Fiscal Stress Index of Virginia's Counties and Cities

The fiscal stress index illustrates a locality's ability to generate additional local revenues from its current tax base relative to the rest of the commonwealth. The three components are:

- Revenue capacity per capita (the theoretical ability of a locality to raise revenue)
- Revenue effort (the amount of the theoretical revenue capacity that the locality actually collects through taxes and fees)
- Median household income

Primary users of this index are local governments in Virginia and various state agencies, who use the index to assist in the allocation of state aid.

Follow this link to access the latest version of the commission's report on Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Cities and Counties