15	166.10
Cities	22	16.4%	169.49	172.37
Sub-Group Summary	62	46.3%	165.40	167.58
No change or decline				
Jurisdictional Class				
Counties	19	14.2%	168.52	171.30
Cities	11	8.2%	180.76	181.58
Sub-Group Summary	30	22.4%	173.01	173.70
All Jurisdictions	134	100.0%	165.00	166.10

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, 2007
 [Descending-Order Distribution]

Demographic Class	Population, 2007	Locality
100,000 or higher	1,009,428	Fairfax County
	430,349	Virginia Beach City
	373,427	Prince William County
	298,850	Chesterfield County
	289,847	Henrico County
	278,909	Loudoun County
	235,915	Norfolk City
	215,906	Chesapeake City
	203,126	Arlington County
	194,974	Richmond City
	181,220	Newport News City
	144,205	Hampton City
	136,601	Alexandria City
	122,793	Stafford County
	119,559	Spotsylvania County
25,000 to 99,999	97,851	Portsmouth City
	96,992	Hanover County
	92,312	Albemarle County
	92,024	Roanoke City
	90,497	Roanoke County
	88,983	Montgomery County
	81,367	Suffolk City
	74,057	Rockingham County
	72,972	Frederick County
	70,969	Augusta County
	70,056	Lynchburg City
	65,936	Fauquier County
	65,712	Bedford County
	64,003	York County
	61,495	James City County
	61,328	Pittsylvania County
	53,790	Henry County
	53,015	Washington County
	51,992	Franklin County
	51,971	Campbell County
	46,719	Culpeper County
	44,978	Danville City
	44,852	Harrisonburg City
	43,365	Tazewell County
	40,962	Wise County
40,647	Shenandoah County	
39,651	Charlottesville City	
39,009	Accomack County	
36,633	Prince George County	
36,197	Manassas City	

Source: Staff, Commission on Local Government

Table 7.1
 Counties and Cities
 by
 Population, 2007
 [Descending-Order Distribution]

Demographic Class	Population, 2007	Locality
25,000 to 99,999	35,960	Gloucester County
	35,862	Halifax County
	35,748	Warren County
	34,306	Pulaski County
	34,041	Isle of Wight County
	32,473	Orange County
	32,471	Botetourt County
	32,259	Mecklenburg County
	32,205	Amherst County
	31,835	Smyth County
	31,415	Louisa County
	30,338	Petersburg City
	29,921	Carroll County
	28,784	Russell County
	27,585	Wythe County
	27,430	Powhatan County
	27,399	Caroline County
	26,451	Dinwiddie County
	26,068	Fluvanna County
	25,946	Winchester City
25,190	Lee County	
10,000 to 24,999	24,609	Salem City
	24,456	Buchanan County
	23,964	Page County
	23,964	Scott County
	23,444	Fairfax City
	22,922	Hopewell City
	22,818	Staunton City
	22,487	King George County
	22,291	Fredericksburg City
	21,745	Rockbridge County
	21,130	Prince Edward County
	20,422	Goochland County
	20,116	Waynesboro City
	19,285	Patrick County
	18,942	Southampton County
	18,202	Brunswick County
	17,703	Greene County
	17,372	Colonial Heights City
	17,285	Bristol City
	17,059	New Kent County
17,015	Westmoreland County	
16,804	Alleghany County	
16,504	Buckingham County	
16,319	Dickenson County	

Source: Staff, Commission on Local Government

Table 7.1
 Counties and Cities
 by
 Population, 2007
 [Descending-Order Distribution]

Demographic Class	Population, 2007	Locality	
10,000 to 24,999	16,294	Giles County	
	16,152	Grayson County	
	15,497	Nottoway County	
	15,427	King William County	
	15,418	Radford City	
	15,116	Nelson County	
	15,017	Floyd County	
	14,319	Clarke County	
	14,236	Martinsville City	
	14,191	Appomattox County	
	13,861	Manassas Park City	
	13,778	Madison County	
	13,316	Northumberland County	
	13,273	Williamsburg City	
	13,176	Northampton County	
	13,171	Lunenburg County	
	12,653	Amelia County	
	12,493	Greensville County	
	12,395	Charlotte County	
	12,044	Sussex County	
	11,818	Poquoson City	
	11,593	Lancaster County	
	11,214	Falls Church City	
	10,633	Essex County	
	10,235	Middlesex County	
	9,999 or lower	9,854	Richmond County
		9,665	Cumberland County
9,249		Mathews County	
8,357		Franklin City	
7,155		Lexington City	
7,039		Bland County	
6,973		Rappahannock County	
6,970		Surry County	
6,939		King and Queen County	
6,928		Charles City County	
6,655		Galax City	
6,275		Buena Vista City	
6,056		Bedford City	
5,828		Covington City	
5,395		Emporia City	
5,188		Craig County	
4,700		Bath County	
3,901		Norton City	
2,336		Highland County	

Source: Staff, Commission on Local Government

Table 7.2
 Counties and Cities
 by
 Percentage Change in Population, 2003-2007
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2003-2007	Locality
10.00% or higher	24.24%	Loudoun County
	23.92%	Culpeper County
	23.55%	King George County
	19.13%	Caroline County
	17.23%	Orange County
	16.84%	New Kent County
	15.81%	James City County
	15.07%	Louisa County
	13.50%	Prince William County
	13.31%	Frederick County
	12.69%	Manassas Park City
	12.54%	Suffolk City
	11.94%	Stafford County
	11.79%	King William County
	11.40%	Fluvanna County
	11.01%	Spotsylvania County
	10.99%	Goochland County
	10.60%	Powhatan County
10.17%	Isle of Wight County	
10.08%	Fauquier County	
5.00% to 9.99%	8.74%	Fredericksburg City
	8.51%	Chesterfield County
	8.10%	Shenandoah County
	7.29%	Greene County
	7.03%	Warren County
	7.02%	Southampton County
	6.85%	York County
	6.50%	Bedford County
	6.25%	Rockingham County
	6.18%	Prince Edward County
	6.11%	Franklin County
	6.08%	Augusta County
	6.07%	Clarke County
	5.96%	Richmond County
	5.59%	Henrico County
	5.53%	Harrisonburg City
	5.51%	Lynchburg City
	5.44%	Amelia County
5.38%	Dinwiddie County	
5.28%	Essex County	
5.22%	Lexington City	
5.18%	Madison County	

Source: Staff, Commission on Local Government

Table 7.2
 Counties and Cities
 by
 Percentage Change in Population, 2003-2007
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2003-2007	Locality
0.01% to 4.99%	4.87%	Arlington County
	4.85%	Northumberland County
	4.81%	Montgomery County
	4.78%	Albemarle County
	4.75%	Botetourt County
	4.52%	Hanover County
	4.50%	Chesapeake City
	4.35%	Appomattox County
	4.28%	Floyd County
	3.80%	Buckingham County
	3.78%	Winchester City
	3.74%	Scott County
	3.43%	Roanoke County
	3.38%	Middlesex County
	3.34%	Washington County
	3.25%	Hopewell City
	3.12%	Westmoreland County
	3.06%	Rockbridge County
	2.94%	Northampton County
	2.82%	Cumberland County
	2.79%	Colonial Heights City
	2.77%	Poquoson City
	2.71%	Campbell County
	2.63%	Waynesboro City
	2.54%	Rappahannock County
	2.50%	Surry County
	2.40%	Greensville County
	2.24%	Amherst County
	2.16%	Gloucester County
	2.14%	Nelson County
	2.11%	Radford City
	2.04%	King and Queen County
1.95%	Falls Church City	
1.91%	Franklin City	
1.87%	Alexandria City	
1.76%	Prince George County	
1.73%	Craig County	
1.69%	Lancaster County	
1.57%	Lee County	
1.54%	Page County	
1.43%	Carroll County	
1.41%	Staunton City	

Source: Staff, Commission on Local Government

Table 7.2
 Counties and Cities
 by
 Percentage Change in Population, 2003-2007
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2003-2007	Locality
0.01% to 4.99%	1.32%	Lunenburg County
	1.21%	Buena Vista City
	1.05%	Fairfax City
	.97%	Patrick County
	.89%	Charlottesville City
	.86%	Norfolk City
	.80%	Accomack County
	.73%	Dickenson County
	.62%	Fairfax County
	.56%	Bland County
	.55%	Richmond City
	.55%	Williamsburg City
	.50%	Virginia Beach City
	.49%	Bristol City
	.31%	Pulaski County
	.31%	Wythe County
	.28%	Hampton City
	.21%	Pittsylvania County
	.07%	Newport News City
	.03%	Norton City
No change or decline	-.05%	Portsmouth City
	-.13%	Mecklenburg County
	-.37%	Salem City
	-.54%	Brunswick County
	-.55%	Mathews County
	-.57%	Alleghany County
	-.65%	Giles County
	-.66%	Nottoway County
	-.67%	Galax City
	-.82%	Wise County
	-.84%	Charlotte County
	-.99%	Tazewell County
	-1.03%	Charles City County
	-1.10%	Manassas City
	-1.16%	Roanoke City
	-1.44%	Smyth County
	-1.48%	Halifax County
-2.08%	Sussex County	
-2.10%	Russell County	
-2.67%	Highland County	
-3.26%	Henry County	
-3.27%	Danville City	

Source: Staff, Commission on Local Government

Table 7.2
 Counties and Cities
 by
 Percentage Change in Population, 2003-2007
 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 2003-2007	Locality
No change or decline	-3.28%	Grayson County
	-3.66%	Emporia City
	-3.87%	Bedford City
	-4.08%	Bath County
	-4.09%	Buchanan County
	-4.46%	Covington City
	-5.09%	Martinsville City
	-5.19%	Petersburg City

Source: Staff, Commission on Local Government