

**Local-Source Revenue Profile  
of  
Virginia's Counties and Cities  
FY1989-2006**



**Commission on Local Government**  
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Susan B. Williams

**CLG Staff for This Report**

Stephen Ziony, Principal Economist

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The Jackson Center  
501 North Second Street  
Richmond VA 23219-3513  
(804) 786-6508

**TABLE OF CONTENTS**

<b>Introduction . . . . .</b>	<b>1-3</b>
<b>Property Tax Revenue, FY1989-2006. . . . .</b>	<b>3-10</b>
<b>Non-Property Tax Revenue, FY1989-2006 . . . . .</b>	<b>10-14</b>
<b>Non-Tax Revenue, FY1989-2006 . . . . .</b>	<b>15-19</b>
<b>Total Local-Source Revenue, FY1989-2006 . . . . .</b>	<b>19-22</b>
<b>Concluding Comment . . . . .</b>	<b>23-26</b>
<b>Statistical Tables. . . . .</b>	<b>27-162</b>

## STATISTICAL TABLES: DIRECTORY

### PROPERTY TAX REVENUE, FY1989-2006

Table 1.1A	Mean Per Capita Amount of Local-Source Revenue from Property Taxes by Jurisdictional Class, FY1989-2006	28
Table 1.1B	Median Per Capita Amount of Local-Source Revenue from Property Taxes by Jurisdictional Class, FY1989-2006	28
Table 1.2A	Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1989-1994	29-31
Table 1.2B	Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1995-2000	32-34
Table 1.2C	Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY2001-2006	35-37
Table 1.3A	Mean Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Jurisdictional Class, FY1989-2006	38
Table 1.3B	Median Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Jurisdictional Class, FY1989-2006	38
Table 1.4A	Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-1995	39-41
Table 1.4B	Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1995-2001	42-44
Table 1.4C	Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY2001-2006	45-47
Table 1.5	Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-2006	48-50
Table 1.6A	Mean Percentage of Local-Source Revenue from Property Taxes by Jurisdictional Class, FY1989-2006	51
Table 1.6B	Median Percentage of Local-Source Revenue from Property Taxes by Jurisdictional Class, FY1989-2006	51
Table 1.7A	Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-1994	52-54
Table 1.7B	Percentage of Local-Source Revenue from Property Taxes by Locality, FY1995-2000	55-57
Table 1.7C	Percentage of Local-Source Revenue from Property Taxes by Locality, FY2001-2006	58-60
Table 1.8	Mean and Median Annual Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-2006	61-63

**STATISTICAL TABLES: DIRECTORY**

**NON-PROPERTY TAX REVENUE, FY1989-2006**

<b>Table 2.1A</b>	<b>Mean Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Jurisdictional Class, FY1989-2006</b>	<b>65</b>
<b>Table 2.1B</b>	<b>Median Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Jurisdictional Class, FY1989-2006</b>	<b>65</b>
<b>Table 2.2A</b>	<b>Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1994</b>	<b>66-68</b>
<b>Table 2.2B</b>	<b>Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1995-2000</b>	<b>69-71</b>
<b>Table 2.2C</b>	<b>Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY2001-2006</b>	<b>72-74</b>
<b>Table 2.3A</b>	<b>Mean Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Jurisdictional Class, FY1989-2006</b>	<b>75</b>
<b>Table 2.3B</b>	<b>Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Jurisdictional Class, FY1989-2006</b>	<b>75</b>
<b>Table 2.4A</b>	<b>Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1995</b>	<b>76-78</b>
<b>Table 2.4B</b>	<b>Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1995-2001</b>	<b>79-81</b>
<b>Table 2.4C</b>	<b>Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY2001-2006</b>	<b>82-84</b>
<b>Table 2.5</b>	<b>Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2006</b>	<b>85-87</b>
<b>Table 2.6A</b>	<b>Mean Percentage of Local-Source Revenue from Non-Property Taxes by Jurisdictional Class, FY1989-2006</b>	<b>88</b>
<b>Table 2.6B</b>	<b>Median Percentage of Local-Source Revenue from Non-Property Taxes by Jurisdictional Class, FY1989-2006</b>	<b>88</b>
<b>Table 2.7A</b>	<b>Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1994</b>	<b>89-91</b>
<b>Table 2.7B</b>	<b>Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1995-2000</b>	<b>92-94</b>
<b>Table 2.7C</b>	<b>Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY2001-2006</b>	<b>95-97</b>
<b>Table 2.8</b>	<b>Mean and Median Annual Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2006</b>	<b>98-100</b>

## STATISTICAL TABLES: DIRECTORY

### NON-TAX REVENUE, FY1989-2006

Table 3.1A	Mean Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Jurisdictional Class, FY1989-2006	102
Table 3.1B	Median Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Jurisdictional Class, FY1989-2006	102
Table 3.2A	Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1994	103-5
Table 3.2B	Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1995-2000	106-8
Table 3.2C	Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY2001-2006	109-11
Table 3.3A	Mean Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Jurisdictional Class, FY1989-2006	112
Table 3.3B	Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Jurisdictional Class, FY1989-2006	112
Table 3.4A	Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1995	113-15
Table 3.4B	Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1995-2001	116-18
Table 3.4C	Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY2001-2006	119-21
Table 3.5	Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2006	122-24
Table 3.6A	Mean Percentage of Local-Source Revenue from Non-Tax Instruments by Jurisdictional Class, FY1989-2006	125
Table 3.6B	Median Percentage of Local-Source Revenue from Non-Tax Instruments by Jurisdictional Class, FY1989-2006	125
Table 3.7A	Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1994	126-28
Table 3.7B	Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1995-2000	129-31
Table 3.7C	Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY2001-2006	132-34
Table 3.8	Mean and Median Annual Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2006	135-37

**STATISTICAL TABLES: DIRECTORY**

**TOTAL LOCAL-SOURCE REVENUE, FY1989-2006**

<b>Table 4.1A</b>	<b>Mean Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Jurisdictional Class, FY1989-2006</b>	<b>139</b>
<b>Table 4.1B</b>	<b>Median Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Jurisdictional Class, FY1989-2006</b>	<b>139</b>
<b>Table 4.2A</b>	<b>Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1994</b>	<b>140-42</b>
<b>Table 4.2B</b>	<b>Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1995-2000</b>	<b>143-45</b>
<b>Table 4.2C</b>	<b>Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY2001-2006</b>	<b>146-48</b>
<b>Table 4.3A</b>	<b>Mean Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Jurisdictional Class, FY1989-2006</b>	<b>149</b>
<b>Table 4.3B</b>	<b>Median Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Jurisdictional Class, FY1989-2006</b>	<b>149</b>
<b>Table 4.4A</b>	<b>Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1995</b>	<b>150-52</b>
<b>Table 4.4B</b>	<b>Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1995-2001</b>	<b>153-55</b>
<b>Table 4.4C</b>	<b>Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY2001-2006</b>	<b>156-58</b>
<b>Table 4.5</b>	<b>Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-2006</b>	<b>159-61</b>
<b>Table 4.6</b>	<b>Variation in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments as a Function of Selected Explanatory Factors, FY1989-2006</b>	<b>162</b>

## **Local-Source Revenue Profile of Virginia's Counties and Cities FY1989-2006**

### **Introduction**

Ever since the colonial era, property taxes have represented major vehicles of funding support for America's localities. Across the United States, indeed, tax collections from property exceeded every other category of indigenous local revenue as recently as FY2006. Yet, in the latter fiscal period the relative contribution of these tax proceeds to the general receipts of local governments nationwide (27.9%) fell markedly below the FY1960 level (47.8%).<sup>1</sup> The appreciable decline in the comparative strength of property tax revenue was substantially triggered by the pronounced surge in federal and state aid payments to localities over the span of twenty years preceding the Reagan era. During the 1960's and 1970's, the rising prominence of intergovernmental assistance, in large measure, constituted a response to the physical deterioration and resulting economic decline of central cities and older suburban communities. As property values eroded within these jurisdictions, moreover, beleaguered local officials sought to enhance their internal revenue capabilities through an expanded reliance on "secondary" tax instruments (e.g., levies directed at general retail sales, income, or selected consumer goods and services) as well as various non-tax devices (e.g., user charges and privilege fees). It should be noted, too, that the thrust of such diversification was reinforced by the property tax revolt of the late 1970's and the early 1980's, a national grass roots movement fueled by the success of the Proposition 13 ballot initiative in California. Whatever the long-term historical significance of property taxation for local government finance throughout the United States, alternative revenue approaches have clearly assumed a larger role in the

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<sup>1</sup>American Council on Intergovernmental Relations, **Significant Features of Fiscal Federalism** (Washington, D.C.: American Council on Intergovernmental Relations, 1998), vol. 2, p. 74; and U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2005-06" (electronic table), May 16, 2008.

public-sector economies of counties, municipalities, townships, and special districts across an interval exceeding four decades.

Addressing the Virginia context, the present report examines the performance of county and city governments in generating own-source revenue from property taxes, non-property taxes, and diverse non-tax funding mechanisms<sup>2</sup> between FY1989 and FY2006.<sup>3</sup> During the early years of that time span, the Commonwealth's localities were buffeted by severe recessionary forces. The downturn in the private-sector economy, while complicating the budgetary process for numerous local officials in FY1991 and--to a markedly greater extent--in FY1992, cast lingering shadows across the realm of public

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<sup>2</sup>In the Commission's usage, the construct of "own-source" (or "indigenous") revenue exclusively denotes the collections which a particular county or city engenders through fiscal instruments promulgated under its own authority. In sum, this term does not embrace intergovernmental transfer payments received by the designated jurisdiction from federal and state entities or from other localities.

<sup>3</sup>The Commission's staff has employed revenue data contained in transmittal forms filed with the Auditor of Public Accounts by the various localities; Exhibits B and B-2 of Auditor of Public Accounts, **Comparative Report of Local Government Revenues and Expenditures**, FY1989-2006; and Exhibit D-2 and Schedule 1 of **City of Franklin, Financial Report, FY1999**. Within the State Auditor's taxonomic framework, "miscellaneous" local revenue includes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements. [See Auditor of Public Accounts, **Uniform Financial Reporting Manual** (revised July, 2008), pp. 3-15 and 3-16.] The preceding elements, though, have not been incorporated into the Commission's FY1989-2006 indicators of "other" indigenous receipts. This classificatory approach is founded upon national criteria for the delineation of own-source general revenues at the county and city levels. See, for example, U.S. Department of Commerce, **Finances of County Governments: 2002** (Washington, D.C.: Economics and Statistics Administration, U.S. Census Bureau, 2005), Appendix A, pp. 4, 5, 8, and 10; and John L. Mikesell, **Fiscal Administration: Analysis and Applications for the Public Sector**, 7th ed. (Belmont, CA: Thomson-Wadsworth, 2006), pp. 657, 658, and 662.

finance throughout FY1993 as well. By the end of FY1994, the fiscal health of many county and city governments had improved to a significant degree. Yet the data of this report, particularly the statistics covering the FY1998-2002 interval, establish that various jurisdictions continued to face the pressure of expenditure demands in a financial environment characterized by much uncertainty with respect to tax and non-tax revenue growth. For a number of counties and cities, the challenges of fiscal management proved especially burdensome during the last quarter of FY2001 and the full span of FY2002, as local officials confronted a statewide recession that was magnified in Northern Virginia by the economic ripple effects of the "9/11" assault on the Pentagon. Over the next four fiscal years, the revenue-generating performance of most localities registered the impact of renewed strength in the business and household sectors of the economy. Even so, the annual process of budgetary development and oversight, always subject to unanticipated events, remained a formidable task across county and city governments.

#### **Property Tax Revenue, FY1989-2006<sup>4</sup>**

Among the localities of Virginia (see Table 1.1B), the median<sup>5</sup> per capita level<sup>6</sup> of property tax collections<sup>7</sup> rose continuously throughout the FY1989-

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<sup>4</sup>South Boston City and Clifton Forge City reverted to town status on July 1<sup>st</sup> of 1995 and 2001, respectively. Thus, in the present report the data for the FY1996-2006 interval take cognizance of South Boston as a subdivision of Halifax County, and the FY2002-2006 statistics reflect Clifton Forge as a component of Alleghany County. Given the redefined status of the two municipalities, the following discussion is based upon per capita amounts and percentages covering 95 counties and 39 cities (excluding South Boston and Clifton Forge). To ensure measurement standardization over time, the Commission's staff has excluded the latter entities as discrete observational units for analytic purposes.

<sup>5</sup>Many of the tabular exhibits attached to this 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

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number of cases. The median denotes the midpoint of the data distribution when its component values are hierarchically ordered and, accordingly, identifies the level above and below which 50% of the case scores are positioned. 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 set 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." Throughout the present report, then, the median has been utilized as the basis for all statements highlighting central tendencies in the jurisdictional data. See Hubert M. Blalock, Jr., **Social Statistics**, rev. 2d ed. (New York: McGraw-Hill, 1979), pp. 66-68; Marija J. Norusis, **SPSS 13.0 Guide to Data Analysis** (Upper Saddle River, N.J.: Prentice Hall, 2005), pp. 83-84; and Chava Frankfort-Nachmias and David Nachmias, **Research Methods in the Social Sciences**, 7th ed. (New York: Worth Publishers, 2007), pp. 332-33.

<sup>6</sup>The population divisors underlying the Commission's per capita statistics can be found in U.S. Department of Commerce, Census Bureau, "Intercensal Estimates of the Resident Population of States and Counties, 1980-1989" (electronic dataset), March, 1992; Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 1990 and 2000 Census counts), December 9, 2003; and Weldon Cooper Center for Public Service, University of Virginia, "2001 Final to 2006 Final Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2008. For every locality these tables track changes in the size of the jurisdictional population base across time. It should be emphasized, however, that each county or city partially "exports" its annual revenue-generating burdens to non-residents (e.g., out-of-state tourists, shoppers from neighboring communities, and absentee landowners). Thus, in some degree any given jurisdiction finances internal allocations of public goods and services by imposing taxes, permit fees, fines, and rental and service charges on the liquid assets of non-inhabitants.

<sup>7</sup>This section of the report is primarily directed at any receipts yielded by jurisdictional taxes on real estate, personal property, public service corporation property, machinery and tools, and merchants' capital. The Commission observes that "real property" and "personal property" tax revenues, as classified by the Auditor of Public Accounts, denote the local proceeds from sources other than public service corporations (e.g., privately owned utilities and common carriers). To the extent that the latter enterprises generate real estate and personal property tax collections for a given county or city government, such amounts are discretely categorized by the State Auditor's office under the rubric of "public service corporation" payments, even though the designated receipts do not qualify as conceptually independent revenues. See Auditor of Public Accounts, **Uniform Financial Reporting Manual**, pp. 3-6 and 3-7.

1999 interval from \$324.30 to \$557.70. While the overall median value decreased slightly in two of the next seven years (i.e., FY2000 and FY2002), the FY2006 statistic (\$731.08) exceeded the equivalent measure relative to FY1989 by a margin of 125.43%.<sup>8</sup> With respect to the "midpoint jurisdiction" of the Commonwealth, Table 1.3B discloses that the relative pace of expansion in property tax receipts per capita varied considerably during the years preceding FY2000.<sup>9</sup> From its peak value of 8.80% in FY1990, the median local growth rate declined sharply to respective magnitudes of 5.52% and 2.07% over FY1991 and FY1992 before recovering at successively rising levels of 3.78%, 4.09%, and 5.17% across the FY1993-1995 time frame. The midpoint statistic for Virginia's localities, though, dropped to 4.80% during FY1996; and the statewide jurisdictional median, while reaching 5.72% over the succeeding fiscal year, was notably less robust in FY1998 (3.72%) and FY1999 (3.36%). More significantly, the midpoint jurisdiction of the Commonwealth, reflecting the impact of the personal property tax reimbursement program, manifested negative "growth" of -0.47% during FY2000.<sup>10</sup> According to Table 1.3B, the overall median value rebounded somewhat at 2.09% in FY2001 and then tapered off at 1.14% across FY2002.<sup>11</sup> This measure of revenue expansion

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<sup>8</sup>Although the city median displayed an increase of \$14.42 between FY1999 and FY2000, Table 1.1B reveals that the equivalent county statistic manifested a reduction of \$20.66 over the same period.

<sup>9</sup>In the strictest sense, the midpoint (or median) "locality" is a hypothetical jurisdiction, not an actual entity. With respect to a numerically ordered series of 134 case scores, the quantitative location of this theoretical place falls halfway between the 67<sup>th</sup> and 68<sup>th</sup> values.

<sup>10</sup>Under the phased implementation of the 1998 tax relief statute (see the original enactment in **Code of Virginia**, Sec. 58.1-3524), the median per capita level of personal property revenue, as Table A3.2 indicates, declined among Virginia's counties and cities from \$144.52 in FY1999 to \$128.35 over the course of FY2000.

<sup>11</sup>During each of these fiscal periods, the 95 counties and 39 cities yielded a midpoint growth rate that was dampened by the continuing

displayed markedly greater resilience, however, in FY2003 (5.26%), FY2004 (4.88%), and FY2005 (4.89%). Then, too, over the following year, a striking midpoint growth rate of 7.02% typified the per capita property tax collections of Virginia's 134 localities. In FY2006, as Table 1.3B establishes, the median pace of jurisdictional revenue enhancement reached a level exceeded only by that of the FY1990 growth statistic.<sup>12</sup>

To the extent that local governments registered expanding property tax collections across the time frame covered by this report, counties (see Table 1.5) tended to exhibit distinctly higher rates of increase than municipalities in their annual per capita receipts, as signified by the respective median growth levels--4.58% and 3.83%--of the two jurisdictional classes between FY1989 and

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substitution of non-categorical State aid for own-source local revenue pursuant to the terms of the "car tax" relief schedule. [For the counties and cities of Virginia (see Table A1.2), per capita real estate tax collections, as gauged in median statistical terms, increased by \$18.08 and \$28.13 during FY2001 and FY2002, respectively. Across the 134 jurisdictions, in contrast, the median per capita amount of personal property tax revenue (see Table A3.2) fell by \$16.00 and \$18.37 over the same fiscal periods.]

<sup>12</sup>On the personal property dimension, the own-source per capita receipts of the midpoint jurisdiction, as documented in Table A3.2, registered consecutive increases of \$4.61, \$6.55, \$6.94, and \$15.56 over the four most recent measurement periods covered by the present report. These rising yield levels can be attributed to annual changes in assessed values, effective tax rates, and/or population across Virginia's localities. Yet the revenue growth displayed in Table A3.2 also reflects the imposition of a 70% limit on the funding responsibility of the state government with respect to the county and municipal taxation of "qualifying" vehicular assessments ranging from \$1,001 to \$20,000. (See **Code** Secs. 58.1-3523 and 58.1-3524 as enacted by the Virginia General Assembly during 1998.)

In its current form, the personal property tax reimbursement program is budgeted at a level of \$950,000,000 annually. The present compensatory system, which took effect at the outset of FY2007, provides for the allocation of state financial assistance in a manner reflecting each locality's percentage of all payments received by counties, cities, and towns across tax year 2005. (See **Code** Sec. 58.1-3524 as amended in 2004.)

FY2006.<sup>13</sup> Accordingly, while Table 1.1B shows that Virginia's cities markedly surpassed, in the main, the Commonwealth's counties on the dimension of property tax revenue per capita during the fiscal periods under consideration, the yearly margin by which the municipal median exceeded the equivalent county value diminished from a level greater than 40% over the FY1989-1992 interval to a magnitude that generally fell below 33% across the balance of the measurement span.<sup>14</sup>

Documenting annual fluctuations in the property tax receipts of Virginia's localities, Tables 1.4A-1.4C indicate that only 4.5% of all jurisdictions (two counties and four cities) posted uninterrupted revenue gains on a per capita basis from one year to the next during the time frame surveyed by the present report. In each measurement period following FY1989, various localities across the Commonwealth (ranging from 3.0% in FY2006 to 54.5% over the course of FY2000) registered diminished per capita collections under their respective property tax systems.<sup>15</sup> The tabular data further reveal that 71 counties and 29 cities (representing 74.6% of the Commonwealth's localities) experienced between two and seven instances of declining tax yields in per capita terms from the end of FY1989 through the close of FY2006. Thus, approximately three-fourths of all local governments exhibited multiple discontinuities in their

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<sup>13</sup>The percentage for each group of localities is the median statistic computed from the distribution of median yearly rates of change in per capita revenue among the entities defining that jurisdictional class.

<sup>14</sup>After FY1992, the distance separating the city statistic from the county median was 33% or higher in FY1993 (38.1%), FY1994 (33.5%), FY2000 (35.8%), and FY2006 (38.5%). It is noteworthy, however, that the two measures of central tendency differed by less than 30% during FY1997 (26.9%), FY1998 (26.3%), FY1999 (27.6%), FY2002 (29.2%), FY2003 (22.6%), FY2004 (25.7%), and FY2005 (28.7%).

<sup>15</sup>On a per capita basis (see Tables 1.4A-1.4C), reductions in property tax revenue characterized between 23.9% and 34.3% of all localities across FY1992 (N=32), FY2001 (N=37), and FY2002 (N=46).

revenue growth profiles, even though the statewide median level of per capita tax collections increased during 15 of the 17 measurement periods under review (see Table 1.1B).

Whatever the incidence of revenue shrinkage among the localities of Virginia, ten counties and two cities generated median yearly increases of at least 6% (see Table 1.5) with respect to per capita receipts from the taxation of property over the FY1989-2006 time span. The distribution of midpoint statistics establishes that pronounced annual revenue expansion materialized, on the whole, in Rockbridge County (8.66%), Pittsylvania County (8.42%), Cumberland County (8.10%), Highland County (7.21%), Mecklenburg County (7.02%), Poquoson City (6.87%), Powhatan County (6.72%), Rappahannock County (6.28%), Covington City (6.26%), Halifax County (6.22%), Prince Edward County (6.14%), and York County (6.09%). These localities, with their generally strong revenue gains, stood in sharp contrast to the four counties and one city which recorded, for the most part, marginal growth (as indicated by median increases of less than 2%) in yearly property tax collections per capita between FY1989 and FY2006. During that interval, according to Table 1.5, tenuous midpoint values characterized Prince William County (1.74%), Richmond County (1.50%), Lexington City (1.32%), Bath County (1.14%), and Amelia County (1.12%).

Across the FY1989-2006 time frame, as Table 1.6B divulges, the typical Virginia locality derived the preponderance of its annual own-source collections (between 56.7% and 63.8% in any given year)<sup>16</sup> from taxes on real estate,

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<sup>16</sup>It should be noted that the statewide median percentage, after reaching its maximum level in FY1992, declined across all of the remaining fiscal periods except FY1996, FY1999, FY2002, and FY2005. Indeed, following FY1989, the overall midpoint statistic for the Commonwealth decreased in 12 out of 17 measurement rounds.

personal property, public service corporation property, machinery and tools, and merchants' capital. The tabular evidence also indicates, however, the existence of marked disparity along jurisdictional class lines in the relative contribution of total property tax receipts to the aggregate indigenous revenue of local governments. While the median quotient for counties exceeded three-fifths in each year of the specified interval, the midpoint ratio at the city level deviated slightly from one-half (either above or below the benchmark fraction) across the 18 measurement periods under review.

With regard to city-county differences in the property tax share of own-source local revenue, Table 1.8 notably reinforces the annual data summarized above. When the median yearly percentages in this exhibit are numerically scaled, it can be seen that the top segment of the statewide distribution (covering scores higher than the third quartile value of 67.07%) embraced 31.6% (N=30) of all counties, as against 7.7% (N=3) of Virginia's municipalities, over the FY1989-2006 time span.<sup>17</sup> Among these jurisdictions the strongest midpoint levels of property tax dependency (rates exceeding 75%) were manifested by Surry County (87.95%), Bath County (83.22%), Louisa County (80.51%), Clarke County (76.41%), Northumberland County (76.10%), and Lancaster County (75.09%).<sup>18</sup> An examination of the table further discloses that the bottom range of the data continuum (subsuming values lower than the

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<sup>17</sup>Given a descending-order series of 134 jurisdictional medians, the third quartile denotes the value above which 24.6% of the case scores are positioned. The latter statistics carry rankings of 1 through 33. (For a discussion of quartiles as cutting-point measures, see Blalock, **Social Statistics**, p. 71; Norusis, **SPSS 13.0 Guide to Data Analysis**, p. 63; and Nachmias and Nachmias, **Research Methods in the Social Sciences**, p. 331.

<sup>18</sup>As documented by Tables D2.1-D2.3, the Surry, Bath, and Louisa statistics notably reflect the weight of public service corporation tax payments.

first quartile statistic of 52.38%)<sup>19</sup> encompassed 21 cities and 12 counties, which represented 53.8% and 12.6% of the respective jurisdictional classes. As for the latter entities, the weakest median scores (rates under 45%) emerged in Radford City (44.84%), Wise County (44.82%), Franklin City (44.29%), Lynchburg City (44.15%), Danville City (43.16%), Winchester City (41.98%), Charles City County (41.66%), Lexington City (41.35%), Bristol City (40.38%), Harrisonburg City (40.09%), Buchanan County (38.54%), Emporia City (37.68%), Martinsville City (37.55%), Galax City (34.08%), Williamsburg City (28.70%), and Norton City (27.64%).

### **Non-Property Tax Revenue, FY1989-2006**<sup>20</sup>

Across the 95 counties and 39 independent cities of Virginia, as Table 2.1B reveals, the median per capita magnitude of non-property tax revenue increased annually from \$91.61 during FY1989 to \$243.49 in FY2006.<sup>21</sup> Over the full measurement interval, then, the statewide jurisdictional median climbed by 165.79% through the yearly impact of local levies on general retail sales, gross business receipts, consumer utility payments, restaurant food purchases, hotel room rentals, and the like.<sup>22</sup> Yet the typical Virginia locality,

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<sup>19</sup>If the median percentages for the 95 counties and 39 municipalities are scaled from highest to lowest, 24.6% of these values (i.e., the scores ranked between 102 and 134) fall beneath the statistic defining the first quartile.

<sup>20</sup>See footnote 4.

<sup>21</sup>When the central-tendency data are examined along jurisdictional class lines, it can be seen that the per capita yield for counties declined slightly (by \$2.48) during the FY91-FY92 interval. In addition, the corresponding city statistic fell somewhat (by respective magnitudes of \$2.07, \$7.29, \$0.89, \$8.95, and \$0.07) relative to the FY90-FY91, FY95-FY96, FY00-FY01, FY02-FY03, and FY05-06 time frames.

<sup>22</sup>Whatever the fiscal importance of the previously cited levies, it should be observed that the annual non-property tax collections of the various local governments captured any proceeds associated with franchise license, motor vehicle license, bank stock, recordation and probate, tobacco, admission and

according to Table 2.3B, displayed marked volatility in its annual growth profile relative to the per capita receipts generated by non-property tax instruments during the time frame under consideration. For the Commonwealth as a whole, median jurisdictional revenue expansion, while reaching 5.37% in FY1990, was sharply diminished at annual margins of 1.09% and 1.67%, respectively, across the next two fiscal years. By the end of FY1993, however, the midpoint rate of change for the 134 localities had rebounded in considerable measure to 4.11%. More importantly, over the course of FY1994, as documented by the statewide median value covering that period, county and city governments experienced a general surge of 6.71% in their non-property tax receipts per capita. During FY1995 and FY1996, though, jurisdictions throughout the Commonwealth (see Table 2.3B) tended to post revenue gains at annual rates that were moderately to steeply lower, as denoted by consecutive midpoint growth levels of 5.29% and 2.63%. It should also be noted that the median value for localities statewide trailed the corresponding FY1994 statistic from one period to the next across the FY1997-2003 time frame. Among the 134 jurisdictions, the midpoint growth rate fluctuated over this interval at successive yearly margins of 5.16%, 3.39%, 5.27%, 3.98%, 5.92%, 2.52%, and 4.09%. As indicated by Table 2.3B, it was not until FY2004 that localities across Virginia sustained revenue expansion at a median pace (i.e., 6.80%) exceeding the midpoint value of a decade earlier. For Virginia's counties and cities, the overall median statistic, while manifesting even greater buoyancy (8.17%) in FY2005, proved to be markedly less resilient at 5.94% across the subsequent year.

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amusement, natural resource, motor fuel, and emergency telephone service impositions. See **Uniform Financial Reporting Manual**, pp. 3-8 through 3-10. [As indicated by the State Auditor's office, localities are no longer authorized to collect the "E-911" tax. The legal foundation of this revenue source (**Code** Sec. 58.1-3813.1) expired on January 1, 2007 (pursuant to **Acts of the General Assembly**, 2006 regular session, chapter 780, pp. 1130-31).]

With respect to the entire FY1989-2006 time span, Table 2.5 establishes that Virginia's counties and cities, yielding respective median annual increases of 4.60% and 4.63%, exhibited--as a rule--decidedly similar patterns of revenue enhancement from non-property tax sources.<sup>23</sup> During each of the fiscal periods under review, however, the median level of per capita tax receipts among municipalities (see Table 2.1B) strikingly outpaced, by a ratio of at least 3 to 1, the corresponding value for counties.

In tracking yearly revenue variation at the local level, Tables 2.4A-2.4C disclose that four counties and five cities, or approximately one out of every fifteen jurisdictions across Virginia, realized continuous per capita gains in non-property tax collections throughout the FY1989-2006 measurement span. According to these exhibits, between 6.0% and 42.5% of the Commonwealth's localities reported declining yields per capita from such mechanisms as excise and license taxes in any given year following FY1989.<sup>24</sup> Thus, while the statewide median ratio of local receipts to jurisdictional population manifested annual growth over the entire chronological range (see Table 2.1B), 93.3% of all localities confronted per capita revenue erosion to some extent during the fiscal years surveyed in this report.

With regard to the productivity of non-property taxes for Virginia's local governments, Table 2.5 shows that, between FY1989 and FY2006, strong annual rates of expansion in per capita receipts (as gauged by median increases of 6% or higher) generally materialized across 21 counties and 5

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<sup>23</sup>See footnote 13.

<sup>24</sup>The incidence of revenue reduction was most severe during FY1991. Yet the tabular evidence also shows that a significant proportion of county and city governments faced per capita losses relative to non-property tax receipts in each of four other periods--FY1992 (32.1%), FY1996 (28.4%), FY1998 (23.9%), and FY2002 (24.6%).

municipalities. The tabular data further reveal that a midpoint value of at least 7% characterized ten of these localities--Dickenson County (8.62%), Bedford County (8.51%), Clarke County (8.51%), Louisa County (8.04%), Buchanan County (7.79%), Caroline County (7.71%), Carroll County (7.39%), Franklin County (7.23%), Northampton County (7.21%), and Stafford County (7.03%). The statistical profile associated with the latter jurisdictions diverged appreciably from that of the four localities which posted, on the whole, slight yearly increases (as denoted by median gains below 2%). Among the 95 counties and 39 cities of Virginia, the weakest patterns of annual revenue variation (according to the midpoint scores in Table 2.5) were generated during the FY1989-2006 interval by King and Queen County (1.84%), Lee County (1.63%), Wise County (1.57%), and Surry County (1.55%).

On a statewide basis, as documented in Table 2.6B, the median rate at which local governments derived their own-source revenue from non-property taxes varied between 18.49% and 21.38%, the respective values for FY1998 and FY1994.<sup>25</sup> Over the 18 fiscal periods covered by this exhibit, cities relied to a distinctly greater extent than counties, in the main, upon such funding instruments as sales, consumers' utility, business license, and restaurant food taxes. With respect to the non-property tax quotient of indigenous local receipts, Table 2.6B indicates that the municipal median (ranging from 29.70% to 32.78%) surpassed the equivalent county statistic (with lower and upper limits of 16.08% and 18.55%) by a ratio of at least 1.73 to 1 during any specified year of the FY1989-2006 time span.

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<sup>25</sup>The tabular evidence also reveals that the midpoint percentage for the Commonwealth as a whole, while slowly rising from the close of FY1991 through the end of FY1994, gradually diminished from one year to the next across the FY1995-1998 time frame. During the balance of the measurement interval, the statewide median value increased somewhat over FY1999, FY2001, FY2004, and FY2005; but this indicator declined slightly in each remaining period of the eight-year span.

Further evidence of jurisdictional class disparity can be found in Table 2.8, which shows the median annual percentage of each locality's own-source revenue from non-property taxes over the full measurement interval. When the 134 yield rates in this exhibit are grouped by size, the highest sector of the data series (encompassing statistics above the third quartile score of 27.66%) subsumes 74.4% (N=29) of the cities across Virginia but only 4.2% (N=4) of the counties statewide.<sup>26</sup> With regard to these jurisdictions, Table 2.8 discloses that, from FY1989 to FY2006, the relative impact of non-property taxes upon aggregate own-source receipts was typically most pronounced (on the basis of median values reaching the 40% threshold) in Williamsburg City (59.05%), Norton City (53.88%), Winchester City (48.08%), Harrisonburg City (45.98%), Buchanan County (44.88%), and Wise County (40.55%).<sup>27</sup> As for the lowest component of the data continuum (embracing yield rates below the first quartile statistic of 15.05%), this range of the median-score distribution, according to Table 2.8, covers 33.7% (N=32) of all counties and just 2.6% (N=1) of the Commonwealth's municipalities relative to the FY1989-2006 time frame.<sup>28</sup> During that interval, the non-property tax share of total indigenous revenue tended to be weakest (as gauged by median scores lower than 10%) across Westmoreland County (9.52%), Sussex County (8.65%), King and Queen County (8.10%), Louisa County (6.68%), Bath County (6.63%), Charles City County (6.61%), and Surry County (2.56%).

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<sup>26</sup>See footnote 17.

<sup>27</sup>The strong percentages for the two counties (Buchanan and Wise) reflect, in substantial degree, the annual flow of revenue from natural resource (i.e., coal) taxes.

<sup>28</sup>See footnote 19.

### **Non-Tax Revenue, FY1989-2006<sup>29</sup>**

While declining somewhat across FY1993 and FY2002, the non-tax revenue per capita of the State's "midpoint locality" (see Table 3.1B) manifested overall expansion from \$66.35 during FY1989 to \$273.68 in FY2006.<sup>30</sup> Thus, at the end of the final measurement period, the median jurisdictional yield from such funding sources as permit and license fees, fines and forfeitures, property sales and rentals, monetary investments, and service charges was 312.5% higher than the baseline annual statistic.<sup>31</sup> The typical Virginia locality, though, compiled a sharply fluctuating record of yearly "growth" in relation to per capita non-tax receipts during the FY1989-2006 time span. For the median jurisdiction, as indicated by the statewide scores in Table 3.3B, sizable gains (13.28% and 10.23%, respectively) over the course of FY1990 and FY1991 were followed by decidedly shallow increases (3.35% and 2.90%, in order) across FY1992 and FY1993, with significant growth levels (respective margins of 13.37% and 12.58%) materializing once again in FY1994 and FY1995.<sup>32</sup> Then, too, a double-digit rate of increase in per capita non-tax revenue (i.e., 12.55%) characterized Virginia's midpoint locality during FY1997, but the relative funding gains of the median jurisdiction from license fees, user charges, and the like were notably weaker throughout FY1996 (5.10%) as well as FY1998 (5.32%), FY1999 (6.68%), FY2000 (8.48%), and FY2001 (6.47%). During FY2002, indeed, the Commonwealth's midpoint locality sustained

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<sup>29</sup>See footnote 4.

<sup>30</sup>See footnote 9.

<sup>31</sup>As an examination of Table A23.2 confirms, jurisdictional service charges, considered independently, engendered annual revenue at a median per capita level which increased by 467.3% (from \$30.91 to \$175.35) between FY1989 and FY2006.

<sup>32</sup>Among the counties of Virginia, indeed, the per capita magnitude of non-tax revenue declined, in median-score terms, by .13% from FY1992 to FY1993.

negative "growth" (-1.13%) on the non-tax revenue dimension.<sup>33</sup> While reclaiming lost ground over the next two fiscal periods, the statewide median jurisdiction manifested consecutive rates of change in per capita non-tax receipts at levels (i.e., 3.89% and 6.15%) that lagged well behind the relative increases of double-digit magnitude which had typified the midpoint locality of Virginia across five years of the FY1990-1997 time span. Yet, as Table 3.3B discloses, the median jurisdiction of the Commonwealth approached and then surpassed the 10% threshold with revenue expansion of 9.30% in FY2005 and 16.63% during FY2006. Notably, the latter growth rate marked the strongest annual performance by the State's midpoint locality across the multi-year time frame covered in this report.

Over the full measurement interval, per capita non-tax revenue climbed at median annual rates that differed slightly for the two major classes of jurisdictions in the Commonwealth. As derived from Table 3.5, the respective growth levels exhibited by counties and cities were 7.46% and 7.27% between FY1989 and FY2006.<sup>34</sup> According to Table 3.1B, however, the median city appreciably surpassed the corresponding county (by a margin ranging from 48.2% to 93.7%) in the per capita volume of its non-tax collections across any given year of the time span under consideration.<sup>35</sup>

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<sup>33</sup>Across that period (see Table 3.3B), the median rates of change for counties and cities were, respectively, -2.06% and -.65%. Significantly, over calendar year 2001 Virginia's counties and municipalities, in order, experienced median reductions of .68% and .22% relative to the per capita adjusted gross income (AGI) of jurisdictional residents. In this regard it should be noted that local non-tax revenue, stemming largely from discretionary spending behavior, is often highly responsive to variation in the annual income of private citizens. (The AGI data sources utilized by the staff of the Commission are cited in footnote 58 of the present report.)

<sup>34</sup>See footnote 13.

<sup>35</sup>These lower and upper limits are the respective statistics for FY2001 and FY1996.

As Tables 3.4A and 3.4C disclose, more than half of the localities within each jurisdictional class manifested per capita revenue expansion of 10% or greater from fees, fines, investments, service charges, and various other non-tax sources during FY1990, FY1991, FY1994, FY1995, and FY2006.<sup>36</sup> In addition, a majority of the counties and more than one-third of the cities yielded growth rates of double-digit magnitude (see Table 3.4B) over the course of FY1997. These findings must be viewed, however, in tandem with the fact that no jurisdictions sustained rising flows of non-tax receipts on a per capita basis from one period to the next throughout the FY1989-2006 interval. In that respect, as Tables 3.4A-3.4C reveal, between 9.7% and 54.5% of the Commonwealth's localities experienced per capita non-tax funding losses in any designated year after FY1989.<sup>37</sup>

With regard to local revenue variation over multiple periods, Table 3.5 establishes that 67.2% of the jurisdictions statewide (66 counties and 24 cities) realized, in per capita terms, median yearly funding gains of at least 6% from non-tax sources across the FY1989-2006 time frame.<sup>38</sup> During this interval the strongest midpoint values (rates exceeding 13%) were registered by Sussex County (17.98%), Appomattox County (15.00%), Lunenburg County (13.93%), Page County (13.77%), and Mecklenburg County (13.44%). These jurisdictions notably outpaced the pair of localities which yielded the weakest median statistics (values below 2%). Between FY1989 and FY2006 (see Table 3.5), the

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<sup>36</sup>Across the latter year, 65.3% (N=62) of the 95 counties, as well as 69.2% (N=27) of the 39 municipalities, reached or exceeded the 10% level.

<sup>37</sup>While per capita reductions emerged with greatest frequency in FY2002, the relative occurrence of negative change was quite substantial, too, during FY1991 (25.4%), FY1992 (38.8%), FY1993 (43.3%), FY1996 (32.1%), FY1998 (32.8%), FY1999 (27.6%), FY2001 (30.6%), and FY2003 (37.3%).

<sup>38</sup>It should be noted that 22 counties and 7 cities (i.e., 21.6% of the localities statewide) yielded median growth rates of 10% or higher with respect to the same measurement span.

latter entities--Falls Church City and Giles County--respectively posted midpoint "growth" rates of just 1.96% and -1.89% in their non-tax collections per capita.

Among Virginia's local governments, as Table 3.6B shows, the midpoint percentage of indigenous revenue attributable to non-tax funding sources increased annually (except for a marginal reduction in FY1996) from 13.85% to 19.73% during the FY1989-2000 interval. While falling somewhat below the FY2000 value across each of the next five years, the statewide jurisdictional median peaked at a level of 20.35% in FY2006.<sup>39</sup> According to Table 3.6B, over every measurement period of the 18-year time span (apart from FY1996), counties surpassed municipalities, as a rule, in the extent to which their own-source collections rested upon such mechanisms as permit fees, court fines, property rentals, and service charges. It should be noted, however, that generally modest differences separated the county and city medians across the fiscal years under review.<sup>40</sup>

With respect to the absence of a major cleavage pattern along jurisdictional class lines, supporting data can be found in Table 3.8, which displays for each jurisdiction the median annual percentage of locally generated receipts from sources other than property and non-property taxes. The full set of 134 midpoint statistics, when hierarchically arranged, yields the observation that 28.2% (N=11) of all municipalities, as well as 23.2% (N=22) of

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<sup>39</sup>Throughout the FY2001-2005 time frame, the annual percentages varied from 19.18 to 19.57.

<sup>40</sup>The widest jurisdictional class disparity materialized in FY1998. During that period the county median (18.63%) exceeded the midpoint value for cities (15.25%) by a margin of 3.38 points. Over the balance of the FY1989-2006 interval, the distance between county and city median statistics annually ranged, in absolute magnitude, from .54% to 3.15%.

Virginia's counties, were grouped in the top segment of the overall continuum (subsuming median values higher than the third quartile score of 21.77%)<sup>41</sup> between FY1989 and FY2006.<sup>42</sup> Across the 33 localities at the upper end of the measurement range, the non-tax share of indigenous collections tended to be strongest (as denoted by midpoint statistics above 30%) for Charles City County (51.88%), Sussex County (42.32%), King and Queen County (38.45%), Amelia County (37.20%), Grayson County (33.31%), Carroll County (32.66%), King George County (30.84%), Lunenburg County (30.64%), Martinsville City (30.51%), and Greensville County (30.34%). In regard to the bottom sector of the numerically ordered distribution (covering median scores lower than the first quartile value of 13.89%), Table 3.8 indicates that 33.3% (N=13) of the municipalities in Virginia, along with 21.1% (N=20) of the counties throughout the State, fell within this component of the data series.<sup>43</sup> Among five of the latter entities, non-tax funding devices contributed to aggregate local-source revenue at median annual rates under 10% during the FY1989-2006 interval. The jurisdictions at the lowest reaches of the statistical scale were Bath County (9.88%), Winchester City (9.81%), Surry County (9.23%), Chesapeake City (8.82%), and Fairfax City (8.24%).

### **Total Local-Source Revenue, FY1989-2006**<sup>44</sup>

For the Commonwealth at large, Table 4.1B records successive yearly increases in the median per capita magnitude of total own-source jurisdictional

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<sup>41</sup>See footnote 17.

<sup>42</sup>Further, an examination of the top half of the scaled distribution (encompassing the 67 local statistics above the second quartile value of 18.16%) reveals only a slight difference between the incidence rates for counties and cities--51.6% (N=49) and 46.2% (N=18), respectively.

<sup>43</sup>See footnote 19.

<sup>44</sup>See footnote 4.

collections, which rose by 165.84% from \$499.01 during FY1989 to \$1,326.58 over the course of FY2006.<sup>45</sup> With regard to the typical Virginia locality, however, the annual rates of change in aggregate tax and non-tax receipts per capita displayed appreciable variation (see Table 4.3B) across the time frame under review. On a statewide basis the median pace of local-source revenue growth declined substantially from 9.81% over FY1990 to 6.29% in FY1991 and 2.63% during FY1992. Among the counties and cities of the Commonwealth, the overall midpoint statistic, as documented by Table 4.3B, staged a modest post-recession recovery to 4.29% in FY1993 and manifested even greater resilience at 6.99% across the subsequent fiscal year. During FY1995 and FY1996, though, the revenue expansion rates posted by the "median jurisdiction" (respective magnitudes of 6.53% and 5.23%) were distinctly lower; and the growth margin of the midpoint locality, while exhibiting considerable strength (7.16%) in FY1997, proved to be materially less robust at consecutive annual levels of 4.30%, 4.59%, 2.45%, 4.21%, 1.17%, and 4.69% between FY1998 and FY2003.<sup>46</sup> Over FY2004 the statewide median jurisdiction realized an increase of 6.21% in its per capita receipts from tax and non-tax sources.<sup>47</sup> The revenue growth rate of the Commonwealth's midpoint locality, though less pronounced (5.84%) during FY2005, climbed dramatically to 8.96% in FY2006. With respect to the latter year, however, the significant revenue performance of the typical Virginia locality, as Table 4.3B establishes, fell short of the relative funding gains achieved by the State's median jurisdiction in FY1990.

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<sup>45</sup>According to Table 4.1B, though, the median value for the 95 counties declined by \$11.86 from FY1999 to FY2000, and the midpoint statistic covering the 39 cities manifested a reduction of \$2.06 between FY2000 and FY2001.

<sup>46</sup>See footnote 9.

<sup>47</sup>During FY2004 (and, indeed, FY2003), local revenue yields were generally buoyed as the private-sector economy recovered from the 2001-2002 recession, the magnitude of which had been compounded in Northern Virginia by the financial impact of the "9/11" tragedy at the Pentagon.

Across the full measurement span covered by this report, only a moderate difference separated the median annual rates of change in per capita own-source revenue for counties (5.62%) and cities (5.20%).<sup>48</sup> A notably disparate cleavage profile, though, characterized the two jurisdictional classes within each year of the FY1989-2006 interval. During any specified fiscal period, according to Table 4.1B, the median per capita level of indigenous receipts among municipalities significantly exceeded, by a relative margin varying between 62.8% and 83.5%, the corresponding county figure.<sup>49</sup>

As documented by the time-series data in Tables 4.4A-4.4C, slightly over one out of every eight localities statewide (N=17) registered uninterrupted yearly gains in aggregate own-source collections per capita from FY1989 through FY2006. However, across that interval the cities and counties of the Commonwealth exhibited sustained revenue growth in distinctly different proportions (25.6% [N=10] and 7.4% [N=7], respectively). It should also be noted that Tables 4.4A-4.4C produce a significant corollary finding. During each fiscal period after FY1989, between 2.2% and 32.1% of the 134 localities recorded diminished per capita receipts from the various funding mechanisms under their control.<sup>50</sup> Accordingly, 87.3% of all jurisdictions posted multi-year revenue series manifesting retrenchment to some degree, a profile at variance

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<sup>48</sup>See footnote 13.

<sup>49</sup>The tabular evidence reveals that city-county differences at the 80% level or above materialized from FY1992 through FY1994. In contrast, jurisdictional class disparities below 70% emerged in nine of the ten periods comprising the FY1997-2006 time frame.

<sup>50</sup>At the local level per capita revenue losses were most evident in FY2002, but the data also establish that notable percentages of the State's jurisdictions (between 14.9 and 23.1) experienced declining yields per resident over the course of FY1992, FY1996, and FY1998 through FY2001.

with that of the continuously rising yield levels for the "typical" locality (as indicated by Table 4.1B).<sup>51</sup>

With respect to annual change in the per capita own-source receipts of Virginia's local governments, Table 4.5 shows that 33 counties and 7 cities experienced relative funding gains at median rates of 6% or higher during the FY1989-2006 time span. The midpoint value in the numerically ordered series of yearly growth statistics was at least 8% across six of these localities-- Cumberland County (8.97%), Sussex County (8.90%), Mecklenburg County (8.69%), Franklin City (8.44%), Bedford County (8.40%), and Craig County (8.34%). The pattern of revenue variation displayed by the latter jurisdictions contrasted substantially with that of the three counties and three cities whose median annual levels of relative growth defined the "bottom 5%" of the statewide measurement continuum.<sup>52</sup> Between FY1989 and FY2006, as the midpoint scores in Table 4.5 disclose, year-to-year rates of change in total per capita receipts generally fell below 3.5% for Buena Vista City (3.40%), Chesterfield County (3.30%), Richmond City (3.20%), Prince William County (3.19%), New Kent County (3.17%), and Alexandria City (3.14%).<sup>53</sup>

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<sup>51</sup>On this point Tables 4.4A-4.4C disclose that Charles City County and Bath County sustained diminutions in total per capita receipts from indigenous funding instruments over the course of six and seven budgetary periods, respectively, following FY1989. In addition, four other counties (Buchanan, Greensville, Richmond, and Scott), as well as two cities (Galax and Manassas), registered own-source revenue shrinkage on a per capita basis across five fiscal years during the measurement span reviewed by the Commission.

<sup>52</sup>The weakest segment of the data distribution encompassed any midpoint values lower than the fifth percentile (3.50%), a demarcation statistic computed from the median scores for all localities. See the discussion of percentiles in Norusis, **SPSS 13.0 Guide to Data Analysis**, p. 63.

<sup>53</sup>The typical Virginia locality would have been obliged to expand its total indigenous revenue at a median annual rate of 2.89% in order to keep pace with the rising cost of public-sector goods and services throughout the FY1989-2006 time frame. [This benchmark statistic has been derived from quarterly

### **Concluding Comment**<sup>54</sup>

Among the counties and cities of Virginia, the median per capita level of own-source collections registered an overall increase slightly lower than 166% from FY1989 through FY2006. Yet the annual profile of relative funding gains, as manifested by the typical locality, diverged significantly from the contours of an exponential (i.e., uniform growth-rate) model of fiscal development during this time span. While showing impressive strength at 9.81% in FY1990, the revenue expansion rate of the "median jurisdiction" declined strikingly to respective margins of 6.29% and 2.63% over the course of FY1991 and FY1992 before rebounding at medium-to-high levels (i.e., successive magnitudes of 4.29% and 6.99%) across FY1993 and FY1994.<sup>55</sup> The midpoint growth statistic for Virginia's localities slipped, however, to 6.53% during FY1995 and exhibited a more pronounced reduction to 5.23% in FY1996. The median pace of jurisdictional revenue enhancement, though quite substantial (7.16%) across the following year, was appreciably weaker over the course of FY1998 (4.30%), FY1999 (4.59%), FY2000 (2.45%), FY2001 (4.21%), FY2002 (1.17%), and FY2003 (4.69%). While displaying marked improvement in FY2004 (6.21%) and--to a lesser extent--FY2005 (5.84%), the midpoint growth rate for per capita tax and non-tax collections manifested considerably greater strength (8.96%) during the subsequent fiscal period. Yet the FY2006 measure of jurisdictional revenue expansion clearly trailed its FY1990 counterpart. Then, too, almost 90% of the Commonwealth's localities actually sustained erosion in their total

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price index values published in U.S. Department of Commerce, Bureau of Economic Analysis (BEA), **Survey of Current Business**, 88 (August, 2008), pp. 179-80.] Notably, the data in Table 4.5 establish that 61.2% (N=82) of the Commonwealth's jurisdictions recorded median yearly growth exceeding 5% with respect to aggregate local-source revenue per capita during the fiscal periods under consideration.

<sup>54</sup>See footnote 4.

<sup>55</sup>See footnote 9.

per capita receipts during at least one of the measurement periods covered by this report, with the instances of jurisdictional revenue diminution arising most frequently in FY1992 (N=26), FY1996 (N=20), FY1998 (N=20), FY1999 (N=21), FY2000 (N=31), FY2001 (N=28), and FY2002 (N=43).

Notwithstanding the revenue volatility experienced by many local governments over the FY1989-2006 time frame, major aspects of the own-source funding environment were highly stable for Virginia's counties and cities across each fiscal period. On this point compelling evidence can be found in Table 4.6, which documents the combined and separate effects of four explanatory variables upon per capita indigenous collections at the local level throughout the 18-year span under review.<sup>56</sup> During any given period of that interval, approximately four-fifths (between 78.51% and 84.55%) of the total variation in per capita revenue across counties and cities reflected the aggregate impact of jurisdictional class distinctions coupled with interlocal

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<sup>56</sup>The cited exhibit displays the results of a multiple regression exercise utilizing (a) natural logarithmic transformations of three economic variables (i.e., per capita measures of taxable property valuation, adjusted gross income, and taxable retail sales) and (b) a "dummy" numeric indicator for jurisdictional class that is founded upon scores of 1 and 0 assigned, respectively, to cities and counties. With regard to a particular fiscal year, each cell statistic across the columns labeled (1) through (4) reflects an unstandardized regression coefficient and denotes the average amount of change in per capita own-source revenue stemming from a specified increase in a given explanatory factor when the effects of the other "causal" dimensions are held statistically constant for the 134 jurisdictional cases. On an annual basis, column (5) of Table 4.6 shows adjusted coefficients of multiple determination, each of which indicates the proportion of variation in per capita local-source revenue that can be attributed to the joint predictive power of the several explanatory measures. [For a detailed examination of linear regression techniques, see Alan Agresti and Barbara Finlay, **Statistical Methods for the Social Sciences**, 3d ed. (Upper Saddle River, N.J.: Prentice Hall, 1997), chapters 9, 11, and 14; and Robert S. Pindyck and Daniel L. Rubinfeld, **Econometric Models and Economic Forecasts**, 4th ed. (Boston: Irwin/McGraw-Hill, 1998), chapters 1-7.]

differences in the per capita magnitudes of taxable property valuation,<sup>57</sup> adjusted gross income,<sup>58</sup> and taxable retail sales.<sup>59</sup> Further, the annual data in Table 4.6 show that the per capita tax and non-tax receipts of cities appreciably exceeded, as a rule, the corresponding collections of counties, with the average margins of inter-group disparity registering at minimum and maximum levels of \$273.56 and \$665.61 over the course of FY1989 and FY2006, respectively. In large measure this cleavage pattern derived from the generally broader range, greater volume, and/or higher unit costs of public

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<sup>57</sup>As treated in this report, the construct of property valuation subsumes the taxable worth of real estate, tangible personal property, machinery and tools, merchants' capital, and public service corporation property. With respect to tax years 1988 through 2005, the pertinent jurisdictional statistics can be found primarily in Virginia Department of Taxation, **Annual Report**, FY1989-1993 (Tables 5.4 and 5.5) and FY1994-2006 (Tables 5.2 and 5.4). In relation to various counties and cities, however, the Commission's staff has employed updated valuation totals drawn from local audit reports and the official records of the State Corporation Commission.

<sup>58</sup>Derived from State income tax returns, the adjusted gross income statistics relative to a given locality, while encompassing numerous dimensions of income, exclude various transfer payments (e.g., Social Security benefits and unemployment compensation), tax-free interest and dividends, income from certain retirement plans previously taxed by another state, gains on the sale of real property dedicated to open-space use, payments realized under the Tobacco Settlement and Peanut Quota Buyout programs, and the income received by "non-resident" military personnel stationed in Virginia. Moreover, the jurisdictional adjusted gross income figures do not reflect the income of residents who are exempt from the filing of State tax returns. For the AGI data of relevance to the present report, see Department of Taxation, "Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished calendar-year tables), 1988-2005.

<sup>59</sup>In relation to calendar years 1988 through 2005, county and city statistics, as certified by the Department of Taxation, have been drawn from Weldon Cooper Center for Public Service, University of Virginia, "Annual Taxable Sales, 1984-2007" (electronic dataset), August 19, 2008. It should be noted that the data distribution for 2005 understates the actual volume of taxable sales across the Commonwealth. See the explanatory declaration at [http://www.virginia.edu/coopercenter/vastat/taxablesales/tax\\_sales.html](http://www.virginia.edu/coopercenter/vastat/taxablesales/tax_sales.html).

service rendition shouldered by cities relative to counties. Beyond the fiscal importance of the jurisdictional class indicator, the tabular evidence reveals that taxable property valuation markedly surpassed the remaining economic variables as a determinant of revenue productivity at the local level from one budgetary period to the next. Among the 134 jurisdictions, according to the yearly statistical profile, every increment of 1 percent in per capita property values generated, on the average, additional per capita receipts varying between \$3.91 (the FY1989 figure) and \$8.05 (the FY2006 amount). With respect to adjusted gross income, an increase of 1 percent in the per capita magnitude of that resource-base measure produced an average expansion of tax and non-tax collections ranging from \$2.83 per capita (the FY1989 statistic) to \$4.46 per capita (the FY2005 margin). As for the dimension of taxable retail sales, local government revenue, on the average, climbed at per capita levels between \$0.57 (the FY1993 return) and \$1.78 (the FY2006 yield) in response to each percentage-point increment in the per capita size of this commercial indicator. The foregoing evidence, as supported by the balance of the data in Table 4.6, amply reinforces the conventional wisdom that jurisdictional property values constituted the principal economic foundation of county and city revenue systems during the FY1989-2006 interval.

**Property Tax Revenue  
FY1989-2006  
Tables 1.1A-1.8**

Table 1.1A  
 Mean Per Capita Amount  
 of  
 Local-Source Revenue  
 from  
 Property Taxes  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	\$340.30	\$377.09	\$402.43	\$411.11	\$432.38	\$456.41	\$484.34	\$510.11	\$538.05	\$568.28	\$585.31	\$587.29	\$608.36	\$616.59	\$647.98	\$680.31	\$713.15	\$770.55
Cities	\$470.26	\$507.11	\$540.00	\$559.40	\$570.26	\$586.79	\$611.19	\$636.05	\$669.41	\$697.26	\$715.23	\$724.42	\$734.76	\$760.68	\$794.49	\$849.06	\$909.91	\$989.53
All Jurisdictions	\$378.12	\$414.93	\$442.47	\$454.27	\$472.51	\$494.36	\$521.26	\$546.76	\$576.29	\$605.82	\$623.12	\$627.20	\$645.15	\$658.53	\$690.62	\$729.43	\$770.42	\$834.29

Table 1.1B  
 Median Per Capita Amount  
 of  
 Local-Source Revenue  
 from  
 Property Taxes  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	\$282.00	\$304.37	\$338.10	\$340.21	\$362.37	\$388.17	\$420.47	\$442.58	\$480.61	\$499.95	\$517.72	\$497.06	\$517.79	\$538.75	\$587.26	\$608.27	\$627.41	\$664.91
Cities	\$411.88	\$453.44	\$479.46	\$487.73	\$500.57	\$518.06	\$549.76	\$578.45	\$610.09	\$631.26	\$660.66	\$675.08	\$686.16	\$696.17	\$719.73	\$764.80	\$807.19	\$920.80
All Jurisdictions	\$324.30	\$349.95	\$383.03	\$388.98	\$408.48	\$427.38	\$455.41	\$470.51	\$504.12	\$527.56	\$557.70	\$545.75	\$572.71	\$564.44	\$608.76	\$648.23	\$696.19	\$731.08

- As measured by the Commission, "own-source" revenue excludes 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.
- The mean and median statistics covering FY1989 through FY2006 are based upon the per capita values for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2006 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2006 statistics take cognizance of Clifton Forge as a subdivision of Allegheny County.

Staff, Commission on Local Government

Table 1.2A: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Accomack County	\$289.96	80.0	\$302.42	86.0	\$349.23	77.0	\$353.29	77.0	\$354.48	83.0	\$367.28	84.0
Albemarle County	\$431.47	34.0	\$469.44	37.0	\$578.84	23.0	\$569.49	26.0	\$593.04	27.0	\$628.46	28.0
Alleghany County	\$389.87	47.0	\$399.26	57.0	\$413.37	61.0	\$445.64	54.0	\$478.48	51.0	\$513.42	47.0
Amelia County	\$310.91	72.0	\$325.78	75.0	\$329.17	84.0	\$340.21	81.0	\$319.90	94.0	\$311.75	103.0
Amherst County	\$171.87	125.0	\$201.11	119.0	\$217.34	117.0	\$219.55	118.0	\$224.99	118.0	\$234.02	125.0
Appomattox County	\$193.05	116.0	\$203.13	118.0	\$240.35	111.0	\$241.89	113.0	\$259.78	110.0	\$348.76	91.0
Arlington County	\$936.95	9.0	\$1,012.44	9.0	\$1,129.32	7.0	\$1,128.21	7.0	\$1,158.29	7.0	\$1,185.57	6.0
Augusta County	\$227.41	103.0	\$257.09	100.0	\$268.50	102.0	\$273.93	104.0	\$299.00	99.0	\$329.27	97.0
Bath County	\$1,280.80	1.0	\$1,495.15	1.0	\$1,334.14	2.0	\$1,565.48	1.0	\$1,809.05	1.0	\$1,935.76	1.0
Bedford County	\$256.56	99.0	\$283.50	96.0	\$307.73	92.0	\$312.34	95.0	\$326.34	93.0	\$344.46	93.0
Bland County	\$172.83	122.0	\$175.97	126.0	\$217.33	118.0	\$218.13	120.0	\$221.94	119.0	\$250.69	116.0
Botetourt County	\$322.82	69.0	\$340.07	71.0	\$349.58	75.0	\$353.74	76.0	\$367.09	77.0	\$426.99	68.0
Brunswick County	\$197.55	112.0	\$205.64	116.0	\$217.19	119.0	\$219.10	119.0	\$221.15	120.0	\$281.90	108.0
Buchanan County	\$267.85	92.0	\$256.97	101.0	\$267.65	103.0	\$278.67	102.0	\$297.66	100.0	\$322.26	98.0
Buckingham County	\$173.49	121.0	\$188.13	123.0	\$211.52	122.0	\$209.80	123.0	\$216.77	123.0	\$238.37	122.0
Campbell County	\$216.90	107.0	\$226.73	109.0	\$233.73	114.0	\$247.90	111.0	\$253.77	114.0	\$289.77	106.5
Caroline County	\$338.96	64.0	\$309.17	81.0	\$319.61	87.0	\$357.33	75.0	\$431.82	63.0	\$398.38	78.0
Carroll County	\$146.42	133.0	\$148.66	133.0	\$154.69	134.0	\$158.95	135.0	\$177.69	135.0	\$183.53	135.0
Charles City County	\$505.80	24.0	\$529.46	25.0	\$516.96	31.0	\$477.96	48.0	\$479.47	50.0	\$458.09	58.0
Charlotte County	\$185.71	118.0	\$226.16	110.0	\$238.60	112.0	\$260.21	108.0	\$268.88	108.0	\$274.89	113.0
Chesterfield County	\$590.40	16.0	\$631.84	17.0	\$666.62	17.0	\$679.78	16.0	\$698.05	18.0	\$718.23	19.0
Clarke County	\$340.15	62.0	\$392.88	59.0	\$491.55	38.0	\$510.64	38.0	\$530.41	38.0	\$659.70	22.0
Craig County	\$198.39	111.0	\$219.85	111.0	\$249.90	108.0	\$241.35	114.0	\$246.26	115.0	\$246.74	119.0
Culpeper County	\$385.17	49.0	\$447.71	43.0	\$497.25	36.0	\$493.93	42.0	\$497.54	44.0	\$503.80	50.0
Cumberland County	\$169.94	126.0	\$173.30	127.0	\$187.91	126.0	\$162.80	133.0	\$214.55	125.0	\$233.79	126.0
Dickenson County	\$286.33	82.0	\$316.22	78.0	\$315.31	89.0	\$324.74	87.0	\$453.67	58.0	\$363.87	86.0
Dinwiddie County	\$272.57	90.0	\$298.52	88.0	\$281.57	97.0	\$306.14	96.0	\$362.37	80.0	\$361.71	87.0
Essex County	\$287.93	81.0	\$364.21	66.0	\$375.32	70.0	\$391.48	67.0	\$396.51	74.0	\$388.17	80.0
Fairfax County	\$1,056.30	4.0	\$1,185.39	5.0	\$1,268.63	6.0	\$1,229.93	6.0	\$1,200.05	5.0	\$1,191.75	5.0
Fauquier County	\$477.48	27.0	\$569.46	20.0	\$708.05	13.0	\$747.03	12.0	\$781.13	12.0	\$848.99	11.0
Floyd County	\$217.43	106.0	\$251.02	103.0	\$256.13	106.0	\$276.71	103.0	\$307.01	96.0	\$315.06	101.0
Fluvanna County	\$362.13	55.0	\$372.77	63.0	\$382.93	68.0	\$380.80	70.0	\$373.58	76.0	\$391.45	79.0
Franklin County	\$214.19	109.0	\$246.60	104.0	\$259.78	105.0	\$264.50	106.0	\$270.18	106.0	\$316.22	100.0
Frederick County	\$351.94	57.0	\$408.24	55.0	\$419.51	56.0	\$403.27	63.0	\$459.63	56.0	\$545.66	43.0
Giles County	\$274.73	89.0	\$313.40	80.0	\$301.30	95.0	\$324.19	88.0	\$327.02	92.0	\$349.39	90.0
Gloucester County	\$355.48	56.0	\$412.11	52.0	\$443.48	51.0	\$441.51	56.0	\$466.11	52.0	\$501.19	52.0
Goochland County	\$427.30	36.0	\$478.22	33.0	\$481.97	41.0	\$467.82	49.0	\$486.67	48.0	\$584.00	36.0
Grayson County	\$139.58	135.0	\$143.55	135.0	\$164.99	133.0	\$171.10	132.0	\$195.62	131.0	\$198.31	133.0
Greene County	\$344.42	60.0	\$345.70	68.0	\$368.72	72.0	\$382.05	69.0	\$396.73	73.0	\$405.03	74.0
Greensville County	\$276.69	87.0	\$294.71	92.0	\$328.68	85.0	\$284.22	99.0	\$281.41	104.0	\$290.30	105.0
Halifax County	\$152.60	131.0	\$161.32	131.0	\$169.23	132.0	\$171.54	131.0	\$190.90	133.0	\$226.63	127.0
Hanover County	\$444.18	31.0	\$476.54	35.0	\$492.89	37.0	\$517.39	36.0	\$556.05	36.0	\$573.70	39.0
Henrico County	\$538.60	19.0	\$582.13	18.0	\$634.99	19.0	\$652.96	19.0	\$667.91	21.0	\$694.54	20.0
Henry County	\$172.61	123.0	\$196.95	121.0	\$231.11	115.0	\$245.14	112.0	\$255.60	113.0	\$278.14	111.0
Highland County	\$375.92	52.0	\$417.82	51.0	\$414.72	59.0	\$418.22	59.0	\$459.42	57.0	\$463.22	57.0
Isle of Wight County	\$445.33	30.0	\$480.56	32.0	\$551.32	26.0	\$555.59	29.0	\$569.54	32.0	\$622.04	30.0
James City County	\$621.83	12.0	\$655.69	14.0	\$706.40	14.0	\$722.91	14.0	\$776.83	13.0	\$787.90	15.0
King and Queen County	\$338.63	65.0	\$369.67	65.0	\$414.91	58.0	\$409.69	60.0	\$409.34	67.0	\$432.69	66.0
King George County	\$365.24	53.0	\$410.52	53.0	\$415.73	57.0	\$454.47	52.0	\$433.97	62.0	\$450.11	60.0
King William County	\$323.71	68.0	\$374.37	62.0	\$372.24	71.0	\$372.46	72.0	\$399.39	72.0	\$433.21	65.0
Lancaster County	\$332.33	66.0	\$454.52	41.0	\$470.84	45.0	\$482.40	45.0	\$480.49	49.0	\$491.83	53.0
Lee County	\$161.95	129.0	\$160.37	132.0	\$172.06	130.0	\$188.05	126.0	\$199.64	129.0	\$201.24	132.0

Table 1.2A: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Loudoun County	\$1,026.87	5.0	\$1,216.37	3.0	\$1,272.54	5.0	\$1,274.06	5.0	\$1,162.77	6.0	\$1,151.53	7.0
Louisa County	\$610.08	13.0	\$676.98	12.0	\$661.33	18.0	\$657.94	18.0	\$770.69	14.0	\$808.95	13.0
Lunenburg County	\$205.95	110.0	\$219.37	112.0	\$271.16	100.0	\$269.37	105.0	\$260.02	109.0	\$266.56	115.0
Madison County	\$276.61	88.0	\$299.91	87.0	\$302.10	94.0	\$312.38	94.0	\$339.38	88.0	\$358.02	88.0
Mathews County	\$317.46	70.0	\$391.77	61.0	\$408.03	62.0	\$407.19	62.0	\$415.34	65.0	\$479.39	54.0
Mecklenburg County	\$156.42	130.0	\$165.01	130.0	\$169.91	131.0	\$173.35	130.0	\$192.54	132.0	\$209.38	130.0
Middlesex County	\$346.91	59.0	\$402.76	56.0	\$430.01	54.0	\$443.81	55.0	\$503.88	41.0	\$512.72	48.0
Montgomery County	\$220.19	105.0	\$235.60	107.0	\$249.82	109.0	\$261.96	107.0	\$272.35	105.0	\$280.27	109.0
Nelson County	\$379.54	51.0	\$391.95	60.0	\$430.24	53.0	\$537.54	33.0	\$540.65	37.0	\$565.36	41.0
New Kent County	\$428.42	35.0	\$519.93	28.0	\$530.05	30.0	\$533.63	34.0	\$574.38	30.0	\$580.01	37.0
Northampton County	\$270.67	91.0	\$292.04	94.0	\$345.67	78.0	\$339.43	82.0	\$428.17	64.0	\$446.27	61.0
Northumberland County	\$397.00	45.0	\$428.57	48.0	\$456.55	49.0	\$467.24	51.0	\$464.06	54.0	\$542.24	44.0
Nottoway County	\$175.54	119.0	\$214.82	113.0	\$226.35	116.0	\$222.46	117.0	\$201.30	127.0	\$217.09	129.0
Orange County	\$340.01	63.0	\$372.24	64.0	\$395.47	63.0	\$408.32	61.0	\$436.21	61.0	\$441.38	63.0
Page County	\$163.28	128.0	\$178.23	125.0	\$182.76	127.0	\$185.17	127.0	\$217.23	122.0	\$248.17	118.0
Patrick County	\$187.02	117.0	\$189.27	122.0	\$211.29	123.0	\$215.55	121.0	\$215.93	124.0	\$238.47	121.0
Pittsylvania County	\$116.34	136.0	\$127.31	136.0	\$146.10	136.0	\$151.74	136.0	\$166.72	136.0	\$192.40	134.0
Powhatan County	\$251.38	100.0	\$280.47	97.0	\$349.32	76.0	\$351.65	78.0	\$348.82	85.0	\$408.36	73.0
Prince Edward County	\$151.85	132.0	\$165.36	129.0	\$172.97	129.0	\$183.61	128.0	\$196.48	130.0	\$201.64	131.0
Prince George County	\$237.42	102.0	\$256.01	102.0	\$279.96	98.0	\$312.77	93.0	\$294.88	101.0	\$317.46	99.0
Prince William County	\$754.19	10.0	\$886.99	10.0	\$975.84	10.0	\$951.55	10.0	\$941.56	10.0	\$912.46	9.0
Pulaski County	\$223.89	104.0	\$243.88	106.0	\$250.49	107.0	\$258.48	109.0	\$269.20	107.0	\$277.46	112.0
Rappahannock County	\$348.63	58.0	\$476.76	34.0	\$487.46	39.0	\$497.76	40.0	\$499.89	43.0	\$590.98	32.0
Richmond County	\$291.48	79.0	\$318.04	77.0	\$319.21	88.0	\$321.74	89.0	\$312.76	95.0	\$344.51	92.0
Roanoke County	\$512.83	22.0	\$551.60	24.0	\$572.81	24.0	\$586.89	24.0	\$603.51	24.0	\$640.20	26.0
Rockbridge County	\$257.89	97.0	\$293.62	93.0	\$387.81	65.0	\$313.52	92.0	\$350.07	84.0	\$400.17	77.0
Rockingham County	\$279.82	86.0	\$303.60	85.0	\$388.27	64.0	\$386.49	68.0	\$407.63	68.0	\$410.36	71.0
Russell County	\$175.00	120.0	\$197.60	120.0	\$201.58	124.0	\$213.84	122.0	\$242.41	116.0	\$235.37	124.0
Scott County	\$140.19	134.0	\$147.78	134.0	\$153.10	135.0	\$159.29	134.0	\$184.89	134.0	\$172.37	136.0
Shenandoah County	\$265.26	94.0	\$303.99	83.0	\$338.10	80.0	\$359.90	74.0	\$364.27	79.0	\$420.13	69.0
Smyth County	\$164.04	127.0	\$171.62	128.0	\$173.89	128.0	\$177.25	129.0	\$200.31	128.0	\$239.64	120.0
Southampton County	\$256.70	98.0	\$297.97	90.0	\$306.50	93.0	\$336.57	83.0	\$359.25	82.0	\$366.89	85.0
Spotsylvania County	\$391.80	46.0	\$428.35	49.0	\$460.27	48.0	\$518.88	35.0	\$602.13	25.0	\$636.49	27.0
Stafford County	\$518.76	21.0	\$565.68	21.0	\$598.25	22.0	\$601.55	23.0	\$609.75	23.0	\$650.11	24.0
Surry County	\$1,135.02	2.0	\$1,234.89	2.0	\$1,351.68	1.0	\$1,325.69	4.0	\$1,484.29	3.0	\$1,449.56	3.0
Sussex County	\$282.37	84.0	\$304.37	82.0	\$326.41	86.0	\$331.42	86.0	\$331.69	89.0	\$337.17	96.0
Tazewell County	\$214.43	108.0	\$210.22	114.0	\$214.42	120.0	\$228.63	116.0	\$238.55	117.0	\$249.83	117.0
Warren County	\$267.11	93.0	\$259.31	99.0	\$268.76	101.0	\$283.04	101.0	\$304.10	98.0	\$378.17	82.0
Washington County	\$196.61	113.0	\$232.90	108.0	\$237.30	113.0	\$250.25	110.0	\$259.55	111.0	\$280.00	110.0
Westmoreland County	\$282.00	85.0	\$337.69	72.0	\$383.12	67.0	\$395.57	66.0	\$405.89	69.0	\$433.25	64.0
Wise County	\$195.54	114.0	\$209.71	115.0	\$211.89	121.0	\$206.14	124.0	\$219.69	121.0	\$237.35	123.0
Wythe County	\$195.37	115.0	\$203.18	117.0	\$243.51	110.0	\$240.50	115.0	\$258.39	112.0	\$269.17	114.0
York County	\$401.99	41.0	\$457.80	39.0	\$497.52	35.0	\$494.35	41.0	\$521.46	40.0	\$569.70	40.0
Alexandria City	\$1,132.13	3.0	\$1,210.83	4.0	\$1,318.56	3.0	\$1,326.73	3.0	\$1,255.24	4.0	\$1,274.25	4.0
Bedford City	\$283.23	83.0	\$295.24	91.0	\$332.95	82.0	\$335.66	84.0	\$347.21	86.0	\$353.44	89.0
Bristol City	\$304.29	74.0	\$343.29	69.0	\$351.27	73.0	\$399.50	64.0	\$394.57	75.0	\$404.64	76.0
Buena Vista City	\$292.26	78.0	\$334.12	73.0	\$335.84	81.0	\$349.64	80.0	\$342.43	87.0	\$372.73	83.0
Charlottesville City	\$459.94	29.0	\$503.07	29.0	\$530.96	29.0	\$552.45	30.0	\$572.88	31.0	\$584.44	35.0
Chesapeake City	\$549.33	17.0	\$635.05	16.0	\$689.06	16.0	\$697.07	15.0	\$723.46	16.0	\$732.86	16.0
Clifton Forge City	\$241.28	101.0	\$283.53	95.0	\$285.97	96.0	\$299.73	98.0	\$306.08	97.0	\$313.50	102.0
Colonial Heights City	\$541.41	18.0	\$558.60	23.0	\$610.74	21.0	\$624.78	22.0	\$626.16	22.0	\$652.82	23.0
Covington City	\$411.88	39.0	\$435.92	45.0	\$474.76	44.0	\$561.94	28.0	\$597.14	26.0	\$645.43	25.0

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Danville City	\$258.61	96.0	\$264.72	98.0	\$275.95	99.0	\$284.17	100.0	\$291.03	103.0	\$293.73	104.0
Emporia City	\$384.22	50.0	\$395.34	58.0	\$413.54	60.0	\$423.72	57.0	\$448.35	59.0	\$453.45	59.0
Fairfax City	\$969.37	8.0	\$1,055.43	8.0	\$1,094.79	9.0	\$1,093.87	8.0	\$1,055.54	8.0	\$1,075.07	8.0
Falls Church City	\$992.13	6.0	\$1,118.94	6.0	\$1,279.12	4.0	\$1,475.48	2.0	\$1,503.37	2.0	\$1,511.86	2.0
Franklin City	\$311.84	71.0	\$343.22	70.0	\$351.20	74.0	\$368.26	73.0	\$403.55	70.0	\$412.40	70.0
Fredericksburg City	\$591.44	15.0	\$647.27	15.0	\$699.32	15.0	\$671.58	17.0	\$716.53	17.0	\$724.23	18.0
Galax City	\$324.88	67.0	\$321.71	76.0	\$377.40	69.0	\$378.39	71.0	\$401.47	71.0	\$409.60	72.0
Hampton City	\$418.28	38.0	\$453.44	42.0	\$485.96	40.0	\$487.73	43.0	\$494.95	45.0	\$502.88	51.0
Harrisonburg City	\$296.91	75.0	\$316.12	79.0	\$329.28	83.0	\$332.83	85.0	\$361.39	81.0	\$381.64	81.0
Hopewell City	\$508.27	23.0	\$570.04	19.0	\$623.66	20.0	\$642.95	20.0	\$676.88	19.0	\$693.60	21.0
Lexington City	\$304.60	73.0	\$303.87	84.0	\$311.76	91.0	\$315.88	90.0	\$330.12	90.0	\$342.04	94.0
Lynchburg City	\$401.62	42.0	\$432.61	46.0	\$440.14	52.0	\$484.12	44.0	\$500.57	42.0	\$518.06	45.0
Manassas City	\$989.16	7.0	\$1,057.34	7.0	\$1,095.65	8.0	\$1,019.60	9.0	\$976.29	9.0	\$903.76	10.0
Manassas Park City	\$608.29	14.0	\$668.40	13.0	\$718.32	12.0	\$734.88	13.0	\$732.01	15.0	\$794.06	14.0
Martinsville City	\$295.52	76.0	\$328.44	74.0	\$343.42	79.0	\$350.21	79.0	\$365.57	78.0	\$404.97	75.0
Newport News City	\$483.38	25.0	\$521.78	26.0	\$546.01	27.0	\$562.11	27.0	\$565.30	33.0	\$585.11	34.0
Norfolk City	\$399.32	44.0	\$431.20	47.0	\$463.99	46.0	\$503.34	39.0	\$521.98	39.0	\$548.61	42.0
Norton City	\$261.44	95.0	\$246.53	105.0	\$267.25	104.0	\$303.64	97.0	\$294.16	102.0	\$289.77	106.5
Petersburg City	\$399.67	43.0	\$418.68	50.0	\$454.38	50.0	\$453.50	53.0	\$461.20	55.0	\$467.66	56.0
Poquoson City	\$424.85	37.0	\$463.66	38.0	\$514.90	32.0	\$516.13	37.0	\$574.96	29.0	\$624.02	29.0
Portsmouth City	\$389.37	48.0	\$447.13	44.0	\$462.01	47.0	\$467.80	50.0	\$464.62	53.0	\$470.28	55.0
Radford City	\$172.06	124.0	\$181.23	124.0	\$188.68	125.0	\$200.22	125.0	\$213.27	126.0	\$225.56	128.0
Richmond City	\$711.59	11.0	\$737.59	11.0	\$796.14	11.0	\$814.44	11.0	\$824.55	11.0	\$833.44	12.0
Roanoke City	\$443.62	32.0	\$482.75	30.0	\$513.13	33.0	\$545.23	31.0	\$556.08	35.0	\$575.24	38.0
Salem City	\$525.30	20.0	\$559.69	22.0	\$556.82	25.0	\$636.73	21.0	\$670.14	20.0	\$726.64	17.0
South Boston City	\$292.44	77.0	\$298.29	89.0	\$312.14	90.0	\$313.83	91.0	\$329.53	91.0	\$341.17	95.0
Staunton City	\$341.69	61.0	\$354.20	67.0	\$384.53	66.0	\$396.80	65.0	\$412.73	66.0	\$427.78	67.0
Suffolk City	\$410.83	40.0	\$455.57	40.0	\$480.20	42.0	\$479.49	47.0	\$492.08	47.0	\$515.84	46.0
Virginia Beach City	\$481.58	26.0	\$520.77	27.0	\$544.43	28.0	\$583.49	25.0	\$577.14	28.0	\$610.08	31.0
Waynesboro City	\$433.38	33.0	\$473.08	36.0	\$501.36	34.0	\$541.84	32.0	\$557.74	34.0	\$586.77	33.0
Williamsburg City	\$362.63	54.0	\$408.96	54.0	\$423.18	55.0	\$420.70	58.0	\$445.24	60.0	\$444.88	62.0
Winchester City	\$469.64	28.0	\$481.31	31.0	\$479.46	43.0	\$479.80	46.0	\$492.11	46.0	\$511.02	49.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

Staff, Commission on Local Government

Table 1.2B: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Accomack County	\$361.03	90.0	\$385.10	91.0	\$504.22	67.0	\$407.58	92.0	\$406.78	95.0	\$397.49	97.0
Albemarle County	\$654.97	31.0	\$919.79	13.0	\$720.03	33.0	\$744.85	36.0	\$754.29	36.0	\$764.00	37.0
Alleghany County	\$686.20	25.0	\$734.87	25.0	\$767.70	25.0	\$800.42	27.0	\$877.63	19.0	\$887.28	20.0
Amelia County	\$360.14	91.0	\$377.14	93.0	\$374.66	99.0	\$367.02	107.0	\$375.22	107.0	\$350.88	114.5
Amherst County	\$257.92	122.0	\$279.53	118.0	\$319.19	111.0	\$326.01	116.0	\$353.96	112.0	\$327.01	117.0
Appomattox County	\$282.09	114.0	\$297.55	112.0	\$311.63	113.0	\$325.48	117.0	\$344.05	113.0	\$362.23	110.0
Arlington County	\$1,226.68	5.0	\$1,249.43	5.0	\$1,320.40	5.0	\$1,354.29	6.0	\$1,411.26	4.0	\$1,445.57	5.0
Augusta County	\$340.42	95.0	\$353.79	96.0	\$383.79	94.0	\$399.63	94.0	\$420.84	92.0	\$409.88	93.0
Bath County	\$1,795.26	1.0	\$1,723.47	1.0	\$1,743.10	2.0	\$1,926.18	1.0	\$1,627.29	3.0	\$1,985.51	2.0
Bedford County	\$345.36	94.0	\$362.34	94.0	\$389.59	92.0	\$499.95	79.0	\$539.86	72.0	\$547.11	67.0
Bland County	\$264.55	120.0	\$285.70	116.0	\$297.39	119.0	\$299.31	124.0	\$302.46	127.0	\$295.29	126.0
Botetourt County	\$445.70	71.0	\$467.35	72.0	\$495.36	71.0	\$526.25	68.0	\$624.99	53.0	\$598.55	56.0
Brunswick County	\$303.85	107.0	\$327.24	104.0	\$348.79	107.0	\$343.10	111.0	\$339.23	115.0	\$317.10	119.0
Buchanan County	\$337.02	97.0	\$337.63	103.0	\$364.19	104.0	\$366.29	108.0	\$383.98	104.0	\$373.11	105.0
Buckingham County	\$241.62	129.0	\$241.74	130.0	\$254.32	131.0	\$277.28	128.0	\$303.70	126.0	\$292.50	128.0
Campbell County	\$324.63	102.0	\$341.12	101.0	\$366.53	103.0	\$387.77	100.0	\$396.63	100.0	\$384.22	100.0
Caroline County	\$431.47	76.0	\$442.58	78.0	\$477.88	79.0	\$501.14	78.0	\$515.88	81.0	\$513.45	78.0
Carroll County	\$185.71	135.0	\$197.17	134.0	\$238.29	133.0	\$244.97	133.0	\$311.05	123.0	\$339.92	116.0
Charles City County	\$458.40	66.0	\$464.61	74.0	\$494.01	72.0	\$553.05	62.0	\$581.81	63.0	\$567.49	65.0
Charlotte County	\$326.94	100.0	\$342.11	100.0	\$375.00	98.0	\$396.70	95.0	\$379.50	106.0	\$365.84	107.0
Chesterfield County	\$745.27	20.0	\$771.93	20.0	\$816.81	16.0	\$822.47	22.0	\$804.16	26.0	\$816.14	25.0
Clarke County	\$674.25	27.0	\$705.88	30.0	\$753.63	27.0	\$761.55	32.0	\$798.62	29.0	\$803.23	26.0
Craig County	\$276.63	115.0	\$289.86	115.0	\$308.40	115.0	\$318.53	118.0	\$332.67	118.0	\$375.18	103.0
Culpeper County	\$529.22	52.0	\$527.38	55.0	\$562.09	57.0	\$571.23	57.0	\$604.15	57.0	\$581.94	59.0
Cumberland County	\$266.78	118.0	\$293.90	114.0	\$371.00	101.0	\$390.47	98.0	\$471.20	89.0	\$444.71	89.0
Dickenson County	\$347.05	93.0	\$322.23	106.0	\$334.94	109.0	\$326.50	115.0	\$340.57	114.0	\$383.30	101.0
Dinwiddie County	\$380.65	88.0	\$428.69	80.0	\$480.61	77.0	\$494.81	81.0	\$524.85	78.0	\$542.58	69.0
Essex County	\$454.52	68.0	\$478.11	65.0	\$505.29	66.0	\$553.18	61.0	\$571.37	65.0	\$710.00	42.0
Fairfax County	\$1,205.36	6.0	\$1,234.94	6.0	\$1,325.96	4.0	\$1,348.71	7.0	\$1,405.13	6.0	\$1,412.64	6.0
Fauquier County	\$940.64	9.0	\$972.81	9.0	\$1,002.87	9.0	\$1,382.41	4.0	\$1,102.08	10.0	\$1,065.36	11.0
Floyd County	\$324.27	103.0	\$339.88	102.0	\$376.75	97.0	\$382.87	102.0	\$389.67	101.0	\$374.75	104.0
Fluvanna County	\$465.54	62.0	\$469.55	69.0	\$503.38	69.0	\$511.38	73.0	\$528.69	74.0	\$497.06	80.0
Franklin County	\$323.88	104.0	\$357.59	95.0	\$380.00	96.0	\$386.21	101.0	\$399.11	97.0	\$391.82	99.0
Frederick County	\$579.67	44.0	\$620.97	42.0	\$658.19	42.0	\$649.55	47.0	\$669.34	48.0	\$660.74	49.0
Giles County	\$384.39	86.0	\$422.18	84.0	\$443.49	87.0	\$450.50	89.0	\$456.48	91.0	\$465.34	88.0
Gloucester County	\$506.87	56.0	\$523.49	57.0	\$533.62	61.0	\$561.71	60.0	\$592.70	60.0	\$578.54	62.0
Goochland County	\$651.04	33.0	\$674.44	35.0	\$693.00	38.0	\$806.58	25.0	\$1,032.11	12.0	\$1,014.31	12.0
Grayson County	\$207.62	134.0	\$219.38	133.0	\$240.77	132.0	\$263.00	131.0	\$270.41	133.0	\$263.21	133.0
Greene County	\$436.11	74.0	\$471.28	67.0	\$486.31	75.0	\$497.30	80.0	\$517.72	80.0	\$529.07	74.0
Greenville County	\$307.89	105.0	\$348.17	98.0	\$355.49	105.0	\$382.30	103.0	\$397.09	99.0	\$351.42	113.0
Halifax County/2	\$243.73	125.0	\$250.49	126.0	\$280.86	123.0	\$300.18	122.0	\$314.63	121.0	\$300.27	124.0
Hanover County	\$603.09	41.0	\$664.66	37.0	\$738.33	30.0	\$750.73	35.0	\$783.51	32.0	\$795.15	31.0
Henrico County	\$719.93	21.0	\$738.70	24.0	\$745.82	28.0	\$786.11	30.0	\$825.13	24.0	\$816.63	24.0
Henry County	\$282.97	113.0	\$307.03	110.0	\$311.60	114.0	\$329.24	114.0	\$333.66	117.0	\$302.88	123.0
Highland County	\$511.73	54.0	\$550.03	52.0	\$569.50	54.0	\$593.32	53.0	\$620.22	54.0	\$610.01	55.0
Isle of Wight County	\$662.63	30.0	\$699.05	31.0	\$744.30	29.0	\$756.61	33.0	\$803.97	27.0	\$775.48	35.0
James City County	\$894.25	12.0	\$930.65	12.0	\$992.86	10.0	\$1,071.57	10.0	\$1,101.11	11.0	\$1,202.91	9.0
King and Queen County	\$441.88	72.0	\$445.73	77.0	\$507.22	65.0	\$528.86	67.0	\$594.69	58.0	\$597.41	57.0
King George County	\$473.19	61.0	\$504.09	60.0	\$559.14	58.0	\$566.77	59.0	\$594.61	59.0	\$587.81	58.0
King William County	\$456.30	67.0	\$501.55	62.0	\$564.91	55.0	\$536.32	66.0	\$556.30	68.0	\$540.33	71.0
Lancaster County	\$565.42	45.0	\$613.67	44.0	\$626.99	45.0	\$646.37	48.0	\$655.59	50.0	\$628.91	52.0
Lee County	\$212.54	133.0	\$219.78	132.0	\$228.85	134.0	\$238.73	134.0	\$239.46	134.0	\$233.02	135.0

Table 1.2B: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Loudoun County	\$1,159.49	7.0	\$1,156.84	7.0	\$1,193.53	8.0	\$1,359.66	5.0	\$1,319.76	7.0	\$1,349.56	7.0
Louisa County	\$849.73	14.0	\$930.96	11.0	\$971.99	11.0	\$1,004.74	11.0	\$981.80	14.0	\$989.05	14.0
Lunenburg County	\$276.14	116.0	\$297.05	113.0	\$296.03	120.0	\$300.93	121.0	\$308.13	125.0	\$290.41	129.0
Madison County	\$363.76	89.0	\$401.70	89.0	\$443.68	86.0	\$468.55	86.0	\$473.69	88.0	\$471.49	87.0
Mathews County	\$500.19	57.0	\$610.65	45.0	\$626.09	46.0	\$655.48	45.0	\$677.26	44.0	\$737.70	40.0
Mecklenburg County	\$236.77	131.0	\$249.90	128.0	\$262.50	129.0	\$270.59	129.0	\$291.12	130.0	\$323.50	118.0
Middlesex County	\$539.40	49.0	\$594.79	46.0	\$622.74	47.0	\$653.70	46.0	\$676.79	45.0	\$673.38	47.0
Montgomery County	\$291.01	110.0	\$310.47	109.0	\$329.07	110.0	\$347.65	110.0	\$369.88	108.0	\$363.58	109.0
Nelson County	\$606.05	40.0	\$617.11	43.0	\$633.94	44.0	\$684.90	42.0	\$692.17	42.0	\$926.12	18.0
New Kent County	\$579.98	43.0	\$592.21	47.0	\$667.43	39.0	\$692.65	41.0	\$712.76	40.0	\$686.28	45.0
Northampton County	\$447.45	70.0	\$464.65	73.0	\$493.26	74.0	\$489.74	82.0	\$515.32	82.0	\$496.89	81.0
Northumberland County	\$612.95	38.0	\$625.59	41.0	\$634.97	43.0	\$661.25	44.0	\$672.20	47.0	\$659.19	50.0
Nottoway County	\$270.48	117.0	\$277.20	122.0	\$297.83	118.0	\$298.55	125.0	\$311.99	122.0	\$294.52	127.0
Orange County	\$535.85	51.0	\$535.84	53.0	\$564.90	56.0	\$580.43	55.0	\$618.83	55.0	\$613.13	54.0
Page County	\$262.90	121.0	\$278.60	120.0	\$291.10	122.0	\$401.54	93.0	\$337.22	116.0	\$357.47	112.0
Patrick County	\$246.47	123.0	\$249.97	127.0	\$258.98	130.0	\$258.69	132.0	\$288.41	132.0	\$286.61	131.0
Pittsylvania County	\$217.00	132.0	\$235.27	131.0	\$278.56	124.0	\$284.30	126.0	\$296.53	128.0	\$290.21	130.0
Powhatan County	\$440.16	73.0	\$469.75	68.0	\$496.57	70.0	\$515.00	72.0	\$586.92	61.0	\$570.38	64.0
Prince Edward County	\$245.12	124.0	\$260.17	123.0	\$274.74	125.0	\$299.51	123.0	\$324.68	119.0	\$315.38	120.0
Prince George County	\$332.59	98.0	\$403.28	88.0	\$406.53	90.0	\$441.04	90.0	\$466.95	90.0	\$485.26	84.0
Prince William County	\$920.73	10.0	\$936.64	10.0	\$952.95	12.0	\$977.53	12.0	\$984.59	13.0	\$983.33	15.0
Pulaski County	\$299.35	108.0	\$321.98	107.0	\$343.99	108.0	\$369.52	105.0	\$389.09	103.0	\$379.98	102.0
Rappahannock County	\$673.08	28.0	\$762.46	21.0	\$810.35	18.0	\$905.91	15.0	\$912.96	17.0	\$849.09	23.0
Richmond County	\$325.80	101.0	\$347.55	99.0	\$383.76	95.0	\$395.81	96.0	\$405.80	96.0	\$395.40	98.0
Roanoke County	\$677.98	26.0	\$733.00	27.0	\$768.59	24.0	\$807.16	24.0	\$787.58	31.0	\$787.41	32.0
Rockbridge County	\$415.88	80.0	\$410.01	87.0	\$433.73	89.0	\$452.18	88.0	\$495.56	85.0	\$473.53	86.0
Rockingham County	\$435.33	75.0	\$455.74	75.0	\$479.19	78.0	\$505.13	75.0	\$544.27	70.0	\$550.42	66.0
Russell County	\$242.61	127.0	\$242.66	129.0	\$262.92	128.0	\$277.97	127.0	\$291.83	129.0	\$296.55	125.0
Scott County	\$174.82	136.0	\$182.55	135.0	\$213.34	135.0	\$213.17	135.0	\$223.10	135.0	\$238.10	134.0
Shenandoah County	\$478.76	60.0	\$502.04	61.0	\$507.71	64.0	\$538.56	65.0	\$757.93	35.0	\$514.46	77.0
Smyth County	\$237.69	130.0	\$253.00	125.0	\$266.93	127.0	\$331.58	113.0	\$364.99	110.0	\$350.88	114.5
Southampton County	\$396.99	84.0	\$421.31	85.0	\$464.35	84.0	\$482.69	84.0	\$509.84	83.0	\$476.34	85.0
Spotsylvania County	\$654.30	32.0	\$682.62	33.0	\$707.09	36.0	\$701.33	39.0	\$759.38	34.0	\$778.45	34.0
Stafford County	\$718.56	22.0	\$740.22	23.0	\$728.06	32.0	\$765.80	31.0	\$773.13	33.0	\$799.00	28.0
Surry County	\$1,635.48	2.0	\$1,687.44	2.0	\$1,826.10	1.0	\$1,891.67	2.0	\$1,874.89	1.0	\$1,993.59	1.0
Sussex County	\$407.19	83.0	\$423.57	83.0	\$474.00	81.0	\$521.04	70.0	\$550.00	69.0	\$426.98	92.0
Tazewell County	\$265.76	119.0	\$285.57	117.0	\$292.94	121.0	\$301.53	120.0	\$308.46	124.0	\$315.35	121.0
Warren County	\$420.47	79.0	\$469.43	70.0	\$504.01	68.0	\$524.60	69.0	\$541.24	71.0	\$544.40	68.0
Washington County	\$286.46	111.0	\$300.37	111.0	\$314.47	112.0	\$357.02	109.0	\$364.75	111.0	\$363.94	108.0
Westmoreland County	\$461.69	64.0	\$488.61	63.0	\$483.48	76.0	\$503.92	77.0	\$506.32	84.0	\$488.68	82.0
Wise County	\$241.94	128.0	\$255.19	124.0	\$268.42	126.0	\$266.88	130.0	\$288.93	131.0	\$271.27	132.0
Wythe County	\$286.36	112.0	\$279.48	119.0	\$300.45	117.0	\$338.16	112.0	\$366.58	109.0	\$358.82	111.0
York County	\$636.39	34.0	\$688.46	32.0	\$734.84	31.0	\$874.97	17.0	\$799.08	28.0	\$799.81	27.0
Alexandria City	\$1,244.12	4.0	\$1,269.33	4.0	\$1,292.28	6.0	\$1,331.28	8.0	\$1,410.29	5.0	\$1,451.28	4.0
Bedford City	\$395.72	85.0	\$416.40	86.0	\$447.77	85.0	\$484.92	83.0	\$528.06	75.0	\$527.29	75.0
Bristol City	\$427.26	77.0	\$450.72	76.0	\$476.26	80.0	\$510.39	74.0	\$525.42	77.0	\$538.99	73.0
Buena Vista City	\$409.97	82.0	\$427.54	81.0	\$464.71	83.0	\$543.41	63.0	\$527.98	76.0	\$508.54	79.0
Charlottesville City	\$622.82	37.0	\$646.59	38.0	\$693.35	37.0	\$707.63	38.0	\$736.71	39.0	\$760.36	38.0
Chesapeake City	\$753.46	19.0	\$774.91	19.0	\$813.29	17.0	\$833.94	20.0	\$844.05	22.0	\$852.24	22.0
Clifton Forge City	\$332.26	99.0	\$351.12	97.0	\$369.27	102.0	\$388.58	99.0	\$412.15	94.0	\$407.64	94.0
Colonial Heights City	\$693.97	24.0	\$733.82	26.0	\$775.87	22.0	\$793.07	29.0	\$793.28	30.0	\$786.24	33.0
Covington City	\$668.77	29.0	\$713.12	29.0	\$760.27	26.0	\$820.97	23.0	\$887.19	18.0	\$1,006.81	13.0

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Danville City	\$305.37	106.0	\$324.92	105.0	\$350.73	106.0	\$377.23	104.0	\$397.87	98.0	\$406.63	95.0
Emporia City	\$493.53	59.0	\$505.45	59.0	\$540.86	60.0	\$588.17	54.0	\$585.35	62.0	\$579.12	61.0
Fairfax City	\$1,095.03	8.0	\$1,143.05	8.0	\$1,225.29	7.0	\$1,234.96	9.0	\$1,259.39	8.0	\$1,301.57	8.0
Falls Church City	\$1,542.38	3.0	\$1,592.23	3.0	\$1,639.94	3.0	\$1,636.16	3.0	\$1,694.95	2.0	\$1,712.80	3.0
Franklin City	\$460.67	65.0	\$479.08	64.0	\$531.42	62.0	\$543.38	64.0	\$573.14	64.0	\$540.75	70.0
Fredericksburg City	\$770.22	15.0	\$755.03	22.0	\$794.97	20.0	\$855.51	18.0	\$948.30	15.0	\$963.49	17.0
Galax City	\$420.92	78.0	\$429.10	79.0	\$464.73	82.0	\$469.09	85.0	\$477.56	86.0	\$487.76	83.0
Hampton City	\$545.62	48.0	\$566.54	50.0	\$593.40	51.0	\$602.51	52.0	\$604.59	56.0	\$613.56	53.0
Harrisonburg City	\$382.50	87.0	\$391.13	90.0	\$395.73	91.0	\$407.74	91.0	\$413.73	93.0	\$430.67	90.0
Hopewell City	\$755.48	17.0	\$782.39	18.0	\$801.31	19.0	\$831.14	21.0	\$837.59	23.0	\$795.42	30.0
Lexington City	\$337.04	96.0	\$383.20	92.0	\$387.40	93.0	\$392.11	97.0	\$381.19	105.0	\$404.68	96.0
Lynchburg City	\$549.76	47.0	\$566.41	51.0	\$583.58	52.0	\$624.77	50.0	\$643.80	51.0	\$675.08	46.0
Manassas City	\$896.60	11.0	\$903.57	14.0	\$926.30	13.0	\$937.36	13.0	\$1,118.85	9.0	\$1,089.00	10.0
Manassas Park City	\$769.73	16.0	\$809.56	17.0	\$772.08	23.0	\$802.00	26.0	\$861.27	21.0	\$866.87	21.0
Martinsville City	\$412.60	81.0	\$425.32	82.0	\$441.02	88.0	\$462.70	87.0	\$474.47	87.0	\$427.58	91.0
Newport News City	\$607.50	39.0	\$631.35	39.0	\$658.98	41.0	\$699.49	40.0	\$691.93	43.0	\$716.60	41.0
Norfolk City	\$564.80	46.0	\$591.71	48.0	\$610.09	49.0	\$631.26	49.0	\$638.88	52.0	\$657.41	51.0
Norton City	\$298.91	109.0	\$315.39	108.0	\$373.09	100.0	\$368.76	106.0	\$389.32	102.0	\$369.51	106.0
Petersburg City	\$514.84	53.0	\$523.74	56.0	\$576.00	53.0	\$578.30	56.0	\$559.10	67.0	\$581.41	60.0
Poquoson City	\$711.11	23.0	\$728.32	28.0	\$778.35	21.0	\$798.17	28.0	\$823.17	25.0	\$798.70	29.0
Portsmouth City	\$495.93	58.0	\$533.56	54.0	\$554.61	59.0	\$568.08	58.0	\$569.01	66.0	\$572.49	63.0
Radford City	\$243.52	126.0	\$278.47	121.0	\$304.78	116.0	\$309.79	119.0	\$321.19	120.0	\$303.13	122.0
Richmond City	\$866.57	13.0	\$869.47	15.0	\$911.21	14.0	\$929.40	14.0	\$943.10	16.0	\$976.61	16.0
Roanoke City	\$599.36	42.0	\$627.84	40.0	\$662.16	40.0	\$680.47	43.0	\$699.36	41.0	\$706.61	43.0
Salem City	\$755.06	18.0	\$830.49	16.0	\$851.22	15.0	\$891.97	16.0	\$862.13	20.0	\$919.84	19.0
South Boston City/2	\$350.82	92.0	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$451.80	69.0	\$468.51	71.0	\$493.91	73.0	\$504.89	76.0	\$518.02	79.0	\$515.49	76.0
Suffolk City	\$538.23	50.0	\$578.45	49.0	\$612.96	48.0	\$835.50	19.0	\$660.66	49.0	\$661.86	48.0
Virginia Beach City	\$626.95	36.0	\$680.60	34.0	\$715.68	35.0	\$751.30	34.0	\$747.74	37.0	\$769.45	36.0
Waynesboro City	\$633.99	35.0	\$668.62	36.0	\$718.84	34.0	\$720.83	37.0	\$743.03	38.0	\$741.39	39.0
Williamsburg City	\$465.50	63.0	\$476.61	66.0	\$515.13	63.0	\$518.45	71.0	\$529.79	73.0	\$540.09	72.0
Winchester City	\$508.81	55.0	\$513.23	58.0	\$597.50	50.0	\$615.97	51.0	\$672.43	46.0	\$695.27	44.0

1  
As measured by the Commission, "own-source" revenue excludes 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.

2  
South Boston City reverted to town status on July 1, 1995. Accordingly, with respect to the FY1996-2000 time span, the Halifax County profile captures the revenue and population effects of South Boston's municipal reclassification.

3  
The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

4  
The highest and lowest per capita values in the statewide distribution are ranked 1 and 135, respectively.

Table 1.2C: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Accomack County	\$396.03	104.0	\$398.75	108.0	\$433.03	100.0	\$461.33	99.0	\$479.30	96.0	\$492.77	104.0
Albemarle County	\$771.70	36.0	\$810.07	29.0	\$874.39	28.0	\$964.78	24.0	\$1,051.25	22.0	\$1,190.33	19.0
Alleghany County/2	\$902.03	20.0	\$728.21	42.0	\$732.93	45.0	\$761.40	51.0	\$775.97	54.0	\$796.32	57.0
Amelia County	\$353.73	115.0	\$354.19	114.0	\$360.05	116.0	\$389.53	115.0	\$393.91	117.0	\$408.36	120.0
Amherst County	\$379.80	108.0	\$380.75	111.0	\$401.04	109.0	\$458.09	101.0	\$471.58	101.0	\$485.21	105.0
Appomattox County	\$418.41	97.0	\$418.20	103.0	\$424.36	103.0	\$433.49	103.0	\$446.42	110.0	\$466.54	112.0
Arlington County	\$1,531.40	5.0	\$1,619.80	5.0	\$1,784.20	4.0	\$1,953.53	3.0	\$2,097.45	3.0	\$2,320.46	2.0
Augusta County	\$424.54	94.0	\$444.00	91.0	\$454.12	96.0	\$467.74	98.0	\$510.56	93.0	\$551.75	91.0
Bath County	\$2,041.33	1.0	\$2,018.78	2.0	\$2,022.59	3.0	\$1,909.13	5.0	\$1,790.46	8.0	\$2,104.17	6.0
Bedford County	\$588.61	63.0	\$589.35	65.0	\$609.99	67.0	\$629.13	71.0	\$634.25	75.0	\$655.82	79.0
Bland County	\$303.09	128.0	\$295.28	128.0	\$358.20	119.0	\$359.13	119.0	\$449.38	108.0	\$463.21	113.0
Botetourt County	\$600.73	60.0	\$612.96	60.0	\$692.88	53.0	\$697.49	60.0	\$707.87	64.0	\$728.40	69.0
Brunswick County	\$309.11	126.0	\$298.46	127.0	\$297.03	130.0	\$312.62	129.0	\$359.03	125.0	\$376.16	126.0
Buchanan County	\$399.05	103.0	\$421.02	99.0	\$464.78	94.0	\$509.00	89.0	\$525.23	91.0	\$536.94	92.0
Buckingham County	\$344.21	116.0	\$353.81	115.0	\$393.90	111.0	\$383.09	116.0	\$390.46	118.0	\$416.94	117.0
Campbell County	\$423.13	95.0	\$420.53	101.0	\$428.64	101.0	\$471.53	96.0	\$473.81	99.0	\$505.42	99.0
Caroline County	\$515.76	79.0	\$554.50	71.0	\$619.35	65.0	\$649.50	67.0	\$661.94	69.0	\$688.20	74.0
Carroll County	\$338.72	117.0	\$344.21	119.0	\$350.22	121.0	\$358.65	120.0	\$458.89	105.0	\$474.26	107.0
Charles City County	\$610.88	58.0	\$648.87	55.0	\$679.48	55.0	\$710.51	58.0	\$735.69	59.0	\$795.63	58.0
Charlottesville County	\$385.12	106.0	\$365.61	113.0	\$394.08	110.0	\$392.84	114.0	\$406.09	115.0	\$493.69	103.0
Chesterfield County	\$815.48	30.0	\$837.07	27.0	\$877.36	27.0	\$920.29	29.0	\$991.15	28.0	\$1,072.02	27.0
Clarke County	\$809.32	31.0	\$774.32	36.0	\$779.70	38.0	\$796.62	43.0	\$855.32	39.0	\$937.21	39.0
Craig County	\$303.26	127.0	\$421.16	98.0	\$393.33	112.0	\$452.20	102.0	\$475.63	97.0	\$520.24	96.0
Culpeper County	\$624.92	56.0	\$644.96	57.0	\$679.13	56.0	\$779.49	47.0	\$831.66	45.0	\$857.65	52.0
Cumberland County	\$554.33	70.0	\$549.41	75.0	\$593.90	72.0	\$608.27	75.0	\$623.15	79.0	\$661.75	78.0
Dickenson County	\$402.30	101.0	\$426.94	96.0	\$420.55	105.0	\$427.43	106.0	\$395.47	116.0	\$422.74	116.0
Dinwiddie County	\$633.96	55.0	\$630.57	58.0	\$659.09	62.0	\$615.60	74.0	\$639.40	70.0	\$729.25	68.0
Essex County	\$584.23	65.0	\$566.28	67.0	\$612.34	66.0	\$670.40	63.0	\$717.23	61.0	\$771.54	60.0
Fairfax County	\$1,461.96	7.0	\$1,547.75	6.0	\$1,677.38	6.0	\$1,782.62	7.0	\$1,913.71	6.0	\$2,077.23	7.0
Fauquier County	\$1,080.76	11.0	\$1,112.15	11.0	\$1,179.91	11.0	\$1,220.24	11.0	\$1,241.27	14.0	\$1,392.12	12.0
Floyd County	\$374.00	110.0	\$388.48	109.0	\$419.33	106.0	\$424.89	110.0	\$495.86	95.0	\$535.94	94.0
Fluvanna County	\$504.78	83.0	\$469.41	88.0	\$495.23	87.0	\$513.36	88.0	\$567.20	86.0	\$609.24	85.0
Franklin County	\$432.32	92.0	\$432.76	94.0	\$469.25	92.0	\$485.33	94.0	\$577.47	83.0	\$616.55	83.0
Frederick County	\$671.87	51.0	\$654.46	54.0	\$716.52	51.0	\$777.89	48.0	\$803.96	49.0	\$894.99	47.0
Giles County	\$480.94	87.0	\$467.08	89.0	\$487.50	88.0	\$524.33	86.0	\$562.88	87.0	\$602.54	87.0
Gloucester County	\$637.00	54.0	\$625.61	59.0	\$662.67	60.0	\$700.93	59.0	\$719.68	60.0	\$747.34	62.0
Goochland County	\$1,039.02	12.0	\$1,016.10	14.0	\$1,061.57	14.0	\$1,101.18	15.0	\$1,170.98	15.0	\$1,276.39	16.0
Grayson County	\$295.96	129.0	\$313.87	124.0	\$309.17	126.0	\$336.37	126.0	\$361.61	124.0	\$373.45	128.0
Greene County	\$534.14	75.0	\$528.81	79.0	\$566.81	78.0	\$588.89	78.0	\$636.78	73.0	\$714.15	70.0
Greensville County	\$360.20	114.0	\$351.81	117.0	\$358.39	118.0	\$351.86	121.0	\$356.57	126.0	\$375.86	127.0
Halifax County/2	\$328.57	120.0	\$332.29	120.0	\$380.85	114.0	\$404.52	111.0	\$426.07	111.0	\$497.50	102.0
Hanover County	\$843.57	27.0	\$830.18	28.0	\$868.05	29.0	\$938.61	27.0	\$997.94	27.0	\$1,098.81	26.0
Henrico County	\$827.85	29.0	\$846.14	25.0	\$889.38	24.0	\$962.19	25.0	\$1,024.49	25.0	\$1,119.57	23.0
Henry County	\$309.76	125.0	\$346.77	118.0	\$357.18	120.0	\$345.47	124.0	\$353.99	127.0	\$391.15	123.0
Highland County	\$666.39	52.0	\$666.63	52.0	\$729.11	46.0	\$866.17	35.0	\$928.59	34.0	\$1,043.48	29.0
Isle of Wight County	\$785.67	34.0	\$789.73	34.0	\$848.71	31.0	\$896.20	32.0	\$950.39	31.0	\$970.33	38.0
James City County	\$1,207.77	9.0	\$1,209.80	9.0	\$1,254.21	10.0	\$1,294.63	10.0	\$1,335.72	11.0	\$1,482.04	11.0
King and Queen County	\$586.90	64.0	\$557.83	69.0	\$586.54	75.0	\$564.12	80.0	\$578.31	82.0	\$604.84	86.0
King George County	\$575.82	67.0	\$562.59	68.0	\$661.68	61.0	\$681.34	62.0	\$699.62	66.0	\$701.92	71.0
King William County	\$588.67	62.0	\$611.18	61.0	\$641.06	64.0	\$668.85	64.0	\$714.93	63.0	\$763.99	61.0
Lancaster County	\$674.55	50.0	\$737.31	41.0	\$773.92	39.0	\$799.11	40.0	\$882.57	36.0	\$855.25	53.0
Lee County	\$252.46	135.0	\$241.91	134.0	\$240.55	134.0	\$241.66	134.0	\$268.15	134.0	\$280.68	134.0

Table 1.2C: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Loudoun County	\$1,539.02	4.0	\$1,664.06	4.0	\$1,766.65	5.0	\$1,932.03	4.0	\$2,047.09	4.0	\$2,232.45	4.0
Louisa County	\$952.77	18.0	\$979.00	17.0	\$975.81	17.0	\$1,071.89	18.0	\$1,103.65	16.0	\$1,235.33	17.0
Lunenburg County	\$290.68	131.0	\$269.94	132.0	\$277.23	132.0	\$287.62	131.0	\$323.86	131.0	\$330.85	132.0
Madison County	\$514.11	81.0	\$554.09	72.0	\$583.36	76.0	\$630.12	70.0	\$627.41	77.0	\$746.62	63.0
Mathews County	\$737.62	39.0	\$703.59	47.0	\$792.17	37.0	\$799.07	41.0	\$824.10	47.0	\$912.11	42.0
Mecklenburg County	\$383.53	107.0	\$486.57	86.0	\$478.94	90.0	\$398.54	113.0	\$465.71	103.0	\$498.41	101.0
Middlesex County	\$705.49	46.0	\$740.94	38.0	\$799.12	36.0	\$808.53	39.0	\$844.41	41.0	\$878.34	50.0
Montgomery County	\$388.72	105.0	\$411.52	104.0	\$454.71	95.0	\$468.88	97.0	\$473.42	100.0	\$511.07	98.0
Nelson County	\$715.15	42.0	\$703.84	46.0	\$762.17	41.0	\$862.64	36.0	\$840.58	43.0	\$877.35	51.0
New Kent County	\$708.66	44.0	\$717.79	44.0	\$724.92	48.0	\$791.26	44.0	\$830.43	46.0	\$885.92	49.0
Northampton County	\$506.46	82.0	\$523.50	81.0	\$607.53	68.0	\$646.96	68.0	\$780.97	52.0	\$840.84	54.0
Northumberland County	\$708.62	45.0	\$740.28	39.0	\$758.11	43.0	\$780.93	46.0	\$794.93	50.0	\$823.10	55.0
Nottoway County	\$291.26	130.0	\$282.43	129.0	\$288.24	131.0	\$283.48	132.0	\$283.22	133.0	\$305.24	133.0
Orange County	\$616.89	57.0	\$666.83	51.0	\$684.13	54.0	\$743.13	53.0	\$756.29	57.0	\$785.94	59.0
Page County	\$447.35	90.0	\$435.92	93.0	\$466.76	93.0	\$486.64	93.0	\$474.00	98.0	\$484.73	106.0
Patrick County	\$311.88	124.0	\$311.96	125.0	\$315.81	125.0	\$349.41	123.0	\$351.91	129.0	\$359.94	130.0
Pittsylvania County	\$318.31	122.0	\$322.15	122.0	\$344.06	123.0	\$363.14	118.0	\$363.19	123.0	\$394.31	122.0
Powhatan County	\$830.18	28.0	\$648.67	56.0	\$726.37	47.0	\$743.62	52.0	\$778.57	53.0	\$902.64	43.0
Prince Edward County	\$315.71	123.0	\$303.97	126.0	\$299.71	128.0	\$318.12	128.0	\$316.17	132.0	\$401.67	121.0
Prince George County	\$428.02	93.0	\$495.91	85.0	\$484.98	89.0	\$494.84	91.0	\$513.32	92.0	\$618.41	82.0
Prince William County	\$1,005.44	13.0	\$1,016.90	13.0	\$1,113.19	13.0	\$1,194.02	12.0	\$1,277.35	12.0	\$1,344.23	13.0
Pulaski County	\$407.37	100.0	\$420.76	100.0	\$442.81	99.0	\$497.63	90.0	\$533.72	90.0	\$536.69	93.0
Rappahannock County	\$881.07	21.0	\$883.03	21.0	\$938.53	21.0	\$1,023.84	20.0	\$1,051.09	23.0	\$1,290.26	15.0
Richmond County	\$367.63	112.0	\$373.15	112.0	\$373.07	115.0	\$425.49	108.0	\$415.79	113.0	\$469.12	111.0
Roanoke County	\$768.88	37.0	\$795.15	33.0	\$848.52	32.0	\$879.36	34.0	\$919.08	35.0	\$978.02	36.0
Rockbridge County	\$520.86	77.0	\$528.60	80.0	\$587.26	74.0	\$638.32	69.0	\$693.58	68.0	\$746.44	64.0
Rockingham County	\$543.50	72.0	\$547.73	76.0	\$597.78	70.0	\$624.81	72.0	\$625.93	78.0	\$673.29	75.0
Russell County	\$286.95	132.0	\$281.83	131.0	\$298.22	129.0	\$300.90	130.0	\$373.83	122.0	\$376.78	125.0
Scott County	\$263.59	134.0	\$259.48	133.0	\$266.87	133.0	\$270.86	133.0	\$329.25	130.0	\$338.36	131.0
Shenandoah County	\$517.79	78.0	\$538.75	77.0	\$589.43	73.0	\$607.85	76.0	\$634.54	74.0	\$664.91	77.0
Smyth County	\$336.86	118.0	\$321.41	123.0	\$322.60	124.0	\$328.82	127.0	\$352.95	128.0	\$373.00	129.0
Southampton County	\$514.70	80.0	\$473.25	87.0	\$500.22	86.0	\$530.10	85.0	\$551.29	88.0	\$610.83	84.0
Spotsylvania County	\$807.37	32.0	\$809.63	30.0	\$813.68	35.0	\$827.80	37.0	\$850.70	40.0	\$898.82	46.0
Stafford County	\$847.82	25.0	\$849.09	23.0	\$878.54	26.0	\$928.00	28.0	\$972.37	29.0	\$1,027.01	30.0
Surry County	\$2,032.58	2.0	\$2,207.44	1.0	\$2,068.69	1.0	\$2,183.01	2.0	\$2,140.71	2.0	\$2,320.13	3.0
Sussex County	\$443.35	91.0	\$440.71	92.0	\$469.37	91.0	\$483.89	95.0	\$469.31	102.0	\$514.05	97.0
Tazewell County	\$336.51	119.0	\$352.94	116.0	\$344.36	122.0	\$351.05	122.0	\$378.89	121.0	\$378.18	124.0
Warren County	\$593.27	61.0	\$590.92	64.0	\$604.76	69.0	\$658.27	66.0	\$698.80	67.0	\$734.32	66.0
Washington County	\$365.31	113.0	\$400.37	107.0	\$410.10	108.0	\$425.27	109.0	\$447.76	109.0	\$504.70	100.0
Westmoreland County	\$456.52	89.0	\$456.37	90.0	\$504.02	85.0	\$521.80	87.0	\$538.80	89.0	\$555.26	90.0
Wise County	\$281.93	133.0	\$282.41	130.0	\$307.29	127.0	\$339.28	125.0	\$386.93	119.0	\$415.61	118.0
Wythe County	\$415.41	98.0	\$407.17	105.0	\$426.93	102.0	\$428.34	105.0	\$460.82	104.0	\$470.45	110.0
York County	\$803.19	33.0	\$807.04	31.0	\$835.79	34.0	\$886.71	33.0	\$935.52	33.0	\$1,008.60	31.0
Alexandria City	\$1,479.35	6.0	\$1,544.79	7.0	\$1,630.74	7.0	\$1,830.80	6.0	\$2,013.58	5.0	\$2,217.71	5.0
Bedford City	\$490.12	85.0	\$551.91	73.0	\$549.99	81.0	\$559.08	82.0	\$580.24	81.0	\$589.45	88.0
Bristol City	\$537.82	73.0	\$550.77	74.0	\$543.68	84.0	\$583.11	79.0	\$575.34	84.0	\$648.83	80.0
Buena Vista City	\$501.01	84.0	\$514.46	83.0	\$544.43	83.0	\$559.72	81.0	\$630.88	76.0	\$745.84	65.0
Charlottesville City	\$775.61	35.0	\$838.06	26.0	\$896.70	23.0	\$1,009.80	21.0	\$1,076.68	19.0	\$1,182.29	20.0
Chesapeake City	\$851.01	24.0	\$872.70	22.0	\$935.97	22.0	\$1,003.32	22.0	\$1,087.45	18.0	\$1,211.33	18.0
Clifton Forge City/2	\$414.86	99.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Colonial Heights City	\$856.01	23.0	\$896.90	20.0	\$884.26	25.0	\$911.40	30.0	\$952.62	30.0	\$999.73	32.0
Covington City	\$993.38	15.0	\$1,004.93	15.0	\$1,031.65	16.0	\$1,087.88	16.0	\$1,096.77	17.0	\$1,145.00	21.0

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Danville City	\$401.83	102.0	\$406.43	106.0	\$445.94	97.0	\$426.54	107.0	\$455.32	106.0	\$472.37	108.0
Emporia City	\$569.61	68.0	\$567.65	66.0	\$578.91	77.0	\$664.84	65.0	\$702.00	65.0	\$694.54	73.0
Fairfax City	\$1,367.24	8.0	\$1,432.67	8.0	\$1,537.54	8.0	\$1,651.97	8.0	\$1,816.54	7.0	\$1,941.88	8.0
Falls Church City	\$1,724.43	3.0	\$1,975.27	3.0	\$2,045.69	2.0	\$2,271.38	1.0	\$2,714.82	1.0	\$3,038.62	1.0
Franklin City	\$537.76	74.0	\$520.81	82.0	\$557.36	80.0	\$553.17	83.0	\$583.71	80.0	\$633.48	81.0
Fredericksburg City	\$972.26	16.0	\$953.00	18.0	\$970.92	18.0	\$1,078.75	17.0	\$1,073.71	21.0	\$1,124.99	22.0
Galax City	\$457.79	88.0	\$510.17	84.0	\$546.64	82.0	\$536.25	84.0	\$568.19	85.0	\$584.36	89.0
Hampton City	\$605.88	59.0	\$601.33	62.0	\$670.10	57.0	\$714.02	57.0	\$758.95	56.0	\$894.22	48.0
Harrisonburg City	\$421.37	96.0	\$423.40	97.0	\$420.57	104.0	\$431.33	104.0	\$421.53	112.0	\$461.19	114.0
Hopewell City	\$847.31	26.0	\$774.66	35.0	\$837.09	33.0	\$905.08	31.0	\$946.13	32.0	\$991.06	34.0
Lexington City	\$377.04	109.0	\$427.38	95.0	\$416.97	107.0	\$459.13	100.0	\$453.43	107.0	\$471.36	109.0
Lynchburg City	\$686.16	48.0	\$696.17	48.0	\$669.84	58.0	\$732.27	54.0	\$763.87	55.0	\$900.07	44.0
Manassas City	\$1,135.12	10.0	\$1,190.61	10.0	\$1,275.60	9.0	\$1,294.92	9.0	\$1,391.33	9.0	\$1,520.22	10.0
Manassas Park City	\$959.27	17.0	\$999.15	16.0	\$1,045.78	15.0	\$1,191.96	13.0	\$1,391.14	10.0	\$1,523.85	9.0
Martinsville City	\$481.05	86.0	\$419.42	102.0	\$444.24	98.0	\$488.74	92.0	\$505.51	94.0	\$534.87	95.0
Newport News City	\$699.31	47.0	\$721.45	43.0	\$762.77	40.0	\$790.57	45.0	\$841.27	42.0	\$983.65	35.0
Norfolk City	\$663.26	53.0	\$690.69	49.0	\$733.68	44.0	\$775.07	49.0	\$835.77	44.0	\$920.80	41.0
Norton City	\$372.28	111.0	\$383.09	110.0	\$384.70	113.0	\$375.31	117.0	\$384.89	120.0	\$435.58	115.0
Petersburg City	\$550.90	71.0	\$661.35	53.0	\$667.07	59.0	\$717.53	55.0	\$752.23	58.0	\$805.06	56.0
Poquoson City	\$859.37	22.0	\$846.25	24.0	\$945.55	20.0	\$978.76	23.0	\$1,075.31	20.0	\$1,114.66	24.0
Portsmouth City	\$578.99	66.0	\$600.92	63.0	\$658.76	63.0	\$685.13	61.0	\$787.56	51.0	\$899.52	45.0
Radford City	\$319.68	121.0	\$322.46	121.0	\$358.77	117.0	\$402.46	112.0	\$414.54	114.0	\$409.45	119.0
Richmond City	\$998.23	14.0	\$1,061.38	12.0	\$1,118.42	12.0	\$1,163.09	14.0	\$1,244.85	13.0	\$1,323.09	14.0
Roanoke City	\$715.61	41.0	\$737.32	40.0	\$761.17	42.0	\$811.38	38.0	\$877.10	37.0	\$928.80	40.0
Salem City	\$908.25	19.0	\$932.08	19.0	\$955.87	19.0	\$1,026.78	19.0	\$1,028.25	24.0	\$1,109.56	25.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$527.99	76.0	\$529.99	78.0	\$562.16	79.0	\$595.90	77.0	\$636.97	72.0	\$671.91	76.0
Suffolk City	\$681.92	49.0	\$689.69	50.0	\$720.96	49.0	\$797.40	42.0	\$875.19	38.0	\$991.61	33.0
Virginia Beach City	\$749.87	38.0	\$795.97	32.0	\$860.74	30.0	\$951.29	26.0	\$1,013.09	26.0	\$1,070.98	28.0
Waynesboro City	\$733.50	40.0	\$761.43	37.0	\$719.73	50.0	\$764.80	50.0	\$715.55	62.0	\$732.91	67.0
Williamsburg City	\$557.71	69.0	\$556.07	70.0	\$596.06	71.0	\$616.03	73.0	\$637.74	71.0	\$695.41	72.0
Winchester City	\$710.34	43.0	\$703.85	45.0	\$698.16	52.0	\$716.20	56.0	\$807.19	48.0	\$971.34	37.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY2001-2006 interval captures the revenue and population effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2006 reflect the fiscal and demographic implications of the Clifton Forge reversion.

3

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

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 134, respectively.

Table 1.3A  
 Mean Annual Percentage Change  
 in  
 Per Capita Local-Source Revenue  
 from  
 Property Taxes  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Measurement Interval																
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04	FY04-FY05	FY05-FY06
Counties	10.10%	7.49%	2.31%	5.82%	6.66%	6.73%	5.78%	6.43%	5.35%	4.47%	-.46%	4.30%	1.42%	5.28%	4.79%	5.61%	7.53%
Cities	7.45%	6.18%	3.93%	2.72%	3.30%	4.79%	4.50%	5.88%	4.54%	2.44%	.98%	1.09%	3.15%	4.38%	6.24%	6.03%	8.45%
All Jurisdictions	9.33%	7.11%	2.78%	4.92%	5.68%	6.17%	5.41%	6.27%	5.12%	3.88%	-.04%	3.36%	1.92%	5.02%	5.21%	5.73%	7.80%

Table 1.3B  
 Median Annual Percentage Change  
 in  
 Per Capita Local-Source Revenue  
 from  
 Property Taxes  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Measurement Interval																
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04	FY04-FY05	FY05-FY06
Counties	8.93%	5.50%	2.02%	4.13%	5.49%	5.33%	5.08%	5.81%	4.14%	4.21%	-1.70%	3.26%	.28%	5.15%	4.26%	4.44%	6.89%
Cities	7.98%	5.54%	2.30%	2.93%	2.55%	4.19%	3.93%	5.47%	2.77%	2.54%	1.48%	.89%	2.69%	5.56%	6.55%	6.29%	7.91%
All Jurisdictions	8.80%	5.52%	2.07%	3.78%	4.09%	5.17%	4.80%	5.72%	3.72%	3.36%	-.47%	2.09%	1.14%	5.26%	4.88%	4.89%	7.02%

1. As gauged by the Commission, "own-source" revenue excludes 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.  
 2. With regard to each measurement interval extending from FY89-FY90 through FY05-FY06, the mean and median statistics are based upon the rates of change for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). Across the time frames following FY94-FY95, the computations reflect South Boston as a component of Halifax County. The statistics covering the intervals after FY00-FY01 take cognizance of Clifton Forge as a subdivision of Allegheny County.

Staff, Commission on Local Government

Table 1.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-1995/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Accomack County	4.30%	109.0	15.48%	14.0	1.16%	83.5	0.33%	108.0	3.61%	73.5	-1.70%	130.0
Albemarle County	8.80%	68.5	23.30%	8.0	-1.61%	121.0	4.13%	62.0	5.97%	50.0	4.22%	80.0
Alleghany County	2.41%	121.0	3.53%	94.0	7.81%	20.0	7.37%	35.0	7.30%	44.0	33.65%	1.0
Amelia County	4.78%	104.0	1.04%	120.5	3.35%	48.0	-5.97%	134.0	-2.55%	129.0	15.52%	9.0
Amherst County	17.01%	14.0	8.07%	46.0	1.02%	86.0	2.48%	85.0	4.01%	68.0	10.21%	30.0
Appomattox County	5.22%	103.0	18.32%	11.0	0.64%	94.0	7.40%	34.0	34.25%	1.0	-19.12%	136.0
Arlington County	8.06%	76.0	11.54%	25.0	-0.10%	106.0	2.67%	80.0	2.36%	91.5	3.47%	92.0
Augusta County	13.05%	33.0	4.44%	81.0	2.02%	70.0	9.15%	26.0	10.13%	24.0	3.39%	93.0
Bath County	16.74%	15.0	-10.77%	136.0	17.34%	3.0	15.56%	10.0	7.00%	45.0	-7.26%	135.0
Bedford County	10.50%	48.0	8.55%	41.0	1.50%	77.0	4.48%	57.0	5.55%	56.0	0.26%	121.5
Bland County	1.82%	125.0	23.51%	7.0	0.37%	98.0	1.75%	95.0	12.95%	20.0	5.53%	64.0
Botetourt County	5.34%	101.0	2.80%	103.0	1.19%	82.0	3.77%	69.0	16.32%	13.0	4.38%	77.0
Brunswick County	4.09%	111.0	5.62%	66.0	0.88%	87.0	0.94%	102.0	27.47%	2.0	7.79%	42.5
Buchanan County	-4.06%	134.0	4.16%	83.5	4.12%	39.0	6.81%	39.0	8.27%	37.0	4.58%	76.0
Buckingham County	8.44%	71.0	12.43%	22.0	-0.81%	118.0	3.33%	75.5	9.96%	25.0	1.36%	115.0
Campbell County	4.53%	108.0	3.09%	99.0	6.06%	30.0	2.37%	87.0	14.19%	19.0	12.03%	21.0
Caroline County	-8.79%	136.0	3.38%	97.0	11.80%	9.0	20.85%	4.0	-7.74%	135.0	8.31%	37.0
Carroll County	1.53%	126.0	4.06%	87.0	2.75%	59.0	11.79%	17.0	3.29%	79.0	1.19%	116.0
Charles City County	4.68%	106.0	-2.36%	133.0	-7.54%	133.0	0.32%	109.0	-4.46%	132.0	0.07%	124.0
Charlotte County	21.78%	6.0	5.50%	68.5	9.06%	15.0	3.33%	75.5	2.24%	93.0	18.93%	6.5
Chesterfield County	7.02%	88.0	5.50%	68.5	1.97%	73.0	2.69%	79.0	2.89%	84.0	3.76%	88.0
Clarke County	15.50%	23.0	25.12%	3.0	3.88%	43.0	3.87%	66.0	24.37%	3.0	2.21%	106.0
Craig County	10.82%	47.0	13.66%	19.0	-3.42%	129.0	2.04%	91.0	0.19%	121.0	12.11%	20.0
Culpeper County	16.24%	16.0	11.06%	28.0	-0.67%	117.0	0.73%	104.0	1.26%	109.0	5.05%	71.0
Cumberland County	1.98%	124.0	8.43%	44.0	-13.36%	134.0	31.78%	2.0	8.97%	28.0	14.11%	11.0
Dickenson County	10.44%	49.0	-0.29%	127.0	2.99%	55.0	39.70%	1.0	-19.79%	136.0	-4.62%	133.0
Dinwiddie County	9.52%	52.0	-5.68%	135.0	8.73%	16.0	18.37%	5.0	-0.18%	123.0	5.24%	67.0
Essex County	26.49%	3.0	3.05%	100.0	4.31%	38.0	1.29%	99.0	-2.10%	127.0	17.09%	8.0
Fairfax County	12.22%	39.0	7.02%	57.0	-3.05%	128.0	-2.43%	125.0	-0.69%	124.0	1.14%	117.0
Fauquier County	19.26%	9.0	24.34%	5.0	5.51%	31.0	4.56%	55.0	8.69%	32.0	10.79%	27.0
Floyd County	15.45%	24.0	2.03%	112.0	8.04%	19.0	10.95%	22.0	2.62%	85.5	2.92%	98.0
Fluvanna County	2.94%	117.0	2.73%	105.0	-0.56%	113.0	-1.90%	123.0	4.78%	62.0	18.93%	6.5
Franklin County	15.13%	25.0	5.35%	72.0	1.82%	75.0	2.15%	89.0	17.04%	11.0	2.42%	104.0
Frederick County	16.00%	19.0	2.76%	104.0	-3.87%	130.0	13.98%	12.0	18.72%	7.5	6.23%	54.0
Giles County	14.07%	30.0	-3.86%	134.0	7.60%	21.0	0.87%	103.0	6.84%	46.0	10.02%	32.0
Gloucester County	15.93%	20.0	7.61%	50.0	-0.44%	110.0	5.57%	49.0	7.53%	43.0	1.13%	118.0
Goochland County	11.92%	41.0	0.78%	123.0	-2.94%	127.0	4.03%	63.0	20.00%	5.0	11.48%	25.0
Grayson County	2.84%	119.0	14.93%	15.0	3.71%	45.0	14.33%	11.0	1.38%	107.0	4.69%	74.0
Greene County	0.37%	128.0	6.66%	59.0	3.62%	46.0	3.84%	67.0	2.09%	96.0	7.67%	44.0
Greensville County	6.51%	94.0	11.53%	26.0	-13.53%	135.0	-0.99%	119.0	3.16%	81.0	6.06%	57.0
Halifax County	5.72%	97.0	4.90%	73.0	1.36%	78.0	11.29%	20.0	18.72%	7.5	7.54%	45.0
Hanover County	7.29%	86.0	3.43%	96.0	4.97%	34.0	7.47%	30.0	3.17%	80.0	5.12%	70.0
Henrico County	8.08%	75.0	9.08%	36.0	2.83%	58.0	2.29%	88.0	3.99%	69.0	3.66%	89.0
Henry County	14.10%	29.0	17.34%	12.0	6.07%	29.0	4.27%	60.0	8.82%	30.0	1.74%	112.0
Highland County	11.15%	43.0	-0.74%	131.0	0.84%	88.0	9.85%	24.0	0.83%	117.0	10.47%	29.0
Isle of Wight County	7.91%	80.0	14.72%	17.0	0.77%	91.0	2.51%	84.0	9.22%	27.0	6.53%	49.0
James City County	5.45%	99.0	7.73%	49.0	2.34%	63.5	7.46%	31.0	1.43%	105.0	13.50%	15.0
King and Queen County	9.17%	58.0	12.24%	23.0	-1.26%	120.0	-0.09%	113.0	5.71%	53.0	2.12%	107.0
King George County	12.40%	38.0	1.27%	119.0	9.32%	13.0	-4.51%	131.0	3.72%	71.0	5.13%	69.0
King William County	15.65%	21.0	-0.57%	130.0	0.06%	104.0	7.23%	36.0	8.47%	35.0	5.33%	66.0
Lancaster County	36.77%	1.0	3.59%	93.0	2.46%	61.0	-0.40%	115.0	2.36%	91.5	14.96%	10.0
Lee County	-0.98%	130.5	7.29%	54.0	9.30%	14.0	6.16%	45.0	0.80%	118.0	5.62%	61.5

Table 1.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-1995/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Loudoun County	18.45%	11.0	4.62%	76.0	0.12%	102.0	-8.74%	135.0	-0.97%	125.0	0.69%	120.0
Louisa County	10.97%	45.0	-2.31%	132.0	-0.51%	112.0	17.14%	7.0	4.96%	60.0	5.04%	72.0
Lunenburg County	6.52%	93.0	23.61%	6.0	-0.66%	116.0	-3.47%	128.0	2.51%	88.0	3.59%	91.0
Madison County	8.42%	72.0	0.73%	124.0	3.40%	47.0	8.64%	27.0	5.49%	57.0	1.60%	113.0
Mathews County	23.41%	4.0	4.15%	85.0	-0.21%	109.0	2.00%	92.0	15.42%	14.0	4.34%	78.5
Mecklenburg County	5.49%	98.0	2.97%	101.0	2.02%	70.0	11.07%	21.0	8.74%	31.0	13.08%	16.0
Middlesex County	16.10%	17.0	6.77%	58.0	3.21%	51.0	13.54%	13.0	1.75%	101.0	5.20%	68.0
Montgomery County	7.00%	89.0	6.04%	63.0	4.86%	35.5	3.97%	65.0	2.91%	83.0	3.83%	86.5
Nelson County	3.27%	115.0	9.77%	31.0	24.94%	1.0	0.58%	105.0	4.57%	64.0	7.20%	46.0
New Kent County	21.36%	7.0	1.95%	115.0	0.67%	92.5	7.64%	29.0	0.98%	115.0	-0.004%	125.0
Northampton County	7.89%	81.0	18.37%	10.0	-1.81%	123.0	26.14%	3.0	4.23%	66.0	0.26%	121.5
Northumberland County	7.95%	78.0	6.53%	60.0	2.34%	63.5	-0.68%	116.5	16.85%	12.0	13.04%	17.0
Nottoway County	22.37%	5.0	5.37%	71.0	-1.72%	122.0	-9.51%	136.0	7.84%	41.0	24.59%	2.0
Orange County	9.48%	53.0	6.24%	62.0	3.25%	49.5	6.83%	38.0	1.19%	111.0	21.40%	4.0
Page County	9.16%	59.5	2.54%	108.0	1.32%	79.5	17.32%	6.0	14.24%	18.0	5.93%	59.0
Patrick County	1.20%	127.0	11.63%	24.0	2.02%	70.0	0.18%	111.0	10.44%	22.0	3.35%	94.0
Pittsylvania County	9.43%	55.0	14.76%	16.0	3.86%	44.0	9.87%	23.0	15.41%	15.0	12.78%	19.0
Powhatan County	11.57%	42.0	24.55%	4.0	0.67%	92.5	-0.80%	118.0	17.07%	10.0	7.79%	42.5
Prince Edward County	8.90%	65.0	4.60%	77.5	6.15%	26.0	7.01%	37.0	2.62%	85.5	21.57%	3.0
Prince George County	7.83%	82.0	9.36%	34.0	11.72%	10.0	-5.72%	133.0	7.66%	42.0	4.77%	73.0
Prince William County	17.61%	12.0	10.02%	30.0	-2.49%	125.0	-1.05%	120.0	-3.09%	131.0	0.91%	119.0
Pulaski County	8.93%	64.0	2.71%	106.0	3.19%	52.5	4.15%	61.0	3.07%	82.0	7.89%	41.0
Rappahannock County	36.75%	2.0	2.24%	111.0	2.11%	68.0	0.43%	107.0	18.22%	9.0	13.89%	14.0
Richmond County	9.11%	62.0	0.37%	126.0	0.79%	90.0	-2.79%	126.0	10.15%	23.0	-5.43%	134.0
Roanoke County	7.56%	85.0	3.84%	88.0	2.46%	61.0	2.83%	78.0	6.08%	49.0	5.90%	60.0
Rockbridge County	13.86%	32.0	32.08%	1.0	-19.16%	136.0	11.66%	18.0	14.31%	17.0	3.93%	84.0
Rockingham County	8.50%	70.0	27.89%	2.0	-0.46%	111.0	5.47%	51.0	0.67%	119.0	6.08%	56.0
Russell County	12.91%	34.0	2.02%	113.0	6.08%	28.0	13.36%	14.0	-2.90%	130.0	3.08%	96.0
Scott County	5.41%	100.0	3.60%	92.0	4.04%	42.0	16.07%	8.0	-6.77%	133.0	1.42%	114.0
Shenandoah County	14.60%	27.0	11.22%	27.0	6.45%	24.0	1.21%	101.0	15.33%	16.0	13.96%	12.5
Smyth County	4.62%	107.0	1.32%	118.0	1.93%	74.0	13.01%	15.0	19.63%	6.0	-0.81%	128.0
Southampton County	16.08%	18.0	2.86%	102.0	9.81%	12.0	6.74%	40.0	2.13%	95.0	8.20%	38.0
Spotsylvania County	9.33%	57.0	7.45%	53.0	12.73%	8.0	16.04%	9.0	5.71%	53.0	2.80%	101.0
Stafford County	9.04%	63.0	5.76%	65.0	0.55%	96.0	1.36%	98.0	6.62%	48.0	10.53%	28.0
Surry County	8.80%	68.5	9.46%	32.0	-1.92%	124.0	11.96%	16.0	-2.34%	128.0	12.83%	18.0
Sussex County	7.79%	83.0	7.24%	55.0	1.53%	76.0	0.08%	112.0	1.65%	102.0	20.77%	5.0
Tazewell County	-1.96%	132.0	2.00%	114.0	6.63%	23.0	4.34%	59.0	4.73%	63.0	6.38%	51.0
Warren County	-2.92%	133.0	3.64%	90.0	5.31%	33.0	7.44%	32.5	24.36%	4.0	11.18%	26.0
Washington County	18.46%	10.0	1.89%	116.0	5.46%	32.0	3.72%	70.0	7.88%	40.0	2.31%	105.0
Westmoreland County	19.75%	8.0	13.45%	20.0	3.25%	49.5	2.61%	82.0	6.74%	47.0	6.57%	47.5
Wise County	7.25%	87.0	1.04%	120.5	-2.71%	126.0	6.58%	42.0	8.04%	39.0	1.93%	109.0
Wythe County	4.00%	112.0	19.85%	9.0	-1.24%	119.0	7.44%	32.5	4.17%	67.0	6.39%	50.0
York County	13.88%	31.0	8.68%	39.0	-0.64%	115.0	5.48%	50.0	9.25%	26.0	11.71%	23.5
Alexandria City	6.95%	90.0	8.90%	38.0	0.62%	95.0	-5.39%	132.0	1.51%	104.0	-2.36%	131.0
Bedford City	4.24%	110.0	12.77%	21.0	0.81%	89.0	3.44%	73.0	1.79%	100.0	11.96%	22.0
Bristol City	12.82%	35.0	2.32%	109.5	13.73%	6.0	-1.23%	122.0	2.55%	87.0	5.59%	63.0
Buena Vista City	14.33%	28.0	0.51%	125.0	4.11%	40.0	-2.06%	124.0	8.85%	29.0	9.99%	33.0
Charlottesville City	9.38%	56.0	5.54%	67.0	4.05%	41.0	3.70%	71.5	2.02%	97.5	6.57%	47.5
Chesapeake City	15.61%	22.0	8.50%	43.0	1.16%	83.5	3.79%	68.0	1.30%	108.0	2.81%	100.0
Clifton Forge City	17.51%	13.0	0.86%	122.0	4.81%	37.0	2.12%	90.0	2.43%	90.0	5.98%	58.0
Colonial Heights City	3.18%	116.0	9.33%	35.0	2.30%	66.0	0.22%	110.0	4.26%	65.0	6.30%	53.0
Covington City	5.84%	96.0	8.91%	37.0	18.36%	2.0	6.26%	44.0	8.09%	38.0	3.62%	90.0

Table 1.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-1995/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Danville City	2.36%	122.0	4.24%	82.0	2.98%	56.0	2.41%	86.0	0.93%	116.0	3.96%	83.0
Emporia City	2.89%	118.0	4.60%	77.5	2.46%	61.0	5.81%	48.0	1.14%	112.0	8.84%	35.0
Fairfax City	8.88%	66.0	3.73%	89.0	-0.08%	105.0	-3.50%	129.0	1.85%	99.0	1.86%	111.0
Falls Church City	12.78%	36.5	14.31%	18.0	15.35%	4.0	1.89%	94.0	0.56%	120.0	2.02%	108.0
Franklin City	10.06%	50.0	2.32%	109.5	4.86%	35.5	9.58%	25.0	2.19%	94.0	11.71%	23.5
Fredericksburg City	9.44%	54.0	8.04%	47.0	-3.97%	131.0	6.69%	41.0	1.07%	114.0	6.35%	52.0
Galax City	-0.98%	130.5	17.31%	13.0	0.26%	100.0	6.10%	46.0	2.02%	97.5	2.76%	102.5
Hampton City	8.41%	73.0	7.17%	56.0	0.36%	99.0	1.48%	97.0	1.60%	103.0	8.50%	36.0
Harrisonburg City	6.47%	95.0	4.16%	83.5	1.08%	85.0	8.58%	28.0	5.60%	55.0	0.23%	123.0
Hopewell City	12.15%	40.0	9.41%	33.0	3.09%	54.0	5.28%	52.0	2.47%	89.0	8.92%	34.0
Lexington City	-0.24%	129.0	2.60%	107.0	1.32%	79.5	4.51%	56.0	3.61%	73.5	-1.46%	129.0
Lynchburg City	7.72%	84.0	1.74%	117.0	9.99%	11.0	3.40%	74.0	3.49%	77.0	6.12%	55.0
Manassas City	6.89%	91.0	3.62%	91.0	-6.94%	132.0	-4.25%	130.0	-7.43%	134.0	-0.79%	127.0
Manassas Park City	9.88%	51.0	7.47%	52.0	2.30%	66.0	-0.39%	114.0	8.48%	34.0	-3.06%	132.0
Martinsville City	11.14%	44.0	4.56%	79.0	1.98%	72.0	4.39%	58.0	10.78%	21.0	1.88%	110.0
Newport News City	7.94%	79.0	4.64%	75.0	2.95%	57.0	0.57%	106.0	3.51%	76.0	3.83%	86.5
Norfolk City	7.98%	77.0	7.60%	51.0	8.48%	17.0	3.70%	71.5	5.10%	59.0	2.95%	97.0
Norton City	-5.70%	135.0	8.40%	45.0	13.62%	7.0	-3.12%	127.0	-1.49%	126.0	3.15%	95.0
Petersburg City	4.76%	105.0	8.53%	42.0	-0.19%	108.0	1.70%	96.0	1.40%	106.0	10.09%	31.0
Poquoson City	9.13%	61.0	11.05%	29.0	0.24%	101.0	11.40%	19.0	8.53%	33.0	13.96%	12.5
Portsmouth City	14.83%	26.0	3.33%	98.0	1.25%	81.0	-0.68%	116.5	1.22%	110.0	5.45%	65.0
Radford City	5.33%	102.0	4.11%	86.0	6.12%	27.0	6.52%	43.0	5.76%	51.0	7.96%	40.0
Richmond City	3.65%	114.0	7.94%	48.0	2.30%	66.0	1.24%	100.0	1.08%	113.0	3.98%	82.0
Roanoke City	8.82%	67.0	6.29%	61.0	6.25%	25.0	1.99%	93.0	3.45%	78.0	4.19%	81.0
Salem City	6.55%	92.0	-0.51%	129.0	14.35%	5.0	5.25%	53.0	8.43%	36.0	3.91%	85.0
South Boston City	2.00%	123.0	4.65%	74.0	0.54%	97.0	5.00%	54.0	3.53%	75.0	2.83%	99.0
Staunton City	3.66%	113.0	8.56%	40.0	3.19%	52.5	4.02%	64.0	3.64%	72.0	5.62%	61.5
Suffolk City	10.89%	46.0	5.41%	70.0	-0.15%	107.0	2.63%	81.0	4.83%	61.0	4.34%	78.5
Virginia Beach City	8.14%	74.0	4.54%	80.0	7.17%	22.0	-1.09%	121.0	5.71%	53.0	2.76%	102.5
Waynesboro City	9.16%	59.5	5.98%	64.0	8.07%	18.0	2.93%	77.0	5.20%	58.0	8.05%	39.0
Williamsburg City	12.78%	36.5	3.48%	95.0	-0.59%	114.0	5.83%	47.0	-0.08%	122.0	4.63%	75.0
Winchester City	2.49%	120.0	-0.38%	128.0	0.07%	103.0	2.57%	83.0	3.84%	70.0	-0.43%	126.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

The rank score of a particular locality may vary from 1 (strongest percentage change) to 136 (weakest percentage change).

Staff, Commission on Local Government

Table 1.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1995-2001/1

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Accomack County	6.67%	39.5	30.93%	1.0	-19.17%	135.0	-0.20%	116.0	-2.28%	86.0	-0.37%	105.0
Albemarle County	40.43%	1.0	-21.72%	135.0	3.45%	72.0	1.27%	101.0	1.29%	47.0	1.01%	82.0
Alleghany County	7.09%	36.0	4.47%	93.0	4.26%	58.0	9.65%	12.0	1.10%	49.0	1.66%	74.0
Amelia County	4.72%	72.0	-0.66%	131.0	-2.04%	132.0	2.23%	89.0	-6.49%	126.0	0.81%	86.0
Amherst County	8.38%	23.0	14.19%	8.0	2.14%	95.0	8.57%	17.0	-7.61%	130.0	16.14%	7.0
Appomattox County	5.48%	57.5	4.73%	89.0	4.44%	55.0	5.71%	35.0	5.28%	16.0	15.51%	9.0
Arlington County	1.85%	114.0	5.68%	70.0	2.57%	87.0	4.21%	59.0	2.43%	33.0	5.94%	42.0
Augusta County	3.93%	83.5	8.48%	27.0	4.13%	63.0	5.31%	42.0	-2.60%	92.0	3.58%	53.0
Bath County	-4.00%	134.0	1.14%	125.0	10.50%	14.0	-15.52%	132.0	22.01%	3.0	2.81%	59.0
Bedford County	4.92%	64.0	7.52%	36.0	28.33%	4.0	7.98%	23.0	1.34%	46.0	7.59%	31.0
Bland County	8.00%	27.0	4.09%	97.0	0.64%	118.0	1.05%	106.0	-2.37%	88.0	2.64%	60.0
Botetourt County	4.86%	66.0	5.99%	62.0	6.24%	33.0	18.76%	6.0	-4.23%	114.0	0.36%	96.0
Brunswick County	7.70%	28.0	6.59%	53.0	-1.63%	131.0	-1.13%	121.0	-6.53%	127.0	-2.52%	121.0
Buchanan County	0.18%	125.0	7.86%	34.0	0.58%	119.0	4.83%	50.0	-2.83%	97.0	6.95%	36.0
Buckingham County	0.05%	126.0	5.21%	78.0	9.03%	18.0	9.53%	14.0	-3.69%	109.0	17.68%	5.0
Campbell County	5.08%	63.0	7.45%	39.0	5.80%	36.0	2.29%	88.0	-3.13%	101.0	10.13%	16.0
Caroline County	2.57%	103.0	7.98%	32.0	4.87%	52.0	2.94%	78.0	-0.47%	67.5	0.45%	92.0
Carroll County	6.17%	45.0	20.86%	3.0	2.80%	83.0	26.97%	3.0	9.28%	8.0	-0.35%	104.0
Charles City County	1.36%	119.0	6.33%	57.0	11.95%	12.0	5.20%	45.0	-2.46%	90.0	7.65%	29.0
Charlotte County	4.64%	75.0	9.61%	24.0	5.79%	37.0	-4.33%	130.0	-3.60%	106.0	5.27%	44.0
Chesterfield County	3.58%	90.0	5.81%	65.0	0.69%	116.0	-2.23%	122.0	1.49%	43.5	-0.08%	100.0
Clarke County	4.69%	73.5	6.76%	49.0	1.05%	113.0	4.87%	49.0	0.58%	56.5	0.76%	87.0
Craig County	4.78%	69.0	6.39%	56.0	3.28%	74.0	4.44%	55.0	12.78%	5.0	-19.17%	134.0
Culpeper County	-0.35%	130.0	6.58%	54.0	1.63%	105.0	5.76%	34.0	-3.68%	107.5	7.39%	33.0
Cumberland County	10.17%	14.0	26.23%	2.0	5.25%	45.0	20.68%	4.0	-5.62%	120.5	24.65%	3.0
Dickenson County	-7.15%	135.0	3.94%	98.5	-2.52%	133.0	4.31%	57.0	12.55%	6.0	4.96%	46.0
Dinwiddie County	12.62%	8.0	12.11%	13.0	2.95%	81.0	6.07%	30.5	3.38%	24.0	16.84%	6.0
Essex County	5.19%	61.0	5.69%	69.0	9.48%	16.0	3.29%	71.0	24.26%	2.0	-17.71%	133.0
Fairfax County	2.45%	105.0	7.37%	41.5	1.72%	99.0	4.18%	60.0	0.53%	58.0	3.49%	54.0
Fauquier County	3.42%	92.0	3.09%	107.0	37.85%	2.0	-20.28%	134.0	-3.33%	102.0	1.45%	77.0
Floyd County	4.81%	68.0	10.85%	18.0	1.63%	105.0	1.78%	94.0	-3.83%	111.0	-0.20%	102.0
Fluvanna County	0.86%	122.0	7.20%	44.0	1.59%	107.0	3.38%	68.0	-5.98%	124.0	1.55%	76.0
Franklin County	10.41%	11.0	6.27%	59.0	1.63%	105.0	3.34%	69.0	-1.83%	82.0	10.34%	15.0
Frederick County	7.12%	35.0	5.99%	62.0	-1.31%	130.0	3.05%	75.5	-1.28%	78.0	1.68%	73.0
Giles County	9.83%	17.0	5.05%	83.0	1.58%	108.0	1.33%	100.0	1.94%	39.5	3.35%	55.0
Gloucester County	3.28%	94.0	1.93%	119.0	5.26%	44.0	5.52%	39.0	-2.39%	89.0	10.10%	17.0
Goochland County	3.59%	89.0	2.75%	110.0	16.39%	8.0	27.96%	2.0	-1.72%	81.0	2.44%	62.0
Grayson County	5.66%	52.0	9.75%	23.0	9.23%	17.0	2.82%	80.0	-2.66%	93.0	12.44%	12.0
Greene County	8.07%	26.0	3.19%	104.0	2.26%	91.0	4.11%	61.5	2.19%	37.0	0.96%	83.0
Greensville County	13.08%	7.0	2.10%	118.0	7.54%	28.0	3.87%	63.0	-11.50%	133.0	2.50%	61.0
Halifax County/2	2.77%	101.0	12.12%	12.0	6.88%	32.0	4.81%	51.0	-4.56%	116.0	9.43%	20.0
Hanover County	10.21%	13.0	11.08%	15.0	1.68%	100.0	4.37%	56.0	1.49%	43.5	6.09%	41.0
Henrico County	2.61%	102.0	0.96%	128.0	5.40%	43.0	4.96%	47.0	-1.03%	74.0	1.37%	78.0
Henry County	8.50%	21.0	1.49%	123.0	5.66%	39.0	1.34%	99.0	-9.22%	131.0	2.27%	64.0
Highland County	7.48%	32.0	3.54%	103.0	4.18%	61.0	4.53%	53.0	-1.65%	79.0	9.24%	21.0
Isle of Wight County	5.50%	55.0	6.47%	55.0	1.65%	102.5	6.26%	29.0	-3.54%	104.0	1.31%	79.0
James City County	4.07%	80.0	6.68%	51.0	7.93%	25.0	2.76%	82.0	9.25%	9.0	0.40%	94.0
King and Queen County	0.87%	120.5	13.80%	9.0	4.27%	57.0	12.45%	8.0	0.46%	59.0	-1.76%	116.0
King George County	6.53%	42.0	10.92%	17.0	1.36%	110.0	4.91%	48.0	-1.15%	77.0	-2.04%	117.0
King William County	9.92%	16.0	12.63%	11.0	-5.06%	134.0	3.73%	64.0	-2.87%	99.0	8.95%	24.0
Lancaster County	8.53%	20.0	2.17%	117.0	3.09%	76.5	1.43%	98.0	-4.07%	113.0	7.26%	34.0
Lee County	3.41%	93.0	4.12%	96.0	4.32%	56.0	0.30%	113.0	-2.69%	95.0	8.34%	27.0

Table 1.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1995-2001/1

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Loudoun County	-0.23%	129.0	3.17%	105.0	13.92%	9.0	-2.93%	127.0	2.26%	34.0	14.04%	10.0
Louisa County	9.56%	18.0	4.41%	94.0	3.37%	73.0	-2.28%	123.0	0.74%	53.0	-3.67%	124.0
Lunenburg County	7.57%	30.0	-0.34%	130.0	1.66%	101.0	2.39%	86.0	-5.75%	123.0	0.09%	98.0
Madison County	10.43%	10.0	10.45%	19.0	5.61%	41.0	1.10%	104.0	-0.47%	67.5	9.04%	22.0
Mathews County	22.08%	2.0	2.53%	113.0	4.69%	54.0	3.32%	70.0	8.92%	10.0	-0.01%	99.0
Mecklenburg County	5.55%	53.0	5.04%	84.0	3.08%	78.0	7.59%	25.0	11.12%	7.0	18.56%	4.0
Middlesex County	10.27%	12.0	4.70%	90.0	4.97%	50.0	3.53%	67.0	-0.50%	70.0	4.77%	47.0
Montgomery County	6.69%	38.0	5.99%	62.0	5.64%	40.0	6.39%	28.0	-1.70%	80.0	6.92%	37.0
Nelson County	1.82%	115.0	2.73%	111.0	8.04%	23.0	1.06%	105.0	33.80%	1.0	-22.78%	135.0
New Kent County	2.11%	110.0	12.70%	10.0	3.78%	67.0	2.90%	79.0	-3.72%	110.0	3.26%	56.5
Northampton County	3.84%	85.0	6.16%	60.0	-0.71%	127.0	5.22%	44.0	-3.58%	105.0	1.93%	70.5
Northumberland County	2.06%	111.0	1.50%	122.0	4.14%	62.0	1.66%	95.0	-1.93%	83.0	7.50%	32.0
Nottoway County	2.49%	104.0	7.44%	40.0	0.24%	122.0	4.50%	54.0	-5.60%	119.0	-1.11%	108.0
Orange County	-0.002%	128.0	5.42%	75.5	2.75%	85.0	6.62%	27.0	-0.92%	73.0	0.61%	91.0
Page County	5.97%	48.0	4.49%	92.0	37.94%	1.0	-16.02%	133.0	6.00%	15.0	25.14%	2.0
Patrick County	1.42%	118.0	3.61%	101.0	-0.11%	124.0	11.49%	9.0	-0.62%	71.0	8.82%	26.0
Pittsylvania County	8.42%	22.0	18.40%	4.0	2.06%	96.5	4.30%	58.0	-2.13%	85.0	9.68%	19.0
Powhatan County	6.72%	37.0	5.71%	68.0	3.71%	69.0	13.97%	7.0	-2.82%	96.0	45.55%	1.0
Prince Edward County	6.14%	46.0	5.60%	72.0	9.02%	19.0	8.40%	19.0	-2.86%	98.0	0.10%	97.0
Prince George County	21.25%	3.0	0.80%	129.0	8.49%	21.0	5.87%	33.0	3.92%	20.0	-11.80%	132.0
Prince William County	1.73%	116.5	1.74%	121.0	2.58%	86.0	0.72%	110.0	-0.13%	63.0	2.25%	65.0
Pulaski County	7.56%	31.0	6.83%	48.0	7.42%	29.0	5.30%	43.0	-2.34%	87.0	7.21%	35.0
Rappahannock County	13.28%	6.0	6.28%	58.0	11.79%	13.0	0.78%	108.5	-7.00%	129.0	3.77%	51.0
Richmond County	6.67%	39.5	10.42%	20.0	3.14%	75.0	2.52%	85.0	-2.56%	91.0	-7.02%	130.0
Roanoke County	8.12%	25.0	4.86%	86.0	5.02%	48.0	-2.43%	124.0	-0.02%	62.0	-2.35%	119.0
Rockbridge County	-1.41%	131.0	5.78%	66.0	4.25%	59.0	9.59%	13.0	-4.45%	115.0	9.99%	18.0
Rockingham County	4.69%	73.5	5.14%	82.0	5.41%	42.0	7.75%	24.0	1.13%	48.0	-1.26%	111.5
Russell County	0.02%	127.0	8.35%	28.0	5.73%	38.0	4.99%	46.0	1.62%	41.0	-3.24%	123.0
Scott County	4.42%	76.0	16.87%	6.0	-0.08%	123.0	4.66%	52.0	6.72%	11.0	10.71%	13.0
Shenandoah County	4.86%	66.0	1.13%	126.0	6.08%	35.0	40.73%	1.0	-32.12%	135.0	0.65%	90.0
Smyth County	6.44%	43.0	5.51%	73.0	24.22%	5.0	10.07%	11.0	-3.86%	112.0	-4.00%	125.0
Southampton County	6.13%	47.0	10.22%	21.0	3.95%	65.0	5.63%	36.0	-6.57%	128.0	8.05%	28.0
Spotsylvania County	4.33%	78.0	3.58%	102.0	-0.81%	128.0	8.28%	20.0	2.51%	32.0	3.72%	52.0
Stafford County	3.01%	99.0	-1.64%	133.0	5.18%	47.0	0.96%	107.0	3.35%	25.5	6.11%	40.0
Surry County	3.18%	96.0	8.22%	30.0	3.59%	70.0	-0.89%	119.0	6.33%	13.0	1.96%	69.0
Sussex County	4.02%	81.0	11.91%	14.0	9.92%	15.0	5.56%	38.0	-22.37%	134.0	3.84%	50.0
Tazewell County	7.46%	34.0	2.58%	112.0	2.93%	82.0	2.30%	87.0	2.23%	35.0	6.71%	38.0
Warren County	11.64%	9.0	7.37%	41.5	4.08%	64.0	3.17%	72.0	0.58%	56.5	8.98%	23.0
Washington County	4.86%	66.0	4.69%	91.0	13.53%	10.0	2.17%	91.0	-0.22%	65.5	0.38%	95.0
Westmoreland County	5.83%	49.0	-1.05%	132.0	4.23%	60.0	0.47%	111.0	-3.48%	103.0	-6.58%	128.0
Wise County	5.48%	57.5	5.19%	79.0	-0.57%	126.0	8.26%	21.0	-6.11%	125.0	3.93%	49.0
Wythe County	-2.40%	133.0	7.50%	38.0	12.55%	11.0	8.41%	18.0	-2.12%	84.0	15.77%	8.0
York County	8.18%	24.0	6.74%	50.0	19.07%	6.0	-8.67%	131.0	0.09%	61.0	0.42%	93.0
Alexandria City	2.03%	112.0	1.81%	120.0	3.02%	80.0	5.93%	32.0	2.91%	28.0	1.93%	70.5
Bedford City	5.23%	60.0	7.53%	35.0	8.30%	22.0	8.90%	16.0	-0.15%	64.0	-7.05%	131.0
Bristol City	5.49%	56.0	5.67%	71.0	7.16%	30.0	2.95%	77.0	2.58%	31.0	-0.22%	103.0
Buena Vista City	4.28%	79.0	8.69%	26.0	16.93%	7.0	-2.84%	126.0	-3.68%	107.5	-1.48%	114.0
Charlottesville City	3.82%	87.0	7.23%	43.0	2.06%	96.5	4.11%	61.5	3.21%	27.0	2.01%	68.0
Chesapeake City	2.85%	100.0	4.95%	85.0	2.54%	89.0	1.21%	102.5	0.97%	52.0	-0.14%	101.0
Clifton Forge City	5.68%	51.0	5.17%	80.0	5.23%	46.0	6.07%	30.5	-1.10%	76.0	1.77%	72.0
Colonial Heights City	5.74%	50.0	5.73%	67.0	2.22%	93.5	0.03%	115.0	-0.89%	72.0	8.87%	25.0
Covington City	6.63%	41.0	6.61%	52.0	7.98%	24.0	8.07%	22.0	13.48%	4.0	-1.33%	113.0

Table 1.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1995-2001/1

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Danville City	6.40%	44.0	7.94%	33.0	7.55%	27.0	5.47%	41.0	2.20%	36.0	-1.18%	109.0
Emporia City	2.42%	106.5	7.01%	46.0	8.75%	20.0	-0.48%	118.0	-1.06%	75.0	-1.64%	115.0
Fairfax City	4.39%	77.0	7.19%	45.0	0.79%	115.0	1.98%	92.0	3.35%	25.5	5.05%	45.0
Falls Church City	3.23%	95.0	3.00%	109.0	-0.23%	125.0	3.59%	66.0	1.05%	50.0	0.68%	89.0
Franklin City	4.00%	82.0	10.93%	16.0	2.25%	92.0	5.48%	40.0	-5.65%	122.0	-0.55%	106.0
Fredericksburg City	-1.97%	132.0	5.29%	77.0	7.62%	26.0	10.85%	10.0	1.60%	42.0	0.91%	84.0
Galax City	1.94%	113.0	8.30%	29.0	0.94%	114.0	1.81%	93.0	2.14%	38.0	-6.14%	127.0
Hampton City	3.83%	86.0	4.74%	88.0	1.54%	109.0	0.35%	112.0	1.48%	45.0	-1.25%	110.0
Harrisonburg City	2.26%	109.0	1.17%	124.0	3.04%	79.0	1.47%	96.5	4.09%	18.0	-2.16%	118.0
Hopewell City	3.56%	91.0	2.42%	116.0	3.72%	68.0	0.78%	108.5	-5.03%	117.0	6.52%	39.0
Lexington City	13.70%	5.0	1.10%	127.0	1.22%	111.0	-2.79%	125.0	6.16%	14.0	-6.83%	129.0
Lynchburg City	3.03%	98.0	3.03%	108.0	7.06%	31.0	3.05%	75.5	4.86%	17.0	1.64%	75.0
Manassas City	0.78%	123.0	2.52%	114.0	1.19%	112.0	19.36%	5.0	-2.67%	94.0	4.24%	48.0
Manassas Park City	5.17%	62.0	-4.63%	134.0	3.87%	66.0	7.39%	26.0	0.65%	54.0	10.66%	14.0
Martinsville City	3.08%	97.0	3.69%	100.0	4.92%	51.0	2.54%	84.0	-9.88%	132.0	12.51%	11.0
Newport News City	3.93%	83.5	4.38%	95.0	6.15%	34.0	-1.08%	120.0	3.57%	21.0	-2.41%	120.0
Norfolk City	4.77%	70.0	3.10%	106.0	3.47%	71.0	1.21%	102.5	2.90%	29.5	0.89%	85.0
Norton City	5.52%	54.0	18.29%	5.0	-1.16%	129.0	5.58%	37.0	-5.09%	118.0	0.75%	88.0
Petersburg City	1.73%	116.5	9.98%	22.0	0.40%	120.0	-3.32%	128.0	3.99%	19.0	-5.25%	126.0
Poquoson City	2.42%	106.5	6.87%	47.0	2.55%	88.0	3.13%	73.0	-2.97%	100.0	7.60%	30.0
Portsmouth City	7.59%	29.0	3.94%	98.5	2.43%	90.0	0.16%	114.0	0.61%	55.0	1.14%	81.0
Radford City	14.35%	4.0	9.45%	25.0	1.65%	102.5	3.68%	65.0	-5.62%	120.5	5.46%	43.0
Richmond City	0.33%	124.0	4.80%	87.0	2.00%	98.0	1.47%	96.5	3.55%	22.0	2.21%	66.0
Roanoke City	4.75%	71.0	5.47%	74.0	2.77%	84.0	2.78%	81.0	1.04%	51.0	1.27%	80.0
Salem City	9.99%	15.0	2.50%	115.0	4.79%	53.0	-3.35%	129.0	6.69%	12.0	-1.26%	111.5
South Boston City/2	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Staunton City	3.70%	88.0	5.42%	75.5	2.22%	93.5	2.60%	83.0	-0.49%	69.0	2.42%	63.0
Suffolk City	7.47%	33.0	5.97%	64.0	36.31%	3.0	-20.93%	135.0	0.18%	60.0	3.03%	58.0
Virginia Beach City	8.56%	19.0	5.15%	81.0	4.98%	49.0	-0.47%	117.0	2.90%	29.5	-2.54%	122.0
Waynesboro City	5.46%	59.0	7.51%	37.0	0.28%	121.0	3.08%	74.0	-0.22%	65.5	-1.06%	107.0
Williamsburg City	2.39%	108.0	8.08%	31.0	0.65%	117.0	2.19%	90.0	1.94%	39.5	3.26%	56.5
Winchester City	0.87%	120.5	16.42%	7.0	3.09%	76.5	9.17%	15.0	3.40%	23.0	2.17%	67.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

For the time span between the outset of FY1996 and the close of FY2001, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion.

3

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

Table 1.4C: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Accomack County	0.69%	73.0	8.60%	26.0	6.53%	50.0	3.90%	78.0	2.81%	117.0
Albemarle County	4.97%	28.0	7.94%	34.5	10.34%	19.0	8.96%	25.0	13.23%	17.0
Alleghany County/2	-19.27%	133.0	0.65%	110.0	3.88%	76.0	1.91%	105.0	2.62%	119.0
Amelia County	0.13%	84.5	1.65%	104.0	8.19%	36.5	1.12%	111.0	3.67%	105.0
Amherst County	0.25%	79.0	5.33%	65.0	14.23%	5.0	2.95%	94.0	2.89%	115.0
Appomattox County	-0.05%	90.0	1.47%	105.0	2.15%	105.0	2.98%	92.0	4.51%	96.0
Arlington County	5.77%	25.0	10.15%	17.0	9.49%	25.0	7.37%	36.5	10.63%	32.0
Augusta County	4.58%	33.0	2.28%	97.0	3.00%	96.0	9.15%	24.0	8.07%	55.0
Bath County	-1.10%	101.0	0.19%	114.0	-5.61%	132.0	-6.22%	132.0	17.52%	10.0
Bedford County	0.13%	84.5	3.50%	85.0	3.14%	90.0	0.82%	113.5	3.40%	108.0
Bland County	-2.58%	114.0	21.31%	1.0	0.26%	121.0	25.13%	2.0	3.08%	112.0
Botetourt County	2.03%	59.0	13.04%	5.0	0.66%	118.0	1.49%	109.0	2.90%	114.0
Brunswick County	-3.44%	120.0	-0.48%	118.0	5.25%	66.0	14.85%	12.0	4.77%	92.0
Buchanan County	5.51%	26.0	10.39%	16.0	9.51%	24.0	3.19%	88.0	2.23%	123.0
Buckingham County	2.79%	51.0	11.33%	11.0	-2.75%	128.0	1.92%	103.5	6.78%	72.0
Campbell County	-0.61%	96.0	1.93%	100.0	10.01%	22.0	0.48%	116.0	6.67%	75.0
Caroline County	7.51%	17.0	11.69%	9.0	4.87%	68.0	1.92%	103.5	3.97%	100.0
Carroll County	1.62%	60.0	1.75%	103.0	2.41%	102.0	27.95%	1.0	3.35%	109.0
Charles City County	6.22%	19.0	4.72%	75.0	4.57%	69.0	3.54%	82.0	8.15%	53.0
Charlotte County	-5.07%	127.0	7.79%	37.0	-0.31%	122.0	3.37%	85.0	21.57%	3.0
Chesterfield County	2.65%	54.0	4.81%	74.0	4.89%	67.0	7.70%	32.0	8.16%	52.0
Clarke County	-4.33%	123.0	0.70%	109.0	2.17%	104.0	7.37%	36.5	9.57%	38.0
Craig County	38.88%	1.0	-6.61%	134.0	14.97%	2.0	5.18%	66.0	9.38%	42.0
Culpeper County	3.21%	46.0	5.30%	66.0	14.78%	4.0	6.69%	49.0	3.12%	111.0
Cumberland County	-0.89%	98.0	8.10%	32.0	2.42%	101.0	2.45%	102.0	6.19%	78.0
Dickenson County	6.12%	21.0	-1.50%	125.5	1.64%	111.0	-7.48%	134.0	6.89%	70.0
Dinwiddie County	-0.53%	94.0	4.52%	79.0	-6.60%	133.0	3.87%	79.0	14.05%	15.0
Essex County	-3.07%	118.0	8.13%	31.0	9.48%	26.0	6.99%	44.0	7.57%	62.5
Fairfax County	5.87%	23.0	8.38%	28.0	6.27%	52.0	7.35%	38.5	8.54%	49.0
Fauquier County	2.90%	49.5	6.09%	54.0	3.42%	86.0	1.72%	108.0	12.15%	23.5
Floyd County	3.87%	39.0	7.94%	34.5	1.32%	114.0	16.70%	10.0	8.08%	54.0
Fluvanna County	-7.01%	128.0	5.50%	63.0	3.66%	80.0	10.49%	18.0	7.41%	64.5
Franklin County	0.10%	86.0	8.43%	27.0	3.43%	85.0	18.98%	7.0	6.77%	73.0
Frederick County	-2.59%	115.0	9.48%	20.0	8.57%	35.0	3.35%	86.0	11.32%	28.0
Giles County	-2.88%	116.0	4.37%	81.0	7.55%	42.0	7.35%	38.5	7.05%	66.0
Gloucester County	-1.79%	107.0	5.93%	56.0	5.77%	59.0	2.68%	96.5	3.84%	103.0
Goochland County	-2.21%	110.0	4.47%	80.0	3.73%	78.0	6.34%	54.0	9.00%	47.0
Grayson County	6.05%	22.0	-1.50%	125.5	8.80%	32.0	7.50%	34.0	3.27%	110.0
Greene County	-1.00%	100.0	7.19%	41.5	3.90%	75.0	8.13%	28.0	12.15%	23.5
Greenville County	-2.33%	112.0	1.87%	102.0	-1.82%	125.0	1.34%	110.0	5.41%	86.0
Halifax County/2	1.13%	70.0	14.61%	4.0	6.22%	54.0	5.33%	64.0	16.77%	12.0
Hanover County	-1.59%	105.0	4.56%	77.0	8.13%	38.0	6.32%	55.0	10.11%	36.0
Henrico County	2.21%	58.0	5.11%	70.0	8.19%	36.5	6.48%	52.0	9.28%	43.0
Henry County	11.95%	8.0	3.00%	88.0	-3.28%	129.0	2.47%	101.0	10.50%	33.0
Highland County	0.04%	87.0	9.37%	23.0	18.80%	1.0	7.21%	42.0	12.37%	22.0
Isle of Wight County	0.52%	74.0	7.47%	38.0	5.60%	62.0	6.05%	58.0	2.10%	125.0
James City County	0.17%	81.5	3.67%	82.0	3.22%	89.0	3.17%	89.0	10.95%	29.0
King and Queen County	-4.95%	126.0	5.15%	69.0	-3.82%	130.0	2.52%	100.0	4.59%	95.0
King George County	-2.30%	111.0	17.61%	2.0	2.97%	97.0	2.68%	96.5	0.33%	130.0
King William County	3.82%	40.0	4.89%	72.0	4.34%	71.0	6.89%	46.5	6.86%	71.0
Lancaster County	9.30%	11.0	4.96%	71.0	3.26%	88.0	10.44%	19.0	-3.10%	134.0
Lee County	-4.18%	122.0	-0.56%	119.0	0.46%	119.0	10.96%	17.0	4.67%	94.0

Table 1.4C: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Loudoun County	8.12%	13.0	6.17%	53.0	9.36%	27.0	5.96%	59.5	9.05%	45.0
Louisa County	2.75%	52.0	-0.33%	116.0	9.85%	23.0	2.96%	93.0	11.93%	25.5
Lunenburg County	-7.13%	129.0	2.70%	90.0	3.75%	77.0	12.60%	16.0	2.16%	124.0
Madison County	7.78%	16.0	5.28%	67.0	8.02%	40.0	-0.43%	121.0	19.00%	6.0
Mathews County	-4.61%	125.0	12.59%	6.0	0.87%	117.0	3.13%	90.0	10.68%	31.0
Mecklenburg County	26.87%	2.0	-1.57%	127.0	-16.79%	134.0	16.85%	8.0	7.02%	67.5
Middlesex County	5.02%	27.0	7.85%	36.0	1.18%	115.0	4.44%	74.0	4.02%	99.0
Montgomery County	5.86%	24.0	10.49%	14.0	3.12%	91.5	0.97%	112.0	7.95%	56.0
Nelson County	-1.58%	104.0	8.29%	29.0	13.18%	8.0	-2.56%	129.0	4.37%	98.0
New Kent County	1.29%	64.0	0.99%	107.0	9.15%	29.0	4.95%	67.0	6.68%	74.0
Northampton County	3.36%	44.0	16.05%	3.0	6.49%	51.0	20.71%	5.0	7.67%	60.0
Northumberland County	4.47%	34.0	2.41%	95.0	3.01%	95.0	1.79%	106.0	3.54%	107.0
Nottoway County	-3.03%	117.0	2.06%	98.0	-1.65%	124.0	-0.09%	120.0	7.77%	59.0
Orange County	8.10%	14.0	2.59%	92.0	8.62%	34.0	1.77%	107.0	3.92%	102.0
Page County	-2.56%	113.0	7.08%	45.0	4.26%	72.0	-2.60%	130.0	2.26%	122.0
Patrick County	0.03%	88.0	1.24%	106.0	10.64%	15.0	0.72%	115.0	2.28%	121.0
Pittsylvania County	1.21%	65.0	6.80%	48.0	5.55%	63.0	0.01%	119.0	8.57%	48.0
Powhatan County	-21.86%	134.0	11.98%	7.0	2.37%	103.0	4.70%	70.0	15.94%	13.0
Prince Edward County	-3.72%	121.0	-1.40%	123.0	6.15%	55.0	-0.61%	123.0	27.04%	1.0
Prince George County	15.86%	4.0	-2.20%	128.0	2.03%	106.0	3.73%	81.0	20.47%	4.0
Prince William County	1.14%	68.5	9.47%	21.0	7.26%	45.0	6.98%	45.0	5.24%	87.0
Pulaski County	3.29%	45.0	5.24%	68.0	12.38%	10.0	7.25%	41.0	0.56%	129.0
Rappahannock County	0.22%	80.0	6.29%	51.0	9.09%	30.0	2.66%	98.0	22.75%	2.0
Richmond County	1.50%	61.0	-0.02%	115.0	14.05%	6.0	-2.28%	128.0	12.83%	19.0
Roanoke County	3.42%	43.0	6.71%	49.0	3.63%	82.0	4.52%	72.5	6.41%	76.0
Rockbridge County	1.49%	62.0	11.10%	13.0	8.69%	33.0	8.66%	26.0	7.62%	61.0
Rockingham County	0.78%	72.0	9.14%	24.0	4.52%	70.0	0.18%	117.0	7.57%	62.5
Russell County	-1.78%	106.0	5.82%	58.5	0.90%	116.0	24.24%	3.0	0.79%	128.0
Scott County	-1.56%	103.0	2.85%	89.0	1.50%	113.0	21.56%	4.0	2.77%	118.0
Shenandoah County	4.05%	38.0	9.41%	22.0	3.12%	91.5	4.39%	75.0	4.79%	90.0
Smyth County	-4.59%	124.0	0.37%	113.0	1.93%	108.0	7.34%	40.0	5.68%	82.0
Southampton County	-8.05%	130.0	5.70%	61.0	5.97%	58.0	4.00%	77.0	10.80%	30.0
Spotsylvania County	0.28%	78.0	0.50%	111.0	1.74%	109.0	2.77%	95.0	5.66%	83.0
Stafford County	0.15%	83.0	3.47%	86.0	5.63%	61.0	4.78%	69.0	5.62%	84.0
Surry County	8.60%	12.0	-6.29%	133.0	5.53%	64.0	-1.94%	126.0	8.38%	51.0
Sussex County	-0.60%	95.0	6.50%	50.0	3.09%	93.0	-3.01%	131.0	9.53%	40.0
Tazewell County	4.88%	30.0	-2.43%	129.0	1.94%	107.0	7.93%	30.0	-0.19%	131.0
Warren County	-0.39%	93.0	2.34%	96.0	8.85%	31.0	6.16%	57.0	5.08%	88.0
Washington County	9.60%	10.0	2.43%	94.0	3.70%	79.0	5.29%	65.0	12.72%	21.0
Westmoreland County	-0.03%	89.0	10.44%	15.0	3.53%	83.0	3.26%	87.0	3.05%	113.0
Wise County	0.17%	81.5	8.81%	25.0	10.41%	18.0	14.04%	13.0	7.41%	64.5
Wythe County	-1.98%	108.5	4.85%	73.0	0.33%	120.0	7.58%	33.0	2.09%	126.0
York County	0.48%	75.5	3.56%	83.5	6.09%	56.0	5.50%	63.0	7.81%	58.0
Alexandria City	4.42%	35.0	5.56%	62.0	12.27%	11.0	9.98%	20.0	10.14%	35.0
Bedford City	12.61%	7.0	-0.35%	117.0	1.65%	110.0	3.78%	80.0	1.59%	127.0
Bristol City	2.41%	57.0	-1.29%	122.0	7.25%	46.0	-1.33%	125.0	12.77%	20.0
Buena Vista City	2.69%	53.0	5.82%	58.5	2.81%	98.0	12.71%	14.5	18.22%	7.0
Charlottesville City	8.05%	15.0	7.00%	47.0	12.61%	9.0	6.56%	50.0	9.87%	37.0
Chesapeake City	2.55%	56.0	7.25%	40.0	7.20%	47.0	8.38%	27.0	11.39%	27.0
Clifton Forge City/2	-----	----	-----	----	-----	----	-----	----	-----	----
Colonial Heights City	4.78%	32.0	-1.41%	124.0	3.07%	94.0	4.52%	72.5	4.95%	89.0
Covington City	1.16%	66.0	2.66%	91.0	5.45%	65.0	0.82%	113.5	4.40%	97.0

Table 1.4C: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Danville City	1.15%	67.0	9.72%	18.0	-4.35%	131.0	6.75%	48.0	3.74%	104.0
Emporia City	-0.34%	92.0	1.99%	99.0	14.84%	3.0	5.59%	61.0	-1.06%	132.0
Fairfax City	4.79%	31.0	7.32%	39.0	7.44%	43.0	9.96%	21.0	6.90%	69.0
Falls Church City	14.55%	5.0	3.56%	83.5	11.03%	14.0	19.52%	6.0	11.93%	25.5
Franklin City	-3.15%	119.0	7.02%	46.0	-0.75%	123.0	5.52%	62.0	8.53%	50.0
Fredericksburg City	-1.98%	108.5	1.88%	101.0	11.11%	13.0	-0.47%	122.0	4.78%	91.0
Galax City	11.44%	9.0	7.15%	43.0	-1.90%	126.0	5.96%	59.5	2.85%	116.0
Hampton City	-0.75%	97.0	11.44%	10.0	6.55%	49.0	6.29%	56.0	17.82%	9.0
Harrisonburg City	0.48%	75.5	-0.67%	120.0	2.56%	100.0	-2.27%	127.0	9.41%	41.0
Hopewell City	-8.57%	131.0	8.06%	33.0	8.12%	39.0	4.54%	71.0	4.75%	93.0
Lexington City	13.35%	6.0	-2.44%	130.0	10.11%	20.0	-1.24%	124.0	3.96%	101.0
Lynchburg City	1.46%	63.0	-3.78%	131.0	9.32%	28.0	4.32%	76.0	17.83%	8.0
Manassas City	4.89%	29.0	7.14%	44.0	1.51%	112.0	7.45%	35.0	9.26%	44.0
Manassas Park City	4.16%	36.0	4.67%	76.0	13.98%	7.0	16.71%	9.0	9.54%	39.0
Martinsville City	-12.81%	132.0	5.92%	57.0	10.02%	21.0	3.43%	84.0	5.81%	80.0
Newport News City	3.17%	47.0	5.73%	60.0	3.64%	81.0	6.41%	53.0	16.93%	11.0
Norfolk City	4.13%	37.0	6.22%	52.0	5.64%	60.0	7.83%	31.0	10.17%	34.0
Norton City	2.90%	49.5	0.42%	112.0	-2.44%	127.0	2.55%	99.0	13.17%	18.0
Petersburg City	20.05%	3.0	0.86%	108.0	7.57%	41.0	4.84%	68.0	7.02%	67.5
Poquoson City	-1.53%	102.0	11.73%	8.0	3.51%	84.0	9.86%	22.0	3.66%	106.0
Portsmouth City	3.79%	42.0	9.63%	19.0	4.00%	73.0	14.95%	11.0	14.22%	14.0
Radford City	0.87%	71.0	11.26%	12.0	12.18%	12.0	3.00%	91.0	-1.23%	133.0
Richmond City	6.33%	18.0	5.37%	64.0	3.99%	74.0	7.03%	43.0	6.29%	77.0
Roanoke City	3.03%	48.0	3.23%	87.0	6.60%	48.0	8.10%	29.0	5.89%	79.0
Salem City	2.62%	55.0	2.55%	93.0	7.42%	44.0	0.14%	118.0	7.91%	57.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	0.38%	77.0	6.07%	55.0	6.00%	57.0	6.89%	46.5	5.49%	85.0
Suffolk City	1.14%	68.5	4.53%	78.0	10.60%	16.0	9.76%	23.0	13.30%	16.0
Virginia Beach City	6.15%	20.0	8.14%	30.0	10.52%	17.0	6.50%	51.0	5.71%	81.0
Waynesboro City	3.81%	41.0	-5.48%	132.0	6.26%	53.0	-6.44%	133.0	2.43%	120.0
Williamsburg City	-0.29%	91.0	7.19%	41.5	3.35%	87.0	3.52%	83.0	9.04%	46.0
Winchester City	-0.91%	99.0	-0.81%	121.0	2.58%	99.0	12.71%	14.5	20.34%	5.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to variation in per capita revenue following FY2001, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion; and the Alleghany County statistics capture the impact of Clifton Forge's municipal reclassification.

3

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 134, respectively.

Staff, Commission on Local Government

Table 1.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Accomack County	3.61%	117.0	2.81%	117.0
Albemarle County	6.82%	14.0	4.97%	45.0
Alleghany County/3	4.71%	75.0	3.88%	85.5
Amelia County	1.74%	134.0	1.12%	134.0
Amherst County	6.49%	17.0	5.33%	29.5
Appomattox County	5.82%	38.0	4.73%	55.0
Arlington County	5.53%	47.0	5.68%	20.0
Augusta County	5.42%	52.0	4.44%	65.0
Bath County	3.55%	120.0	1.14%	133.0
Bedford County	5.85%	35.0	4.48%	64.0
Bland County	6.30%	23.0	2.64%	118.0
Botetourt County	5.05%	66.0	3.77%	94.0
Brunswick County	4.13%	100.0	4.09%	76.0
Buchanan County	4.25%	94.0	4.58%	59.0
Buckingham County	5.45%	51.0	5.21%	37.0
Campbell County	5.20%	59.0	5.08%	42.0
Caroline County	4.48%	84.5	3.97%	83.0
Carroll County	7.49%	5.0	3.29%	104.0
Charles City County	2.82%	129.0	4.57%	60.0
Charlotte County	6.21%	26.0	5.27%	33.0
Chesterfield County	3.61%	117.0	3.58%	99.0
Clarke County	6.42%	21.0	3.88%	85.5
Craig County	6.45%	19.0	5.18%	38.0
Culpeper County	4.95%	68.0	5.05%	43.5
Cumberland County	8.91%	1.0	8.10%	3.0
Dickenson County	2.95%	128.0	2.99%	110.0
Dinwiddie County	6.19%	27.0	5.24%	35.0
Essex County	6.44%	20.0	5.69%	19.0
Fairfax County	4.14%	98.0	4.18%	73.0
Fauquier County	7.16%	10.0	4.56%	61.0
Floyd County	5.59%	45.0	3.87%	87.0
Fluvanna County	3.27%	123.0	2.94%	113.0
Franklin County	6.57%	16.0	5.35%	28.0
Frederick County	5.84%	36.5	5.99%	13.0
Giles County	4.83%	72.0	5.05%	43.5
Gloucester County	4.56%	80.0	5.26%	34.0
Goochland County	6.94%	12.5	4.03%	79.0
Grayson County	6.07%	31.0	5.66%	21.0
Greene County	4.43%	89.0	3.84%	88.0
Greensville County	2.05%	133.0	2.50%	123.0
Halifax County/3	7.36%	7.0	6.22%	10.0
Hanover County	5.52%	48.0	5.12%	41.0
Henrico County	4.44%	87.5	3.99%	81.5
Henry County	5.12%	62.0	4.27%	70.0
Highland County	6.32%	22.0	7.21%	4.0
Isle of Wight County	4.77%	74.0	5.60%	23.0
James City County	5.30%	57.0	4.07%	77.0
King and Queen County	3.61%	117.0	2.52%	121.5
King George County	4.07%	103.0	2.97%	111.0
King William County	5.31%	56.0	5.33%	29.5
Lancaster County	6.06%	32.0	3.26%	105.5
Lee County	3.37%	122.0	4.12%	75.0

Table 1.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Loudoun County	4.89%	69.0	4.62%	57.5
Louisa County	4.39%	90.0	3.37%	102.0
Lunenburg County	3.05%	126.0	2.39%	125.0
Madison County	6.12%	29.5	5.61%	22.0
Mathews County	6.67%	15.0	4.15%	74.0
Mecklenburg County	7.45%	6.0	7.02%	5.0
Middlesex County	5.69%	43.5	4.77%	53.5
Montgomery County	5.11%	63.0	5.86%	17.0
Nelson County	5.69%	43.5	4.37%	68.0
New Kent County	4.51%	83.0	2.90%	115.0
Northampton County	7.19%	9.0	5.22%	36.0
Northumberland County	4.48%	84.5	3.01%	109.0
Nottoway County	3.65%	113.0	2.06%	128.0
Orange County	5.17%	60.5	3.92%	84.0
Page County	7.20%	8.0	5.93%	15.0
Patrick County	4.02%	104.0	2.02%	129.0
Pittsylvania County	7.59%	4.0	8.42%	2.0
Powhatan County	8.64%	2.0	6.72%	7.0
Prince Edward County	6.16%	28.0	6.14%	11.0
Prince George County	6.12%	29.5	5.87%	16.0
Prince William County	3.58%	119.0	1.74%	130.0
Pulaski County	5.33%	55.0	5.30%	32.0
Rappahannock County	8.45%	3.0	6.28%	8.0
Richmond County	3.03%	127.0	1.50%	131.0
Roanoke County	3.92%	108.0	4.52%	63.0
Rockbridge County	6.94%	12.5	8.66%	1.0
Rockingham County	5.48%	49.5	5.14%	40.0
Russell County	4.82%	73.0	3.08%	107.0
Scott County	5.54%	46.0	4.04%	78.0
Shenandoah County	6.46%	18.0	4.86%	46.5
Smyth County	5.22%	58.0	4.62%	57.5
Southampton County	5.39%	53.0	5.97%	14.0
Spotsylvania County	5.09%	64.0	3.72%	96.0
Stafford County	4.15%	97.0	4.78%	51.5
Surry County	4.44%	87.5	5.53%	25.0
Sussex County	3.97%	105.0	4.02%	80.0
Tazewell County	3.44%	121.0	2.93%	114.0
Warren County	6.29%	24.5	5.31%	31.0
Washington County	5.81%	39.0	4.69%	56.0
Westmoreland County	4.24%	95.0	3.26%	105.5
Wise County	4.65%	78.0	5.48%	26.0
Wythe County	5.48%	49.5	4.85%	48.0
York County	5.74%	41.0	6.09%	12.0
Alexandria City	4.13%	100.0	3.02%	108.0
Bedford City	4.53%	82.0	3.78%	93.0
Bristol City	4.66%	77.0	2.95%	112.0
Buena Vista City	5.88%	34.0	4.28%	69.0
Charlottesville City	5.75%	40.0	5.54%	24.0
Chesapeake City	4.84%	71.0	2.85%	116.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	3.72%	111.0	4.26%	71.0
Covington City	6.29%	24.5	6.26%	9.0

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Danville City	3.66%	112.0	3.74%	95.0
Emporia City	3.63%	115.0	2.46%	124.0
Fairfax City	4.23%	96.0	4.39%	66.5
Falls Church City	6.99%	11.0	3.56%	100.0
Franklin City	4.37%	91.0	4.86%	46.5
Fredericksburg City	3.96%	106.5	4.78%	51.5
Galax City	3.64%	114.0	2.14%	127.0
Hampton City	4.68%	76.0	3.83%	89.5
Harrisonburg City	2.68%	132.0	2.26%	126.0
Hopewell City	4.13%	100.0	4.54%	62.0
Lexington City	2.74%	131.0	1.32%	132.0
Lynchburg City	4.96%	67.0	3.49%	101.0
Manassas City	2.75%	130.0	2.52%	121.5
Manassas Park City	5.70%	42.0	5.17%	39.0
Martinsville City	3.76%	109.0	4.39%	66.5
Newport News City	4.34%	93.0	3.83%	89.5
Norfolk City	5.07%	65.0	4.77%	53.5
Norton City	3.26%	124.0	2.55%	120.0
Petersburg City	4.36%	92.0	3.99%	81.5
Poquoson City	5.95%	33.0	6.87%	6.0
Portsmouth City	5.17%	60.5	3.79%	92.0
Radford City	5.34%	54.0	5.46%	27.0
Richmond City	3.74%	110.0	3.65%	98.0
Roanoke City	4.47%	86.0	4.19%	72.0
Salem City	4.59%	79.0	4.79%	50.0
South Boston City/3	-----	----	-----	----
Staunton City	4.08%	102.0	3.70%	97.0
Suffolk City	5.84%	36.5	4.83%	49.0
Virginia Beach City	4.87%	70.0	5.71%	18.0
Waynesboro City	3.24%	125.0	3.81%	91.0
Williamsburg City	3.96%	106.5	3.35%	103.0
Winchester City	4.54%	81.0	2.57%	119.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2006 time frame has been determined through (1) the addition of the annual rates of change in the locality's per capita revenue from the specified sources and (2) the division of the resulting total by the number of measurement intervals (i.e., 17). When the annual rates of change associated with a particular jurisdiction are ranked according to size, the midpoint score in the numerical array (i.e., the ninth value) defines the median statistic for the FY1989-2006 period.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction relative to the time span under review.

4

The rank score of a particular locality may vary from 1 (strongest percentage change) to 134 (weakest percentage change).

Table 1.6A  
Mean Percentage  
of  
Local-Source Revenue  
from  
Property Taxes  
by  
Jurisdictional Class  
FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	66.00%	65.70%	65.24%	64.93%	65.16%	64.79%	63.94%	64.46%	63.32%	63.35%	62.70%	61.12%	60.31%	60.63%	60.68%	60.15%	59.34%	58.55%
Cities	53.47%	53.32%	53.75%	54.06%	53.38%	51.53%	50.89%	50.84%	50.53%	50.44%	49.17%	48.08%	47.33%	47.24%	47.55%	47.54%	47.27%	47.01%
All Jurisdictions	62.35%	62.10%	61.89%	61.77%	61.73%	60.93%	60.14%	60.50%	59.60%	59.59%	58.77%	57.32%	56.53%	56.73%	56.86%	56.48%	55.83%	55.19%

Table 1.6B  
Median Percentage  
of  
Local-Source Revenue  
from  
Property Taxes  
by  
Jurisdictional Class  
FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	66.87%	65.83%	66.04%	66.02%	65.15%	65.57%	64.52%	65.33%	64.59%	64.31%	63.10%	61.17%	60.60%	61.15%	61.48%	61.52%	61.60%	61.84%
Cities	52.42%	52.32%	53.06%	53.77%	53.27%	52.87%	49.67%	49.62%	50.08%	49.38%	49.04%	48.32%	46.95%	47.42%	47.54%	47.15%	46.56%	47.19%
All Jurisdictions	63.46%	63.45%	62.54%	63.81%	62.98%	62.21%	61.33%	61.55%	61.38%	60.65%	60.86%	58.14%	57.97%	58.52%	57.84%	57.34%	57.95%	56.70%

1. As measured by the Commission, "own-source" revenue excludes 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.
2. The mean and median statistics covering FY1989 through FY2006 are based upon the percentages for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2006 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2006 statistics take cognizance of Clifton Forge as a subdivision of Allegheny County.

Staff, Commission on Local Government

Table 1.7A: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Percentage	Rank Score/2										
Accomack County	67.85%	44.0	67.15%	44.0	69.83%	34.0	68.09%	42.0	68.15%	40.0	67.58%	38.5
Albemarle County	61.79%	75.0	61.83%	73.0	66.14%	53.0	64.96%	60.0	64.11%	61.0	64.77%	56.0
Alleghany County	70.67%	29.0	70.24%	30.0	71.37%	27.0	71.32%	25.0	71.67%	25.0	71.20%	21.0
Amelia County	69.74%	34.0	66.28%	52.0	63.73%	63.0	63.73%	68.0	57.08%	92.0	48.61%	114.0
Amherst County	58.27%	92.0	57.83%	93.0	56.37%	95.0	55.08%	99.0	55.21%	99.0	53.71%	104.0
Appomattox County	69.73%	35.0	65.00%	58.0	65.48%	58.0	61.03%	79.0	57.67%	91.0	60.13%	77.0
Arlington County	67.71%	45.0	65.34%	56.0	66.17%	52.0	63.69%	70.0	63.79%	64.0	63.69%	62.0
Augusta County	55.88%	101.0	57.41%	96.0	57.71%	88.0	56.63%	95.0	55.63%	97.0	56.09%	94.0
Bath County	87.48%	1.0	87.13%	2.0	82.83%	2.0	87.23%	1.0	88.88%	1.0	88.68%	1.0
Bedford County	75.54%	10.0	76.08%	11.0	75.95%	11.0	76.16%	12.0	74.02%	17.0	70.40%	24.0
Bland County	64.78%	61.0	66.35%	51.0	60.45%	79.0	64.38%	62.0	65.67%	48.0	65.83%	49.0
Botetourt County	68.98%	38.0	67.22%	41.0	66.87%	47.0	66.45%	50.0	65.58%	50.0	67.78%	37.0
Brunswick County	63.51%	66.5	59.57%	84.0	55.78%	97.0	65.30%	58.0	64.64%	59.0	66.28%	46.0
Buchanan County	38.54%	134.0	35.84%	134.0	33.98%	134.0	37.83%	133.0	38.12%	133.0	42.30%	129.0
Buckingham County	60.53%	84.0	59.86%	83.0	61.67%	72.0	58.76%	83.0	61.44%	75.0	61.11%	74.0
Campbell County	65.85%	56.0	64.67%	61.0	62.94%	66.0	63.88%	67.0	62.94%	68.0	59.92%	78.0
Caroline County	71.33%	21.0	66.88%	47.0	62.58%	67.0	65.80%	55.0	67.95%	41.0	66.90%	42.0
Carroll County	61.73%	77.0	60.98%	78.0	49.14%	118.0	50.22%	115.0	53.73%	105.0	56.16%	93.0
Charles City County	77.51%	7.0	67.20%	42.0	49.28%	117.0	32.57%	135.0	28.65%	136.0	30.66%	134.0
Charlotte County	64.78%	61.0	66.89%	46.0	66.62%	50.0	67.52%	44.0	66.51%	44.5	66.17%	48.0
Chesterfield County	67.56%	46.0	68.97%	34.0	70.97%	30.0	70.95%	27.0	70.18%	30.0	69.99%	27.0
Clarke County	73.10%	13.5	76.32%	10.0	79.06%	6.0	79.08%	6.0	78.71%	5.0	79.08%	4.0
Craig County	73.10%	13.5	72.39%	20.0	72.42%	24.0	69.48%	32.0	65.44%	52.0	62.95%	65.0
Culpeper County	66.79%	52.0	65.27%	57.0	67.96%	40.0	70.14%	30.0	71.28%	27.0	69.40%	32.0
Cumberland County	57.57%	94.0	58.16%	92.0	57.47%	91.0	39.56%	131.0	47.84%	119.0	59.18%	80.0
Dickenson County	51.25%	117.0	52.95%	109.0	52.09%	111.0	50.88%	112.0	55.17%	100.0	50.89%	111.0
Dinwiddie County	65.09%	59.0	63.44%	68.0	61.33%	75.0	62.31%	74.0	65.78%	47.0	65.37%	53.0
Essex County	64.56%	63.0	65.43%	55.0	67.00%	46.0	66.66%	48.0	65.12%	56.0	64.52%	57.0
Fairfax County	70.69%	28.0	72.43%	19.0	71.20%	29.0	71.25%	26.0	70.44%	29.0	68.58%	34.0
Fauquier County	69.10%	37.0	69.34%	33.0	76.24%	10.0	75.23%	13.0	76.35%	10.0	75.33%	10.0
Floyd County	63.97%	64.0	64.89%	59.0	65.07%	60.0	66.17%	53.0	68.65%	36.0	67.30%	40.0
Fluvanna County	76.84%	8.0	76.39%	9.0	72.81%	21.0	71.80%	22.0	68.35%	39.0	67.58%	38.5
Franklin County	60.90%	80.0	61.48%	75.0	61.54%	73.0	62.60%	72.0	61.17%	76.0	63.27%	64.0
Frederick County	59.67%	88.0	61.30%	76.0	58.93%	84.0	58.68%	84.0	61.13%	77.0	61.57%	72.0
Giles County	68.82%	40.0	70.65%	26.0	66.81%	48.0	68.62%	37.0	68.90%	34.0	63.81%	60.0
Gloucester County	65.86%	55.0	69.65%	31.0	70.49%	31.0	69.21%	34.0	69.96%	32.0	69.88%	28.0
Goochland County	70.81%	27.0	70.55%	27.0	72.33%	25.0	70.55%	29.0	72.11%	22.0	73.26%	17.0
Grayson County	60.03%	85.0	59.04%	86.0	54.54%	101.0	51.60%	110.0	60.14%	80.0	56.51%	91.0
Greene County	72.71%	16.0	68.16%	37.0	68.92%	37.0	68.28%	40.0	67.04%	43.0	66.92%	41.0
Greensville County	59.31%	89.0	57.70%	94.0	58.53%	87.0	60.61%	80.0	60.84%	78.0	60.30%	76.0
Halifax County	54.63%	107.0	50.84%	115.0	50.11%	114.0	48.41%	119.0	48.69%	117.0	48.28%	115.0
Hanover County	65.35%	58.0	65.83%	54.0	66.77%	49.0	68.91%	36.0	70.49%	28.0	69.27%	33.0
Henrico County	60.70%	82.5	61.19%	77.0	63.28%	65.0	64.92%	61.0	65.15%	54.0	65.60%	51.0
Henry County	50.59%	118.0	51.91%	112.0	53.60%	104.0	54.66%	100.0	54.60%	102.0	55.89%	96.0
Highland County	79.96%	4.0	79.38%	5.0	74.76%	13.0	74.30%	14.0	75.51%	12.0	71.47%	19.0
Isle of Wight County	76.12%	9.0	74.30%	14.0	77.16%	8.0	76.19%	11.0	76.97%	9.0	74.29%	14.0
James City County	67.40%	47.0	63.46%	67.0	63.97%	61.0	65.31%	57.0	64.94%	57.5	64.50%	58.0
King and Queen County	79.03%	6.0	76.99%	7.0	76.93%	9.0	76.26%	10.0	53.26%	108.0	58.21%	85.5
King George County	67.93%	43.0	67.88%	38.0	65.67%	57.0	66.60%	49.0	62.69%	70.0	58.49%	83.0
King William County	71.09%	23.5	74.11%	15.0	72.84%	20.0	72.62%	19.0	74.36%	15.0	74.09%	15.0
Lancaster County	70.88%	26.0	75.02%	13.0	74.25%	14.0	69.90%	31.0	74.87%	13.0	75.16%	11.0
Lee County	59.95%	86.0	58.34%	91.0	55.76%	98.0	61.59%	76.0	62.09%	74.0	58.21%	85.5

Table 1.7A: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Percentage	Rank Score/2										
Loudoun County	74.89%	11.0	77.75%	6.0	79.92%	5.0	79.21%	5.0	77.00%	8.0	75.76%	8.0
Louisa County	84.22%	3.0	82.36%	3.0	80.62%	3.0	81.96%	3.0	83.25%	3.0	83.50%	3.0
Lunenburg County	67.17%	49.0	64.85%	60.0	67.47%	41.0	66.71%	47.0	65.30%	53.0	63.32%	63.0
Madison County	70.08%	32.0	68.20%	36.0	67.38%	42.5	63.90%	66.0	68.66%	35.0	67.92%	36.0
Mathews County	70.35%	31.0	74.06%	16.0	73.76%	15.0	72.34%	21.0	74.69%	14.0	75.47%	9.0
Mecklenburg County	60.75%	81.0	58.88%	87.0	58.98%	83.0	58.67%	85.0	59.31%	83.0	59.14%	81.0
Middlesex County	70.94%	25.0	72.28%	21.0	72.91%	18.0	73.67%	15.0	74.08%	16.0	74.50%	13.0
Montgomery County	68.90%	39.0	68.56%	35.0	66.04%	54.0	65.66%	56.0	64.43%	60.0	61.72%	70.0
Nelson County	72.79%	15.0	72.54%	18.0	72.54%	23.0	77.70%	8.0	76.10%	11.0	74.62%	12.0
New Kent County	70.51%	30.0	75.62%	12.0	75.67%	12.0	77.60%	9.0	77.23%	7.0	76.48%	7.0
Northampton County	66.98%	50.0	63.73%	65.0	70.02%	33.0	68.31%	38.0	71.93%	23.0	69.53%	31.0
Northumberland County	79.16%	5.0	81.56%	4.0	78.55%	7.0	80.28%	4.0	78.00%	6.0	78.55%	6.0
Nottoway County	63.82%	65.0	63.99%	64.0	62.09%	70.0	62.32%	73.0	62.82%	69.0	61.63%	71.0
Orange County	72.16%	17.0	70.34%	29.0	70.38%	32.0	69.15%	35.0	72.19%	21.0	70.09%	25.0
Page County	61.46%	78.0	60.83%	79.0	60.88%	77.0	57.73%	89.0	62.42%	72.0	70.00%	26.0
Patrick County	61.75%	76.0	62.00%	71.0	63.58%	64.0	65.27%	59.0	64.04%	62.5	62.41%	66.0
Pittsylvania County	50.34%	121.0	48.90%	121.5	52.27%	110.0	53.60%	104.0	55.69%	96.0	57.63%	87.0
Powhatan County	66.87%	51.0	67.69%	39.0	72.89%	19.0	71.36%	24.0	71.53%	26.0	71.67%	18.0
Prince Edward County	56.11%	99.0	55.04%	104.0	53.12%	106.0	52.43%	107.0	51.47%	114.0	50.82%	112.0
Prince George County	55.13%	104.0	58.56%	90.0	62.02%	71.0	63.70%	69.0	63.14%	66.0	61.96%	69.0
Prince William County	69.79%	33.0	71.51%	23.0	73.54%	16.5	72.86%	17.0	72.52%	20.0	70.79%	22.0
Pulaski County	60.70%	82.5	60.48%	80.0	60.23%	81.0	61.52%	77.0	62.29%	73.0	62.02%	68.0
Rappahannock County	72.06%	18.0	73.93%	17.0	69.30%	36.0	70.66%	28.0	64.04%	62.5	70.74%	23.0
Richmond County	64.78%	61.0	62.02%	70.0	61.50%	74.0	58.31%	86.0	60.03%	82.0	58.43%	84.0
Roanoke County	71.18%	22.0	70.46%	28.0	71.35%	28.0	68.29%	39.0	68.48%	38.0	63.79%	61.0
Rockbridge County	55.02%	105.0	54.50%	105.0	56.18%	96.0	50.41%	114.0	52.46%	109.0	53.57%	105.0
Rockingham County	68.52%	41.5	66.78%	48.0	72.66%	22.0	73.36%	16.0	73.75%	18.0	65.80%	50.0
Russell County	59.89%	87.0	57.06%	98.0	54.01%	102.0	56.06%	96.0	58.68%	87.0	57.46%	88.0
Scott County	55.01%	106.0	53.65%	108.0	53.69%	103.0	55.35%	98.0	58.83%	85.0	57.03%	89.0
Shenandoah County	66.73%	53.0	67.31%	40.0	67.38%	42.5	67.66%	43.0	67.36%	42.0	68.49%	35.0
Smyth County	58.31%	91.0	59.98%	82.0	51.25%	112.0	50.46%	113.0	53.37%	106.0	55.94%	95.0
Southampton County	67.18%	48.0	69.56%	32.0	65.70%	56.0	66.38%	51.0	68.61%	37.0	66.19%	47.0
Spotsylvania County	57.24%	95.0	59.50%	85.0	62.50%	68.0	64.33%	63.0	65.14%	55.0	65.57%	52.0
Stafford County	68.52%	41.5	66.40%	49.0	68.88%	38.0	69.22%	33.0	69.24%	33.0	69.62%	30.0
Surry County	86.65%	2.0	89.89%	1.0	87.82%	1.0	86.05%	2.0	87.94%	2.0	88.21%	2.0
Sussex County	71.09%	23.5	70.73%	24.0	68.51%	39.0	66.36%	52.0	58.71%	86.0	66.73%	43.0
Tazewell County	62.77%	71.0	57.52%	95.0	55.60%	99.0	56.99%	92.0	58.52%	88.0	58.56%	82.0
Warren County	65.73%	57.0	64.21%	62.0	65.30%	59.0	66.02%	54.0	66.51%	44.5	71.42%	20.0
Washington County	62.31%	73.0	61.88%	72.0	60.89%	76.0	60.56%	81.0	60.09%	81.0	59.70%	79.0
Westmoreland County	73.92%	12.0	76.98%	8.0	80.08%	4.0	79.00%	7.0	80.29%	4.0	78.93%	5.0
Wise County	40.30%	132.0	40.65%	132.0	43.21%	129.0	44.98%	126.0	47.18%	122.0	45.68%	119.0
Wythe County	62.12%	74.0	61.51%	74.0	55.32%	100.0	53.97%	102.0	57.97%	90.0	52.87%	107.5
York County	62.34%	72.0	64.12%	63.0	65.76%	55.0	64.15%	64.0	64.94%	57.5	63.83%	59.0
Alexandria City	66.02%	54.0	67.18%	43.0	67.34%	44.0	68.20%	41.0	65.66%	49.0	64.95%	55.0
Bedford City	55.45%	102.0	54.14%	106.0	57.04%	93.0	55.75%	97.0	51.67%	111.5	43.60%	127.0
Bristol City	46.65%	126.0	48.80%	123.0	47.52%	124.0	50.02%	116.0	46.08%	126.0	45.83%	118.0
Buena Vista City	48.57%	122.0	53.69%	107.0	52.59%	108.0	53.31%	106.0	51.67%	111.5	51.48%	110.0
Charlottesville City	46.91%	125.0	46.99%	127.0	47.86%	122.0	49.42%	117.0	48.79%	116.0	46.08%	117.0
Chesapeake City	63.21%	69.0	66.36%	50.0	67.29%	45.0	66.93%	46.0	65.49%	51.0	65.16%	54.0
Clifton Forge City	47.11%	124.0	50.74%	116.0	48.45%	120.0	47.19%	122.0	47.32%	121.0	45.29%	121.0
Colonial Heights City	63.41%	68.0	58.57%	89.0	57.14%	92.0	56.78%	94.0	55.60%	98.0	54.06%	103.0
Covington City	52.42%	110.0	51.10%	114.0	49.59%	116.0	53.38%	105.0	53.27%	107.0	54.75%	100.0

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Percentage	Rank Score/2										
Danville City	52.09%	113.0	49.96%	118.0	47.84%	123.0	47.48%	121.0	46.81%	123.0	44.59%	125.0
Emporia City	44.17%	129.0	43.35%	129.0	43.14%	130.0	41.55%	129.0	42.04%	131.0	41.21%	132.0
Fairfax City	57.60%	93.0	56.32%	100.0	57.63%	89.0	57.70%	90.0	56.90%	93.0	55.37%	97.0
Falls Church City	57.19%	96.0	60.34%	81.0	60.44%	80.0	63.27%	71.0	63.02%	67.0	62.39%	67.0
Franklin City	45.54%	128.0	47.26%	126.0	46.95%	125.0	45.40%	124.0	47.73%	120.0	44.49%	126.0
Fredericksburg City	52.11%	112.0	52.32%	110.0	52.33%	109.0	52.42%	108.0	51.52%	113.0	52.87%	107.5
Galax City	40.24%	133.0	38.97%	133.0	37.27%	133.0	38.26%	132.0	39.27%	132.0	35.87%	133.0
Hampton City	56.00%	100.0	55.51%	101.0	58.80%	85.0	57.87%	88.0	56.02%	95.0	52.98%	106.0
Harrisonburg City	43.94%	130.0	43.04%	130.0	42.37%	131.0	42.81%	128.0	43.03%	130.0	42.79%	128.0
Hopewell City	63.51%	66.5	65.93%	53.0	66.34%	51.0	67.42%	45.0	66.02%	46.0	66.47%	45.0
Lexington City	52.80%	109.0	49.93%	119.0	46.48%	127.0	45.15%	125.0	45.86%	127.0	45.15%	122.0
Lynchburg City	50.56%	119.0	47.71%	124.0	48.97%	119.0	48.98%	118.0	48.02%	118.0	44.76%	124.0
Manassas City	71.88%	19.0	72.26%	22.0	73.54%	16.5	72.70%	18.0	71.79%	24.0	69.86%	29.0
Manassas Park City	69.12%	36.0	66.93%	45.0	69.53%	35.0	72.39%	20.0	69.99%	31.0	66.63%	44.0
Martinsville City	46.18%	127.0	45.26%	128.0	46.63%	126.0	47.93%	120.0	46.32%	125.0	41.84%	130.0
Newport News City	60.99%	79.0	62.63%	69.0	62.17%	69.0	61.18%	78.0	60.52%	79.0	56.75%	90.0
Norfolk City	51.42%	116.0	51.97%	111.0	53.51%	105.0	53.77%	103.0	54.38%	104.0	52.83%	109.0
Norton City	36.78%	135.0	30.85%	136.0	31.48%	136.0	33.52%	134.0	29.42%	135.0	27.10%	136.0
Petersburg City	56.46%	98.0	56.37%	99.0	57.61%	90.0	57.36%	91.0	56.40%	94.0	54.11%	102.0
Poquoson City	71.65%	20.0	70.67%	25.0	71.75%	26.0	71.75%	23.0	72.96%	19.0	73.27%	16.0
Portsmouth City	53.33%	108.0	55.08%	103.0	56.91%	94.0	56.92%	93.0	54.42%	103.0	54.14%	101.0
Radford City	41.91%	131.0	41.85%	131.0	42.17%	132.0	41.11%	130.0	43.71%	129.0	45.14%	123.0
Richmond City	55.20%	103.0	57.35%	97.0	59.98%	82.0	60.11%	82.0	59.24%	84.0	54.98%	99.0
Roanoke City	50.52%	120.0	49.87%	120.0	49.86%	115.0	51.17%	111.0	51.17%	115.0	45.59%	120.0
Salem City	58.85%	90.0	55.41%	102.0	58.64%	86.0	58.19%	87.0	58.11%	89.0	56.18%	92.0
South Boston City	51.86%	114.0	48.90%	121.5	48.17%	121.0	47.06%	123.0	46.57%	124.0	46.92%	116.0
Staunton City	52.21%	111.0	50.08%	117.0	50.57%	113.0	51.75%	109.0	51.80%	110.0	49.38%	113.0
Suffolk City	62.94%	70.0	63.51%	66.0	63.93%	62.0	64.01%	65.0	63.20%	65.0	61.18%	73.0
Virginia Beach City	57.08%	97.0	58.58%	88.0	60.67%	78.0	62.21%	75.0	62.60%	71.0	60.36%	75.0
Waynesboro City	51.76%	115.0	51.89%	113.0	53.06%	107.0	54.56%	101.0	55.16%	101.0	55.01%	98.0
Williamsburg City	31.55%	136.0	34.03%	135.0	33.03%	135.0	30.74%	136.0	30.72%	134.0	28.82%	135.0
Winchester City	47.23%	123.0	47.28%	125.0	46.29%	128.0	44.69%	127.0	45.47%	128.0	41.48%	131.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

The rank score of a given locality may vary from 1 (highest percentage) to 136 (lowest percentage).

Staff, Commission on Local Government

Table 1.7B: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Accomack County	66.42%	39.0	66.46%	45.0	70.54%	18.0	64.36%	52.0	63.59%	48.0	62.36%	46.0
Albemarle County	64.53%	51.0	70.21%	26.0	63.26%	58.0	63.27%	61.0	61.50%	64.0	60.03%	59.0
Alleghany County	73.72%	17.0	72.29%	22.0	68.01%	32.0	67.08%	39.0	68.28%	27.0	67.38%	25.0
Amelia County	51.06%	107.0	52.61%	107.0	45.55%	119.0	42.28%	124.0	43.86%	118.0	46.74%	110.0
Amherst County	53.72%	102.0	53.52%	103.0	55.68%	89.0	55.57%	90.0	57.13%	80.0	53.62%	90.0
Appomattox County	57.33%	82.5	61.15%	73.0	60.36%	71.0	55.67%	88.0	62.35%	55.0	62.50%	44.5
Arlington County	63.38%	60.0	63.41%	61.0	63.91%	54.5	63.58%	57.5	63.61%	47.0	62.06%	47.0
Augusta County	55.06%	93.0	55.65%	90.0	53.99%	96.0	54.88%	94.0	55.90%	83.0	54.37%	89.0
Bath County	84.46%	2.0	85.15%	2.0	82.11%	3.0	83.94%	2.0	81.24%	2.0	83.39%	2.0
Bedford County	63.86%	56.0	65.27%	53.0	64.74%	51.0	69.17%	23.0	68.62%	26.0	68.00%	23.0
Bland County	68.70%	29.0	72.97%	19.0	66.76%	37.0	64.81%	51.0	51.85%	99.0	55.02%	84.0
Botetourt County	65.99%	42.0	66.06%	46.0	65.93%	39.0	66.71%	43.0	70.24%	21.0	68.98%	19.0
Brunswick County	63.67%	57.0	64.87%	54.0	61.54%	67.0	62.55%	63.0	56.87%	81.0	56.30%	79.0
Buchanan County	41.48%	129.0	39.15%	129.0	38.26%	130.0	38.55%	132.0	40.85%	127.0	38.63%	127.0
Buckingham County	60.64%	73.0	60.67%	75.0	58.99%	78.0	63.40%	59.0	64.48%	44.0	61.81%	49.0
Campbell County	60.87%	69.5	61.29%	70.0	59.17%	77.0	59.11%	73.0	60.63%	69.0	58.43%	66.0
Caroline County	63.61%	58.0	63.84%	59.0	65.64%	44.0	64.03%	54.0	64.42%	45.0	61.57%	50.0
Carroll County	50.12%	108.0	54.19%	99.0	48.86%	109.0	46.17%	114.0	50.78%	101.5	51.10%	98.0
Charles City County	35.42%	133.0	33.94%	133.0	37.22%	132.0	39.69%	129.0	41.17%	126.0	42.15%	122.5
Charlotte County	66.22%	41.0	64.29%	58.0	63.18%	59.0	62.71%	62.0	59.73%	71.0	57.10%	76.0
Chesterfield County	70.41%	25.0	69.80%	27.0	70.15%	22.0	68.37%	28.0	65.55%	41.0	64.63%	40.0
Clarke County	78.48%	5.0	78.99%	4.0	77.12%	4.0	78.04%	5.0	76.49%	5.0	73.80%	7.0
Craig County	63.42%	59.0	61.36%	69.0	60.24%	72.0	59.54%	68.0	53.23%	94.0	54.56%	88.0
Culpeper County	66.41%	40.0	67.56%	39.0	64.96%	49.0	63.64%	56.0	63.10%	51.0	58.79%	64.0
Cumberland County	60.87%	69.5	61.49%	68.0	65.66%	42.0	66.76%	42.0	67.35%	34.5	65.26%	33.0
Dickenson County	54.37%	96.5	53.68%	101.0	48.28%	112.0	49.42%	109.0	50.02%	105.0	48.50%	105.5
Dinwiddie County	65.27%	46.0	65.56%	48.0	66.83%	36.0	68.54%	26.0	68.75%	25.0	70.55%	14.0
Essex County	67.36%	35.0	66.86%	43.0	64.59%	52.5	67.56%	37.0	66.06%	40.0	69.66%	18.0
Fairfax County	67.12%	36.0	67.05%	42.0	67.61%	33.0	67.59%	35.0	67.34%	36.0	66.60%	29.0
Fauquier County	76.93%	6.0	73.95%	14.0	73.63%	12.0	77.25%	6.0	73.20%	12.0	71.61%	12.0
Floyd County	60.11%	75.0	65.74%	47.0	65.84%	40.5	65.23%	49.0	64.82%	43.0	61.17%	51.0
Fluvanna County	69.34%	26.0	69.46%	30.0	68.39%	29.0	66.52%	44.0	67.85%	28.0	65.16%	35.0
Franklin County	62.72%	62.5	65.51%	50.0	62.51%	63.0	64.31%	53.0	62.12%	58.0	60.52%	55.0
Frederick County	61.05%	68.0	61.65%	66.0	60.73%	70.0	59.20%	72.0	60.21%	70.0	57.71%	73.0
Giles County	62.72%	62.5	65.52%	49.0	65.84%	40.5	67.02%	41.0	67.30%	37.0	63.17%	42.0
Gloucester County	68.52%	30.0	67.83%	38.0	65.16%	48.0	63.58%	57.5	63.46%	50.0	62.85%	43.0
Goochland County	75.04%	10.0	74.61%	12.0	73.65%	11.0	75.09%	10.0	77.15%	4.0	76.76%	4.0
Grayson County	51.53%	105.5	55.41%	93.0	51.76%	103.0	58.04%	77.0	50.67%	103.0	48.50%	105.5
Greene County	65.47%	44.0	64.65%	56.0	63.47%	56.0	63.90%	55.0	58.84%	73.0	58.78%	65.0
Greenville County	55.83%	91.0	57.47%	85.0	52.08%	102.0	55.02%	92.0	49.11%	108.0	39.86%	126.0
Halifax County/2	49.65%	110.0	53.25%	105.0	52.47%	100.0	56.33%	85.0	57.92%	76.0	55.26%	82.0
Hanover County	67.76%	33.5	69.14%	31.0	70.21%	21.0	68.26%	29.0	69.11%	24.0	68.81%	20.0
Henrico County	64.52%	52.0	63.40%	62.0	61.21%	68.0	61.76%	67.0	61.47%	65.0	60.08%	58.0
Henry County	55.91%	90.0	56.78%	86.0	54.66%	92.0	57.63%	81.0	52.41%	95.0	48.53%	104.0
Highland County	68.38%	31.0	70.23%	25.0	65.21%	47.0	66.09%	45.5	70.94%	20.0	65.56%	32.0
Isle of Wight County	76.20%	7.0	73.47%	18.0	69.72%	24.0	70.58%	20.0	71.64%	17.0	70.13%	17.0
James City County	66.51%	38.0	67.89%	36.5	68.09%	30.5	67.78%	34.0	67.44%	32.0	67.18%	26.0
King and Queen County	62.74%	61.0	64.38%	96.0	56.61%	86.0	55.26%	91.0	54.59%	90.0	47.31%	109.0
King George County	56.81%	85.0	56.51%	88.0	62.38%	64.0	49.99%	107.0	43.79%	119.0	44.01%	116.0
King William County	73.71%	18.0	72.63%	21.0	73.00%	15.0	71.60%	15.0	71.54%	18.0	68.21%	22.0
Lancaster County	75.76%	9.0	76.67%	6.0	76.81%	5.0	75.28%	9.0	74.36%	9.0	73.91%	6.0
Lee County	57.26%	84.0	59.32%	80.0	58.66%	79.0	54.43%	96.0	62.00%	59.5	59.34%	61.0

Table 1.7B: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Loudoun County	74.88%	11.0	75.61%	9.0	75.85%	6.0	76.59%	7.0	73.56%	11.0	71.73%	11.0
Louisa County	82.72%	3.0	83.74%	3.0	82.21%	2.0	80.41%	3.0	79.74%	3.0	77.02%	3.0
Lunenburg County	61.77%	65.0	60.80%	74.0	56.85%	84.0	54.98%	93.0	57.27%	79.0	52.31%	92.0
Madison County	64.96%	49.0	66.60%	44.0	67.26%	35.0	67.04%	40.0	64.18%	46.0	64.02%	41.0
Mathews County	74.55%	12.0	75.85%	8.0	74.73%	8.0	76.05%	8.0	74.86%	8.0	73.56%	9.0
Mecklenburg County	60.19%	74.0	59.34%	79.0	57.53%	81.0	58.38%	76.0	57.78%	77.0	59.14%	62.0
Middlesex County	73.99%	14.0	74.03%	13.0	73.08%	14.0	71.34%	17.0	70.95%	19.0	68.53%	21.0
Montgomery County	59.97%	76.0	67.08%	41.0	63.91%	54.5	64.96%	50.0	66.18%	39.0	65.18%	34.0
Nelson County	73.89%	15.5	71.23%	24.0	68.46%	28.0	68.17%	30.0	67.61%	30.0	72.93%	10.0
New Kent County	70.65%	24.0	76.53%	7.0	70.41%	19.0	70.83%	19.0	73.13%	14.0	70.82%	13.0
Northampton County	67.76%	33.5	67.89%	36.5	65.43%	46.0	56.76%	84.0	62.65%	54.0	58.18%	67.0
Northumberland County	75.89%	8.0	76.96%	5.0	74.47%	9.0	78.55%	4.0	76.23%	6.0	75.97%	5.0
Nottoway County	60.86%	71.0	58.25%	82.0	59.48%	76.0	57.80%	79.0	54.32%	91.0	52.56%	91.0
Orange County	72.27%	19.0	73.83%	16.0	72.25%	16.0	72.34%	13.0	72.05%	16.0	66.73%	28.0
Page County	65.76%	43.0	63.61%	60.0	62.02%	65.0	69.16%	24.0	62.79%	53.0	58.96%	63.0
Patrick County	60.66%	72.0	58.37%	81.0	55.90%	88.0	58.83%	75.0	62.00%	59.5	54.74%	86.0
Pittsylvania County	59.26%	79.0	62.56%	64.0	62.68%	62.0	61.86%	66.0	61.89%	61.0	60.46%	56.0
Powhatan County	73.89%	15.5	73.50%	17.0	70.57%	17.0	71.48%	16.0	72.81%	15.0	70.32%	16.0
Prince Edward County	53.75%	101.0	53.67%	102.0	52.58%	99.0	51.05%	103.0	53.33%	93.0	49.98%	100.0
Prince George County	64.89%	50.0	68.59%	33.0	69.60%	25.0	68.50%	27.0	67.59%	31.0	64.79%	39.0
Prince William County	69.28%	27.0	69.51%	29.0	68.78%	27.0	67.85%	32.0	67.23%	38.0	65.07%	36.0
Pulaski County	58.44%	81.0	61.27%	71.0	61.13%	69.0	56.01%	87.0	55.37%	85.0	52.14%	96.0
Rappahannock County	71.55%	21.0	75.54%	10.0	75.00%	7.0	74.94%	11.0	74.34%	10.0	73.74%	8.0
Richmond County	59.59%	77.0	61.23%	72.0	59.99%	74.0	58.98%	74.0	49.22%	107.0	48.65%	103.0
Roanoke County	65.05%	48.0	68.46%	34.0	69.06%	26.0	68.77%	25.0	67.68%	29.0	66.38%	30.0
Rockbridge County	52.31%	103.0	48.24%	113.0	49.55%	108.0	50.62%	105.0	51.88%	98.0	49.54%	102.0
Rockingham County	65.40%	45.0	62.66%	63.0	63.29%	57.0	63.37%	60.0	62.22%	56.0	60.09%	57.0
Russell County	56.18%	88.0	55.43%	92.0	56.66%	85.0	50.63%	104.0	55.21%	88.0	54.93%	85.0
Scott County	54.30%	98.0	53.47%	104.0	55.48%	90.0	54.26%	97.0	57.31%	78.0	57.67%	74.0
Shenandoah County	71.16%	22.0	71.26%	23.0	70.27%	20.0	71.07%	18.0	75.21%	7.0	64.83%	38.0
Smyth County	51.53%	105.5	55.56%	91.0	51.33%	104.0	57.32%	82.0	60.74%	68.0	57.97%	70.0
Southampton County	68.18%	32.0	68.98%	32.0	69.75%	23.0	69.98%	21.0	70.07%	22.0	67.60%	24.0
Spotsylvania County	64.49%	53.0	65.33%	51.0	65.65%	43.0	66.02%	48.0	67.35%	34.5	65.96%	31.0
Stafford County	69.04%	28.0	69.69%	28.0	68.09%	30.5	69.30%	22.0	67.39%	33.0	64.94%	37.0
Surry County	87.69%	1.0	88.24%	1.0	88.88%	1.0	88.06%	1.0	84.35%	1.0	88.48%	1.0
Sussex County	43.66%	123.0	41.11%	127.0	48.82%	110.0	52.28%	98.0	43.28%	121.0	58.11%	68.0
Tazewell County	58.88%	80.0	59.84%	78.0	57.23%	82.0	57.64%	80.0	56.52%	82.0	56.80%	77.0
Warren County	71.84%	20.0	72.64%	20.0	67.53%	34.0	66.09%	45.5	61.74%	63.0	61.83%	48.0
Washington County	57.33%	82.5	56.58%	87.0	53.45%	97.0	57.29%	83.0	58.90%	72.0	57.37%	75.0
Westmoreland County	79.61%	4.0	75.10%	11.0	73.33%	13.0	71.74%	14.0	60.98%	67.0	56.26%	80.0
Wise County	44.89%	121.0	46.33%	120.0	43.99%	123.0	45.70%	116.0	48.57%	111.0	44.87%	113.0
Wythe County	48.61%	114.0	49.55%	110.0	47.01%	115.0	50.28%	106.0	50.03%	104.0	45.67%	111.0
York County	63.91%	55.0	64.80%	55.0	64.59%	52.5	67.37%	38.0	63.54%	49.0	61.05%	52.0
Alexandria City	61.95%	64.0	62.54%	65.0	63.09%	60.0	62.43%	64.0	62.13%	57.0	62.50%	44.5
Bedford City	48.70%	113.0	48.22%	114.0	47.22%	114.0	43.14%	122.0	45.66%	114.0	43.49%	120.0
Bristol City	41.71%	128.0	41.97%	126.0	39.58%	128.0	41.17%	126.0	38.26%	129.0	36.56%	129.0
Buena Vista City	49.17%	112.0	49.46%	111.0	49.92%	107.0	51.92%	100.0	51.84%	100.0	49.57%	101.0
Charlottesville City	47.50%	116.0	46.70%	119.0	47.44%	113.0	44.26%	119.0	44.04%	117.0	43.51%	119.0
Chesapeake City	64.25%	54.0	64.59%	57.0	63.08%	61.0	62.03%	65.0	61.23%	66.0	60.58%	54.0
Clifton Forge City	43.52%	125.0	47.27%	116.0	44.16%	121.0	42.52%	123.0	42.06%	123.0	43.60%	118.0
Colonial Heights City	51.98%	104.0	50.75%	108.0	50.08%	106.0	48.79%	112.0	46.53%	112.0	45.30%	112.0
Covington City	55.73%	92.0	55.89%	89.0	56.11%	87.0	56.31%	86.0	54.80%	89.0	57.73%	72.0

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Danville City	43.64%	124.0	43.41%	124.0	42.90%	125.0	43.48%	121.0	42.00%	124.0	41.32%	125.0
Emporia City	40.49%	130.0	36.99%	131.0	38.37%	129.0	39.63%	130.0	36.29%	131.0	34.40%	130.0
Fairfax City	54.21%	99.0	54.32%	98.0	52.26%	101.0	51.97%	99.0	50.78%	101.5	50.66%	99.0
Falls Church City	61.60%	66.5	60.59%	76.0	60.10%	73.0	59.47%	69.0	58.66%	74.0	57.74%	71.0
Franklin City	45.43%	120.0	47.68%	115.0	48.42%	111.0	44.08%	120.0	41.29%	125.0	42.05%	124.0
Fredericksburg City	49.23%	111.0	48.63%	112.0	46.31%	117.0	45.92%	115.0	45.50%	115.0	43.40%	121.0
Galax City	32.64%	134.0	34.00%	132.0	32.93%	133.0	36.35%	133.0	33.47%	133.0	31.89%	133.0
Hampton City	53.99%	100.0	52.92%	106.0	52.92%	98.0	51.51%	102.0	49.57%	106.0	52.16%	95.0
Harrisonburg City	40.22%	131.0	40.23%	128.0	40.01%	127.0	40.17%	128.0	38.51%	128.0	38.39%	128.0
Hopewell City	66.80%	37.0	65.30%	52.0	64.85%	50.0	66.04%	47.0	62.99%	52.0	55.72%	81.0
Lexington City	42.55%	126.0	43.76%	123.0	41.96%	126.0	40.75%	127.0	34.29%	132.0	34.02%	132.0
Lynchburg City	44.07%	122.0	45.51%	121.0	44.03%	122.0	44.56%	118.0	43.40%	120.0	44.23%	114.0
Manassas City	70.82%	23.0	67.47%	40.0	66.50%	38.0	67.79%	33.0	69.61%	23.0	66.84%	27.0
Manassas Park City	65.11%	47.0	68.19%	35.0	65.55%	45.0	67.92%	31.0	65.15%	42.0	59.91%	60.0
Martinsville City	37.61%	132.0	37.35%	130.0	37.48%	131.0	38.81%	131.0	37.73%	130.0	34.20%	131.0
Newport News City	56.01%	89.0	55.27%	94.0	54.83%	91.0	49.38%	110.0	52.00%	96.0	52.25%	94.0
Norfolk City	49.67%	109.0	49.62%	109.0	50.77%	105.0	49.70%	108.0	49.04%	109.0	48.32%	107.0
Norton City	27.17%	136.0	28.11%	134.0	29.19%	135.0	28.66%	134.0	28.31%	134.0	25.54%	135.0
Petersburg City	56.80%	86.0	57.84%	84.0	58.42%	80.0	59.21%	71.0	55.52%	84.0	56.38%	78.0
Poquoson City	74.30%	13.0	73.86%	15.0	74.33%	10.0	74.06%	12.0	73.14%	13.0	70.42%	15.0
Portsmouth City	54.37%	96.5	53.70%	100.0	54.33%	94.0	54.56%	95.0	53.49%	92.0	51.81%	97.0
Radford City	45.91%	119.0	47.02%	117.0	46.27%	118.0	47.20%	113.0	45.81%	113.0	43.74%	117.0
Richmond City	54.49%	95.0	54.35%	97.0	54.40%	93.0	55.62%	89.0	55.22%	87.0	54.57%	87.0
Roanoke City	46.38%	118.0	45.38%	122.0	45.31%	120.0	49.10%	111.0	48.83%	110.0	47.79%	108.0
Salem City	56.25%	87.0	57.86%	83.0	57.20%	83.0	58.02%	78.0	55.25%	86.0	55.03%	83.0
South Boston City/2	46.44%	117.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Staunton City	47.52%	115.0	46.76%	118.0	46.39%	116.0	44.68%	117.0	45.29%	116.0	44.10%	115.0
Suffolk City	61.60%	66.5	61.60%	67.0	61.88%	66.0	67.58%	36.0	61.80%	62.0	60.73%	53.0
Virginia Beach City	59.33%	78.0	60.14%	77.0	59.52%	75.0	59.23%	70.0	58.37%	75.0	58.01%	69.0
Waynesboro City	54.62%	94.0	54.63%	95.0	54.23%	95.0	51.65%	101.0	51.89%	97.0	52.29%	93.0
Williamsburg City	28.95%	135.0	28.03%	135.0	29.37%	134.0	28.11%	135.0	27.02%	135.0	25.86%	134.0
Winchester City	41.77%	127.0	42.09%	125.0	43.05%	124.0	41.87%	125.0	42.87%	122.0	42.15%	122.5

1  
 As measured by the Commission, "own-source" revenue excludes 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.

2  
 South Boston City reverted to town status on July 1, 1995. Accordingly, with respect to the FY1996-2000 time span, the Halifax County profile captures the revenue effects of South Boston's municipal reclassification.

3  
 The rank score of a given locality may vary from 1 (highest percentage) to 136 (lowest percentage).

4  
 The highest and lowest percentages in the statewide distribution are ranked 1 and 135, respectively.

Table 1.7C: Percentage of Local-Source Revenue from Property Taxes by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Accomack County	61.09%	49.0	60.73%	54.0	57.66%	69.0	56.80%	72.0	56.10%	71.0	53.11%	80.0
Albemarle County	60.02%	57.0	60.52%	55.0	61.42%	55.0	62.58%	49.0	62.42%	51.0	62.69%	44.0
Alleghany County/2	59.94%	58.0	61.90%	50.0	65.07%	36.0	64.75%	41.0	62.92%	44.0	62.20%	49.0
Amelia County	46.35%	110.0	46.57%	111.0	44.77%	116.0	45.90%	108.0	43.52%	115.0	41.36%	116.0
Amherst County	52.43%	90.0	55.11%	77.0	55.07%	79.0	55.39%	78.0	53.62%	82.0	52.51%	82.0
Appomattox County	63.59%	38.0	65.17%	35.0	61.03%	57.0	61.81%	52.0	60.64%	58.0	57.18%	65.0
Arlington County	61.62%	46.0	59.72%	64.0	64.79%	40.0	65.59%	34.0	63.90%	41.0	63.58%	37.0
Augusta County	53.28%	84.0	54.31%	83.0	53.99%	83.0	54.20%	80.0	54.90%	77.0	54.13%	76.0
Bath County	79.40%	2.0	83.06%	2.0	82.36%	2.0	81.29%	2.0	76.96%	2.0	77.52%	2.0
Bedford County	67.24%	23.0	67.38%	22.0	67.39%	25.0	66.21%	32.0	64.89%	35.0	61.85%	52.0
Bland County	53.17%	86.0	51.39%	92.0	55.53%	76.5	41.69%	117.0	49.04%	93.0	48.64%	96.0
Botetourt County	66.45%	26.0	66.43%	28.0	67.85%	24.0	68.35%	21.0	65.80%	28.0	63.71%	34.5
Brunswick County	52.94%	87.0	53.25%	86.0	52.59%	88.0	46.24%	105.0	47.53%	99.0	47.92%	99.0
Buchanan County	34.97%	129.0	42.38%	121.0	42.08%	120.0	38.70%	123.5	37.92%	123.0	33.33%	128.0
Buckingham County	62.23%	44.0	59.96%	62.0	59.86%	61.0	62.04%	51.0	60.20%	61.5	57.06%	66.0
Campbell County	60.24%	56.0	58.71%	67.0	58.64%	66.0	59.04%	66.0	57.65%	68.0	54.69%	72.0
Caroline County	60.56%	54.0	62.21%	48.0	62.98%	47.0	61.14%	56.0	59.29%	64.0	54.48%	75.0
Carroll County	52.65%	88.0	50.88%	95.0	50.20%	93.0	47.73%	96.0	53.17%	83.0	50.11%	89.0
Charles City County	41.11%	125.0	50.73%	96.0	47.77%	103.0	50.71%	89.0	50.33%	89.0	48.89%	95.0
Charlotte County	56.47%	74.0	55.25%	76.0	55.65%	75.0	53.87%	83.0	52.75%	84.0	54.61%	73.0
Chesterfield County	63.25%	40.0	64.35%	37.0	65.14%	35.0	65.12%	38.5	65.51%	30.0	65.73%	26.0
Clarke County	70.93%	14.0	65.76%	31.0	67.37%	26.0	72.72%	8.0	70.16%	13.0	71.01%	10.0
Craig County	49.27%	100.0	53.99%	84.0	53.40%	86.0	55.93%	74.0	55.92%	72.0	61.96%	51.0
Culpeper County	61.00%	50.0	62.56%	46.0	61.92%	51.0	62.06%	50.0	60.47%	60.0	60.52%	58.0
Cumberland County	67.22%	24.0	67.10%	24.0	66.96%	28.0	65.32%	37.0	64.26%	39.0	58.19%	62.0
Dickenson County	45.08%	112.0	46.45%	112.0	45.48%	111.0	44.05%	115.0	38.81%	121.0	34.26%	124.0
Dinwiddie County	73.48%	7.0	72.44%	8.0	73.20%	8.0	70.11%	13.0	66.57%	21.0	66.21%	24.0
Essex County	64.80%	34.0	62.66%	44.0	64.85%	39.0	64.23%	45.0	64.49%	37.0	63.31%	42.0
Fairfax County	66.26%	27.0	68.91%	17.0	69.96%	15.0	70.90%	11.0	70.38%	11.0	69.31%	12.0
Fauquier County	70.09%	15.0	69.84%	13.0	69.18%	18.0	68.48%	20.0	65.97%	27.0	69.22%	13.0
Floyd County	58.58%	64.0	60.33%	57.0	60.54%	60.0	60.09%	63.0	63.38%	43.0	63.62%	36.0
Fluvanna County	64.02%	37.0	62.68%	43.0	63.61%	44.0	65.12%	38.5	66.02%	25.0	66.38%	21.0
Franklin County	60.60%	53.0	61.59%	51.0	62.51%	50.0	60.89%	57.5	62.56%	49.0	60.76%	56.0
Frederick County	56.68%	71.0	57.99%	69.0	58.91%	65.0	59.13%	65.0	55.04%	76.0	54.98%	71.0
Giles County	65.90%	29.0	65.34%	34.0	66.62%	29.0	66.63%	30.0	65.71%	29.0	63.13%	43.0
Gloucester County	64.21%	35.0	62.53%	47.0	57.76%	68.0	60.73%	61.0	61.11%	55.0	60.60%	57.0
Goochland County	74.80%	6.0	73.09%	6.0	74.65%	6.0	73.20%	6.0	71.48%	7.0	72.09%	7.0
Grayson County	47.71%	105.0	49.65%	100.0	46.96%	106.0	47.38%	100.0	48.40%	96.0	46.13%	104.0
Greene County	57.90%	68.0	58.33%	68.0	59.21%	64.0	57.57%	67.0	53.74%	81.0	56.47%	69.0
Greensville County	42.64%	118.0	43.56%	118.0	41.37%	121.0	41.09%	119.0	41.53%	117.0	40.98%	118.0
Halifax County/2	55.11%	77.0	55.81%	73.0	57.05%	71.0	57.07%	69.0	55.56%	74.0	56.63%	68.0
Hanover County	67.59%	21.0	67.45%	20.0	69.28%	17.0	68.56%	19.0	68.13%	18.0	67.71%	16.0
Henrico County	58.14%	66.0	60.37%	56.0	61.19%	56.0	61.52%	53.0	62.48%	50.0	63.43%	38.5
Henry County	48.77%	101.0	51.32%	94.0	51.32%	89.0	47.17%	101.0	48.77%	94.0	48.91%	94.0
Highland County	68.02%	20.0	66.69%	26.5	68.77%	19.0	70.48%	12.0	70.94%	9.0	68.50%	14.0
Isle of Wight County	71.63%	11.0	70.71%	11.0	70.83%	12.0	69.92%	15.0	71.46%	8.0	66.45%	19.0
James City County	67.50%	22.0	67.44%	21.0	66.14%	31.0	67.78%	24.0	66.90%	20.0	66.48%	18.0
King and Queen County	47.78%	104.0	44.88%	114.0	44.06%	118.0	40.19%	120.0	40.07%	119.0	40.48%	120.0
King George County	44.13%	114.0	41.98%	122.0	45.55%	110.0	46.22%	106.0	47.54%	98.0	46.58%	102.0
King William County	68.52%	19.0	69.77%	14.0	70.27%	14.0	68.98%	18.0	69.09%	15.0	67.52%	17.0
Lancaster County	75.69%	5.0	77.42%	4.0	76.84%	4.0	75.36%	4.0	74.23%	4.0	71.78%	9.0
Lee County	59.20%	60.0	57.93%	70.0	57.54%	70.0	57.10%	68.0	60.20%	61.5	56.77%	67.0

Table 1.7C: Percentage of Local-Source Revenue from Property Taxes by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Loudoun County	71.16%	12.0	73.04%	7.0	73.87%	7.0	74.56%	5.0	71.79%	5.0	73.04%	5.0
Louisa County	78.58%	3.0	80.09%	3.0	78.83%	3.0	78.64%	3.0	75.67%	3.0	75.31%	3.0
Lunenburg County	52.04%	92.0	50.51%	98.0	49.81%	95.0	47.85%	94.0	49.73%	92.0	46.51%	103.0
Madison County	58.98%	61.0	60.05%	60.0	59.80%	62.0	60.77%	60.0	59.86%	63.0	62.25%	48.0
Mathews County	72.25%	9.0	69.03%	16.0	71.86%	10.0	72.82%	7.0	71.59%	6.0	71.79%	8.0
Mecklenburg County	60.45%	55.0	67.33%	23.0	62.53%	49.0	59.61%	64.0	60.57%	59.0	57.73%	63.0
Middlesex County	69.23%	17.0	69.97%	12.0	71.26%	11.0	69.90%	16.0	68.04%	19.0	66.24%	22.0
Montgomery County	63.38%	39.0	66.91%	25.0	68.31%	23.0	67.27%	26.0	65.47%	31.0	66.41%	20.0
Nelson County	66.82%	25.0	67.66%	19.0	69.57%	16.0	69.97%	14.0	66.00%	26.0	66.22%	23.0
New Kent County	69.32%	16.0	69.58%	15.0	68.76%	20.0	68.18%	22.0	68.78%	16.0	65.59%	27.0
Northampton County	56.99%	70.0	59.82%	63.0	61.46%	54.0	61.37%	54.0	61.60%	54.0	63.35%	40.0
Northumberland County	71.01%	13.0	71.21%	10.0	70.37%	13.0	69.27%	17.0	66.21%	23.0	64.68%	33.0
Nottoway County	50.73%	95.0	48.82%	102.0	48.42%	98.0	47.43%	99.0	45.61%	107.0	42.26%	114.0
Orange County	66.08%	28.0	66.69%	26.5	64.77%	41.0	64.86%	40.0	64.27%	38.0	62.54%	45.0
Page County	60.75%	51.5	61.15%	52.0	68.32%	22.0	68.09%	23.0	65.35%	32.0	61.97%	50.0
Patrick County	54.32%	82.0	53.77%	85.0	54.75%	80.0	55.61%	76.0	53.98%	80.0	52.25%	83.0
Pittsylvania County	63.20%	41.0	62.80%	42.0	64.29%	43.0	65.48%	36.0	62.58%	48.0	61.84%	53.0
Powhatan County	76.16%	4.0	71.84%	9.0	72.92%	9.0	71.66%	10.0	69.84%	14.0	72.18%	6.0
Prince Edward County	50.28%	97.0	50.21%	99.0	47.92%	101.0	47.49%	98.0	46.21%	105.0	49.11%	92.5
Prince George County	58.91%	62.5	65.40%	33.0	63.56%	45.0	66.60%	31.0	64.62%	36.0	65.10%	30.0
Prince William County	63.05%	42.0	63.27%	39.0	65.65%	33.0	66.69%	29.0	64.98%	34.0	65.02%	31.0
Pulaski County	54.88%	78.0	51.66%	90.0	54.29%	82.0	53.88%	82.0	55.61%	73.0	51.41%	86.0
Rappahannock County	73.37%	8.0	73.39%	5.0	74.67%	5.0	72.36%	9.0	70.77%	10.0	74.67%	4.0
Richmond County	45.75%	111.0	47.15%	109.0	45.68%	109.0	47.81%	95.0	45.42%	108.0	48.54%	97.0
Roanoke County	65.42%	30.0	65.42%	32.0	66.10%	32.0	65.53%	35.0	66.06%	24.0	65.48%	28.0
Rockbridge County	49.98%	98.0	52.11%	89.0	54.49%	81.0	52.71%	87.0	51.48%	87.0	49.84%	90.0
Rockingham County	58.48%	65.0	61.92%	49.0	63.05%	46.0	64.04%	46.0	61.79%	52.0	64.76%	32.0
Russell County	51.32%	94.0	48.46%	103.0	45.40%	112.0	45.80%	110.0	46.95%	102.0	40.57%	119.0
Scott County	55.58%	76.0	54.80%	78.0	47.91%	102.0	48.89%	92.0	46.02%	106.0	53.21%	78.5
Shenandoah County	65.17%	32.0	64.29%	38.0	67.30%	27.0	67.14%	27.0	65.27%	33.0	63.34%	41.0
Smyth County	54.52%	80.0	51.53%	91.0	48.06%	100.0	46.72%	103.0	47.03%	101.0	45.97%	105.0
Southampton County	68.60%	18.0	66.27%	29.0	64.89%	38.0	64.62%	43.0	62.88%	46.0	62.37%	47.0
Spotsylvania County	65.33%	31.0	64.80%	36.0	65.27%	34.0	63.78%	47.0	61.63%	53.0	59.68%	59.0
Stafford County	64.06%	36.0	63.22%	40.0	65.01%	37.0	64.55%	44.0	62.73%	47.0	63.71%	34.5
Surry County	87.68%	1.0	87.82%	1.0	89.95%	1.0	90.46%	1.0	87.96%	1.0	86.66%	1.0
Sussex County	48.67%	102.0	48.99%	101.0	45.35%	113.0	35.56%	126.0	32.09%	132.0	32.28%	129.0
Tazewell County	54.45%	81.0	54.60%	81.0	49.93%	94.0	53.08%	86.0	50.18%	90.0	47.46%	100.0
Warren County	62.94%	43.0	60.20%	58.0	59.26%	63.0	60.22%	62.0	58.48%	66.0	63.43%	38.5
Washington County	56.54%	73.0	58.96%	65.0	56.13%	73.0	54.74%	79.0	56.40%	70.0	53.53%	77.0
Westmoreland County	58.05%	67.0	57.45%	71.0	53.95%	84.0	53.24%	85.0	54.53%	78.0	52.84%	81.0
Wise County	43.09%	116.0	44.56%	116.0	46.42%	107.0	44.76%	112.0	44.60%	112.0	43.32%	109.5
Wythe County	48.04%	103.0	45.49%	113.0	48.33%	99.0	44.42%	114.0	45.33%	109.0	43.32%	109.5
York County	61.91%	45.0	61.08%	53.0	61.48%	53.0	60.88%	59.0	60.98%	56.0	59.27%	61.0
Alexandria City	61.14%	47.0	63.12%	41.0	64.60%	42.0	65.94%	33.0	66.25%	22.0	65.16%	29.0
Bedford City	41.50%	123.0	47.27%	108.0	45.22%	114.0	46.19%	107.0	44.70%	111.0	42.35%	113.0
Bristol City	34.40%	130.0	35.23%	128.0	33.13%	130.0	33.83%	130.0	32.98%	129.0	34.25%	125.0
Buena Vista City	47.48%	106.0	47.56%	105.0	48.67%	97.0	48.93%	91.0	48.60%	95.0	49.39%	91.0
Charlottesville City	42.20%	120.0	44.28%	117.0	45.18%	115.0	45.22%	111.0	43.90%	114.0	44.19%	106.5
Chesapeake City	59.70%	59.0	60.16%	59.0	60.60%	59.0	60.89%	57.5	60.95%	57.0	61.56%	54.0
Clifton Forge City/2	42.63%	119.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Colonial Heights City	46.40%	109.0	47.42%	106.5	45.86%	108.0	44.48%	113.0	43.97%	113.0	44.19%	106.5
Covington City	57.22%	69.0	55.97%	72.0	55.53%	76.5	55.96%	73.0	54.10%	79.0	52.23%	84.0

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Danville City	39.09%	126.0	38.79%	125.0	40.23%	123.0	37.53%	125.0	38.89%	120.0	37.22%	121.0
Emporia City	32.34%	131.0	32.42%	131.0	32.17%	132.0	33.16%	131.0	33.15%	127.0	27.27%	133.0
Fairfax City	49.84%	99.0	52.74%	88.0	53.52%	85.0	53.67%	84.0	52.56%	85.0	50.89%	88.0
Falls Church City	56.09%	75.0	59.99%	61.0	60.74%	58.0	62.59%	48.0	62.90%	45.0	65.75%	25.0
Franklin City	42.04%	121.0	35.72%	127.0	38.25%	126.0	34.78%	127.0	32.87%	130.0	33.57%	127.0
Fredericksburg City	42.81%	117.0	40.39%	123.0	38.94%	125.0	38.89%	122.0	37.14%	125.0	36.93%	122.0
Galax City	30.21%	132.0	34.15%	129.0	34.50%	128.0	32.98%	132.0	33.10%	128.0	31.95%	131.0
Hampton City	50.59%	96.0	47.42%	106.5	48.68%	96.0	46.57%	104.0	48.09%	97.0	49.11%	92.5
Harrisonburg City	37.45%	127.0	37.49%	126.0	36.52%	127.0	34.26%	129.0	32.27%	131.0	32.21%	130.0
Hopewell City	61.11%	48.0	58.93%	66.0	61.84%	52.0	64.64%	42.0	63.72%	42.0	61.22%	55.0
Lexington City	29.26%	133.0	32.28%	132.0	32.80%	131.0	39.93%	121.0	37.30%	124.0	36.11%	123.0
Lynchburg City	41.58%	122.0	42.58%	120.0	40.45%	122.0	41.50%	118.0	40.87%	118.0	42.43%	112.0
Manassas City	65.15%	33.0	62.63%	45.0	62.67%	48.0	61.23%	55.0	63.99%	40.0	62.46%	46.0
Manassas Park City	60.75%	51.5	65.84%	30.0	66.16%	30.0	67.43%	25.0	68.76%	17.0	70.26%	11.0
Martinsville City	36.59%	128.0	33.21%	130.0	34.08%	129.0	34.40%	128.0	33.18%	126.0	34.16%	126.0
Newport News City	51.89%	93.0	50.54%	97.0	50.94%	90.0	48.56%	93.0	49.96%	91.0	51.19%	87.0
Norfolk City	46.95%	107.0	48.22%	104.0	47.54%	104.0	47.56%	97.0	47.24%	100.0	48.32%	98.0
Norton City	25.84%	134.0	21.34%	134.0	24.89%	134.0	22.25%	134.0	22.20%	134.0	22.92%	134.0
Petersburg City	53.97%	83.0	55.76%	74.0	55.12%	78.0	55.47%	77.0	55.47%	75.0	54.51%	74.0
Poquoson City	71.85%	10.0	67.82%	18.0	68.40%	21.0	67.12%	28.0	70.22%	12.0	68.49%	15.0
Portsmouth City	52.34%	91.0	51.36%	93.0	50.87%	91.0	49.62%	90.0	52.28%	86.0	53.21%	78.5
Radford City	44.88%	113.0	44.87%	115.0	44.70%	117.0	45.88%	109.0	44.80%	110.0	43.05%	111.0
Richmond City	52.63%	89.0	54.44%	82.0	55.85%	74.0	55.64%	75.0	56.91%	69.0	55.55%	70.0
Roanoke City	46.74%	108.0	46.67%	110.0	47.08%	105.0	47.15%	102.0	46.56%	103.0	47.19%	101.0
Salem City	54.64%	79.0	54.74%	79.0	53.36%	87.0	53.96%	81.0	50.95%	88.0	52.15%	85.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	43.51%	115.0	42.88%	119.0	43.26%	119.0	43.24%	116.0	42.78%	116.0	41.30%	117.0
Suffolk City	58.91%	62.5	55.32%	75.0	56.31%	72.0	56.81%	71.0	58.96%	65.0	59.33%	60.0
Virginia Beach City	56.55%	72.0	54.69%	80.0	57.92%	67.0	56.99%	70.0	58.26%	67.0	57.69%	64.0
Waynesboro City	53.27%	85.0	52.78%	87.0	50.37%	92.0	50.98%	88.0	46.47%	104.0	43.51%	108.0
Williamsburg City	25.59%	135.0	25.24%	133.0	28.08%	133.0	29.04%	133.0	27.86%	133.0	28.58%	132.0
Winchester City	41.28%	124.0	40.11%	124.0	39.40%	124.0	38.70%	123.5	38.55%	122.0	41.58%	115.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY2001-2006 interval captures the revenue effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2006 reflect the fiscal impact of the Clifton Forge reversion.

3

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

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 134, respectively.

Table 1.8: Mean and Median Annual Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Accomack County	63.77%	52.0	65.39%	40.0
Albemarle County	63.11%	56.5	62.63%	59.0
Alleghany County/3	67.78%	27.0	68.14%	25.0
Amelia County	51.10%	107.0	46.65%	115.0
Amherst County	54.99%	88.0	55.09%	88.0
Appomattox County	61.55%	62.0	61.09%	67.0
Arlington County	63.86%	49.5	63.69%	54.0
Augusta County	55.22%	87.0	54.98%	90.0
Bath County	83.51%	2.0	83.22%	2.0
Bedford County	69.04%	22.0	67.69%	29.0
Bland County	59.28%	72.0	62.41%	61.0
Botetourt County	66.96%	35.0	66.58%	36.0
Brunswick County	57.85%	78.0	58.22%	78.0
Buchanan County	38.49%	130.0	38.54%	129.0
Buckingham County	60.82%	67.0	60.65%	69.0
Campbell County	60.48%	69.0	60.08%	71.0
Caroline County	63.62%	54.0	63.72%	51.0
Carroll County	52.11%	103.0	50.83%	106.0
Charles City County	44.72%	119.0	41.66%	125.0
Charlotte County	61.13%	63.0	62.95%	57.0
Chesterfield County	67.59%	29.0	67.97%	26.0
Clarke County	74.79%	6.0	76.41%	4.0
Craig County	61.03%	65.0	60.80%	68.0
Culpeper County	64.66%	44.0	64.30%	50.0
Cumberland County	60.90%	66.0	62.87%	58.0
Dickenson County	48.42%	113.0	49.72%	107.0
Dinwiddie County	67.27%	32.0	66.39%	37.0
Essex County	65.54%	40.0	64.99%	41.0
Fairfax County	69.09%	20.0	69.11%	22.0
Fauquier County	72.27%	12.0	72.40%	12.0
Floyd County	63.64%	53.0	64.39%	49.0
Fluvanna County	68.24%	24.0	67.72%	28.0
Franklin County	62.09%	61.0	61.85%	63.5
Frederick County	59.14%	73.0	59.16%	73.0
Giles County	66.25%	38.0	66.26%	38.0
Gloucester County	65.19%	41.0	64.68%	47.0
Goochland County	73.40%	8.0	73.23%	10.0
Grayson County	52.44%	99.0	51.57%	104.0
Greene County	62.80%	59.0	63.69%	54.0
Greensville County	50.99%	108.0	53.55%	96.0
Halifax County/3	53.50%	95.0	54.87%	91.0
Hanover County	68.26%	23.0	68.41%	23.0
Henrico County	62.25%	60.0	61.64%	65.0
Henry County	52.41%	100.0	52.16%	102.0
Highland County	70.84%	18.0	70.36%	20.0
Isle of Wight County	72.65%	10.0	71.63%	15.0
James City County	66.48%	37.0	67.04%	34.0
King and Queen County	56.06%	82.0	54.48%	93.0
King George County	54.15%	92.0	53.25%	98.0
King William County	71.33%	17.0	71.57%	16.0
Lancaster County	74.68%	7.0	75.09%	6.0
Lee County	58.65%	75.0	58.50%	75.0
Loudoun County	75.01%	4.0	74.88%	7.0

Table 1.8: Mean and Median Annual Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Louisa County	80.49%	3.0	80.51%	3.0
Lunenburg County	57.51%	79.0	57.06%	82.0
Madison County	64.55%	45.0	64.57%	48.0
Mathews County	73.31%	9.0	73.66%	8.0
Mecklenburg County	59.79%	70.0	59.22%	72.0
Middlesex County	71.38%	16.0	71.30%	17.0
Montgomery County	65.58%	39.0	65.85%	39.0
Nelson County	70.82%	19.0	70.60%	19.0
New Kent County	71.98%	13.0	70.73%	18.0
Northampton County	64.10%	47.0	63.54%	56.0
Northumberland County	74.83%	5.0	76.10%	5.0
Nottoway County	55.73%	86.0	58.02%	79.0
Orange County	69.06%	21.0	70.21%	21.0
Page County	63.40%	55.0	62.22%	62.0
Patrick County	58.57%	76.0	58.60%	74.0
Pittsylvania County	59.30%	71.0	61.85%	63.5
Powhatan County	71.62%	14.0	71.66%	14.0
Prince Edward County	51.37%	106.0	51.26%	105.0
Prince George County	64.04%	48.0	64.70%	46.0
Prince William County	68.19%	25.0	68.31%	24.0
Pulaski County	57.41%	80.0	57.23%	81.0
Rappahannock County	72.50%	11.0	73.38%	9.0
Richmond County	54.62%	90.0	58.37%	77.0
Roanoke County	67.39%	31.0	67.03%	35.0
Rockbridge County	51.94%	104.0	52.00%	103.0
Rockingham County	65.11%	42.0	63.71%	52.0
Russell County	52.82%	98.0	55.07%	89.0
Scott County	54.03%	93.0	54.55%	92.0
Shenandoah County	67.85%	26.0	67.34%	32.0
Smyth County	53.20%	97.0	52.45%	101.0
Southampton County	67.10%	33.0	67.39%	31.0
Spotsylvania County	63.86%	49.5	64.97%	42.0
Stafford County	66.87%	36.0	67.74%	27.0
Surry County	87.93%	1.0	87.95%	1.0
Sussex County	51.79%	105.0	48.90%	112.0
Tazewell County	55.92%	83.5	56.89%	83.0
Warren County	64.74%	43.0	64.75%	44.0
Washington County	57.93%	77.0	57.35%	80.0
Westmoreland County	67.57%	30.0	72.54%	11.0
Wise County	44.62%	121.0	44.82%	120.0
Wythe County	50.55%	110.0	49.08%	111.0
York County	63.11%	56.5	63.69%	54.0
Alexandria City	64.46%	46.0	64.78%	43.0
Bedford City	47.85%	115.0	46.70%	114.0
Bristol City	40.44%	127.0	40.38%	127.0
Buena Vista City	50.21%	111.0	49.52%	109.0
Charlottesville City	45.81%	118.0	45.65%	118.0
Chesapeake City	63.00%	58.0	62.56%	60.0
Clifton Forge City/3	.....	....	.....	....
Colonial Heights City	50.63%	109.0	49.44%	110.0
Covington City	54.56%	91.0	55.17%	87.0
Danville City	43.18%	123.0	43.16%	123.0
Emporia City	37.34%	131.0	37.68%	130.0

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Fairfax City	53.83%	94.0	53.59%	95.0
Falls Church City	60.71%	68.0	60.52%	70.0
Franklin City	42.42%	125.0	44.29%	121.0
Fredericksburg City	45.98%	117.0	46.11%	116.0
Galax City	34.89%	132.0	34.08%	132.0
Hampton City	52.26%	101.0	52.54%	99.5
Harrisonburg City	39.21%	128.0	40.09%	128.0
Hopewell City	63.82%	51.0	64.74%	45.0
Lexington City	40.58%	126.0	41.35%	126.0
Lynchburg City	44.68%	120.0	44.15%	122.0
Manassas City	67.73%	28.0	67.63%	30.0
Manassas Park City	66.98%	34.0	67.18%	33.0
Martinsville City	39.05%	129.0	37.55%	131.0
Newport News City	54.84%	89.0	53.54%	97.0
Norfolk City	50.05%	112.0	49.65%	108.0
Norton City	27.53%	134.0	27.64%	134.0
Petersburg City	56.27%	81.0	56.38%	84.0
Poquoson City	71.45%	15.0	71.75%	13.0
Portsmouth City	53.48%	96.0	53.60%	94.0
Radford City	44.45%	122.0	44.84%	119.0
Richmond City	55.92%	83.5	55.39%	86.0
Roanoke City	47.91%	114.0	47.17%	113.0
Salem City	55.82%	85.0	55.80%	85.0
South Boston City/3	-----	----	-----	----
Staunton City	46.53%	116.0	45.84%	117.0
Suffolk City	61.09%	64.0	61.60%	66.0
Virginia Beach City	58.79%	74.0	58.47%	76.0
Waynesboro City	52.12%	102.0	52.54%	99.5
Williamsburg City	28.92%	133.0	28.70%	133.0
Winchester City	42.55%	124.0	41.98%	124.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2006 time frame has been determined through (1) the addition of the locality's annual rates of revenue derivation from the specified sources and (2) the division of the resulting total by the number of measurement periods (i.e., 18). When the yearly percentages for a designated jurisdiction are grouped on the basis of size, the median statistic falls halfway between the ninth and tenth values in the series of 18 local scores relative to the FY1989-2006 interval.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction across the time span under review.

4

The rank score of a particular locality may vary from 1 (highest percentage) to 134 (lowest percentage).

**Non-Property Tax Revenue  
FY1989-2006  
Tables 2.1A-2.8**

Table 2.1A  
 Mean Per Capita Amount  
 of  
 Local-Source Revenue  
 from  
 Non-Property Taxes  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	\$94.75	\$101.42	\$104.05	\$106.66	\$112.75	\$119.24	\$124.72	\$128.40	\$136.08	\$140.42	\$147.74	\$154.71	\$167.94	\$170.38	\$178.17	\$190.47	\$212.31	\$231.05
Cities	\$290.40	\$310.44	\$314.05	\$326.55	\$340.93	\$369.18	\$388.66	\$399.10	\$423.58	\$442.00	\$471.43	\$494.10	\$520.93	\$531.81	\$548.23	\$588.21	\$631.78	\$667.03
All Jurisdictions	\$151.70	\$162.26	\$165.17	\$170.66	\$179.16	\$191.98	\$201.54	\$207.19	\$219.75	\$228.20	\$241.95	\$253.49	\$270.68	\$275.57	\$285.87	\$306.23	\$334.40	\$357.94

Table 2.1B  
 Median Per Capita Amount  
 of  
 Local-Source Revenue  
 from  
 Non-Property Taxes  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	\$79.43	\$83.55	\$88.34	\$85.86	\$86.91	\$97.19	\$103.88	\$105.08	\$110.50	\$111.69	\$117.25	\$125.04	\$132.86	\$136.29	\$147.52	\$154.43	\$164.73	\$182.04
Cities	\$253.87	\$271.48	\$269.41	\$282.77	\$300.54	\$325.30	\$350.44	\$343.15	\$370.07	\$391.22	\$417.19	\$441.47	\$440.58	\$472.71	\$463.76	\$503.94	\$599.17	\$599.10
All Jurisdictions	\$91.61	\$99.91	\$102.91	\$107.15	\$112.23	\$118.86	\$125.29	\$130.55	\$140.71	\$146.46	\$156.79	\$161.55	\$173.90	\$178.24	\$188.55	\$203.44	\$225.50	\$243.49

- As measured by the Commission, "own-source" revenue excludes 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.
- The mean and median statistics covering FY1989 through FY2006 are based upon the per capita values for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2006 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2006 statistics take cognizance of Clifton Forge as a subdivision of Allegheny County.

Staff, Commission on Local Government

Table 2.2A: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Accomack County	\$87.96	72.0	\$95.41	73.0	\$95.00	78.0	\$96.65	79.0	\$102.06	79.0	\$101.02	83.0
Albemarle County	\$185.18	42.0	\$194.34	40.0	\$202.94	40.0	\$212.87	38.0	\$233.66	38.0	\$240.46	40.0
Alleghany County	\$90.20	70.0	\$92.98	75.0	\$97.85	75.0	\$102.29	74.0	\$108.39	73.0	\$113.13	73.0
Amelia County	\$81.49	83.0	\$82.80	91.0	\$94.00	80.0	\$92.74	84.0	\$100.20	81.0	\$99.59	85.0
Amherst County	\$79.84	85.0	\$91.04	77.0	\$107.02	68.0	\$113.47	66.0	\$115.03	67.0	\$118.72	70.0
Appomattox County	\$49.77	125.0	\$66.27	109.0	\$72.38	106.0	\$69.83	110.0	\$73.47	110.0	\$89.90	96.0
Arlington County	\$287.76	18.0	\$357.60	14.0	\$385.16	14.0	\$448.85	7.0	\$467.77	6.0	\$492.17	6.0
Augusta County	\$111.47	63.0	\$116.00	64.0	\$119.11	61.0	\$121.87	64.0	\$140.31	58.0	\$156.08	58.0
Bath County	\$98.24	67.0	\$101.55	69.0	\$101.24	72.0	\$105.13	70.0	\$106.76	75.0	\$101.06	82.0
Bedford County	\$36.34	135.0	\$38.72	135.0	\$38.68	135.0	\$46.59	134.0	\$57.67	132.0	\$68.17	125.0
Bland County	\$49.48	126.0	\$51.55	126.0	\$51.44	127.0	\$54.20	130.0	\$59.34	129.0	\$63.15	131.0
Botetourt County	\$79.53	87.0	\$83.55	89.0	\$101.28	71.0	\$102.93	73.0	\$114.79	68.0	\$114.80	72.0
Brunswick County	\$61.31	111.0	\$62.92	113.0	\$62.46	117.0	\$62.67	122.0	\$73.58	109.0	\$77.52	112.0
Buchanan County	\$345.61	12.0	\$369.73	13.0	\$398.52	11.0	\$341.94	18.0	\$355.70	19.0	\$321.56	22.0
Buckingham County	\$69.99	99.0	\$74.62	97.0	\$79.13	96.0	\$78.67	100.0	\$79.24	102.0	\$80.22	110.0
Campbell County	\$54.89	118.0	\$58.90	120.0	\$64.39	116.0	\$65.86	114.0	\$73.24	111.0	\$76.04	113.0
Caroline County	\$87.11	75.0	\$98.26	70.0	\$108.65	67.0	\$115.02	65.0	\$124.31	64.0	\$120.65	67.0
Carroll County	\$42.92	130.0	\$46.09	131.0	\$45.88	132.0	\$59.04	125.0	\$66.31	120.0	\$70.87	120.0
Charles City County	\$58.92	115.0	\$65.06	110.0	\$69.10	111.0	\$65.80	115.0	\$69.38	118.0	\$70.66	121.0
Charlotte County	\$53.89	119.0	\$55.37	122.0	\$54.34	124.0	\$52.74	132.0	\$53.38	134.0	\$60.97	133.0
Chesterfield County	\$177.73	46.0	\$182.83	46.0	\$181.38	48.0	\$184.23	46.0	\$192.31	49.0	\$205.05	49.0
Clarke County	\$52.54	121.0	\$51.71	125.0	\$51.55	126.0	\$64.63	116.0	\$66.30	121.5	\$79.83	111.0
Craig County	\$26.57	136.0	\$33.95	136.0	\$30.65	136.0	\$29.99	136.0	\$60.52	128.0	\$67.28	127.0
Culpeper County	\$109.03	64.0	\$113.72	66.0	\$113.15	66.0	\$110.93	68.0	\$111.88	70.0	\$120.55	68.0
Cumberland County	\$66.21	106.0	\$72.34	101.0	\$75.01	102.0	\$79.24	98.0	\$79.71	99.0	\$85.22	102.0
Dickenson County	\$219.81	34.0	\$210.76	39.0	\$232.31	34.0	\$249.93	29.0	\$301.87	22.0	\$264.01	32.0
Dinwiddie County	\$84.80	78.0	\$89.49	82.0	\$95.23	76.0	\$89.74	88.0	\$101.06	80.0	\$107.28	78.0
Essex County	\$123.46	57.0	\$132.38	57.0	\$124.43	60.0	\$131.85	60.0	\$135.51	61.0	\$135.76	63.0
Fairfax County	\$229.55	31.0	\$232.84	36.0	\$239.19	30.0	\$236.60	32.0	\$259.21	30.0	\$273.53	29.0
Fauquier County	\$129.49	55.0	\$123.08	61.0	\$113.74	65.0	\$130.73	61.0	\$122.26	65.0	\$134.34	64.0
Floyd County	\$69.21	100.0	\$72.11	102.0	\$72.07	107.0	\$73.82	107.0	\$79.29	101.0	\$82.31	105.0
Fluvanna County	\$41.95	133.0	\$42.45	134.0	\$41.00	134.0	\$38.04	135.0	\$62.26	126.0	\$75.71	114.0
Franklin County	\$83.87	79.0	\$90.83	78.0	\$94.60	79.0	\$93.78	81.0	\$104.38	78.0	\$107.31	77.0
Frederick County	\$112.93	62.0	\$116.98	62.0	\$141.02	56.0	\$140.30	57.0	\$152.73	55.0	\$156.77	57.0
Giles County	\$59.13	114.0	\$61.36	115.0	\$61.27	119.0	\$62.10	124.0	\$66.30	121.5	\$67.69	126.0
Gloucester County	\$113.57	61.0	\$115.73	65.0	\$116.38	62.0	\$123.51	63.0	\$127.40	63.0	\$132.59	65.0
Goochland County	\$102.67	65.0	\$108.59	68.0	\$104.22	69.0	\$109.17	69.0	\$110.84	71.0	\$123.05	66.0
Grayson County	\$42.14	132.0	\$48.06	129.0	\$49.18	130.0	\$63.40	120.0	\$58.79	130.0	\$63.55	129.0
Greene County	\$66.55	105.0	\$74.44	98.0	\$75.82	101.0	\$74.75	104.0	\$79.67	100.0	\$90.08	95.0
Greenville County	\$102.40	66.0	\$124.75	60.0	\$101.60	70.0	\$83.74	90.0	\$82.73	95.0	\$87.89	98.0
Halifax County	\$79.96	84.0	\$87.63	85.0	\$89.66	85.0	\$100.75	75.0	\$112.59	69.0	\$119.00	69.0
Hanover County	\$139.69	53.0	\$140.54	54.0	\$140.88	57.0	\$135.70	59.0	\$142.14	57.0	\$161.22	55.0
Henrico County	\$230.82	30.0	\$238.18	34.0	\$236.92	31.0	\$229.41	36.0	\$245.52	34.0	\$255.31	36.0
Henry County	\$122.05	59.0	\$129.31	58.0	\$142.58	54.0	\$146.44	55.0	\$152.30	56.0	\$157.30	56.0
Highland County	\$39.52	134.0	\$49.00	128.0	\$72.63	105.0	\$74.17	105.0	\$78.60	103.0	\$81.78	107.0
Isle of Wight County	\$75.33	94.0	\$82.33	92.0	\$85.00	92.0	\$83.14	91.0	\$85.12	92.0	\$98.20	86.0
James City County	\$202.19	38.0	\$257.65	24.0	\$255.09	24.0	\$254.01	28.0	\$273.16	26.0	\$272.28	30.0
King and Queen County	\$53.50	120.0	\$58.36	121.0	\$56.46	123.0	\$56.95	127.0	\$58.44	131.0	\$63.40	130.0
King George County	\$93.01	69.0	\$108.80	67.0	\$114.52	63.0	\$125.49	62.0	\$132.56	62.0	\$146.39	60.0
King William County	\$67.97	101.0	\$68.38	107.0	\$70.60	109.0	\$71.58	109.0	\$71.18	115.0	\$70.12	122.0
Lancaster County	\$85.80	76.0	\$87.71	84.0	\$88.52	87.0	\$91.22	85.0	\$95.05	84.0	\$96.02	91.0
Lee County	\$50.93	122.0	\$78.61	95.0	\$78.11	98.0	\$79.26	97.0	\$77.75	104.0	\$87.39	99.0

Table 2.2A: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Loudoun County	\$199.01	39.0	\$189.33	42.0	\$181.74	47.0	\$175.77	49.0	\$193.42	47.0	\$214.35	47.0
Louisa County	\$42.33	131.0	\$46.08	132.0	\$49.79	129.0	\$52.79	131.0	\$64.00	125.0	\$70.00	124.0
Lunenburg County	\$50.81	123.0	\$53.45	123.0	\$56.68	122.0	\$56.92	128.0	\$56.93	133.0	\$61.59	132.0
Madison County	\$79.50	88.0	\$80.65	94.0	\$79.30	95.0	\$80.17	96.0	\$82.91	94.0	\$90.43	94.0
Mathews County	\$71.41	95.0	\$74.32	99.0	\$78.06	99.0	\$77.97	101.0	\$71.81	114.0	\$84.20	103.0
Mecklenburg County	\$60.58	112.0	\$68.84	106.0	\$74.43	104.0	\$75.03	103.0	\$80.40	98.0	\$85.72	101.0
Middlesex County	\$76.70	92.0	\$77.18	96.0	\$76.82	100.0	\$77.78	102.0	\$76.12	106.0	\$97.19	89.0
Montgomery County	\$55.88	117.0	\$61.12	116.0	\$60.39	120.0	\$63.73	119.0	\$67.82	119.0	\$72.88	119.0
Nelson County	\$87.20	74.0	\$90.58	79.0	\$86.53	90.0	\$83.07	93.0	\$85.66	90.0	\$104.92	80.0
New Kent County	\$89.98	71.0	\$95.83	72.0	\$95.01	77.0	\$93.35	82.0	\$92.16	88.0	\$101.95	81.0
Northampton County	\$81.73	82.0	\$92.90	76.0	\$88.35	88.0	\$83.11	92.0	\$85.63	91.0	\$96.36	90.0
Northumberland County	\$61.47	110.0	\$61.01	117.0	\$59.36	121.0	\$58.88	126.0	\$73.75	108.0	\$80.60	109.0
Nottoway County	\$49.82	124.0	\$59.46	119.0	\$66.26	113.0	\$68.63	111.0	\$61.07	127.0	\$65.94	128.0
Orange County	\$70.12	98.0	\$69.83	105.0	\$90.53	84.0	\$96.68	78.0	\$92.72	87.0	\$97.24	88.0
Page County	\$48.55	127.0	\$49.43	127.0	\$48.77	131.0	\$56.78	129.0	\$74.49	107.0	\$60.67	134.0
Patrick County	\$60.20	113.0	\$59.61	118.0	\$61.96	118.0	\$62.52	123.0	\$69.52	117.0	\$82.78	104.0
Pittsylvania County	\$48.09	128.0	\$53.00	124.0	\$51.31	128.0	\$64.22	118.0	\$64.64	123.0	\$75.59	115.0
Powhatan County	\$67.82	103.0	\$63.35	112.0	\$65.92	114.0	\$63.38	121.0	\$64.48	124.0	\$70.05	123.0
Prince Edward County	\$87.65	73.0	\$93.29	74.0	\$98.54	74.0	\$96.94	77.0	\$108.22	74.0	\$110.82	75.0
Prince George County	\$75.85	93.0	\$81.37	93.0	\$82.17	94.0	\$85.86	89.0	\$81.19	96.0	\$86.05	100.0
Prince William County	\$166.53	49.0	\$178.06	48.0	\$170.58	50.0	\$167.90	52.0	\$175.58	52.0	\$188.11	52.0
Pulaski County	\$78.96	90.0	\$90.24	80.5	\$88.34	89.0	\$90.59	87.0	\$93.00	85.0	\$98.04	87.0
Rappahannock County	\$82.37	81.0	\$84.14	88.0	\$92.49	81.0	\$99.55	76.0	\$105.95	76.0	\$108.70	76.0
Richmond County	\$96.03	68.0	\$116.82	63.0	\$114.29	64.0	\$111.70	67.0	\$120.51	66.0	\$140.24	62.0
Roanoke County	\$151.73	52.0	\$160.61	52.0	\$159.81	53.0	\$180.55	47.0	\$192.95	48.0	\$218.55	46.0
Rockbridge County	\$137.33	54.0	\$156.75	53.0	\$168.66	51.0	\$171.50	51.0	\$175.60	51.0	\$185.80	53.0
Rockingham County	\$71.14	97.0	\$71.71	103.0	\$71.82	108.0	\$72.56	108.0	\$72.98	112.0	\$74.75	117.0
Russell County	\$77.98	91.0	\$85.19	87.0	\$91.91	82.0	\$93.34	83.0	\$97.04	83.0	\$105.09	79.0
Scott County	\$67.32	104.0	\$70.23	104.0	\$74.57	103.0	\$78.71	99.0	\$80.78	97.0	\$81.83	106.0
Shenandoah County	\$71.31	96.0	\$73.57	100.0	\$78.29	97.0	\$82.83	94.0	\$84.30	93.0	\$89.74	97.0
Smyth County	\$62.93	108.0	\$64.17	111.0	\$64.67	115.0	\$66.11	113.0	\$69.68	116.0	\$80.93	108.0
Southampton County	\$64.07	107.0	\$67.65	108.0	\$70.23	110.0	\$74.13	106.0	\$76.91	105.0	\$74.70	118.0
Spotsylvania County	\$190.53	40.0	\$190.95	41.0	\$185.81	43.0	\$188.08	44.0	\$202.51	45.0	\$221.12	45.0
Stafford County	\$116.41	60.0	\$140.43	55.0	\$141.51	55.0	\$138.54	58.0	\$136.87	60.0	\$150.20	59.0
Surry County	\$62.18	109.0	\$47.85	130.0	\$53.05	125.0	\$64.26	117.0	\$50.92	135.0	\$45.28	136.0
Sussex County	\$58.15	116.0	\$61.55	114.0	\$67.93	112.0	\$67.30	112.0	\$72.31	113.0	\$75.27	116.0
Tazewell County	\$82.81	80.0	\$90.24	80.5	\$90.97	83.0	\$90.61	86.0	\$92.76	86.0	\$92.36	92.0
Warren County	\$79.43	89.0	\$83.26	90.0	\$83.30	93.0	\$82.17	95.0	\$86.91	89.0	\$90.86	93.0
Washington County	\$67.89	102.0	\$89.04	83.0	\$86.38	91.0	\$95.72	80.0	\$98.63	82.0	\$100.58	84.0
Westmoreland County	\$44.07	129.0	\$44.66	133.0	\$44.44	133.0	\$47.12	133.0	\$48.68	136.0	\$59.51	135.0
Wise County	\$234.35	28.0	\$247.65	28.0	\$220.20	37.0	\$202.85	41.0	\$202.74	44.0	\$226.31	43.0
Wythe County	\$79.72	86.0	\$86.06	86.0	\$88.53	86.0	\$104.29	71.0	\$108.77	72.0	\$115.24	71.0
York County	\$127.48	56.0	\$125.85	59.0	\$131.44	59.0	\$161.30	53.0	\$163.82	53.0	\$190.18	51.0
Alexandria City	\$393.42	8.0	\$405.98	9.0	\$428.30	7.0	\$429.47	10.0	\$433.98	10.0	\$458.86	9.0
Bedford City	\$155.10	51.0	\$174.58	50.0	\$182.70	46.0	\$173.52	50.0	\$201.34	46.0	\$258.49	34.0
Bristol City	\$252.32	23.0	\$271.48	22.0	\$269.41	22.0	\$282.77	22.0	\$304.50	21.0	\$319.61	23.0
Buena Vista City	\$164.12	50.0	\$164.62	51.0	\$161.89	52.0	\$160.63	54.0	\$162.25	54.0	\$182.12	54.0
Charlottesville City	\$373.31	9.0	\$383.22	11.0	\$387.77	13.0	\$394.07	12.0	\$404.71	13.0	\$434.36	13.0
Chesapeake City	\$243.69	26.0	\$254.97	26.0	\$265.06	23.0	\$269.45	24.0	\$292.53	24.0	\$312.08	24.0
Clifton Forge City	\$170.43	48.0	\$188.87	43.0	\$191.57	42.0	\$191.60	43.0	\$206.79	41.0	\$210.23	48.0
Colonial Heights City	\$204.02	37.0	\$300.97	19.0	\$326.10	19.0	\$335.77	19.0	\$366.85	17.0	\$415.70	15.0
Covington City	\$246.45	25.0	\$298.30	21.0	\$331.96	17.0	\$326.94	20.0	\$356.12	18.0	\$354.37	19.0

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Danville City	\$173.43	47.0	\$185.95	45.0	\$183.99	44.0	\$193.75	42.0	\$204.76	43.0	\$223.15	44.0
Emporia City	\$399.42	7.0	\$439.52	4.0	\$433.25	6.0	\$431.97	8.0	\$455.20	8.0	\$448.86	12.0
Fairfax City	\$642.12	1.0	\$735.73	1.0	\$716.65	1.0	\$709.54	2.0	\$706.10	2.0	\$738.72	2.0
Falls Church City	\$527.69	3.0	\$525.04	3.0	\$596.25	3.0	\$632.58	3.0	\$641.73	3.0	\$667.43	3.0
Franklin City	\$259.47	20.0	\$243.05	30.0	\$233.80	33.0	\$272.84	23.0	\$277.61	25.0	\$299.52	25.0
Fredericksburg City	\$421.93	4.0	\$429.58	6.0	\$434.98	5.0	\$457.43	6.0	\$460.49	7.0	\$486.60	7.0
Galax City	\$365.96	10.0	\$398.87	10.0	\$392.10	12.0	\$401.18	11.0	\$436.30	9.0	\$465.73	8.0
Hampton City	\$228.39	32.0	\$241.51	31.0	\$241.20	29.0	\$239.58	31.0	\$251.20	31.0	\$262.14	33.0
Harrisonburg City	\$320.32	14.0	\$336.57	16.0	\$343.19	16.0	\$348.65	16.0	\$381.38	14.0	\$403.54	17.0
Hopewell City	\$184.86	43.0	\$179.00	47.0	\$183.75	45.0	\$187.17	45.0	\$209.45	40.0	\$234.54	42.0
Lexington City	\$189.08	41.0	\$187.44	44.0	\$198.99	41.0	\$206.82	39.0	\$205.79	42.0	\$238.50	41.0
Lynchburg City	\$313.91	15.0	\$328.18	17.0	\$355.94	15.0	\$365.64	14.0	\$380.91	15.0	\$426.19	14.0
Manassas City	\$257.46	21.0	\$255.73	25.0	\$225.18	36.0	\$264.64	25.0	\$251.00	32.0	\$248.18	38.0
Manassas Park City	\$178.93	45.0	\$234.46	35.0	\$203.40	39.0	\$204.69	40.0	\$234.41	36.0	\$280.93	27.0
Martinsville City	\$231.47	29.0	\$247.88	27.0	\$251.51	26.0	\$236.05	33.0	\$263.66	28.0	\$335.03	20.0
Newport News City	\$213.65	35.0	\$219.84	37.0	\$218.56	38.0	\$225.17	37.0	\$233.14	39.0	\$247.41	39.0
Norfolk City	\$306.43	16.0	\$324.00	18.0	\$330.09	18.0	\$346.67	17.0	\$355.50	20.0	\$393.07	18.0
Norton City	\$337.30	13.0	\$429.08	7.5	\$450.79	4.0	\$471.13	5.0	\$545.42	4.0	\$590.95	5.0
Petersburg City	\$250.05	24.0	\$239.50	32.0	\$243.58	28.0	\$241.76	30.0	\$246.22	33.0	\$267.80	31.0
Poquoson City	\$84.98	77.0	\$96.51	71.0	\$100.65	73.0	\$103.93	72.0	\$104.94	77.0	\$111.32	74.0
Portsmouth City	\$235.44	27.0	\$244.81	29.0	\$235.24	32.0	\$235.74	34.0	\$241.16	35.0	\$249.13	37.0
Radford City	\$122.28	58.0	\$133.93	56.0	\$138.79	58.0	\$142.24	56.0	\$140.21	59.0	\$142.97	61.0
Richmond City	\$420.65	5.0	\$429.08	7.5	\$422.69	8.0	\$431.02	9.0	\$433.77	11.0	\$453.55	10.0
Roanoke City	\$356.26	11.0	\$374.27	12.0	\$398.91	10.0	\$393.74	13.0	\$413.67	12.0	\$450.71	11.0
Salem City	\$293.49	17.0	\$349.48	15.0	\$299.99	20.0	\$353.92	15.0	\$372.49	16.0	\$411.18	16.0
South Boston City	\$225.42	33.0	\$238.86	33.0	\$248.62	27.0	\$262.86	26.0	\$273.07	27.0	\$279.46	28.0
Staunton City	\$213.06	36.0	\$219.67	38.0	\$227.74	35.0	\$229.46	35.0	\$234.26	37.0	\$257.61	35.0
Suffolk City	\$180.37	44.0	\$176.78	49.0	\$178.53	49.0	\$179.91	48.0	\$185.98	50.0	\$199.71	50.0
Virginia Beach City	\$253.87	22.0	\$260.11	23.0	\$252.72	25.0	\$261.04	27.0	\$260.84	29.0	\$288.61	26.0
Waynesboro City	\$282.40	19.0	\$298.35	20.0	\$293.45	21.0	\$295.11	21.0	\$300.54	23.0	\$325.30	21.0
Williamsburg City	\$634.08	2.0	\$656.96	2.0	\$702.62	2.0	\$814.31	1.0	\$841.21	1.0	\$919.75	1.0
Winchester City	\$414.47	6.0	\$432.34	5.0	\$406.37	9.0	\$484.97	4.0	\$504.55	5.0	\$594.42	4.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

Staff, Commission on Local Government

Table 2.2B: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Accomack County	\$100.83	91.0	\$105.08	88.0	\$113.03	86.0	\$107.76	96.0	\$110.32	97.0	\$118.36	92.0
Albemarle County	\$248.41	38.0	\$251.79	39.0	\$255.74	40.0	\$288.54	35.0	\$331.71	33.0	\$356.34	31.0
Alleghany County	\$119.14	74.0	\$142.49	64.0	\$163.25	61.0	\$154.36	63.0	\$157.65	68.0	\$154.22	72.0
Amelia County	\$106.95	85.0	\$101.98	92.0	\$110.28	90.0	\$110.98	90.0	\$113.96	91.0	\$121.83	90.0
Amherst County	\$121.18	73.0	\$135.89	66.0	\$135.97	73.0	\$144.70	70.0	\$152.29	74.0	\$154.77	71.0
Appomattox County	\$95.21	100.0	\$96.62	100.0	\$101.87	98.0	\$103.22	98.5	\$106.76	101.0	\$107.59	103.0
Arlington County	\$502.45	9.0	\$513.59	9.0	\$536.18	9.0	\$555.15	9.0	\$563.36	10.0	\$603.37	10.0
Augusta County	\$157.98	59.0	\$160.03	59.0	\$169.04	59.0	\$183.21	56.0	\$184.11	59.0	\$188.97	59.0
Bath County	\$108.01	83.0	\$111.80	80.0	\$129.06	75.0	\$150.29	66.0	\$158.26	67.0	\$178.43	63.0
Bedford County	\$71.54	124.0	\$74.80	122.0	\$75.77	124.0	\$83.50	121.0	\$96.68	109.0	\$98.68	110.0
Bland County	\$61.55	133.0	\$61.79	133.0	\$69.49	128.0	\$74.08	129.0	\$76.11	129.0	\$79.71	129.0
Botetourt County	\$123.73	70.0	\$132.94	68.0	\$142.95	67.0	\$140.27	74.0	\$147.70	75.0	\$153.20	73.0
Brunswick County	\$81.69	112.0	\$81.07	115.0	\$93.60	106.0	\$87.04	117.0	\$87.38	119.0	\$85.72	123.0
Buchanan County	\$338.16	22.0	\$376.16	19.0	\$420.78	19.0	\$414.10	19.0	\$382.56	24.0	\$413.61	22.0
Buckingham County	\$79.28	118.0	\$76.43	120.0	\$78.48	123.0	\$79.30	126.0	\$79.29	127.0	\$83.53	126.0
Campbell County	\$107.22	84.0	\$107.17	85.0	\$110.44	89.0	\$112.65	87.0	\$120.46	85.0	\$130.28	83.0
Caroline County	\$129.96	66.0	\$134.27	67.0	\$136.72	71.0	\$143.64	71.0	\$155.08	71.0	\$160.13	69.0
Carroll County	\$78.38	119.0	\$71.29	125.0	\$73.68	125.0	\$81.94	124.0	\$86.23	123.0	\$91.46	115.0
Charles City County	\$76.21	120.0	\$81.52	114.0	\$95.15	104.0	\$82.35	123.0	\$88.07	118.0	\$89.31	120.0
Charlotte County	\$67.35	128.0	\$69.81	126.0	\$72.98	126.0	\$76.56	128.0	\$73.22	131.0	\$76.48	130.0
Chesterfield County	\$205.53	50.0	\$216.21	48.0	\$225.70	49.0	\$249.24	42.0	\$267.24	42.0	\$277.24	44.0
Clarke County	\$86.62	109.0	\$87.24	107.0	\$86.82	115.0	\$96.60	104.0	\$106.52	102.0	\$114.54	96.0
Craig County	\$68.38	127.0	\$67.94	128.0	\$71.83	127.0	\$71.50	130.0	\$82.75	126.0	\$88.85	121.0
Culpeper County	\$138.74	65.0	\$126.45	71.0	\$147.20	65.0	\$149.91	67.0	\$161.16	65.0	\$166.53	66.0
Cumberland County	\$91.34	104.0	\$95.42	101.0	\$93.24	108.0	\$95.25	106.0	\$99.57	108.0	\$96.65	111.0
Dickenson County	\$223.37	45.0	\$202.56	51.0	\$220.91	50.0	\$239.95	47.0	\$239.79	48.0	\$295.55	42.0
Dinwiddie County	\$111.68	79.0	\$122.81	73.0	\$127.53	78.0	\$132.82	76.0	\$154.50	72.0	\$141.57	78.0
Essex County	\$141.53	63.0	\$155.18	61.0	\$167.53	60.0	\$162.74	60.0	\$172.93	62.0	\$183.12	62.0
Fairfax County	\$287.91	28.0	\$296.05	29.0	\$309.87	29.0	\$323.23	31.0	\$342.77	31.0	\$362.42	30.0
Fauquier County	\$142.93	62.0	\$148.51	62.0	\$154.63	63.0	\$161.86	61.0	\$175.52	61.0	\$185.91	61.0
Floyd County	\$91.64	103.0	\$89.39	106.0	\$103.12	95.0	\$103.60	97.0	\$110.76	96.0	\$113.20	99.0
Fluvanna County	\$71.00	126.0	\$72.44	124.0	\$81.59	121.0	\$87.40	113.0	\$88.70	115.0	\$92.43	114.0
Franklin County	\$117.10	75.0	\$112.22	79.0	\$122.75	80.0	\$127.36	81.0	\$136.58	80.0	\$144.36	77.0
Frederick County	\$167.55	56.0	\$176.44	55.0	\$189.58	55.0	\$194.19	55.0	\$205.19	55.0	\$210.54	56.0
Giles County	\$71.46	125.0	\$72.70	123.0	\$83.95	118.0	\$78.29	127.0	\$87.10	120.0	\$91.20	117.0
Gloucester County	\$139.44	64.0	\$142.59	63.0	\$158.02	62.0	\$172.90	59.0	\$181.97	60.0	\$187.49	60.0
Goochland County	\$129.36	67.0	\$124.98	72.0	\$139.45	69.0	\$146.37	69.0	\$162.20	64.0	\$173.57	64.0
Grayson County	\$64.64	130.0	\$66.79	129.0	\$65.37	132.0	\$67.18	132.0	\$74.51	130.0	\$76.33	131.0
Greene County	\$101.52	90.0	\$111.40	81.0	\$117.63	83.0	\$116.50	83.0	\$139.52	77.0	\$136.78	82.0
Greensville County	\$95.96	97.0	\$105.03	89.0	\$110.50	88.0	\$111.35	89.0	\$115.48	89.0	\$110.03	101.0
Halifax County/2	\$122.90	72.0	\$113.52	78.0	\$118.98	81.0	\$107.95	95.0	\$113.09	94.0	\$113.72	98.0
Hanover County	\$183.48	55.0	\$188.01	54.0	\$194.34	54.0	\$206.42	54.0	\$217.74	54.0	\$223.40	54.0
Henrico County	\$272.52	31.0	\$296.37	28.0	\$322.07	28.0	\$332.94	28.0	\$361.84	28.0	\$376.31	27.0
Henry County	\$154.53	61.0	\$162.26	58.0	\$176.85	57.0	\$182.05	58.0	\$198.15	56.0	\$221.82	55.0
Highland County	\$83.97	110.0	\$82.26	113.0	\$90.02	110.0	\$88.89	111.0	\$94.38	111.0	\$100.77	109.0
Isle of Wight County	\$105.10	86.0	\$108.66	83.0	\$107.20	94.0	\$112.85	86.0	\$107.95	100.0	\$113.81	97.0
James City County	\$280.63	29.0	\$284.22	30.0	\$288.79	33.0	\$332.04	29.0	\$343.09	30.0	\$352.83	33.0
King and Queen County	\$62.47	132.0	\$63.62	132.0	\$68.72	129.0	\$70.61	131.0	\$69.34	132.0	\$82.05	127.0
King George County	\$155.47	60.0	\$158.27	60.0	\$149.27	64.0	\$153.23	65.0	\$153.65	73.0	\$171.75	65.0
King William County	\$81.30	114.0	\$84.04	111.0	\$93.42	107.0	\$92.20	108.0	\$93.80	112.0	\$94.34	113.0
Lancaster County	\$103.88	89.0	\$103.34	91.0	\$102.66	97.0	\$110.86	91.0	\$113.24	92.0	\$112.21	100.0
Lee County	\$100.55	92.0	\$98.60	98.0	\$87.94	112.0	\$81.58	125.0	\$84.65	124.0	\$86.03	122.0

Table 2.2B: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Loudoun County	\$216.01	49.0	\$215.26	49.0	\$230.27	46.0	\$241.53	46.0	\$272.61	40.0	\$317.23	38.0
Louisa County	\$66.46	129.0	\$66.33	130.0	\$68.30	130.0	\$84.83	120.0	\$78.60	128.0	\$81.99	128.0
Lunenburg County	\$62.72	131.0	\$66.20	131.0	\$64.77	133.0	\$64.18	133.0	\$65.47	133.0	\$67.08	134.0
Madison County	\$95.94	98.0	\$99.44	97.0	\$107.64	92.5	\$116.43	84.0	\$139.43	78.0	\$147.19	75.0
Mathews County	\$93.13	101.0	\$91.85	105.0	\$94.87	105.0	\$98.70	101.0	\$102.19	105.0	\$121.94	89.0
Mecklenburg County	\$88.79	107.0	\$94.25	103.0	\$101.42	99.0	\$100.23	100.0	\$105.46	103.5	\$107.79	102.0
Middlesex County	\$103.97	88.0	\$108.08	84.0	\$114.70	84.0	\$124.20	82.0	\$137.83	79.0	\$150.16	74.0
Montgomery County	\$74.70	122.0	\$76.83	119.0	\$80.71	122.0	\$87.32	114.0	\$88.54	116.0	\$91.19	118.0
Nelson County	\$108.97	81.0	\$128.16	69.0	\$143.45	66.0	\$153.54	64.0	\$155.41	70.0	\$165.72	67.0
New Kent County	\$111.28	80.0	\$106.25	87.0	\$128.84	76.0	\$139.38	75.0	\$133.26	82.0	\$138.77	81.0
Northampton County	\$113.05	78.0	\$114.78	77.0	\$129.50	74.0	\$127.66	80.0	\$131.59	84.0	\$128.20	85.0
Northumberland County	\$86.90	108.0	\$84.47	109.0	\$88.88	111.0	\$87.95	112.0	\$90.12	114.0	\$91.36	116.0
Nottoway County	\$81.31	113.0	\$83.60	112.0	\$86.49	116.0	\$90.60	109.0	\$100.40	107.0	\$102.25	106.0
Orange County	\$97.33	95.0	\$99.91	96.0	\$107.64	92.5	\$108.95	94.0	\$114.32	90.0	\$116.48	94.0
Page County	\$60.62	134.0	\$68.93	127.0	\$68.09	131.0	\$87.08	116.0	\$82.85	125.0	\$85.26	125.0
Patrick County	\$99.16	94.0	\$100.35	95.0	\$102.89	96.0	\$96.99	103.0	\$105.46	103.5	\$106.37	104.0
Pittsylvania County	\$80.13	115.0	\$80.58	118.0	\$82.57	120.0	\$83.32	122.0	\$88.44	117.0	\$85.40	124.0
Powhatan County	\$71.61	123.0	\$76.34	121.0	\$95.79	103.0	\$103.22	98.5	\$109.94	98.0	\$117.94	93.0
Prince Edward County	\$115.92	76.0	\$117.97	76.0	\$126.04	79.0	\$132.74	77.0	\$131.69	83.0	\$139.04	80.0
Prince George County	\$88.98	106.0	\$96.93	99.0	\$91.27	109.0	\$94.62	107.0	\$111.71	95.0	\$125.04	88.0
Prince William County	\$195.72	54.0	\$198.19	53.0	\$209.81	53.0	\$216.97	52.0	\$217.89	53.0	\$242.02	49.0
Pulaski County	\$104.76	87.0	\$103.69	90.0	\$107.91	91.0	\$111.69	88.0	\$117.25	88.0	\$129.78	84.0
Rappahannock County	\$114.75	77.0	\$110.90	82.0	\$117.67	82.0	\$131.77	78.0	\$134.33	81.0	\$147.09	76.0
Richmond County	\$126.85	69.0	\$119.06	75.0	\$137.50	70.0	\$140.28	73.0	\$166.18	63.0	\$125.77	87.0
Roanoke County	\$216.33	48.0	\$227.93	43.0	\$234.34	45.0	\$249.79	41.0	\$255.75	44.0	\$271.99	45.0
Rockbridge County	\$196.78	53.0	\$208.67	50.0	\$215.58	51.0	\$210.02	53.0	\$220.14	52.0	\$230.72	52.0
Rockingham County	\$79.82	116.0	\$84.79	108.0	\$84.65	117.0	\$85.64	119.0	\$94.87	110.0	\$100.85	108.0
Russell County	\$99.49	93.0	\$100.91	94.0	\$100.23	101.0	\$96.06	105.0	\$109.30	99.0	\$105.09	105.0
Scott County	\$82.83	111.0	\$84.45	110.0	\$87.39	114.0	\$89.39	110.0	\$93.05	113.0	\$94.75	112.0
Shenandoah County	\$95.69	99.0	\$106.97	86.0	\$111.68	87.0	\$113.39	85.0	\$118.33	87.0	\$125.95	86.0
Smyth County	\$89.54	105.0	\$91.97	104.0	\$97.35	102.0	\$97.04	102.0	\$100.89	106.0	\$101.36	107.0
Southampton County	\$74.84	121.0	\$81.06	116.0	\$83.79	119.0	\$86.24	118.0	\$86.96	121.0	\$89.37	119.0
Spotsylvania County	\$233.59	42.0	\$232.86	42.0	\$228.24	47.0	\$227.51	50.0	\$234.35	49.0	\$263.90	47.0
Stafford County	\$163.57	57.0	\$171.16	56.0	\$174.93	58.0	\$160.76	62.0	\$184.51	58.0	\$206.06	57.0
Surry County	\$46.71	136.0	\$45.68	135.0	\$41.60	135.0	\$42.24	135.0	\$58.17	135.0	\$43.34	135.0
Sussex County	\$79.77	117.0	\$80.94	117.0	\$87.92	113.0	\$87.20	115.0	\$86.70	122.0	\$71.51	132.0
Tazewell County	\$96.84	96.0	\$101.44	93.0	\$113.20	85.0	\$110.39	93.0	\$118.65	86.0	\$118.52	91.0
Warren County	\$92.85	102.0	\$95.41	102.0	\$100.53	100.0	\$110.84	92.0	\$113.20	93.0	\$115.20	95.0
Washington County	\$108.47	82.0	\$122.24	74.0	\$127.83	77.0	\$130.74	79.0	\$140.70	76.0	\$141.55	79.0
Westmoreland County	\$55.07	135.0	\$57.76	134.0	\$58.12	134.0	\$61.83	134.0	\$63.99	134.0	\$69.86	133.0
Wise County	\$218.92	47.0	\$222.36	46.0	\$259.13	39.0	\$233.61	48.0	\$225.82	50.0	\$233.58	50.0
Wythe County	\$123.47	71.0	\$127.47	70.0	\$136.47	72.0	\$143.01	72.0	\$155.93	69.0	\$157.23	70.0
York County	\$204.77	51.0	\$223.78	45.0	\$235.21	44.0	\$246.77	43.0	\$266.37	43.0	\$282.17	43.0
Alexandria City	\$503.41	8.0	\$481.07	11.0	\$479.11	14.0	\$511.30	12.0	\$548.89	12.0	\$584.28	12.0
Bedford City	\$259.38	35.0	\$266.18	34.0	\$297.14	30.0	\$329.97	30.0	\$341.84	32.0	\$355.37	32.0
Bristol City	\$368.66	19.0	\$364.49	20.0	\$389.22	20.0	\$406.33	20.0	\$452.58	19.0	\$492.52	18.0
Buena Vista City	\$198.36	52.0	\$199.06	52.0	\$210.67	52.0	\$218.44	51.0	\$220.67	51.0	\$227.11	53.0
Charlottesville City	\$458.16	14.0	\$474.53	13.0	\$493.65	11.0	\$551.16	10.0	\$582.04	8.0	\$606.28	9.0
Chesapeake City	\$323.08	24.0	\$322.83	24.0	\$365.77	23.0	\$384.41	24.0	\$398.76	23.0	\$408.26	23.0
Clifton Forge City	\$225.04	43.0	\$223.86	44.0	\$245.22	43.0	\$245.53	44.0	\$253.18	46.0	\$232.07	51.0
Colonial Heights City	\$509.99	7.0	\$557.70	6.0	\$619.74	7.0	\$640.43	7.0	\$685.11	7.0	\$694.64	7.0
Covington City	\$350.44	21.0	\$333.51	23.0	\$365.09	24.0	\$395.01	21.0	\$417.19	21.0	\$441.47	21.0

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Danville City	\$244.68	39.0	\$254.46	38.0	\$272.51	37.0	\$292.95	34.0	\$345.96	29.0	\$369.55	28.0
Emporia City	\$472.89	11.0	\$533.24	8.0	\$546.00	8.0	\$561.17	8.0	\$581.62	9.0	\$619.23	8.0
Fairfax City	\$786.62	2.0	\$820.25	2.0	\$926.13	2.0	\$937.81	2.0	\$991.53	2.0	\$1,009.31	2.0
Falls Church City	\$695.87	3.0	\$749.05	3.0	\$782.35	3.0	\$802.54	3.0	\$878.77	3.0	\$852.70	4.0
Franklin City	\$318.34	25.0	\$316.75	26.0	\$330.50	27.0	\$391.22	22.0	\$447.23	20.0	\$454.89	20.0
Fredericksburg City	\$549.49	6.0	\$555.48	7.0	\$639.66	6.0	\$723.48	4.0	\$801.64	4.0	\$919.26	3.0
Galax City	\$476.88	10.0	\$470.25	14.0	\$482.40	13.0	\$499.57	13.0	\$526.66	13.0	\$586.06	11.0
Hampton City	\$272.29	32.0	\$280.24	31.0	\$290.06	32.0	\$304.26	33.0	\$319.53	35.0	\$323.39	37.0
Harrisonburg City	\$434.77	15.0	\$431.23	18.0	\$438.73	17.0	\$459.16	17.0	\$496.75	16.0	\$517.66	15.0
Hopewell City	\$223.40	44.0	\$244.91	41.0	\$253.96	41.0	\$260.62	40.0	\$254.42	45.0	\$267.71	46.0
Lexington City	\$242.73	41.0	\$256.26	37.0	\$268.27	38.0	\$285.77	36.0	\$291.88	38.0	\$332.93	35.0
Lynchburg City	\$422.80	17.0	\$434.99	15.0	\$467.22	15.0	\$474.79	15.0	\$495.91	17.0	\$486.00	19.0
Manassas City	\$243.64	40.0	\$264.16	35.0	\$281.27	34.0	\$269.26	38.0	\$271.85	41.0	\$314.73	39.0
Manassas Park City	\$260.15	34.0	\$251.07	40.0	\$246.68	42.0	\$242.86	45.0	\$285.69	39.0	\$324.92	36.0
Martinsville City	\$354.63	20.0	\$353.36	21.0	\$371.32	21.0	\$390.40	23.0	\$405.31	22.0	\$397.58	24.0
Newport News City	\$257.72	36.0	\$280.14	32.0	\$294.28	31.0	\$309.10	32.0	\$320.31	34.0	\$340.83	34.0
Norfolk City	\$422.81	16.0	\$431.46	17.0	\$425.63	18.0	\$450.31	18.0	\$473.85	18.0	\$507.92	17.0
Norton City	\$592.14	4.0	\$591.83	5.0	\$695.05	4.0	\$690.55	6.0	\$741.88	6.0	\$785.75	6.0
Petersburg City	\$267.96	33.0	\$261.23	36.0	\$277.79	35.0	\$268.54	39.0	\$312.17	36.0	\$300.15	41.0
Poquoson City	\$128.30	68.0	\$137.58	65.0	\$141.97	68.0	\$146.55	68.0	\$160.14	66.0	\$162.97	68.0
Portsmouth City	\$254.99	37.0	\$269.69	33.0	\$274.27	36.0	\$284.02	37.0	\$304.09	37.0	\$311.19	40.0
Radford City	\$158.03	58.0	\$169.28	57.0	\$185.13	56.0	\$182.42	57.0	\$190.14	57.0	\$190.14	58.0
Richmond City	\$468.99	13.0	\$476.10	12.0	\$493.02	12.0	\$494.65	14.0	\$521.16	14.0	\$537.13	14.0
Roanoke City	\$469.44	12.0	\$494.45	10.0	\$512.67	10.0	\$524.51	11.0	\$553.88	11.0	\$584.10	13.0
Salem City	\$412.51	18.0	\$431.50	16.0	\$450.34	16.0	\$459.21	16.0	\$498.83	15.0	\$517.02	16.0
South Boston City/2	\$279.96	30.0	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$295.14	27.0	\$316.14	27.0	\$335.79	26.0	\$352.12	27.0	\$366.36	27.0	\$368.77	29.0
Suffolk City	\$219.07	46.0	\$216.90	47.0	\$226.08	48.0	\$229.73	49.0	\$247.90	47.0	\$255.77	48.0
Virginia Beach City	\$302.63	26.0	\$317.69	25.0	\$335.85	25.0	\$352.68	26.0	\$371.63	26.0	\$385.62	25.0
Waynesboro City	\$336.64	23.0	\$343.15	22.0	\$370.07	22.0	\$370.56	25.0	\$376.64	25.0	\$378.33	26.0
Williamsburg City	\$1,016.30	1.0	\$1,014.17	1.0	\$1,022.29	1.0	\$1,089.72	1.0	\$1,151.65	1.0	\$1,264.26	1.0
Winchester City	\$584.57	5.0	\$598.47	4.0	\$661.81	5.0	\$700.51	5.0	\$753.35	5.0	\$794.06	5.0

1  
 As measured by the Commission, "own-source" revenue excludes 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.

2  
 South Boston City reverted to town status on July 1, 1995. Accordingly, with respect to the FY1996-2000 time span, the Halifax County profile captures the revenue and population effects of South Boston's municipal reclassification.

3  
 The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

4  
 The highest and lowest per capita values in the statewide distribution are ranked 1 and 135, respectively.

Table 2.2C: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Accomack County	\$122.26	96.0	\$125.33	98.0	\$145.64	88.0	\$155.14	86.0	\$163.85	91.0	\$170.69	96.0
Albemarle County	\$379.46	31.0	\$378.19	30.0	\$389.65	31.0	\$416.36	34.0	\$441.79	35.0	\$486.36	33.0
Alleghany County/2	\$170.41	71.0	\$130.87	95.0	\$137.52	93.0	\$139.56	96.0	\$148.38	101.0	\$154.90	104.0
Amelia County	\$117.10	99.0	\$122.21	100.0	\$122.86	107.0	\$133.41	101.0	\$146.52	103.0	\$148.57	107.0
Amherst County	\$177.24	66.0	\$175.51	70.0	\$188.31	68.0	\$194.06	72.0	\$208.36	72.0	\$215.27	78.0
Appomattox County	\$113.42	102.0	\$113.82	103.0	\$136.62	94.0	\$139.19	97.0	\$147.40	102.0	\$170.65	97.0
Arlington County	\$654.77	9.0	\$749.23	8.0	\$667.15	9.0	\$701.34	10.0	\$846.44	8.0	\$952.48	7.0
Augusta County	\$204.51	58.0	\$216.17	57.0	\$219.00	58.0	\$229.96	61.0	\$247.82	63.0	\$261.75	62.0
Bath County	\$177.84	65.0	\$175.65	69.0	\$186.52	69.0	\$202.75	68.0	\$278.28	56.0	\$287.51	56.0
Bedford County	\$104.03	113.0	\$112.11	104.0	\$125.93	104.0	\$139.98	95.0	\$151.89	99.0	\$176.10	91.0
Bland County	\$94.94	122.0	\$93.02	124.0	\$95.00	127.0	\$95.82	128.0	\$106.67	126.0	\$114.08	125.0
Botetourt County	\$160.31	75.0	\$164.34	72.0	\$169.00	75.0	\$190.36	74.0	\$207.81	74.0	\$223.48	75.0
Brunswick County	\$87.32	129.0	\$86.12	130.0	\$88.84	129.0	\$95.79	129.0	\$102.22	128.0	\$104.49	129.0
Buchanan County	\$588.38	13.0	\$429.54	23.0	\$506.58	21.0	\$561.23	21.0	\$663.84	15.0	\$853.42	10.0
Buckingham County	\$91.80	125.0	\$102.07	117.0	\$132.85	99.0	\$107.23	124.0	\$114.47	121.0	\$117.08	123.0
Campbell County	\$130.84	89.0	\$131.88	94.0	\$157.51	81.0	\$170.41	79.0	\$177.01	84.0	\$174.40	94.0
Caroline County	\$173.83	69.0	\$174.78	71.0	\$177.61	72.0	\$201.65	69.0	\$225.72	67.0	\$246.50	67.0
Carroll County	\$93.40	124.0	\$100.55	120.0	\$109.15	114.0	\$113.66	113.0	\$135.13	108.0	\$164.76	101.0
Charles City County	\$94.20	123.0	\$101.42	118.0	\$135.78	96.0	\$117.36	110.0	\$144.14	104.0	\$151.98	106.0
Charlotte County	\$82.96	131.0	\$88.95	127.5	\$90.39	128.0	\$96.82	127.0	\$99.87	130.0	\$83.85	133.0
Chesterfield County	\$288.93	44.0	\$276.32	47.0	\$292.29	47.0	\$308.58	47.0	\$316.77	50.0	\$334.20	51.0
Clarke County	\$127.75	93.0	\$145.14	82.0	\$136.15	95.0	\$135.60	99.0	\$164.54	89.0	\$178.95	90.0
Craig County	\$89.61	126.0	\$92.78	125.0	\$98.59	125.0	\$106.20	125.0	\$106.03	127.0	\$125.75	117.0
Culpeper County	\$174.92	67.0	\$177.87	68.0	\$198.67	64.0	\$233.93	59.0	\$262.95	57.0	\$260.97	64.0
Cumberland County	\$107.18	109.0	\$111.74	105.0	\$113.60	108.0	\$123.44	108.0	\$140.58	106.0	\$146.62	108.0
Dickenson County	\$367.39	34.0	\$342.03	40.0	\$378.36	36.0	\$410.70	35.0	\$470.77	30.0	\$638.47	19.0
Dinwiddie County	\$144.06	81.0	\$143.76	83.0	\$149.35	84.0	\$153.02	89.0	\$202.15	78.0	\$220.46	76.0
Essex County	\$193.14	61.0	\$196.18	64.0	\$185.05	70.0	\$200.16	70.0	\$230.58	66.0	\$271.05	60.0
Fairfax County	\$384.48	28.0	\$375.48	32.0	\$384.13	32.0	\$419.94	33.0	\$470.87	29.0	\$508.84	30.0
Fauquier County	\$198.05	60.0	\$199.40	63.0	\$215.55	60.0	\$233.21	60.0	\$261.26	58.0	\$287.38	57.0
Floyd County	\$115.85	100.0	\$117.98	101.0	\$131.59	101.0	\$130.02	105.0	\$129.76	112.0	\$136.78	113.0
Fluvanna County	\$102.09	115.0	\$106.82	110.0	\$124.89	106.0	\$129.48	106.0	\$130.64	111.0	\$136.73	114.0
Franklin County	\$161.01	74.0	\$160.88	76.0	\$173.26	73.0	\$187.65	76.0	\$204.41	77.0	\$218.95	77.0
Frederick County	\$237.01	53.0	\$235.54	55.0	\$263.65	51.0	\$295.08	50.0	\$359.83	45.0	\$386.11	46.0
Giles County	\$96.48	121.0	\$99.30	121.0	\$100.67	123.0	\$107.56	123.0	\$112.84	123.0	\$114.60	124.0
Gloucester County	\$200.81	59.0	\$215.88	58.0	\$234.02	56.0	\$267.89	53.0	\$286.74	55.0	\$287.59	55.0
Goochland County	\$186.97	63.0	\$203.66	61.0	\$203.28	63.0	\$222.74	63.0	\$260.36	59.0	\$278.53	58.0
Grayson County	\$87.94	128.0	\$88.95	127.5	\$88.58	130.0	\$91.47	130.0	\$99.61	131.0	\$96.92	130.0
Greene County	\$148.59	80.0	\$147.99	80.0	\$151.85	83.0	\$165.79	82.0	\$189.37	81.0	\$198.56	82.0
Greensville County	\$108.30	106.0	\$110.52	107.0	\$106.39	119.0	\$112.18	116.0	\$112.72	124.0	\$125.67	118.0
Halifax County/2	\$125.54	94.0	\$132.23	91.0	\$143.57	90.0	\$152.92	90.0	\$162.13	92.0	\$170.30	98.0
Hanover County	\$241.79	52.0	\$252.01	51.0	\$234.60	54.0	\$262.26	54.0	\$292.61	53.0	\$318.52	53.0
Henrico County	\$396.12	26.0	\$388.75	29.0	\$411.91	28.0	\$430.26	31.0	\$438.86	36.0	\$460.55	35.0
Henry County	\$227.05	57.0	\$234.15	56.0	\$234.58	55.0	\$240.30	57.0	\$249.97	62.0	\$265.27	61.0
Highland County	\$100.29	116.0	\$102.48	116.0	\$107.99	117.0	\$121.70	109.0	\$134.56	109.0	\$144.31	109.0
Isle of Wight County	\$114.50	101.0	\$131.91	93.0	\$110.61	111.0	\$134.74	100.0	\$155.27	97.0	\$180.43	88.0
James City County	\$363.43	36.0	\$365.34	34.0	\$371.94	38.0	\$373.07	41.0	\$412.22	38.0	\$452.10	37.0
King and Queen County	\$105.71	111.0	\$107.09	109.0	\$108.37	116.0	\$113.11	114.0	\$110.38	125.0	\$110.28	127.0
King George County	\$185.25	64.0	\$199.60	62.0	\$206.21	62.0	\$227.97	62.0	\$243.16	65.0	\$256.22	65.0
King William County	\$106.88	110.0	\$106.12	111.0	\$127.60	103.0	\$131.36	104.0	\$139.97	107.0	\$154.55	105.0
Lancaster County	\$109.37	105.0	\$115.35	102.0	\$125.62	105.0	\$147.34	91.0	\$160.06	93.0	\$173.09	95.0
Lee County	\$89.04	127.0	\$91.04	126.0	\$85.88	131.0	\$90.31	131.0	\$87.53	132.0	\$105.29	128.0

Table 2.2C: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Loudoun County	\$378.98	32.0	\$357.00	35.0	\$357.19	39.0	\$390.39	38.0	\$451.13	34.0	\$483.39	34.0
Louisa County	\$84.17	130.0	\$88.80	129.0	\$99.83	124.0	\$111.02	118.0	\$126.31	113.0	\$138.81	112.0
Lunenburg County	\$69.68	134.0	\$68.32	133.0	\$70.53	133.0	\$73.00	133.0	\$78.94	134.0	\$74.17	134.0
Madison County	\$165.28	72.0	\$181.98	65.0	\$183.74	71.0	\$198.46	71.0	\$207.99	73.0	\$212.00	79.0
Mathews County	\$128.75	91.0	\$132.71	90.0	\$147.52	87.0	\$153.64	88.0	\$164.61	88.0	\$184.52	85.0
Mecklenburg County	\$124.92	95.0	\$125.29	99.0	\$135.32	98.0	\$136.82	98.0	\$148.88	100.0	\$159.73	103.0
Middlesex County	\$158.65	76.0	\$161.70	75.0	\$168.31	76.0	\$184.50	77.0	\$206.64	75.0	\$235.56	70.0
Montgomery County	\$97.72	118.0	\$100.58	119.0	\$102.39	122.0	\$108.29	122.0	\$116.20	120.0	\$119.95	122.0
Nelson County	\$173.97	68.0	\$179.63	66.0	\$189.16	66.0	\$191.88	73.0	\$214.22	69.0	\$232.37	72.0
New Kent County	\$156.23	78.0	\$162.27	73.0	\$165.51	79.0	\$188.11	75.0	\$187.02	82.0	\$248.81	66.0
Northampton County	\$137.45	85.0	\$156.83	77.0	\$188.78	67.0	\$211.09	65.0	\$244.30	64.0	\$240.49	68.0
Northumberland County	\$97.19	120.0	\$97.79	123.0	\$103.67	121.0	\$114.43	112.0	\$167.20	86.0	\$182.80	86.0
Nottoway County	\$105.12	112.0	\$104.34	113.0	\$112.52	109.0	\$110.86	119.0	\$113.93	122.0	\$120.90	121.0
Orange County	\$135.97	86.0	\$149.44	79.0	\$170.45	74.0	\$177.77	78.0	\$194.03	80.0	\$209.13	80.0
Page County	\$107.41	107.0	\$110.69	106.0	\$109.82	112.0	\$116.11	111.0	\$123.95	115.0	\$139.75	110.0
Patrick County	\$121.65	97.0	\$108.52	108.0	\$108.52	115.0	\$111.36	117.0	\$116.66	119.0	\$122.05	120.0
Pittsylvania County	\$97.34	119.0	\$104.68	112.0	\$105.91	120.0	\$106.10	126.0	\$120.86	117.0	\$125.97	116.0
Powhatan County	\$127.93	92.0	\$129.22	96.0	\$137.86	92.0	\$146.74	92.0	\$164.73	87.0	\$175.82	92.0
Prince Edward County	\$142.40	83.0	\$140.42	86.0	\$144.45	89.0	\$157.14	85.0	\$158.82	94.0	\$166.77	100.0
Prince George County	\$128.81	90.0	\$136.29	87.0	\$130.83	102.0	\$131.84	102.0	\$151.91	98.0	\$168.29	99.0
Prince William County	\$265.23	49.0	\$271.92	49.0	\$283.62	49.0	\$310.30	45.0	\$352.07	47.0	\$365.86	48.0
Pulaski County	\$133.18	87.0	\$135.32	88.0	\$148.02	86.0	\$154.43	87.0	\$158.16	95.0	\$175.61	93.0
Rappahannock County	\$152.63	79.0	\$162.13	74.0	\$166.19	78.0	\$204.97	66.0	\$212.99	71.0	\$225.28	73.0
Richmond County	\$158.43	77.0	\$153.58	78.0	\$159.54	80.0	\$166.39	81.0	\$182.86	83.0	\$204.02	81.0
Roanoke County	\$273.32	47.0	\$283.05	46.0	\$295.99	46.0	\$309.62	46.0	\$314.25	51.0	\$330.20	52.0
Rockbridge County	\$252.66	51.0	\$262.30	50.0	\$285.64	48.0	\$290.24	51.0	\$345.12	48.0	\$371.65	47.0
Rockingham County	\$107.24	108.0	\$103.21	114.0	\$109.51	113.0	\$112.98	115.0	\$125.70	114.0	\$139.50	111.0
Russell County	\$111.45	103.0	\$132.07	92.0	\$166.62	77.0	\$166.66	80.0	\$206.27	76.0	\$234.02	71.0
Scott County	\$109.71	104.0	\$127.60	97.0	\$132.77	100.0	\$131.52	103.0	\$131.38	110.0	\$133.09	115.0
Shenandoah County	\$132.86	88.0	\$133.60	89.0	\$135.39	97.0	\$146.05	93.0	\$164.35	90.0	\$179.01	89.0
Smyth County	\$103.78	114.0	\$102.98	115.0	\$107.50	118.0	\$108.89	120.0	\$117.68	118.0	\$111.90	126.0
Southampton County	\$97.88	117.0	\$98.17	122.0	\$96.37	126.0	\$108.64	121.0	\$123.81	116.0	\$125.37	119.0
Spotsylvania County	\$270.16	48.0	\$275.99	48.0	\$270.56	50.0	\$295.89	49.0	\$331.69	49.0	\$361.96	49.0
Stafford County	\$231.90	56.0	\$244.97	53.0	\$224.08	57.0	\$248.75	56.0	\$292.48	54.0	\$313.03	54.0
Surry County	\$52.00	135.0	\$55.20	134.0	\$53.84	134.0	\$57.87	134.0	\$99.89	129.0	\$87.42	131.0
Sussex County	\$76.19	132.0	\$76.48	131.0	\$79.18	132.0	\$78.57	132.0	\$85.90	133.0	\$87.26	132.0
Tazewell County	\$139.22	84.0	\$143.23	84.0	\$142.97	91.0	\$145.86	94.0	\$155.57	96.0	\$182.04	87.0
Warren County	\$120.14	98.0	\$142.15	85.0	\$148.13	85.0	\$162.65	83.0	\$197.07	79.0	\$197.13	83.0
Washington County	\$142.59	82.0	\$145.61	81.0	\$153.21	82.0	\$158.09	84.0	\$171.23	85.0	\$186.49	84.0
Westmoreland County	\$71.57	133.0	\$75.79	132.0	\$112.14	110.0	\$128.85	107.0	\$141.43	105.0	\$162.17	102.0
Wise County	\$264.83	50.0	\$246.75	52.0	\$243.61	53.0	\$289.15	52.0	\$358.66	46.0	\$386.52	45.0
Wythe County	\$161.65	73.0	\$178.60	67.0	\$190.16	65.0	\$204.12	67.0	\$214.04	70.0	\$224.95	74.0
York County	\$281.84	46.0	\$292.44	44.0	\$307.94	44.0	\$332.74	44.0	\$371.58	43.0	\$422.05	41.0
Alexandria City	\$632.97	11.0	\$624.33	12.0	\$645.28	11.0	\$692.14	11.0	\$750.65	11.0	\$816.14	11.0
Bedford City	\$364.29	35.0	\$351.58	37.0	\$378.97	34.0	\$380.13	40.0	\$402.37	40.0	\$424.15	40.0
Bristol City	\$509.03	20.0	\$502.53	20.0	\$544.79	19.0	\$563.83	20.0	\$599.17	22.0	\$603.43	22.0
Buena Vista City	\$233.91	54.0	\$242.83	54.0	\$259.63	52.0	\$254.63	55.0	\$250.52	61.0	\$261.50	63.0
Charlottesville City	\$650.43	10.0	\$653.20	10.0	\$658.56	10.0	\$738.36	8.0	\$794.14	9.0	\$855.40	9.0
Chesapeake City	\$422.95	23.0	\$425.74	25.0	\$463.76	22.0	\$498.02	23.0	\$530.00	24.0	\$558.98	26.0
Clifton Forge City/2	\$233.52	55.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Colonial Heights City	\$733.40	7.0	\$755.10	7.0	\$780.27	7.0	\$849.20	7.0	\$887.36	7.0	\$935.21	8.0
Covington City	\$440.58	22.0	\$472.71	21.0	\$453.96	24.0	\$448.54	26.0	\$600.01	21.0	\$597.53	24.0

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Danville City	\$390.74	27.0	\$398.58	27.0	\$410.98	30.0	\$437.82	28.0	\$458.16	31.0	\$499.07	31.0
Emporia City	\$679.46	8.0	\$687.79	9.0	\$669.03	8.0	\$716.99	9.0	\$775.70	10.0	\$800.47	12.0
Fairfax City	\$1,118.22	2.0	\$1,037.05	2.0	\$1,096.33	3.0	\$1,173.00	3.0	\$1,273.67	3.0	\$1,389.67	3.0
Falls Church City	\$948.08	4.0	\$884.29	5.0	\$881.90	5.0	\$933.26	6.0	\$1,078.13	4.0	\$1,137.62	4.0
Franklin City	\$455.84	21.0	\$519.67	19.0	\$540.95	20.0	\$585.50	18.0	\$606.89	20.0	\$626.83	20.0
Fredericksburg City	\$967.36	3.0	\$1,025.69	3.0	\$1,132.31	2.0	\$1,299.52	1.0	\$1,395.63	1.0	\$1,490.04	1.0
Galax City	\$564.77	15.0	\$544.01	15.0	\$576.38	15.0	\$598.22	16.0	\$627.35	18.0	\$610.02	21.0
Hampton City	\$348.53	40.0	\$373.98	33.0	\$378.52	35.0	\$425.82	32.0	\$433.78	37.0	\$456.30	36.0
Harrisonburg City	\$526.40	18.0	\$533.79	18.0	\$552.62	18.0	\$648.10	13.0	\$681.61	13.0	\$720.76	14.0
Hopewell City	\$286.03	45.0	\$288.35	45.0	\$303.39	45.0	\$305.34	48.0	\$310.88	52.0	\$341.79	50.0
Lexington City	\$350.11	39.0	\$350.62	38.0	\$353.13	40.0	\$381.07	39.0	\$390.44	42.0	\$395.95	43.0
Lynchburg City	\$550.36	16.0	\$552.75	14.0	\$572.82	17.0	\$587.35	17.0	\$630.73	17.0	\$646.77	18.0
Manassas City	\$361.55	38.0	\$351.84	36.0	\$380.21	33.0	\$434.73	30.0	\$506.85	26.0	\$572.96	25.0
Manassas Park City	\$367.51	33.0	\$328.07	42.0	\$349.61	41.0	\$392.99	37.0	\$456.71	32.0	\$449.08	38.0
Martinsville City	\$403.97	24.0	\$426.04	24.0	\$450.19	25.0	\$474.16	24.0	\$503.62	27.0	\$526.67	28.0
Newport News City	\$362.15	37.0	\$376.81	31.0	\$411.15	29.0	\$437.51	29.0	\$453.44	33.0	\$486.86	32.0
Norfolk City	\$539.82	17.0	\$543.86	16.0	\$583.13	14.0	\$622.58	15.0	\$639.79	16.0	\$670.50	16.0
Norton City	\$789.53	6.0	\$844.02	6.0	\$828.97	6.0	\$956.91	5.0	\$944.95	6.0	\$1,068.99	6.0
Petersburg City	\$317.09	42.0	\$329.92	41.0	\$345.98	42.0	\$369.10	42.0	\$392.15	41.0	\$419.47	42.0
Poquoson City	\$171.57	70.0	\$208.94	59.0	\$212.39	61.0	\$219.56	64.0	\$225.28	68.0	\$237.38	69.0
Portsmouth City	\$324.29	41.0	\$346.86	39.0	\$375.63	37.0	\$397.28	36.0	\$410.82	39.0	\$426.69	39.0
Radford City	\$189.66	62.0	\$205.87	60.0	\$218.69	59.0	\$239.03	58.0	\$259.67	60.0	\$273.83	59.0
Richmond City	\$574.14	14.0	\$589.61	13.0	\$573.41	16.0	\$582.28	19.0	\$624.58	19.0	\$657.10	17.0
Roanoke City	\$619.65	12.0	\$629.32	11.0	\$630.84	12.0	\$674.92	12.0	\$696.28	12.0	\$754.69	13.0
Salem City	\$525.63	19.0	\$541.45	17.0	\$588.52	13.0	\$638.05	14.0	\$679.84	14.0	\$683.81	15.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$381.92	29.0	\$410.47	26.0	\$414.94	27.0	\$458.00	25.0	\$502.11	28.0	\$514.43	29.0
Suffolk City	\$291.59	43.0	\$324.56	43.0	\$335.69	43.0	\$350.79	43.0	\$361.56	44.0	\$390.00	44.0
Virginia Beach City	\$400.57	25.0	\$431.38	22.0	\$454.97	23.0	\$503.94	22.0	\$519.49	25.0	\$548.04	27.0
Waynesboro City	\$380.92	30.0	\$395.75	28.0	\$416.19	26.0	\$442.22	27.0	\$530.18	23.0	\$599.10	23.0
Williamsburg City	\$1,282.59	1.0	\$1,331.15	1.0	\$1,252.57	1.0	\$1,269.30	2.0	\$1,381.10	2.0	\$1,433.74	2.0
Winchester City	\$858.69	5.0	\$900.11	4.0	\$904.29	4.0	\$960.18	4.0	\$1,073.89	5.0	\$1,133.26	5.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY2001-2006 interval captures the revenue and population effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2006 reflect the fiscal and demographic implications of the Clifton Forge reversion.

3

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

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 134, respectively.

Table 2.3A  
 Mean Annual Percentage Change  
 in  
 Per Capita Local-Source Revenue  
 from  
 Non-Property Taxes  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Measurement Interval																
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04	FY04-FY05	FY05-FY06
Counties	7.46%	3.07%	3.46%	6.65%	6.91%	5.34%	2.85%	5.91%	3.19%	5.71%	3.87%	8.10%	2.63%	5.67%	6.51%	11.14%	7.52%
Cities	7.33%	.93%	3.51%	4.62%	8.79%	5.29%	2.90%	5.90%	4.20%	6.60%	4.64%	5.42%	2.98%	3.79%	6.99%	7.21%	5.42%
All Jurisdictions	7.42%	2.45%	3.47%	6.06%	7.46%	5.32%	2.86%	5.91%	3.48%	5.97%	4.10%	7.32%	2.73%	5.13%	6.65%	10.00%	6.91%

Table 2.3B  
 Median Annual Percentage Change  
 in  
 Per Capita Local-Source Revenue  
 from  
 Non-Property Taxes  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Measurement Interval																
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04	FY04-FY05	FY05-FY06
Counties	5.68%	.92%	1.57%	4.30%	6.41%	5.37%	2.65%	5.22%	2.93%	4.97%	4.00%	6.38%	2.24%	4.09%	6.84%	9.17%	7.11%
Cities	4.63%	1.26%	1.97%	3.37%	7.89%	4.26%	2.62%	5.05%	3.69%	5.60%	3.96%	5.28%	2.96%	4.10%	6.77%	6.25%	5.41%
All Jurisdictions	5.37%	1.09%	1.67%	4.11%	6.71%	5.29%	2.63%	5.16%	3.39%	5.27%	3.98%	5.92%	2.52%	4.09%	6.80%	8.17%	5.94%

1. As gauged by the Commission, "own-source" revenue excludes 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.
2. With regard to each measurement interval extending from FY89-FY90 through FY05-FY06, the mean and median statistics are based upon the rates of change for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). Across the time frames following FY94-FY95, the computations reflect South Boston as a component of Halifax County. The statistics covering the intervals after FY00-FY01 take cognizance of Clifton Forge as a subdivision of Allegheny County.

Staff, Commission on Local Government

Table 2.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1995/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Accomack County	8.47%	43.0	-0.44%	87.5	1.74%	67.0	5.60%	54.0	-1.02%	126.0	-0.19%	118.0
Albemarle County	4.94%	74.0	4.43%	43.0	4.89%	42.0	9.77%	24.0	2.91%	105.0	3.31%	90.0
Alleghany County	3.08%	95.0	5.24%	38.0	4.54%	44.0	5.96%	50.0	4.37%	93.0	5.32%	68.0
Amelia County	1.61%	109.0	13.53%	7.0	-1.34%	109.0	8.04%	34.0	-0.62%	125.0	7.40%	40.0
Amherst County	14.03%	22.0	17.55%	5.0	6.02%	28.0	1.38%	105.0	3.20%	104.0	2.08%	101.0
Appomattox County	33.16%	3.0	9.21%	17.0	-3.53%	124.0	5.21%	59.0	22.37%	5.0	5.90%	60.0
Arlington County	24.27%	9.0	7.71%	24.0	16.54%	13.0	4.22%	66.0	5.22%	87.0	2.09%	100.0
Augusta County	4.06%	84.0	2.68%	58.0	2.31%	61.0	15.14%	11.0	11.24%	31.0	1.21%	107.0
Bath County	3.37%	90.0	-0.30%	85.0	3.84%	48.0	1.56%	101.5	-5.35%	132.0	6.88%	46.5
Bedford County	6.56%	56.0	-0.10%	81.0	20.44%	7.0	23.78%	5.0	18.21%	11.0	4.94%	73.0
Bland County	4.17%	82.0	-0.22%	84.0	5.37%	37.0	9.49%	26.0	6.41%	72.0	-2.53%	127.0
Botetourt County	5.05%	73.0	21.23%	3.0	1.63%	70.0	11.52%	19.0	0.004%	121.0	7.78%	35.0
Brunswick County	2.63%	100.0	-0.73%	96.0	0.34%	90.0	17.40%	8.0	5.37%	86.0	5.37%	66.0
Buchanan County	6.98%	53.0	7.79%	23.0	-14.20%	135.0	4.02%	70.0	-9.60%	133.0	5.16%	71.0
Buckingham County	6.62%	55.0	6.04%	33.5	-0.57%	99.0	0.72%	111.0	1.23%	118.0	-1.17%	122.0
Campbell County	7.30%	48.0	9.31%	16.0	2.28%	62.0	11.21%	21.0	3.83%	100.0	41.00%	1.0
Caroline County	12.81%	26.0	10.57%	11.0	5.86%	30.0	8.08%	33.0	-2.94%	131.0	7.71%	37.0
Carroll County	7.39%	47.0	-0.44%	87.5	28.67%	2.0	12.33%	14.0	6.86%	66.0	10.61%	17.5
Charles City County	10.41%	30.0	6.22%	30.0	-4.78%	128.0	5.44%	55.0	1.84%	115.0	7.86%	32.0
Charlotte County	2.76%	98.0	-1.87%	110.0	-2.94%	121.0	1.20%	106.0	14.23%	20.0	10.46%	21.0
Chesterfield County	2.87%	97.0	-0.80%	98.0	1.57%	73.0	4.39%	64.0	6.63%	69.0	0.23%	111.0
Clarke County	-1.58%	127.0	-0.32%	86.0	25.38%	3.0	2.58%	89.0	20.41%	8.0	8.51%	30.0
Craig County	27.77%	6.0	-9.72%	131.0	-2.14%	118.0	101.81%	1.0	11.15%	32.0	1.64%	105.0
Culpeper County	4.30%	80.0	-0.50%	90.5	-1.96%	116.0	0.85%	110.0	7.75%	60.0	15.09%	9.0
Cumberland County	9.25%	37.0	3.69%	51.0	5.64%	33.0	0.59%	115.0	6.91%	65.0	7.18%	41.0
Dickenson County	-4.12%	130.0	10.23%	14.0	7.59%	22.0	20.78%	7.0	-12.54%	135.0	-15.39%	136.0
Dinwiddie County	5.53%	69.0	6.42%	28.0	-5.77%	130.0	12.61%	13.0	6.15%	74.0	4.11%	81.0
Essex County	7.23%	50.0	-6.01%	128.5	5.96%	29.0	2.78%	84.0	0.18%	120.0	4.25%	78.0
Fairfax County	1.43%	111.0	2.73%	57.0	-1.08%	107.0	9.55%	25.0	5.52%	84.0	5.26%	69.0
Fauquier County	-4.95%	133.0	-7.59%	130.0	14.93%	16.0	-6.47%	132.0	9.88%	41.0	6.39%	53.0
Floyd County	4.19%	81.0	-0.06%	80.0	2.43%	59.0	7.41%	41.0	3.80%	101.0	11.34%	15.0
Fluvanna County	1.20%	113.0	-3.43%	120.0	-7.22%	133.0	63.67%	2.0	21.61%	7.0	-6.23%	132.0
Franklin County	8.30%	44.0	4.16%	45.0	-0.87%	104.0	11.30%	20.0	2.82%	106.0	9.12%	27.0
Frederick County	3.59%	89.0	20.55%	4.0	-0.51%	98.0	8.86%	30.0	2.64%	107.0	6.88%	46.5
Giles County	3.76%	87.0	-0.15%	83.0	1.36%	77.0	6.77%	45.0	2.09%	112.0	5.57%	63.0
Gloucester County	1.90%	106.0	0.56%	76.0	6.12%	24.0	3.16%	80.0	4.07%	96.0	5.17%	70.0
Goochland County	5.77%	63.0	-4.02%	124.0	4.75%	43.0	1.52%	103.0	11.02%	33.0	5.12%	72.0
Grayson County	14.05%	21.0	2.32%	60.5	28.93%	1.0	-7.28%	133.0	8.10%	57.0	1.71%	104.0
Greene County	11.86%	28.0	1.86%	64.0	-1.42%	111.0	6.58%	46.0	13.07%	24.0	12.70%	14.0
Greensville County	21.83%	11.0	-18.56%	136.0	-17.58%	136.0	-1.20%	123.0	6.23%	73.0	9.18%	25.0
Halifax County	9.59%	33.0	2.32%	60.5	12.37%	18.0	11.75%	16.0	5.69%	82.0	3.28%	91.0
Hanover County	0.61%	116.0	0.24%	77.0	-3.67%	125.0	4.74%	62.0	13.43%	21.0	13.81%	12.0
Henrico County	3.19%	91.5	-0.53%	93.0	-3.17%	122.0	7.02%	43.0	3.99%	99.0	6.74%	50.0
Henry County	5.95%	60.0	10.26%	13.0	2.71%	56.0	4.00%	71.0	3.28%	103.0	-1.76%	125.0
Highland County	23.99%	10.0	48.23%	1.0	2.12%	64.0	5.97%	49.0	4.05%	97.0	2.68%	94.0
Isle of Wight County	9.29%	36.0	3.25%	54.5	-2.19%	119.0	2.37%	92.5	15.37%	19.0	7.03%	44.0
James City County	27.44%	7.0	-0.99%	100.0	-0.43%	97.0	7.54%	39.0	-0.32%	122.0	3.07%	93.0
King and Queen County	9.09%	39.0	-3.26%	119.0	0.88%	83.0	2.60%	88.0	8.50%	52.0	-1.46%	123.0
King George County	16.97%	17.0	5.26%	37.0	9.58%	20.0	5.63%	53.0	10.44%	38.0	6.20%	55.0
King William County	0.60%	117.0	3.25%	54.5	1.39%	76.0	-0.56%	122.0	-1.50%	129.0	15.95%	6.0
Lancaster County	2.22%	102.0	0.92%	72.0	3.05%	52.0	4.20%	67.0	1.03%	119.0	8.18%	31.0
Lee County	54.34%	1.0	-0.64%	95.0	1.47%	75.0	-1.91%	127.0	12.39%	26.0	15.07%	10.0

Table 2.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1995/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Loudoun County	-4.86%	132.0	-4.01%	123.0	-3.28%	123.0	10.04%	23.0	10.82%	34.0	0.77%	108.0
Louisa County	8.88%	42.0	8.04%	21.0	6.03%	27.0	21.23%	6.0	9.38%	43.0	-5.05%	130.0
Lunenburg County	5.21%	70.0	6.04%	33.5	0.42%	89.0	0.01%	117.0	8.19%	56.0	1.84%	102.0
Madison County	1.44%	110.0	-1.68%	108.0	1.10%	80.0	3.42%	76.0	9.07%	47.0	6.09%	56.0
Mathews County	4.07%	83.0	5.04%	40.0	-0.11%	94.0	-7.90%	134.0	17.25%	13.0	10.61%	17.5
Mecklenburg County	13.63%	24.0	8.13%	20.0	0.81%	84.0	7.16%	42.0	6.61%	70.0	3.58%	85.0
Middlesex County	0.63%	115.0	-0.47%	89.0	1.26%	78.0	-2.15%	128.0	27.69%	2.0	6.97%	45.0
Montgomery County	9.38%	35.0	-1.20%	102.0	5.54%	36.0	6.42%	48.0	7.45%	61.0	2.49%	95.0
Nelson County	3.88%	86.0	-4.47%	126.0	-3.99%	127.0	3.11%	81.0	22.49%	4.0	3.86%	84.0
New Kent County	6.50%	57.0	-0.85%	99.0	-1.76%	115.0	-1.27%	125.0	10.62%	36.0	9.15%	26.0
Northampton County	13.67%	23.0	-4.91%	127.0	-5.93%	131.0	3.03%	83.0	12.53%	25.0	17.32%	5.0
Northumberland County	-0.75%	123.0	-2.70%	115.0	-0.81%	103.0	25.25%	4.0	9.29%	45.0	7.81%	34.0
Nottoway County	19.36%	15.0	11.45%	8.0	3.58%	49.0	-11.03%	135.0	7.99%	58.0	23.31%	2.0
Orange County	-0.41%	120.0	29.64%	2.0	6.80%	23.0	-4.10%	129.0	4.88%	89.0	0.09%	115.0
Page County	1.81%	107.5	-1.34%	103.0	16.43%	14.0	31.18%	3.0	-18.55%	136.0	-0.08%	117.0
Patrick County	-0.98%	125.0	3.94%	49.0	0.90%	82.0	11.20%	22.0	19.07%	10.0	19.79%	4.0
Pittsylvania County	10.21%	31.0	-3.18%	118.0	25.15%	4.0	0.67%	112.5	16.94%	14.0	6.00%	57.0
Powhatan County	-6.59%	135.0	4.06%	47.0	-3.84%	126.0	1.74%	100.0	8.64%	51.0	2.22%	98.0
Prince Edward County	6.43%	58.0	5.62%	35.0	-1.62%	114.0	11.64%	18.0	2.40%	110.0	4.60%	76.0
Prince George County	7.28%	49.0	0.98%	71.0	4.49%	46.0	-5.45%	131.0	5.99%	77.0	3.41%	88.0
Prince William County	6.93%	54.0	-4.21%	125.0	-1.57%	113.0	4.57%	63.0	7.14%	64.0	4.05%	82.0
Pulaski County	14.28%	19.0	-2.10%	111.0	2.55%	57.0	2.65%	86.0	5.42%	85.0	6.85%	48.0
Rappahannock County	2.15%	103.0	9.93%	15.0	7.63%	21.0	6.43%	47.0	2.59%	108.0	5.56%	64.0
Richmond County	21.65%	12.0	-2.17%	112.0	-2.26%	120.0	7.89%	36.0	16.38%	15.0	-9.55%	135.0
Roanoke County	5.86%	61.0	-0.50%	90.5	12.98%	17.0	6.87%	44.0	13.27%	23.0	-1.02%	120.0
Rockbridge County	14.14%	20.0	7.60%	25.0	1.69%	68.0	2.39%	91.0	5.81%	79.5	5.91%	59.0
Rockingham County	0.81%	114.0	0.15%	78.0	1.03%	81.0	0.57%	116.0	2.43%	109.0	6.79%	49.0
Russell County	9.24%	38.0	7.89%	22.0	1.56%	74.0	3.96%	72.0	8.30%	54.0	-5.33%	131.0
Scott County	4.32%	78.0	6.18%	31.0	5.55%	35.0	2.64%	87.0	1.29%	117.0	1.22%	106.0
Shenandoah County	3.17%	93.0	6.41%	29.0	5.81%	31.0	1.77%	98.0	6.45%	71.0	6.63%	51.0
Smyth County	1.97%	105.0	0.77%	74.5	2.23%	63.0	5.40%	56.0	16.14%	16.0	10.64%	16.0
Southampton County	5.59%	68.0	3.81%	50.0	5.56%	34.0	3.74%	74.0	-2.87%	130.0	0.18%	113.5
Spotsylvania County	0.22%	119.0	-2.69%	114.0	1.22%	79.0	7.67%	38.0	9.19%	46.0	5.64%	62.0
Stafford County	20.64%	14.0	0.77%	74.5	-2.10%	117.0	-1.21%	124.0	9.74%	42.0	8.90%	29.0
Surry County	-23.05%	136.0	10.88%	10.0	21.13%	6.0	-20.76%	136.0	-11.08%	134.0	3.17%	92.0
Sussex County	5.83%	62.0	10.38%	12.0	-0.93%	105.0	7.45%	40.0	4.09%	95.0	5.97%	58.0
Tazewell County	8.96%	41.0	0.82%	73.0	-0.40%	96.0	2.37%	92.5	-0.42%	123.0	4.85%	75.0
Warren County	4.82%	75.0	0.05%	79.0	-1.35%	110.0	5.77%	51.0	4.54%	92.0	2.18%	99.0
Washington County	31.15%	4.0	-2.99%	117.0	10.81%	19.0	3.05%	82.0	1.97%	113.0	7.85%	33.0
Westmoreland County	1.35%	112.0	-0.51%	92.0	6.04%	26.0	3.32%	78.0	22.25%	6.0	-7.47%	134.0
Wise County	5.68%	66.0	-11.09%	132.0	-7.88%	134.0	-0.06%	118.0	11.63%	30.0	-3.27%	128.0
Wythe County	7.95%	45.0	2.87%	56.0	17.80%	10.0	4.30%	65.0	5.95%	78.0	7.14%	42.0
York County	-1.28%	126.0	4.44%	42.0	22.72%	5.0	1.56%	101.5	16.09%	17.0	7.67%	38.0
Alexandria City	3.19%	91.5	5.50%	36.0	0.27%	91.0	1.05%	107.0	5.73%	81.0	9.71%	22.0
Bedford City	12.57%	27.0	4.65%	41.0	-5.02%	129.0	16.03%	9.0	28.39%	1.0	0.34%	109.0
Bristol City	7.60%	46.0	-0.76%	97.0	4.96%	41.0	7.68%	37.0	4.96%	88.0	15.35%	7.0
Buena Vista City	0.30%	118.0	-1.66%	107.0	-0.78%	102.0	1.01%	108.0	12.25%	27.0	8.92%	28.0
Charlottesville City	2.65%	99.0	1.19%	69.0	1.62%	71.0	2.70%	85.0	7.33%	63.0	5.48%	65.0
Chesapeake City	4.63%	76.0	3.96%	48.0	1.65%	69.0	8.57%	32.0	6.68%	68.0	3.52%	86.0
Clifton Forge City	10.82%	29.0	1.43%	67.0	0.01%	93.0	7.93%	35.0	1.66%	116.0	7.05%	43.0
Colonial Heights City	47.52%	2.0	8.35%	19.0	2.97%	54.0	9.26%	28.0	13.32%	22.0	22.68%	3.0
Covington City	21.04%	13.0	11.28%	9.0	-1.51%	112.0	8.93%	29.0	-0.49%	124.0	-1.11%	121.0

Table 2.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1995/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Danville City	7.21%	51.0	-1.05%	101.0	5.31%	38.0	5.68%	52.0	8.98%	48.0	9.64%	24.0
Emporia City	10.04%	32.0	-1.43%	104.0	-0.29%	95.0	5.38%	57.0	-1.39%	128.0	5.35%	67.0
Fairfax City	14.58%	18.0	-2.59%	113.0	-0.99%	106.0	-0.48%	120.0	4.62%	90.0	6.49%	52.0
Falls Church City	-0.50%	121.0	13.56%	6.0	6.09%	25.0	1.45%	104.0	4.00%	98.0	4.26%	77.0
Franklin City	-6.33%	134.0	-3.81%	121.0	16.70%	12.0	1.75%	99.0	7.89%	59.0	6.28%	54.0
Fredericksburg City	1.81%	107.5	1.26%	68.0	5.16%	39.0	0.67%	112.5	5.67%	83.0	12.92%	13.0
Galax City	8.99%	40.0	-1.70%	109.0	2.32%	60.0	8.75%	31.0	6.74%	67.0	2.40%	96.0
Hampton City	5.74%	64.5	-0.13%	82.0	-0.67%	100.0	4.85%	61.0	4.35%	94.0	3.87%	83.0
Harrisonburg City	5.07%	71.0	1.97%	62.0	1.59%	72.0	9.39%	27.0	5.81%	79.5	7.74%	36.0
Hopewell City	-3.17%	129.0	2.66%	59.0	1.86%	66.0	11.90%	15.0	11.98%	28.0	-4.75%	129.0
Lexington City	-0.87%	124.0	6.16%	32.0	3.93%	47.0	-0.50%	121.0	15.90%	18.0	1.77%	103.0
Lynchburg City	4.54%	77.0	8.46%	18.0	2.73%	55.0	4.18%	68.0	11.89%	29.0	-0.79%	119.0
Manassas City	-0.67%	122.0	-11.95%	133.0	17.53%	11.0	-5.16%	130.0	-1.12%	127.0	-1.83%	126.0
Manassas Park City	31.03%	5.0	-13.25%	134.0	0.63%	87.0	14.52%	12.0	19.85%	9.0	-7.40%	133.0
Martinsville City	7.09%	52.0	1.47%	66.0	-6.15%	132.0	11.70%	17.0	27.07%	3.0	5.85%	61.0
Newport News City	2.90%	96.0	-0.58%	94.0	3.03%	53.0	3.54%	75.0	6.12%	75.0	4.17%	79.0
Norfolk City	5.74%	64.5	1.88%	63.0	5.02%	40.0	2.55%	90.0	10.57%	37.0	7.56%	39.0
Norton City	27.21%	8.0	5.06%	39.0	4.51%	45.0	15.77%	10.0	8.35%	53.0	0.20%	112.0
Petersburg City	-4.22%	131.0	1.71%	65.0	-0.75%	101.0	1.84%	96.5	8.76%	50.0	0.06%	116.0
Poquoson City	13.58%	25.0	4.28%	44.0	3.26%	51.0	0.97%	109.0	6.08%	76.0	15.25%	8.0
Portsmouth City	3.98%	85.0	-3.91%	122.0	0.21%	92.0	2.30%	94.0	3.31%	102.0	2.35%	97.0
Radford City	9.53%	34.0	3.63%	53.0	2.48%	58.0	-1.42%	126.0	1.96%	114.0	10.54%	19.0
Richmond City	2.00%	104.0	-1.49%	105.0	1.97%	65.0	0.64%	114.0	4.56%	91.0	3.40%	89.0
Roanoke City	5.06%	72.0	6.58%	27.0	-1.30%	108.0	5.06%	60.0	8.95%	49.0	4.16%	80.0
Salem City	19.07%	16.0	-14.16%	135.0	17.98%	9.0	5.25%	58.0	10.38%	39.0	0.33%	110.0
South Boston City	5.97%	59.0	4.08%	46.0	5.73%	32.0	3.89%	73.0	2.34%	111.0	0.18%	113.5
Staunton City	3.10%	94.0	3.67%	52.0	0.75%	86.0	2.10%	95.0	9.96%	40.0	14.57%	11.0
Suffolk City	-1.99%	128.0	0.99%	70.0	0.78%	85.0	3.37%	77.0	7.39%	62.0	9.69%	23.0
Virginia Beach City	2.46%	101.0	-2.84%	116.0	3.29%	50.0	-0.08%	119.0	10.65%	35.0	4.86%	74.0
Waynesboro City	5.65%	67.0	-1.64%	106.0	0.56%	88.0	1.84%	96.5	8.24%	55.0	3.48%	87.0
Williamsburg City	3.61%	88.0	6.95%	26.0	15.90%	15.0	3.30%	79.0	9.34%	44.0	10.50%	20.0
Winchester City	4.31%	79.0	-6.01%	128.5	19.34%	8.0	4.04%	69.0	17.81%	12.0	-1.66%	124.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

The rank score of a particular locality may vary from 1 (strongest percentage change) to 136 (weakest percentage change).

Staff, Commission on Local Government

Table 2.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1995-2001/1

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Accomack County	4.22%	47.0	7.56%	44.0	-4.66%	126.0	2.37%	103.0	7.29%	28.0	3.30%	96.0
Albemarle County	1.36%	87.0	1.57%	114.0	12.82%	7.0	14.96%	12.0	7.42%	26.0	6.49%	60.0
Alleghany County	19.60%	1.0	14.57%	13.0	-5.45%	127.0	2.13%	107.0	-2.17%	123.0	10.49%	32.0
Amelia County	-4.65%	129.0	8.14%	38.0	0.63%	99.0	2.69%	100.0	6.91%	33.0	-3.89%	135.0
Amherst County	12.14%	6.0	0.06%	118.0	6.42%	34.0	5.25%	68.0	1.62%	102.0	14.52%	15.0
Appomattox County	1.48%	84.5	5.43%	65.0	1.33%	92.0	3.43%	94.0	0.78%	109.0	5.43%	77.5
Arlington County	2.22%	72.0	4.40%	80.0	3.54%	65.0	1.48%	113.0	7.10%	31.0	8.52%	42.0
Augusta County	1.30%	88.0	5.63%	63.0	8.38%	18.0	0.49%	119.0	2.64%	84.0	8.22%	47.0
Bath County	3.51%	54.0	15.43%	10.0	16.45%	4.0	5.30%	66.5	12.75%	9.0	-0.33%	130.0
Bedford County	4.56%	44.0	1.30%	115.0	10.21%	15.0	15.78%	10.0	2.07%	93.0	5.43%	77.5
Bland County	0.40%	95.0	12.46%	18.0	6.60%	30.5	2.74%	99.0	4.74%	59.0	19.10%	8.0
Botetourt County	7.45%	22.0	7.53%	45.0	-1.87%	119.0	5.30%	66.5	3.72%	71.0	4.64%	85.0
Brunswick County	-0.76%	109.0	15.46%	9.0	-7.01%	130.0	0.40%	121.0	-1.91%	119.5	1.87%	112.0
Buchanan County	11.24%	8.0	11.86%	20.0	-1.59%	118.0	-7.62%	135.0	8.11%	24.0	42.26%	1.0
Buckingham County	-3.59%	125.0	2.69%	104.0	1.04%	96.0	-0.02%	123.0	5.36%	56.0	9.90%	35.0
Campbell County	-0.05%	97.5	3.06%	101.0	2.00%	85.0	6.93%	49.0	8.15%	23.0	0.43%	125.0
Caroline County	3.32%	58.0	1.82%	110.0	5.06%	43.0	7.97%	35.0	3.26%	75.0	8.56%	41.0
Carroll County	-9.05%	134.0	3.36%	96.5	11.21%	11.0	5.23%	70.5	6.07%	43.0	2.13%	111.0
Charles City County	6.96%	26.0	16.72%	4.0	-13.45%	135.0	6.94%	48.0	1.42%	103.0	5.47%	75.5
Charlotte County	3.65%	51.5	4.55%	77.0	4.90%	48.5	-4.36%	131.0	4.46%	61.0	8.48%	43.0
Chesterfield County	5.20%	37.0	4.39%	81.0	10.43%	13.0	7.22%	45.0	3.74%	70.0	4.21%	87.5
Clarke County	0.72%	93.0	-0.48%	121.0	11.27%	10.0	10.27%	25.0	7.52%	25.0	11.53%	27.5
Craig County	-0.64%	108.0	5.73%	61.0	-0.46%	106.0	15.74%	11.0	7.37%	27.0	0.85%	118.0
Culpeper County	-8.86%	133.0	16.41%	6.0	1.84%	87.0	7.50%	40.0	3.33%	74.0	5.04%	83.0
Cumberland County	4.46%	45.0	-2.28%	131.0	2.16%	83.0	4.53%	78.0	-2.93%	125.0	10.89%	30.0
Dickenson County	-9.32%	135.0	9.06%	33.0	8.62%	17.0	-0.07%	124.0	23.25%	1.0	24.31%	5.0
Dinwiddie County	9.96%	9.0	3.85%	88.0	4.14%	58.0	16.32%	8.0	-8.37%	132.0	1.76%	113.0
Essex County	9.65%	11.0	7.96%	40.0	-2.86%	122.0	6.27%	52.0	5.89%	47.0	5.47%	75.5
Fairfax County	2.83%	63.0	4.67%	75.0	4.31%	57.0	6.05%	55.0	5.73%	49.0	6.09%	65.5
Fauquier County	3.91%	50.0	4.12%	85.0	4.68%	54.0	8.44%	33.0	5.92%	45.0	6.53%	59.0
Floyd County	-2.46%	119.0	15.36%	11.0	0.47%	100.0	6.91%	50.0	2.21%	91.5	2.34%	110.0
Fluvanna County	2.03%	74.0	12.62%	17.0	7.12%	27.0	1.49%	112.0	4.20%	64.0	10.45%	33.0
Franklin County	-4.16%	126.0	9.38%	31.0	3.76%	60.0	7.23%	44.0	5.70%	50.0	11.53%	27.5
Frederick County	5.30%	36.0	7.45%	46.0	2.43%	79.0	5.67%	58.0	2.61%	85.0	12.57%	24.0
Giles County	1.73%	80.0	15.48%	8.0	-6.74%	129.0	11.25%	18.0	4.71%	60.0	5.79%	68.0
Gloucester County	2.26%	71.0	10.82%	26.0	9.42%	16.0	5.24%	69.0	3.04%	78.0	7.10%	55.0
Goochland County	-3.38%	123.0	11.58%	23.0	4.96%	46.0	10.82%	21.5	7.01%	32.0	7.72%	51.0
Grayson County	3.33%	57.0	-2.13%	129.0	2.78%	73.5	10.90%	20.0	2.45%	88.0	15.21%	13.0
Greene County	9.73%	10.0	5.60%	64.0	-0.97%	110.0	19.77%	2.0	-1.96%	121.0	8.63%	40.0
Greensville County	9.46%	13.0	5.20%	68.0	0.77%	98.0	3.72%	88.0	-4.72%	130.0	-1.58%	132.0
Halifax County/2	-7.63%	132.0	4.80%	73.0	-9.27%	133.0	4.76%	77.0	0.55%	113.0	10.39%	34.0
Hanover County	2.47%	69.0	3.36%	96.5	6.22%	36.0	5.48%	62.0	2.60%	86.0	8.23%	46.0
Henrico County	8.75%	17.0	8.67%	35.0	3.38%	68.0	8.68%	31.0	4.00%	67.0	5.26%	80.0
Henry County	5.00%	38.0	8.99%	34.0	2.94%	71.0	8.85%	29.0	11.95%	11.0	2.36%	109.0
Highland County	-2.03%	117.0	9.42%	30.0	-1.25%	113.0	6.17%	53.0	6.77%	35.0	-0.47%	131.0
Isle of Wight County	3.39%	55.0	-1.34%	125.0	5.27%	40.0	-4.35%	130.0	5.43%	54.0	0.61%	122.0
James City County	1.28%	89.0	1.61%	113.0	14.97%	5.0	3.33%	95.0	2.84%	82.0	3.00%	98.0
King and Queen County	1.84%	77.0	8.01%	39.0	2.75%	75.0	-1.81%	127.0	18.34%	3.0	28.83%	2.0
King George County	1.80%	78.0	-5.69%	132.0	2.66%	76.0	0.27%	122.0	11.78%	13.0	7.86%	49.0
King William County	3.37%	56.0	11.16%	24.0	-1.30%	114.0	1.74%	110.0	0.57%	112.0	13.29%	20.0
Lancaster County	-0.52%	106.5	-0.66%	122.0	7.98%	24.0	2.15%	104.0	-0.92%	118.0	-2.52%	133.0
Lee County	-1.95%	116.0	-10.81%	135.0	-7.23%	131.0	3.77%	86.0	1.63%	101.0	3.50%	94.0

Table 2.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1995-2001/1

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Loudoun County	-0.35%	103.0	6.97%	50.0	4.89%	50.0	12.87%	16.0	16.37%	4.0	19.47%	7.0
Louisa County	-0.19%	100.0	2.96%	102.0	24.21%	2.0	-7.34%	134.0	4.31%	62.0	2.66%	102.0
Lunenburg County	5.54%	33.0	-2.16%	130.0	-0.91%	109.0	2.01%	108.0	2.46%	87.0	3.87%	90.0
Madison County	3.65%	51.5	8.25%	37.0	8.17%	22.5	19.75%	3.0	5.57%	52.0	12.29%	26.0
Mathews County	-1.37%	114.0	3.28%	99.0	4.04%	59.0	3.53%	92.0	19.34%	2.0	5.59%	72.0
Mecklenburg County	6.16%	29.0	7.61%	43.0	-1.18%	112.0	5.22%	72.0	2.21%	91.5	15.89%	11.0
Middlesex County	3.95%	49.0	6.12%	56.0	8.29%	19.0	10.97%	19.0	8.94%	21.0	5.65%	70.0
Montgomery County	2.86%	62.0	5.05%	71.5	8.18%	21.0	1.39%	114.0	3.00%	79.0	7.15%	54.0
Nelson County	17.61%	2.0	11.93%	19.0	7.04%	28.0	1.22%	115.0	6.64%	36.0	4.97%	84.0
New Kent County	-4.52%	128.0	21.26%	2.0	8.17%	22.5	-4.39%	132.0	4.14%	66.0	12.58%	23.0
Northampton County	1.53%	82.0	12.82%	16.0	-1.42%	115.0	3.08%	97.0	-2.58%	124.0	7.21%	53.0
Northumberland County	-2.80%	121.0	5.22%	67.0	-1.05%	111.0	2.47%	101.0	1.38%	105.0	6.38%	61.0
Nottoway County	2.81%	64.0	3.46%	94.0	4.75%	53.0	10.82%	21.5	1.84%	95.0	2.80%	101.0
Orange County	2.65%	67.0	7.74%	42.0	1.21%	94.0	4.93%	75.0	1.88%	94.0	16.74%	10.0
Page County	13.70%	3.0	-1.21%	124.0	27.88%	1.0	-4.85%	133.0	2.91%	81.0	25.97%	3.5
Patrick County	1.20%	91.0	2.53%	106.0	-5.73%	128.0	8.74%	30.0	0.86%	107.0	14.37%	16.0
Pittsylvania County	0.57%	94.0	2.46%	107.0	0.91%	97.0	6.15%	54.0	-3.43%	127.0	13.98%	18.0
Powhatan County	6.60%	27.0	25.48%	1.0	7.75%	25.0	6.51%	51.0	7.28%	29.0	8.47%	44.0
Prince Edward County	1.77%	79.0	6.84%	51.0	5.32%	39.0	-0.79%	126.0	5.58%	51.0	2.42%	106.0
Prince George County	8.93%	16.0	-5.83%	133.0	3.67%	62.0	18.05%	6.0	11.93%	12.0	3.01%	97.0
Prince William County	1.26%	90.0	5.86%	58.0	3.41%	67.0	0.42%	120.0	11.07%	16.0	9.59%	37.0
Pulaski County	-1.02%	112.0	4.08%	86.0	3.50%	66.0	4.97%	74.0	10.69%	17.0	2.62%	103.0
Rappahannock County	-3.35%	122.0	6.10%	57.0	11.98%	8.0	1.95%	109.0	9.49%	19.0	3.77%	91.0
Richmond County	-6.15%	131.0	15.49%	7.0	2.02%	84.0	18.47%	4.0	-24.32%	134.0	25.97%	3.5
Roanoke County	5.36%	34.0	2.81%	103.0	6.59%	32.0	2.39%	102.0	6.35%	41.0	0.49%	123.0
Rockbridge County	6.04%	30.0	3.31%	98.0	-2.58%	121.0	4.82%	76.0	4.81%	58.0	9.51%	39.0
Rockingham County	6.23%	28.0	-0.17%	119.0	1.17%	95.0	10.78%	24.0	6.30%	42.0	6.33%	62.0
Russell County	1.43%	86.0	-0.67%	123.0	-4.15%	124.0	13.78%	15.0	-3.85%	128.5	6.06%	67.0
Scott County	1.96%	75.0	3.48%	93.0	2.29%	81.0	4.09%	82.0	1.83%	96.0	15.78%	12.0
Shenandoah County	11.79%	7.0	4.41%	79.0	1.53%	91.0	4.36%	80.0	6.44%	39.0	5.49%	74.0
Smyth County	2.72%	66.0	5.85%	59.0	-0.32%	104.5	3.97%	84.0	0.47%	114.0	2.39%	107.0
Southampton County	8.31%	20.0	3.37%	95.0	2.93%	72.0	0.83%	118.0	2.77%	83.0	9.53%	38.0
Spotsylvania County	-0.31%	102.0	-1.98%	128.0	-0.32%	104.5	3.01%	98.0	12.61%	10.0	2.37%	108.0
Stafford County	4.64%	42.0	2.20%	109.0	-8.10%	132.0	14.77%	13.0	11.68%	14.0	12.54%	25.0
Surry County	-2.20%	118.0	-8.93%	134.0	1.55%	90.0	37.70%	1.0	-25.49%	135.0	19.98%	6.0
Sussex County	1.48%	84.5	8.61%	36.0	-0.81%	108.0	-0.57%	125.0	-17.53%	133.0	6.55%	58.0
Tazewell County	4.75%	41.0	11.59%	22.0	-2.49%	120.0	7.48%	41.0	-0.11%	117.0	17.47%	9.0
Warren County	2.76%	65.0	5.37%	66.0	10.25%	14.0	2.14%	105.5	1.76%	99.0	4.29%	86.0
Washington County	12.70%	5.0	4.57%	76.0	2.28%	82.0	7.62%	38.0	0.60%	111.0	0.73%	119.0
Westmoreland County	4.88%	40.0	0.63%	117.0	6.40%	35.0	3.49%	93.0	9.18%	20.0	2.44%	105.0
Wise County	1.57%	81.0	16.53%	5.0	-9.85%	134.0	-3.34%	129.0	3.44%	73.0	13.38%	19.0
Wythe County	3.24%	59.0	7.06%	49.0	4.79%	52.0	9.04%	28.0	0.83%	108.0	2.81%	100.0
York County	9.28%	15.0	5.11%	69.0	4.91%	47.0	7.94%	36.0	5.93%	44.0	-0.12%	127.0
Alexandria City	-4.44%	127.0	-0.41%	120.0	6.72%	29.0	7.35%	43.0	6.45%	38.0	8.33%	45.0
Bedford City	2.62%	68.0	11.63%	21.0	11.05%	12.0	3.59%	91.0	3.96%	68.0	2.51%	104.0
Bristol City	-1.13%	113.0	6.79%	52.0	4.40%	56.0	11.38%	17.0	8.83%	22.0	3.35%	95.0
Buena Vista City	0.36%	96.0	5.83%	60.0	3.69%	61.0	1.02%	116.0	2.92%	80.0	2.99%	99.0
Charlottesville City	3.57%	53.0	4.03%	87.0	11.65%	9.0	5.60%	60.5	4.17%	65.0	7.28%	52.0
Chesapeake City	-0.08%	99.0	13.30%	14.0	5.10%	42.0	3.73%	87.0	2.38%	89.0	3.60%	92.0
Clifton Forge City	-0.52%	106.5	9.54%	28.0	0.13%	102.5	3.12%	96.0	-8.34%	131.0	0.62%	121.0
Colonial Heights City	9.35%	14.0	11.12%	25.0	3.34%	69.0	6.98%	47.0	1.39%	104.0	5.58%	73.0
Covington City	-4.83%	130.0	9.47%	29.0	8.19%	20.0	5.62%	59.0	5.82%	48.0	-0.20%	128.0

Table 2.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1995-2001/1

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Danville City	4.00%	48.0	7.09%	48.0	7.50%	26.0	18.09%	5.0	6.82%	34.0	5.73%	69.0
Emporia City	12.76%	4.0	2.39%	108.0	2.78%	73.5	3.64%	89.0	6.47%	37.0	9.73%	36.0
Fairfax City	4.27%	46.0	12.91%	15.0	1.26%	93.0	5.73%	56.0	1.79%	97.0	10.79%	31.0
Falls Church City	7.64%	21.0	4.45%	78.0	2.58%	78.0	9.50%	26.0	-2.97%	126.0	11.19%	29.0
Franklin City	-0.50%	105.0	4.34%	83.0	18.37%	3.0	14.31%	14.0	1.71%	100.0	0.21%	126.0
Fredericksburg City	1.09%	92.0	15.15%	12.0	13.10%	6.0	10.80%	23.0	14.67%	6.0	5.23%	81.0
Galax City	-1.39%	115.0	2.59%	105.0	3.56%	63.0	5.42%	63.0	11.28%	15.0	-3.63%	134.0
Hampton City	2.92%	60.0	3.50%	92.0	4.90%	48.5	5.02%	73.0	1.21%	106.0	7.77%	50.0
Harrisonburg City	-0.82%	110.0	1.74%	111.0	4.66%	55.0	8.19%	34.0	4.21%	63.0	1.69%	114.0
Hopewell City	9.63%	12.0	3.70%	89.0	2.63%	77.0	-2.38%	128.0	5.22%	57.0	6.84%	57.0
Lexington City	5.58%	32.0	4.69%	74.0	6.52%	33.0	2.14%	105.5	14.06%	7.0	5.16%	82.0
Lynchburg City	2.88%	61.0	7.41%	47.0	1.62%	88.0	4.45%	79.0	-2.00%	122.0	13.24%	21.0
Manassas City	8.42%	19.0	6.48%	53.0	-4.27%	125.0	0.96%	117.0	15.77%	5.0	14.88%	14.0
Manassas Park City	-3.49%	124.0	-1.75%	127.0	-1.55%	117.0	17.64%	7.0	13.73%	8.0	13.11%	22.0
Martinsville City	-0.36%	104.0	5.08%	70.0	5.14%	41.0	3.82%	85.0	-1.91%	119.5	1.61%	116.0
Newport News City	8.70%	18.0	5.05%	71.5	5.04%	44.0	3.63%	90.0	6.41%	40.0	6.25%	64.0
Norfolk City	2.05%	73.0	-1.35%	126.0	5.80%	38.0	5.23%	70.5	7.19%	30.0	6.28%	63.0
Norton City	-0.05%	97.5	17.44%	3.0	-0.65%	107.0	7.43%	42.0	5.91%	46.0	0.48%	124.0
Petersburg City	-2.51%	120.0	6.34%	54.0	-3.33%	123.0	16.25%	9.0	-3.85%	128.5	5.64%	71.0
Poquoson City	7.23%	23.0	3.19%	100.0	3.23%	70.0	9.27%	27.0	1.77%	98.0	5.28%	79.0
Portsmouth City	5.77%	31.0	1.70%	112.0	3.55%	64.0	7.07%	46.0	2.34%	90.0	4.21%	87.5
Radford City	7.12%	24.5	9.36%	32.0	-1.46%	116.0	4.23%	81.0	0.0003%	116.0	-0.25%	129.0
Richmond City	1.52%	83.0	3.55%	91.0	0.33%	101.0	5.36%	65.0	3.06%	77.0	6.89%	56.0
Roanoke City	5.33%	35.0	3.68%	90.0	2.31%	80.0	5.60%	60.5	5.46%	53.0	6.09%	65.5
Salem City	4.60%	43.0	4.37%	82.0	1.97%	86.0	8.63%	32.0	3.65%	72.0	1.66%	115.0
South Boston City/2	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Staunton City	7.12%	24.5	6.22%	55.0	4.86%	51.0	4.04%	83.0	0.66%	110.0	3.56%	93.0
Suffolk City	-0.99%	111.0	4.23%	84.0	1.61%	89.0	7.91%	37.0	3.17%	76.0	14.00%	17.0
Virginia Beach City	4.98%	39.0	5.72%	62.0	5.01%	45.0	5.37%	64.0	3.77%	69.0	3.88%	89.0
Waynesboro City	1.93%	76.0	7.85%	41.0	0.13%	102.5	1.64%	111.0	0.45%	115.0	0.69%	120.0
Williamsburg City	-0.21%	101.0	0.80%	116.0	6.60%	30.5	5.68%	57.0	9.78%	18.0	1.45%	117.0
Winchester City	2.38%	70.0	10.58%	27.0	5.85%	37.0	7.54%	39.0	5.40%	55.0	8.14%	48.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

For the time span between the outset of FY1996 and the close of FY2001, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion.

3

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

Table 2.4C: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Accomack County	2.52%	66.5	16.20%	11.0	6.52%	71.5	5.62%	95.0	4.17%	99.0
Albemarle County	-0.34%	104.0	3.03%	82.0	6.85%	66.0	6.11%	91.0	10.09%	28.0
Alleghany County/2	-23.20%	133.0	5.08%	61.0	1.48%	114.0	6.32%	87.0	4.39%	95.0
Amelia County	4.36%	43.0	0.53%	106.0	8.59%	44.0	9.82%	51.0	1.40%	116.0
Amherst County	-0.98%	110.0	7.29%	38.0	3.05%	104.0	7.37%	74.0	3.32%	103.5
Appomattox County	0.35%	98.0	20.03%	7.0	1.88%	111.0	5.89%	93.0	15.78%	11.0
Arlington County	14.43%	6.0	-10.96%	133.0	5.12%	85.0	20.69%	12.0	12.53%	20.0
Augusta County	5.70%	35.0	1.31%	98.0	5.00%	86.0	7.77%	70.0	5.62%	70.0
Bath County	-1.23%	111.0	6.18%	46.0	8.70%	42.0	37.25%	3.0	3.32%	103.5
Bedford County	7.77%	17.0	12.32%	14.0	11.16%	24.0	8.51%	64.0	15.94%	10.0
Bland County	-2.02%	118.0	2.12%	88.0	0.86%	119.0	11.32%	46.0	6.95%	63.0
Botetourt County	2.51%	68.0	2.83%	84.0	12.64%	16.0	9.17%	55.0	7.54%	53.0
Brunswick County	-1.37%	113.5	3.16%	80.0	7.82%	56.0	6.72%	81.0	2.22%	111.0
Buchanan County	-27.00%	134.0	17.93%	9.0	10.79%	26.0	18.28%	16.0	28.56%	3.0
Buckingham County	11.18%	11.0	30.15%	3.0	-19.29%	134.0	6.76%	79.0	2.28%	110.0
Campbell County	0.79%	87.0	19.44%	8.0	8.19%	49.5	3.87%	106.0	-1.48%	126.0
Caroline County	0.55%	92.5	1.62%	95.0	13.53%	13.0	11.94%	41.0	9.21%	34.0
Carroll County	7.65%	21.0	8.55%	28.0	4.13%	95.0	18.89%	15.0	21.92%	4.0
Charles City County	7.67%	20.0	33.88%	2.0	-13.57%	133.0	22.82%	8.0	5.44%	77.0
Charlotte County	7.21%	27.0	1.63%	94.0	7.11%	63.0	3.15%	111.0	-16.03%	134.0
Chesterfield County	-4.36%	125.0	5.78%	51.0	5.57%	81.0	2.65%	116.0	5.50%	73.5
Clarke County	13.62%	9.0	-6.20%	130.0	-0.40%	126.0	21.34%	10.0	8.76%	42.0
Craig County	3.53%	55.0	6.26%	44.0	7.72%	57.0	-0.16%	128.0	18.60%	6.0
Culpeper County	1.69%	77.0	11.69%	16.0	17.75%	4.0	12.41%	35.0	-0.75%	125.0
Cumberland County	4.26%	44.0	1.66%	92.0	8.66%	43.0	13.89%	31.0	4.29%	97.0
Dickenson County	-6.90%	129.0	10.62%	19.0	8.55%	45.0	14.63%	27.0	35.62%	1.0
Dinwiddie County	-0.21%	103.0	3.89%	70.0	2.45%	108.0	32.11%	5.0	9.06%	37.0
Essex County	1.58%	79.0	-5.67%	127.5	8.16%	51.0	15.20%	26.0	17.55%	7.0
Fairfax County	-2.34%	119.0	2.30%	87.0	9.32%	36.0	12.13%	37.0	8.07%	47.0
Fauquier County	0.68%	89.0	8.10%	32.0	8.19%	49.5	12.03%	39.0	10.00%	29.0
Floyd County	1.84%	76.0	11.53%	17.0	-1.20%	130.0	-0.20%	129.0	5.41%	78.5
Fluvanna County	4.63%	42.0	16.92%	10.0	3.67%	97.0	0.90%	125.0	4.66%	92.0
Franklin County	-0.08%	102.0	7.69%	37.0	8.31%	47.0	8.93%	57.0	7.11%	59.0
Frederick County	-0.62%	106.0	11.93%	15.0	11.92%	20.0	21.94%	9.0	7.31%	55.0
Giles County	2.92%	63.0	1.38%	96.0	6.84%	67.0	4.91%	97.0	1.56%	114.0
Gloucester County	7.51%	23.0	8.40%	30.0	14.47%	10.0	7.04%	78.0	0.30%	121.0
Goochland County	8.92%	15.0	-0.18%	112.5	9.57%	33.0	16.89%	18.0	6.98%	61.0
Grayson County	1.15%	84.0	-0.41%	115.0	3.26%	101.0	8.90%	58.0	-2.70%	129.0
Greene County	-0.41%	105.0	2.61%	85.0	9.18%	39.0	14.22%	28.0	4.85%	90.0
Greensville County	2.05%	73.0	-3.74%	124.0	5.45%	82.0	0.47%	126.0	11.49%	23.0
Halifax County/2	5.33%	40.0	8.57%	27.0	6.52%	71.5	6.02%	92.0	5.04%	87.0
Hanover County	4.23%	45.0	-6.91%	131.0	11.79%	22.0	11.57%	45.0	8.86%	41.0
Henrico County	-1.86%	116.0	5.96%	49.0	4.45%	89.0	2.00%	120.0	4.94%	89.0
Henry County	3.13%	57.0	0.19%	109.0	2.43%	109.0	4.03%	104.0	6.12%	66.5
Highland County	2.19%	70.0	5.38%	55.0	12.70%	15.0	10.56%	48.0	7.24%	57.0
Isle of Wight County	15.20%	5.0	-16.15%	134.0	21.81%	2.0	15.24%	24.0	16.20%	9.0
James City County	0.53%	94.0	1.81%	90.0	0.30%	123.0	10.49%	49.0	9.67%	32.0
King and Queen County	1.30%	82.0	1.20%	100.0	4.37%	90.0	-2.41%	133.0	-0.08%	123.0
King George County	7.75%	18.0	3.31%	78.0	10.55%	28.0	6.67%	82.0	5.37%	82.0
King William County	-0.70%	107.0	20.24%	6.0	2.95%	105.0	6.55%	84.5	10.42%	27.0
Lancaster County	5.47%	38.0	8.90%	24.5	17.29%	5.0	8.64%	61.5	8.14%	46.0
Lee County	2.24%	69.0	-5.67%	127.5	5.16%	84.0	-3.08%	134.0	20.29%	5.0

Table 2.4C: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Loudoun County	-5.80%	126.0	0.05%	110.0	9.30%	37.5	15.56%	22.0	7.15%	58.0
Louisa County	5.50%	37.0	12.42%	13.0	11.21%	23.0	13.77%	32.0	9.90%	31.0
Lunenburg County	-1.94%	117.0	3.23%	79.0	3.50%	98.5	8.15%	68.0	-6.05%	132.0
Madison County	10.10%	13.0	0.97%	103.0	8.01%	53.0	4.80%	100.0	1.93%	112.0
Mathews County	3.07%	58.0	11.16%	18.0	4.15%	94.0	7.14%	77.0	12.10%	21.0
Mecklenburg County	0.30%	99.5	8.00%	34.0	1.11%	118.0	8.82%	59.0	7.29%	56.0
Middlesex County	1.92%	75.0	4.09%	68.0	9.62%	32.0	12.00%	40.0	14.00%	13.0
Montgomery County	2.93%	62.0	1.80%	91.0	5.77%	78.5	7.31%	75.0	3.22%	106.0
Nelson County	3.25%	56.0	5.31%	56.0	1.44%	115.0	11.64%	44.0	8.47%	44.0
New Kent County	3.87%	49.0	2.00%	89.0	13.66%	12.0	-0.58%	130.0	33.04%	2.0
Northampton County	14.10%	7.0	20.38%	5.0	11.82%	21.0	15.73%	21.0	-1.56%	127.0
Northumberland County	0.62%	91.0	6.01%	48.0	10.37%	30.0	46.12%	2.0	9.33%	33.0
Nottoway County	-0.74%	108.0	7.84%	35.0	-1.48%	131.0	2.76%	114.5	6.12%	66.5
Orange County	9.90%	14.0	14.06%	12.0	4.29%	92.5	9.15%	56.0	7.78%	49.0
Page County	3.05%	59.0	-0.78%	116.0	5.73%	80.0	6.75%	80.0	12.75%	19.0
Patrick County	-10.79%	132.0	-0.003%	111.0	2.62%	106.0	4.76%	101.0	4.62%	93.0
Pittsylvania County	7.54%	22.0	1.18%	101.0	0.18%	124.0	13.92%	30.0	4.22%	98.0
Powhatan County	1.01%	85.0	6.69%	41.0	6.44%	73.0	12.26%	36.0	6.73%	65.0
Prince Edward County	-1.39%	115.0	2.87%	83.0	8.79%	41.0	1.07%	124.0	5.01%	88.0
Prince George County	5.81%	34.0	-4.00%	126.0	0.77%	120.0	15.22%	25.0	10.79%	26.0
Prince William County	2.52%	66.5	4.30%	65.0	9.41%	34.0	13.46%	33.0	3.92%	100.0
Pulaski County	1.60%	78.0	9.39%	21.0	4.33%	91.0	2.41%	119.0	11.04%	24.0
Rappahannock County	6.22%	30.0	2.50%	86.0	23.33%	1.0	3.91%	105.0	5.77%	68.0
Richmond County	-3.06%	121.0	3.88%	71.0	4.29%	92.5	9.90%	50.0	11.57%	22.0
Roanoke County	3.56%	54.0	4.57%	63.0	4.60%	87.0	1.50%	123.0	5.08%	86.0
Rockbridge County	3.82%	50.0	8.90%	24.5	1.61%	112.0	18.91%	14.0	7.69%	52.0
Rockingham County	-3.75%	124.0	6.10%	47.0	3.17%	103.0	11.26%	47.0	10.97%	25.0
Russell County	18.50%	2.0	26.16%	4.0	0.02%	125.0	23.77%	7.0	13.45%	15.0
Scott County	16.31%	4.0	4.06%	69.0	-0.94%	128.0	-0.11%	127.0	1.30%	117.0
Shenandoah County	0.55%	92.5	1.34%	97.0	7.87%	55.0	12.53%	34.0	8.92%	39.0
Smyth County	-0.77%	109.0	4.39%	64.0	1.29%	117.0	8.07%	69.0	-4.91%	131.0
Southampton County	0.30%	99.5	-1.83%	119.0	12.73%	14.0	13.97%	29.0	1.26%	118.0
Spotsylvania County	2.16%	71.0	-1.97%	120.0	9.36%	35.0	12.10%	38.0	9.12%	35.0
Stafford County	5.64%	36.0	-8.53%	132.0	11.01%	25.0	17.58%	17.0	7.03%	60.0
Surry County	6.14%	31.0	-2.45%	121.0	7.48%	58.0	72.60%	1.0	-12.48%	133.0
Sussex County	0.38%	97.0	3.53%	73.5	-0.77%	127.0	9.33%	54.0	1.57%	113.0
Tazewell County	2.88%	64.0	-0.18%	112.5	2.02%	110.0	6.66%	83.0	17.02%	8.0
Warren County	18.33%	3.0	4.20%	66.0	9.80%	31.0	21.16%	11.0	0.03%	122.0
Washington County	2.12%	72.0	5.23%	58.0	3.18%	102.0	8.31%	66.0	8.91%	40.0
Westmoreland County	5.90%	33.0	47.96%	1.0	14.90%	8.0	9.76%	52.0	14.66%	12.0
Wise County	-6.82%	128.0	-1.27%	117.0	18.69%	3.0	24.04%	6.0	7.77%	50.0
Wythe County	10.49%	12.0	6.47%	43.0	7.35%	60.0	4.86%	99.0	5.10%	85.0
York County	3.76%	53.0	5.30%	57.0	8.05%	52.0	11.67%	43.0	13.58%	14.0
Alexandria City	-1.37%	113.5	3.36%	76.0	7.26%	61.0	8.45%	65.0	8.72%	43.0
Bedford City	-3.49%	122.0	7.79%	36.0	0.31%	122.0	5.85%	94.0	5.41%	78.5
Bristol City	-1.28%	112.0	8.41%	29.0	3.50%	98.5	6.27%	88.0	0.71%	119.0
Buena Vista City	3.81%	51.0	6.92%	40.0	-1.93%	132.0	-1.61%	132.0	4.38%	96.0
Charlottesville City	0.43%	95.5	0.82%	104.0	12.12%	19.0	7.56%	71.0	7.71%	51.0
Chesapeake City	0.66%	90.0	8.93%	23.0	7.39%	59.0	6.42%	86.0	5.47%	75.0
Clifton Forge City/2	-----	----	-----	----	-----	----	-----	----	-----	----
Colonial Heights City	2.96%	61.0	3.33%	77.0	8.83%	40.0	4.49%	103.0	5.39%	80.0
Covington City	7.29%	26.0	-3.97%	125.0	-1.19%	129.0	33.77%	4.0	-0.41%	124.0

Table 2.4C: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Danville City	2.01%	74.0	3.11%	81.0	6.53%	70.0	4.64%	102.0	8.93%	38.0
Emporia City	1.23%	83.0	-2.73%	122.0	7.17%	62.0	8.19%	67.0	3.19%	107.0
Fairfax City	-7.26%	130.0	5.72%	52.0	6.99%	64.5	8.58%	63.0	9.11%	36.0
Falls Church City	-6.73%	127.0	-0.27%	114.0	5.82%	77.0	15.52%	23.0	5.52%	72.0
Franklin City	14.00%	8.0	4.10%	67.0	8.23%	48.0	3.65%	107.0	3.29%	105.0
Fredericksburg City	6.03%	32.0	10.40%	20.0	14.77%	9.0	7.40%	72.0	6.76%	64.0
Galax City	-3.68%	123.0	5.95%	50.0	3.79%	96.0	4.87%	98.0	-2.76%	130.0
Hampton City	7.30%	25.0	1.22%	99.0	12.50%	17.0	1.87%	121.0	5.19%	84.0
Harrisonburg City	1.40%	81.0	3.53%	73.5	17.28%	6.0	5.17%	96.0	5.74%	69.0
Hopewell City	0.81%	86.0	5.22%	59.0	0.64%	121.0	1.81%	122.0	9.94%	30.0
Lexington City	0.15%	101.0	0.72%	105.0	7.91%	54.0	2.46%	118.0	1.41%	115.0
Lynchburg City	0.43%	95.5	3.63%	72.0	2.54%	107.0	7.39%	73.0	2.54%	108.0
Manassas City	-2.69%	120.0	8.06%	33.0	14.34%	11.0	16.59%	19.0	13.04%	17.0
Manassas Park City	-10.73%	131.0	6.57%	42.0	12.41%	18.0	16.21%	20.0	-1.67%	128.0
Martinsville City	5.46%	39.0	5.67%	53.0	5.32%	83.0	6.21%	90.0	4.58%	94.0
Newport News City	4.05%	46.5	9.11%	22.0	6.41%	74.0	3.64%	108.0	7.37%	54.0
Norfolk City	0.75%	88.0	7.22%	39.0	6.77%	68.0	2.76%	114.5	4.80%	91.0
Norton City	6.90%	29.0	-1.78%	118.0	15.43%	7.0	-1.25%	131.0	13.13%	16.0
Petersburg City	4.05%	46.5	4.87%	62.0	6.68%	69.0	6.25%	89.0	6.97%	62.0
Poquoson City	21.78%	1.0	1.65%	93.0	3.38%	100.0	2.60%	117.0	5.38%	81.0
Portsmouth City	6.96%	28.0	8.29%	31.0	5.77%	78.5	3.41%	109.0	3.86%	101.0
Radford City	8.55%	16.0	6.23%	45.0	9.30%	37.5	8.64%	61.5	5.45%	76.0
Richmond City	2.70%	65.0	-2.75%	123.0	1.55%	113.0	7.26%	76.0	5.21%	83.0
Roanoke City	1.56%	80.0	0.24%	108.0	6.99%	64.5	3.17%	110.0	8.39%	45.0
Salem City	3.01%	60.0	8.69%	26.0	8.42%	46.0	6.55%	84.5	0.58%	120.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	7.47%	24.0	1.09%	102.0	10.38%	29.0	9.63%	53.0	2.46%	109.0
Suffolk City	11.31%	10.0	3.43%	75.0	4.50%	88.0	3.07%	113.0	7.87%	48.0
Virginia Beach City	7.69%	19.0	5.47%	54.0	10.76%	27.0	3.09%	112.0	5.50%	73.5
Waynesboro City	3.89%	48.0	5.16%	60.0	6.25%	75.0	19.89%	13.0	13.00%	18.0
Williamsburg City	3.79%	52.0	-5.90%	129.0	1.34%	116.0	8.81%	60.0	3.81%	102.0
Winchester City	4.82%	41.0	0.46%	107.0	6.18%	76.0	11.84%	42.0	5.53%	71.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to variation in per capita revenue following FY2001, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion; and the Alleghany County statistics capture the impact of Clifton Forge's municipal reclassification.

3

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 134, respectively.

Table 2.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Accomack County	4.07%	114.5	4.17%	86.5
Albemarle County	5.92%	51.0	4.94%	61.0
Alleghany County/3	3.63%	121.0	4.54%	72.0
Amelia County	3.72%	120.0	2.69%	120.0
Amherst County	6.14%	43.0	5.25%	48.0
Appomattox County	7.89%	8.0	5.43%	43.0
Arlington County	7.59%	12.0	5.22%	51.5
Augusta County	5.22%	67.0	5.00%	57.0
Bath County	6.90%	22.5	3.84%	98.0
Bedford County	9.93%	2.0	8.51%	2.5
Bland County	5.17%	70.0	4.74%	63.5
Botetourt County	6.39%	30.0	5.30%	45.0
Brunswick County	3.35%	126.0	2.22%	129.0
Buchanan County	6.65%	26.0	7.79%	5.0
Buckingham County	3.49%	124.0	2.28%	128.0
Campbell County	7.43%	15.0	3.87%	97.0
Caroline County	6.41%	29.0	7.71%	6.0
Carroll County	8.56%	4.0	7.39%	7.0
Charles City County	6.31%	35.5	6.22%	23.0
Charlotte County	2.86%	129.0	3.65%	101.0
Chesterfield County	3.84%	118.0	4.39%	77.0
Clarke County	7.82%	9.5	8.51%	2.5
Craig County	11.47%	1.0	5.73%	36.5
Culpeper County	5.50%	61.0	4.30%	79.5
Cumberland County	4.87%	86.0	4.46%	74.0
Dickenson County	7.35%	16.0	8.62%	1.0
Dinwiddie County	6.12%	45.0	4.14%	89.5
Essex County	4.92%	83.0	5.89%	32.0
Fairfax County	4.86%	87.0	5.26%	47.0
Fauquier County	4.99%	79.5	6.39%	22.0
Floyd County	4.20%	109.0	2.43%	125.0
Fluvanna County	8.14%	7.0	4.20%	85.0
Franklin County	5.90%	52.0	7.23%	8.0
Frederick County	7.68%	11.0	6.88%	14.0
Giles County	4.07%	114.5	3.76%	100.0
Gloucester County	5.68%	54.0	5.24%	49.0
Goochland County	6.18%	41.0	6.98%	11.5
Grayson County	5.33%	65.0	2.78%	118.0
Greene County	6.82%	25.0	6.58%	18.0
Greensville County	1.68%	134.0	2.05%	130.0
Halifax County/3	4.71%	95.0	5.33%	44.0
Hanover County	5.12%	73.0	4.74%	63.5
Henrico County	4.20%	109.0	4.45%	75.5
Henry County	4.73%	93.5	4.00%	95.0
Highland County	8.45%	6.0	5.97%	27.0
Isle of Wight County	5.67%	55.0	5.27%	46.0
James City County	5.07%	74.0	2.84%	117.0
King and Queen County	4.63%	98.5	1.84%	131.0
King George County	6.26%	38.0	6.20%	24.0
King William County	5.14%	72.0	2.95%	114.0
Lancaster County	4.33%	106.0	3.05%	112.5
Lee County	5.21%	68.0	1.63%	132.0

Table 2.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Loudoun County	5.64%	57.0	6.97%	13.0
Louisa County	7.52%	13.0	8.04%	4.0
Lunenburg County	2.32%	133.0	2.46%	124.0
Madison County	6.05%	47.0	5.57%	40.0
Mathews County	5.94%	50.0	4.15%	88.0
Mecklenburg County	5.96%	49.0	6.61%	16.0
Middlesex County	7.03%	21.0	6.12%	25.0
Montgomery County	4.63%	98.5	5.05%	55.0
Nelson County	6.14%	43.0	4.97%	59.0
New Kent County	6.57%	27.0	4.14%	89.5
Northampton County	6.87%	24.0	7.21%	9.0
Northumberland County	7.19%	18.0	5.22%	51.5
Nottoway County	5.63%	58.0	3.58%	104.0
Orange County	6.90%	22.5	4.93%	62.0
Page County	7.14%	19.0	3.05%	112.5
Patrick County	4.53%	102.0	2.62%	123.0
Pittsylvania County	6.08%	46.0	4.22%	84.0
Powhatan County	5.97%	48.0	6.60%	17.0
Prince Edward County	3.91%	117.0	4.60%	69.0
Prince George County	5.00%	78.0	4.49%	73.0
Prince William County	4.83%	88.0	4.30%	79.5
Pulaski County	4.90%	84.5	4.08%	92.0
Rappahannock County	6.23%	39.5	5.77%	35.0
Richmond County	5.29%	66.0	4.29%	81.5
Roanoke County	4.75%	91.5	4.60%	69.0
Rockbridge County	6.14%	43.0	5.81%	33.5
Rockingham County	4.13%	112.5	3.17%	111.0
Russell County	7.07%	20.0	6.06%	26.0
Scott County	4.19%	111.0	2.64%	122.0
Shenandoah County	5.62%	59.0	5.81%	33.5
Smyth County	3.55%	123.0	2.39%	126.0
Southampton County	4.13%	112.5	3.37%	110.0
Spotsylvania County	3.96%	116.0	2.37%	127.0
Stafford County	6.31%	35.5	7.03%	10.0
Surry County	4.36%	105.0	1.55%	134.0
Sussex County	2.62%	132.0	3.53%	107.0
Tazewell County	4.90%	84.5	2.88%	116.0
Warren County	5.65%	56.0	4.29%	81.5
Washington County	6.36%	32.0	4.57%	71.0
Westmoreland County	8.54%	5.0	5.90%	31.0
Wise County	3.48%	125.0	1.57%	133.0
Wythe County	6.35%	34.0	5.95%	28.0
York County	7.45%	14.0	5.93%	29.0
Alexandria City	4.46%	103.0	5.73%	36.5
Bedford City	6.36%	32.0	4.65%	66.0
Bristol City	5.35%	63.5	4.96%	60.0
Buena Vista City	2.85%	130.0	2.92%	115.0
Charlottesville City	5.05%	75.5	4.17%	86.5
Chesapeake City	5.05%	75.5	4.63%	67.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	9.82%	3.0	6.98%	11.5
Covington City	5.75%	53.0	5.62%	39.0

Table 2.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Danville City	6.48%	28.0	6.53%	20.0
Emporia City	4.26%	107.0	3.64%	102.0
Fairfax City	4.79%	89.0	5.72%	38.0
Falls Church City	4.77%	90.0	4.45%	75.5
Franklin City	5.54%	60.0	4.10%	91.0
Fredericksburg City	7.82%	9.5	6.76%	15.0
Galax City	3.15%	128.0	3.56%	105.0
Hampton City	4.20%	109.0	4.35%	78.0
Harrisonburg City	4.96%	81.0	4.66%	65.0
Hopewell City	3.80%	119.0	2.66%	121.0
Lexington City	4.54%	101.0	3.93%	96.0
Lynchburg City	4.42%	104.0	3.63%	103.0
Manassas City	5.20%	69.0	6.48%	21.0
Manassas Park City	6.23%	39.5	6.57%	19.0
Martinsville City	5.16%	71.0	5.14%	53.0
Newport News City	4.99%	79.5	5.04%	56.0
Norfolk City	4.75%	91.5	5.23%	50.0
Norton City	7.30%	17.0	5.91%	30.0
Petersburg City	3.22%	127.0	4.05%	93.0
Poquoson City	6.36%	32.0	4.28%	83.0
Portsmouth City	3.60%	122.0	3.55%	106.0
Radford City	4.93%	82.0	5.45%	42.0
Richmond City	2.69%	131.0	2.70%	119.0
Roanoke City	4.55%	100.0	5.06%	54.0
Salem City	5.35%	63.5	4.60%	69.0
South Boston City/3	-----	----	-----	----
Staunton City	5.39%	62.0	4.04%	94.0
Suffolk City	4.73%	93.5	3.43%	109.0
Virginia Beach City	4.68%	96.0	4.98%	58.0
Waynesboro City	4.65%	97.0	3.48%	108.0
Williamsburg City	5.03%	77.0	3.81%	99.0
Winchester City	6.27%	37.0	5.53%	41.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2006 time frame has been determined through (1) the addition of the annual rates of change in the locality's per capita revenue from the specified sources and (2) the division of the resulting total by the number of measurement intervals (i.e., 17). When the annual rates of change associated with a particular jurisdiction are ranked according to size, the midpoint score in the numerical array (i.e., the ninth value) defines the median statistic for the FY1989-2006 period.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction relative to the time span under review.

4

The rank score of a particular locality may vary from 1 (strongest percentage change) to 134 (weakest percentage change).

Table 2.6A  
 Mean Percentage  
 of  
 Local-Source Revenue  
 from  
 Non-Property Taxes  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	19.60%	19.16%	18.26%	18.31%	18.45%	18.33%	17.86%	17.55%	17.13%	16.82%	16.86%	17.16%	17.60%	17.77%	17.76%	17.82%	18.38%	18.22%
Cities	33.63%	33.40%	31.99%	31.98%	32.19%	32.54%	32.26%	31.71%	31.55%	31.53%	31.91%	32.25%	32.93%	32.70%	32.87%	33.15%	33.17%	32.16%
All Jurisdictions	23.68%	23.31%	22.25%	22.29%	22.45%	22.47%	22.05%	21.67%	21.33%	21.10%	21.24%	21.55%	22.06%	22.11%	22.16%	22.28%	22.69%	22.28%

Table 2.6B  
 Median Percentage  
 of  
 Local-Source Revenue  
 from  
 Non-Property Taxes  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	18.55%	18.23%	17.89%	17.70%	17.89%	17.16%	17.36%	16.87%	16.36%	16.20%	16.08%	16.69%	16.72%	16.72%	16.58%	16.72%	17.09%	17.54%
Cities	32.78%	32.72%	31.25%	30.58%	31.16%	31.48%	30.73%	30.06%	30.12%	29.70%	31.00%	30.01%	30.85%	30.24%	31.16%	32.72%	32.40%	30.49%
All Jurisdictions	20.69%	21.20%	19.76%	19.89%	20.56%	21.38%	20.51%	19.79%	19.34%	18.49%	19.36%	19.26%	19.70%	19.67%	19.61%	19.69%	20.00%	19.69%

1. As measured by the Commission, "own-source" revenue excludes 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.  
 2. The mean and median statistics covering FY1989 through FY2006 are based upon the percentages for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2006 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2006 statistics take cognizance of Clifton Forge as a subdivision of Allegheny County.

Table 2.7A: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Percentage	Rank Score/2										
Accomack County	20.58%	70.0	21.19%	70.0	19.00%	77.0	18.63%	83.0	19.62%	75.0	18.59%	80.0
Albemarle County	26.52%	48.0	25.59%	48.0	23.19%	53.0	24.28%	50.0	25.26%	45.0	24.78%	48.0
Alleghany County	16.35%	110.0	16.36%	102.0	16.89%	91.0	16.37%	97.5	16.24%	97.0	15.69%	99.0
Amelia County	18.28%	91.0	16.85%	95.0	18.20%	82.5	17.37%	92.0	17.88%	89.0	15.53%	100.0
Amherst County	27.07%	45.0	26.18%	45.0	27.76%	38.0	28.47%	34.0	28.23%	38.0	27.25%	39.0
Appomattox County	17.98%	97.0	21.21%	69.0	19.72%	70.0	17.62%	90.0	16.31%	96.0	15.50%	101.0
Arlington County	20.80%	69.0	23.08%	62.0	22.57%	57.0	25.34%	45.0	25.76%	43.0	26.44%	42.0
Augusta County	27.39%	43.0	25.90%	47.0	25.60%	43.0	25.19%	46.0	26.11%	42.0	26.59%	41.0
Bath County	6.71%	134.0	5.92%	134.0	6.29%	134.0	5.86%	134.0	5.25%	134.0	4.63%	135.0
Bedford County	10.70%	129.0	10.39%	128.0	9.55%	128.0	11.36%	125.0	13.08%	118.0	13.93%	114.0
Bland County	18.55%	88.0	19.44%	80.0	14.31%	106.0	16.00%	99.0	17.56%	92.0	16.58%	94.0
Botetourt County	16.99%	105.0	16.51%	99.0	19.37%	73.0	19.34%	72.0	20.51%	70.0	18.22%	84.0
Brunswick County	19.71%	80.0	18.23%	87.0	16.04%	96.0	18.68%	81.0	21.51%	67.0	18.23%	83.0
Buchanan County	49.73%	2.0	51.56%	3.0	50.59%	3.0	46.42%	3.0	45.55%	4.0	42.21%	6.0
Buckingham County	24.42%	52.0	23.74%	59.0	23.07%	55.0	22.04%	62.0	22.46%	60.0	20.56%	71.0
Campbell County	16.67%	108.0	16.80%	96.0	17.34%	90.0	16.97%	93.0	18.16%	85.0	15.72%	98.0
Caroline County	18.33%	89.0	21.26%	68.0	21.27%	63.0	21.18%	64.0	19.56%	76.0	20.26%	72.0
Carroll County	18.09%	95.0	18.90%	83.0	14.58%	105.0	18.65%	82.0	20.05%	74.0	21.68%	64.0
Charles City County	9.03%	131.0	8.26%	133.0	6.59%	133.0	4.48%	135.0	4.15%	135.0	4.73%	134.0
Charlotte County	18.80%	85.0	16.38%	101.0	15.17%	101.0	13.68%	112.0	13.20%	116.5	14.68%	107.0
Chesterfield County	20.34%	73.0	19.96%	76.0	19.31%	74.0	19.23%	74.5	19.33%	77.0	19.98%	73.0
Clarke County	11.29%	128.0	10.05%	130.0	8.29%	131.0	10.01%	129.0	9.84%	130.0	9.57%	131.0
Craig County	9.79%	130.0	11.18%	127.0	8.88%	130.0	8.63%	131.0	16.08%	98.0	17.16%	89.0
Culpeper County	18.91%	83.0	16.58%	98.0	15.46%	100.0	15.75%	102.0	16.03%	100.0	16.61%	93.0
Cumberland County	22.43%	59.0	24.28%	57.0	22.94%	56.0	19.25%	73.0	17.77%	90.0	21.57%	67.0
Dickenson County	39.35%	13.0	35.29%	16.0	38.38%	11.0	39.16%	10.0	36.71%	13.0	36.92%	12.0
Dinwiddie County	20.25%	75.0	19.02%	82.0	20.74%	65.0	18.27%	85.0	18.34%	84.0	19.39%	75.0
Essex County	27.68%	41.0	23.78%	58.0	22.21%	59.0	22.45%	59.0	22.26%	62.0	22.56%	59.0
Fairfax County	15.36%	115.0	14.23%	115.0	13.42%	118.0	13.71%	111.0	15.22%	104.0	15.74%	97.0
Fauquier County	18.74%	86.0	14.99%	109.0	12.25%	123.0	13.16%	118.0	11.95%	126.0	11.92%	127.0
Floyd County	20.36%	72.0	18.64%	84.0	18.31%	81.0	17.65%	89.0	17.73%	91.0	17.58%	87.0
Fluvanna County	8.90%	132.0	8.70%	132.0	7.80%	132.0	7.17%	132.0	11.39%	128.0	13.07%	119.5
Franklin County	23.85%	55.0	22.65%	64.0	22.41%	58.0	22.20%	60.0	23.63%	53.0	21.47%	68.0
Frederick County	19.15%	82.0	17.56%	92.0	19.81%	69.0	20.41%	67.0	20.31%	73.0	17.69%	86.0
Giles County	14.81%	118.5	13.83%	119.0	13.59%	115.0	13.14%	119.0	13.97%	109.0	12.36%	123.0
Gloucester County	21.04%	67.0	19.56%	78.0	18.50%	79.0	19.36%	71.0	19.12%	79.0	18.49%	81.0
Goochland County	17.01%	104.0	16.02%	104.0	15.64%	98.0	16.46%	95.0	16.42%	95.0	15.44%	102.5
Grayson County	18.12%	93.0	19.76%	77.0	16.26%	93.0	19.12%	77.0	18.07%	86.0	18.11%	85.0
Greene County	14.05%	123.0	14.68%	111.0	14.17%	108.0	13.36%	115.0	13.46%	112.0	14.88%	106.0
Greensville County	21.95%	61.0	24.42%	56.0	18.09%	85.5	17.86%	87.0	17.89%	88.0	18.26%	82.0
Halifax County	28.63%	38.0	27.61%	40.0	26.55%	39.0	28.43%	35.5	28.71%	32.0	25.35%	44.0
Hanover County	20.55%	71.0	19.42%	81.0	19.09%	75.0	18.07%	86.0	18.02%	87.0	19.47%	74.0
Henrico County	26.01%	50.0	25.04%	50.0	23.61%	51.0	22.81%	56.0	23.95%	51.0	24.11%	50.0
Henry County	35.77%	20.0	34.08%	22.0	33.07%	19.0	32.65%	19.0	32.54%	22.0	31.60%	24.0
Highland County	8.41%	133.0	9.31%	131.0	13.09%	120.0	13.18%	117.0	12.92%	119.0	12.62%	122.0
Isle of Wight County	12.88%	124.0	12.73%	123.0	11.90%	124.0	11.40%	124.0	11.50%	127.0	11.73%	128.0
James City County	21.91%	62.0	24.94%	51.0	23.10%	54.0	22.95%	55.0	22.83%	57.0	22.29%	61.0
King and Queen County	12.49%	125.0	12.15%	124.0	10.47%	126.0	10.60%	127.0	7.60%	132.0	8.53%	132.0
King George County	17.30%	102.0	17.99%	88.0	18.09%	85.5	18.39%	84.0	19.15%	78.0	19.02%	77.0
King William County	14.93%	116.0	13.54%	120.0	13.82%	113.0	13.96%	108.0	13.25%	114.0	11.99%	125.5
Lancaster County	18.30%	90.0	14.48%	112.0	13.96%	112.0	13.22%	116.0	14.81%	105.0	14.67%	108.0
Lee County	18.86%	84.0	28.60%	38.0	25.31%	45.0	25.96%	42.0	24.18%	50.0	25.28%	45.0

Table 2.7A: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Percentage	Rank Score/2										
Loudoun County	14.51%	121.0	12.10%	125.0	11.41%	125.0	10.93%	126.0	12.81%	121.0	14.10%	113.0
Louisa County	5.84%	135.0	5.61%	135.0	6.07%	135.0	6.58%	133.0	6.91%	133.0	7.23%	133.0
Lunenburg County	16.57%	109.0	15.80%	105.0	14.10%	110.0	14.10%	107.0	14.30%	108.0	14.63%	109.5
Madison County	20.14%	77.0	18.34%	86.0	17.69%	88.0	16.40%	96.0	16.77%	94.0	17.16%	89.0
Mathews County	15.82%	111.0	14.05%	116.0	14.11%	109.0	13.85%	109.0	12.91%	120.0	13.26%	118.0
Mecklenburg County	23.53%	56.0	24.56%	55.0	25.83%	42.0	25.40%	44.0	24.77%	47.0	24.21%	49.0
Middlesex County	15.68%	112.0	13.85%	118.0	13.03%	121.0	12.91%	120.0	11.19%	129.0	14.12%	112.0
Montgomery County	17.49%	100.0	17.79%	89.0	15.96%	97.0	15.97%	100.0	16.05%	99.0	16.05%	96.0
Nelson County	16.72%	107.0	16.76%	97.0	14.59%	104.0	12.01%	123.0	12.06%	125.0	13.85%	115.0
New Kent County	14.81%	118.5	13.94%	117.0	13.56%	116.0	13.57%	113.0	12.39%	124.0	13.44%	117.0
Northampton County	20.23%	76.0	20.27%	75.0	17.89%	87.0	16.73%	94.0	14.39%	107.0	15.01%	104.0
Northumberland County	12.26%	126.0	11.61%	126.0	10.21%	127.0	10.12%	128.0	12.40%	123.0	11.68%	129.0
Nottoway County	18.11%	94.0	17.71%	90.0	18.18%	84.0	19.23%	74.5	19.06%	80.0	18.72%	79.0
Orange County	14.88%	117.0	13.19%	121.0	16.11%	95.0	16.37%	97.5	15.34%	103.0	15.44%	102.5
Page County	18.27%	92.0	16.87%	94.0	16.24%	94.0	17.70%	88.0	21.40%	68.0	17.11%	91.0
Patrick County	19.88%	78.0	19.53%	79.0	18.65%	78.0	18.93%	78.0	20.62%	69.0	21.66%	65.0
Pittsylvania County	20.81%	68.0	20.36%	74.0	18.36%	80.0	22.68%	57.0	21.59%	65.0	22.64%	57.5
Powhatan County	18.04%	96.0	15.29%	108.0	13.75%	114.0	12.86%	121.5	13.22%	115.0	12.29%	124.0
Prince Edward County	32.39%	29.0	31.05%	31.0	30.26%	31.0	27.68%	38.0	28.35%	35.0	27.93%	35.0
Prince George County	17.61%	99.0	18.61%	85.0	18.20%	82.5	17.49%	91.0	17.38%	93.0	16.80%	92.0
Prince William County	15.41%	113.0	14.36%	113.0	12.85%	122.0	12.86%	121.5	13.52%	111.0	14.59%	111.0
Pulaski County	21.41%	64.0	22.38%	67.0	21.24%	64.0	21.56%	63.0	21.52%	66.0	21.92%	62.0
Rappahannock County	17.02%	103.0	13.05%	122.0	13.15%	119.0	14.13%	106.0	13.57%	110.0	13.01%	121.0
Richmond County	21.34%	65.0	22.78%	63.0	22.02%	61.0	20.24%	68.0	23.13%	55.0	23.79%	52.0
Roanoke County	21.06%	66.0	20.52%	73.0	19.91%	68.0	21.01%	65.0	21.89%	64.0	21.78%	63.0
Rockbridge County	29.30%	37.0	29.09%	37.0	24.43%	49.0	27.57%	39.0	26.31%	41.0	24.87%	47.0
Rockingham County	17.42%	101.0	15.77%	107.0	13.44%	117.0	13.77%	110.0	13.20%	116.5	11.99%	125.5
Russell County	26.69%	47.0	24.60%	54.0	24.63%	48.0	24.47%	49.0	23.49%	54.0	25.65%	43.0
Scott County	26.42%	49.0	25.50%	49.0	26.15%	40.0	27.35%	40.0	25.71%	44.0	27.07%	40.0
Shenandoah County	17.94%	98.0	16.29%	103.0	15.60%	99.0	15.57%	103.0	15.59%	101.0	14.63%	109.5
Smyth County	22.37%	60.0	22.43%	66.0	19.06%	76.0	18.82%	80.0	18.57%	82.0	18.89%	78.0
Southampton County	16.77%	106.0	15.79%	106.0	15.05%	103.0	14.62%	104.0	14.69%	106.0	13.48%	116.0
Spotsylvania County	27.83%	40.0	26.52%	42.0	25.23%	46.0	23.32%	53.0	21.91%	63.0	22.78%	56.0
Stafford County	15.38%	114.0	16.48%	100.0	16.29%	92.0	15.94%	101.0	15.54%	102.0	16.08%	95.0
Surry County	4.75%	136.0	3.48%	136.0	3.45%	136.0	4.17%	136.0	3.02%	136.0	2.76%	136.0
Sussex County	14.64%	120.0	14.30%	114.0	14.26%	107.0	13.48%	114.0	12.80%	122.0	14.90%	105.0
Tazewell County	24.24%	53.0	24.69%	52.0	23.59%	52.0	22.58%	58.0	22.76%	58.0	21.65%	66.0
Warren County	19.55%	81.0	20.62%	72.0	20.24%	66.0	19.17%	76.0	19.01%	81.0	17.16%	89.0
Washington County	21.52%	63.0	23.66%	60.0	22.17%	60.0	23.16%	54.0	22.84%	56.0	21.44%	69.0
Westmoreland County	11.55%	127.0	10.18%	129.0	9.29%	129.0	9.41%	130.0	9.63%	131.0	10.84%	130.0
Wise County	48.30%	3.0	48.00%	6.0	44.90%	5.0	44.26%	6.0	43.54%	6.0	43.56%	5.0
Wythe County	25.35%	51.0	26.05%	46.0	20.11%	67.0	23.40%	52.0	24.40%	49.0	22.64%	57.5
York County	19.77%	79.0	17.63%	91.0	17.37%	89.0	20.93%	66.0	20.40%	72.0	21.31%	70.0
Alexandria City	22.94%	58.0	22.53%	65.0	21.87%	62.0	22.08%	61.0	22.70%	59.0	23.39%	55.0
Bedford City	30.36%	34.0	32.01%	28.0	31.30%	25.0	28.82%	32.0	29.96%	28.0	31.89%	22.0
Bristol City	38.68%	14.0	38.59%	13.0	36.44%	15.0	35.41%	16.0	35.56%	15.0	36.20%	14.0
Buena Vista City	27.27%	44.0	26.45%	43.0	25.35%	44.0	24.49%	48.0	24.48%	48.0	25.15%	46.0
Charlottesville City	38.08%	16.0	35.80%	15.0	34.96%	16.0	35.26%	17.0	34.47%	16.0	34.25%	19.0
Chesapeake City	28.04%	39.0	26.64%	41.0	25.88%	41.0	25.87%	43.0	26.48%	40.0	27.75%	36.0
Clifton Forge City	33.27%	24.0	33.80%	23.0	32.46%	21.0	30.16%	27.0	31.97%	24.0	30.37%	28.0
Colonial Heights City	23.90%	54.0	31.56%	29.0	30.51%	30.0	30.51%	26.0	32.57%	21.0	34.42%	18.0
Covington City	31.37%	31.0	34.97%	18.0	34.68%	17.0	31.06%	24.0	31.77%	25.0	30.06%	29.0

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Percentage	Rank Score/2										
Danville City	34.93%	22.0	35.09%	17.0	31.90%	22.0	32.37%	20.0	32.94%	19.0	33.87%	20.0
Emporia City	45.92%	6.0	48.20%	5.0	45.19%	4.0	42.36%	7.0	42.68%	7.5	40.79%	7.0
Fairfax City	38.15%	15.0	39.26%	9.0	37.73%	14.0	37.43%	11.0	38.06%	10.5	38.05%	10.0
Falls Church City	30.42%	33.0	28.31%	39.0	28.17%	36.0	27.12%	41.0	26.90%	39.0	27.54%	38.0
Franklin City	37.90%	17.0	33.47%	24.0	31.25%	26.0	33.63%	18.0	32.83%	20.0	32.32%	21.0
Fredericksburg City	37.17%	18.0	34.73%	19.0	32.55%	20.0	35.70%	15.0	33.11%	18.0	35.52%	16.0
Galax City	45.33%	7.0	48.32%	4.0	38.72%	10.0	40.56%	8.0	42.68%	7.5	40.78%	8.0
Hampton City	30.58%	32.0	29.56%	35.0	29.19%	34.0	28.43%	35.5	28.43%	34.0	27.62%	37.0
Harrisonburg City	47.41%	5.0	45.82%	7.0	44.16%	6.0	44.84%	5.0	45.41%	5.0	45.24%	4.0
Hopewell City	23.10%	57.0	20.70%	71.0	19.55%	72.0	19.63%	70.0	20.43%	71.0	22.48%	60.0
Lexington City	32.78%	26.0	30.80%	33.0	29.67%	33.0	29.56%	30.0	28.59%	33.0	31.48%	25.0
Lynchburg City	39.52%	11.0	36.19%	14.0	39.60%	7.0	37.00%	13.0	36.54%	14.0	36.82%	13.0
Manassas City	18.71%	87.0	17.48%	93.0	15.11%	102.0	18.87%	79.0	18.46%	83.0	19.18%	76.0
Manassas Park City	20.33%	74.0	23.48%	61.0	19.69%	71.0	20.16%	69.0	22.41%	61.0	23.57%	54.0
Martinsville City	36.18%	19.0	34.16%	21.0	34.15%	18.0	32.30%	22.0	33.41%	17.0	34.62%	17.0
Newport News City	26.96%	46.0	26.39%	44.0	24.89%	47.0	24.51%	47.0	24.96%	46.0	24.00%	51.0
Norfolk City	39.46%	12.0	39.05%	11.0	38.07%	13.0	37.03%	12.0	37.04%	12.0	37.86%	11.0
Norton City	47.46%	4.0	53.70%	2.0	53.10%	2.0	52.00%	2.0	54.56%	2.0	55.27%	2.0
Petersburg City	35.32%	21.0	32.24%	27.0	30.88%	29.0	30.58%	25.0	30.11%	27.0	30.99%	26.0
Poquoson City	14.33%	122.0	14.71%	110.0	14.03%	111.0	14.45%	105.0	13.32%	113.0	13.07%	119.5
Portsmouth City	32.24%	30.0	30.15%	34.0	28.98%	35.0	28.68%	33.0	28.24%	37.0	28.68%	32.0
Radford City	29.78%	36.0	30.93%	32.0	31.02%	28.0	29.20%	31.0	28.74%	31.0	28.61%	33.0
Richmond City	32.63%	27.0	33.36%	25.0	31.84%	23.0	31.81%	23.0	31.16%	26.0	29.92%	30.0
Roanoke City	40.57%	9.0	38.67%	12.0	38.76%	9.0	36.95%	14.0	38.06%	10.5	35.72%	15.0
Salem City	32.88%	25.0	34.60%	20.0	31.59%	24.0	32.35%	21.0	32.30%	23.0	31.79%	23.0
South Boston City	39.98%	10.0	39.15%	10.0	38.36%	12.0	39.42%	9.0	38.59%	9.0	38.44%	9.0
Staunton City	32.55%	28.0	31.06%	30.0	29.95%	32.0	29.92%	28.0	29.40%	30.0	29.74%	31.0
Suffolk City	27.63%	42.0	24.64%	53.0	23.77%	50.0	24.02%	51.0	23.89%	52.0	23.69%	53.0
Virginia Beach City	30.09%	35.0	29.26%	36.0	28.16%	37.0	27.83%	37.0	28.29%	36.0	28.55%	34.0
Waynesboro City	33.73%	23.0	32.72%	26.0	31.06%	27.0	29.71%	29.0	29.72%	29.0	30.50%	27.0
Williamsburg City	55.17%	1.0	54.67%	1.0	54.84%	1.0	59.51%	1.0	58.04%	1.0	59.58%	1.0
Winchester City	41.68%	8.0	42.47%	8.0	39.24%	8.0	45.17%	4.0	46.62%	3.0	48.25%	3.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

The rank score of a given locality may vary from 1 (highest percentage) to 136 (lowest percentage).

Staff, Commission on Local Government

Table 2.7B: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Accomack County	18.55%	82.0	18.14%	81.0	15.81%	90.0	17.02%	80.0	17.25%	78.0	18.57%	71.0
Albemarle County	24.47%	48.0	19.22%	76.0	22.47%	49.0	24.51%	41.0	27.05%	32.0	28.00%	31.0
Alleghany County	12.80%	119.0	14.02%	106.0	14.46%	103.0	12.94%	111.0	12.27%	112.0	11.71%	123.0
Amelia County	15.16%	101.5	14.23%	104.0	13.41%	112.0	12.79%	113.0	13.32%	104.0	16.23%	89.0
Amherst County	25.24%	43.0	26.02%	39.0	23.72%	43.0	24.67%	40.0	24.58%	40.0	25.38%	38.0
Appomattox County	19.35%	76.0	19.86%	68.0	19.73%	67.0	17.66%	75.0	19.35%	69.0	18.56%	72.0
Arlington County	25.96%	39.0	26.06%	38.0	25.95%	37.0	26.06%	37.0	25.39%	39.0	25.90%	37.0
Augusta County	25.55%	41.0	25.17%	41.0	23.78%	42.0	25.16%	39.0	24.45%	41.0	25.07%	41.0
Bath County	5.08%	135.0	5.52%	134.0	6.08%	133.0	6.55%	133.0	7.90%	129.0	7.49%	131.0
Bedford County	13.23%	115.0	13.47%	112.0	12.59%	113.5	11.55%	119.0	12.29%	111.0	12.26%	117.0
Bland County	15.98%	95.0	15.78%	96.0	15.60%	94.0	16.04%	88.0	13.05%	107.0	14.85%	97.0
Botetourt County	18.32%	83.0	18.79%	78.0	19.02%	71.0	17.78%	73.0	16.60%	84.0	17.65%	80.5
Brunswick County	17.12%	90.5	16.07%	94.5	16.51%	85.0	15.87%	90.0	14.65%	95.0	15.22%	94.0
Buchanan County	41.62%	5.0	43.62%	5.0	44.21%	5.0	43.58%	5.0	40.70%	5.0	42.82%	5.0
Buckingham County	19.90%	72.0	19.18%	77.0	18.20%	76.0	18.13%	71.5	16.83%	80.5	17.65%	80.5
Campbell County	20.10%	71.0	19.25%	75.0	17.83%	78.0	17.17%	79.0	18.41%	76.0	19.81%	63.0
Caroline County	19.16%	78.0	19.37%	74.0	18.78%	72.0	18.35%	70.0	19.37%	68.0	19.20%	69.0
Carroll County	21.15%	62.0	19.59%	71.0	15.11%	99.0	15.44%	91.0	14.08%	100.0	13.75%	104.0
Charles City County	5.89%	134.0	5.95%	133.0	7.17%	132.0	5.91%	134.0	6.23%	134.0	6.63%	132.0
Charlotte County	13.64%	111.0	13.12%	115.0	12.30%	118.0	12.10%	116.0	11.52%	119.0	11.94%	121.0
Chesterfield County	19.42%	74.0	19.55%	73.0	19.38%	68.0	20.72%	58.0	21.78%	51.0	21.96%	54.0
Clarke County	10.08%	129.0	9.76%	128.0	8.89%	129.0	9.90%	126.5	10.20%	127.0	10.52%	127.0
Craig County	15.68%	98.0	14.38%	103.0	14.03%	105.0	13.37%	110.0	13.24%	106.0	12.92%	109.0
Culpeper County	17.41%	86.0	16.20%	92.0	17.01%	83.0	16.70%	83.0	16.83%	80.5	16.82%	84.0
Cumberland County	20.84%	66.0	19.96%	67.0	16.50%	86.0	16.29%	86.0	14.23%	98.5	14.18%	101.0
Dickenson County	34.99%	16.0	33.74%	18.0	31.84%	18.0	36.32%	13.0	35.22%	15.0	37.40%	13.0
Dinwiddie County	19.15%	79.0	18.78%	79.0	17.73%	79.0	18.40%	69.0	20.24%	64.0	18.41%	74.0
Essex County	20.97%	63.0	21.70%	56.0	21.41%	57.0	19.87%	62.0	19.99%	66.0	17.97%	77.0
Fairfax County	16.03%	94.0	16.07%	94.5	15.80%	91.0	16.20%	87.0	16.43%	85.0	17.09%	82.0
Fauquier County	11.69%	124.0	11.29%	122.0	11.35%	120.0	9.05%	128.0	11.66%	118.0	12.50%	114.0
Floyd County	16.99%	92.0	17.29%	86.0	18.02%	77.0	17.65%	76.0	18.43%	75.0	18.48%	73.0
Fluvanna County	10.57%	128.0	10.72%	125.0	11.08%	123.0	11.37%	121.0	11.38%	120.0	12.12%	119.0
Franklin County	22.68%	56.0	20.56%	64.0	20.19%	64.5	21.21%	52.0	21.26%	57.0	22.30%	51.0
Frederick County	17.65%	85.0	17.52%	84.0	17.49%	80.0	17.70%	74.0	18.46%	73.5	18.39%	75.0
Giles County	11.66%	125.0	11.28%	123.0	12.46%	116.0	11.65%	118.0	12.84%	109.5	12.38%	116.0
Gloucester County	18.85%	80.0	18.48%	80.0	19.30%	69.0	19.57%	63.0	19.48%	67.0	20.37%	59.0
Goochland County	14.91%	103.0	13.83%	108.0	14.82%	100.0	13.63%	104.0	12.12%	114.0	13.14%	106.0
Grayson County	16.04%	93.0	16.87%	87.0	14.05%	104.0	14.82%	97.0	13.96%	101.0	14.06%	102.5
Greene County	15.24%	100.0	15.28%	98.0	15.35%	97.0	14.97%	95.0	15.86%	89.0	15.20%	95.0
Greenville County	17.40%	87.0	17.34%	85.0	16.19%	89.0	16.02%	89.0	14.28%	97.0	12.48%	115.0
Halifax County/2	25.04%	46.0	24.13%	46.0	22.23%	50.5	20.26%	61.0	20.82%	61.0	20.93%	58.0
Hanover County	20.62%	68.0	19.56%	72.0	18.48%	75.0	18.77%	66.0	19.21%	70.0	19.33%	67.0
Henrico County	24.42%	49.0	25.44%	40.0	26.43%	36.0	26.16%	36.0	26.95%	33.0	27.69%	33.0
Henry County	30.53%	26.0	30.01%	25.0	31.02%	22.0	31.86%	20.0	31.13%	23.0	35.54%	16.0
Highland County	11.22%	126.0	10.50%	126.0	10.31%	126.0	9.90%	126.5	10.79%	125.0	10.83%	125.0
Isle of Wight County	12.09%	121.0	11.42%	120.0	10.04%	127.0	10.53%	124.0	9.62%	128.0	10.29%	128.0
James City County	20.87%	65.0	20.74%	63.0	19.81%	66.0	21.00%	54.0	21.01%	59.0	19.70%	65.0
King and Queen County	8.87%	131.0	7.76%	131.0	7.67%	131.0	7.38%	131.0	6.36%	133.0	6.50%	133.0
King George County	18.67%	81.0	17.74%	82.0	16.65%	84.0	13.52%	109.0	11.32%	121.0	12.86%	110.0
King William County	13.13%	116.5	12.17%	117.0	12.07%	119.0	12.31%	115.0	12.06%	115.0	11.91%	122.0
Lancaster County	13.92%	109.0	12.91%	116.0	12.58%	115.0	12.91%	112.0	12.84%	109.5	13.19%	105.0
Lee County	27.09%	37.0	26.61%	35.0	22.54%	48.0	18.60%	67.0	21.92%	50.0	21.91%	55.0

Table 2.7B: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Loudoun County	13.95%	108.0	14.07%	105.0	14.63%	101.0	13.61%	105.0	15.19%	92.0	16.86%	83.0
Louisa County	6.47%	133.0	5.97%	132.0	5.78%	134.0	6.79%	132.0	6.38%	132.0	6.38%	134.0
Lunenburg County	14.03%	107.0	13.55%	111.0	12.44%	117.0	11.73%	117.0	12.17%	113.0	12.08%	120.0
Madison County	17.13%	89.0	16.49%	90.0	16.32%	88.0	16.66%	84.0	18.89%	72.0	19.99%	62.0
Mathews County	13.88%	110.0	11.41%	121.0	11.32%	121.0	11.45%	120.0	11.29%	122.0	12.16%	118.0
Mecklenburg County	22.57%	57.0	22.38%	54.0	22.23%	50.5	21.62%	48.0	20.93%	60.0	19.71%	64.0
Middlesex County	14.26%	105.0	13.45%	113.0	13.46%	111.0	13.55%	108.0	14.45%	96.0	15.28%	93.0
Montgomery County	15.39%	99.0	16.60%	89.0	15.68%	92.0	16.32%	85.0	15.84%	90.0	16.35%	88.0
Nelson County	13.29%	114.0	14.79%	100.0	15.49%	95.0	15.28%	92.0	15.18%	93.0	13.05%	108.0
New Kent County	13.56%	112.0	13.73%	110.0	13.59%	108.0	14.25%	102.0	13.67%	102.0	14.32%	100.0
Northampton County	17.12%	90.5	16.77%	88.0	17.18%	82.0	14.80%	98.0	16.00%	88.0	15.01%	96.0
Northumberland County	10.76%	127.0	10.39%	127.0	10.42%	125.0	10.45%	125.0	10.22%	126.0	10.53%	126.0
Nottoway County	18.29%	84.0	17.57%	83.0	17.27%	81.0	17.54%	77.0	17.48%	77.0	18.25%	76.0
Orange County	13.13%	116.5	13.77%	109.0	13.77%	106.0	13.58%	107.0	13.31%	105.0	12.68%	112.5
Page County	15.16%	101.5	15.74%	97.0	14.51%	102.0	15.00%	94.0	15.43%	91.0	14.06%	102.5
Patrick County	24.40%	50.0	23.43%	48.0	22.21%	52.0	22.06%	46.0	22.67%	48.0	20.32%	60.0
Pittsylvania County	21.88%	59.0	21.43%	57.0	18.58%	74.0	18.13%	71.5	18.46%	73.5	17.79%	79.0
Powhatan County	12.02%	122.0	11.94%	118.0	13.61%	107.0	14.33%	101.0	13.64%	103.0	14.54%	98.0
Prince Edward County	25.42%	42.0	24.33%	45.0	24.12%	41.0	22.63%	45.0	21.63%	54.0	22.03%	53.0
Prince George County	17.36%	88.0	16.48%	91.0	15.63%	93.0	14.70%	99.0	16.17%	86.0	16.69%	87.0
Prince William County	14.73%	104.0	14.71%	102.0	15.14%	98.0	15.06%	93.0	14.88%	94.0	16.01%	90.0
Pulaski County	20.45%	70.0	19.73%	69.5	19.18%	70.0	16.93%	81.0	16.68%	83.0	17.81%	78.0
Rappahannock County	12.20%	120.0	10.99%	124.0	10.89%	124.0	10.90%	122.0	10.94%	123.0	12.77%	111.0
Richmond County	23.20%	53.0	20.97%	62.0	21.49%	56.0	20.90%	56.0	20.15%	65.0	15.48%	92.0
Roanoke County	20.76%	67.0	21.29%	58.0	21.06%	60.0	21.28%	50.0	21.98%	49.0	22.93%	47.0
Rockbridge County	24.75%	47.0	24.55%	43.0	24.63%	39.0	23.51%	43.0	23.05%	46.0	24.14%	44.0
Rockingham County	11.99%	123.0	11.66%	119.0	11.18%	122.0	10.74%	123.0	10.85%	124.0	11.01%	124.0
Russell County	23.04%	54.0	23.05%	50.0	21.60%	55.0	17.50%	78.0	20.68%	63.0	19.47%	66.0
Scott County	25.73%	40.0	24.74%	42.0	22.72%	46.0	22.75%	44.0	23.90%	44.0	22.95%	46.0
Shenandoah County	14.22%	106.0	15.18%	99.0	15.46%	96.0	14.96%	96.0	11.74%	117.0	15.87%	91.0
Smyth County	19.41%	75.0	20.20%	66.0	18.72%	73.0	16.78%	82.0	16.79%	82.0	16.75%	85.5
Southampton County	12.85%	118.0	13.27%	114.0	12.59%	113.5	12.50%	114.0	11.95%	116.0	12.68%	112.5
Spotsylvania County	23.02%	55.0	22.29%	55.0	21.19%	59.0	21.42%	49.0	20.79%	62.0	22.36%	49.0
Stafford County	15.72%	97.0	16.11%	93.0	16.36%	87.0	14.55%	100.0	16.08%	87.0	16.75%	85.5
Surry County	2.50%	136.0	2.39%	135.0	2.02%	135.0	1.97%	135.0	2.62%	135.0	1.92%	135.0
Sussex County	8.55%	132.0	7.86%	130.0	9.05%	128.0	8.75%	130.0	6.82%	131.0	9.73%	129.0
Tazewell County	21.46%	61.0	21.26%	59.0	22.12%	53.0	21.10%	53.0	21.74%	52.0	21.35%	57.0
Warren County	15.86%	96.0	14.76%	101.0	13.47%	110.0	13.96%	103.0	12.91%	108.0	13.08%	107.0
Washington County	21.71%	60.0	23.03%	51.5	21.73%	54.0	20.98%	55.0	22.72%	47.0	22.31%	50.0
Westmoreland County	9.49%	130.0	8.88%	129.0	8.81%	130.0	8.80%	129.0	7.71%	130.0	8.04%	130.0
Wise County	40.62%	6.0	40.37%	6.0	42.46%	6.0	40.01%	6.0	37.96%	10.0	38.64%	10.0
Wythe County	20.96%	64.0	22.60%	53.0	21.35%	58.0	21.26%	51.0	21.28%	56.0	20.01%	61.0
York County	20.57%	69.0	21.06%	61.0	20.67%	62.0	19.00%	65.0	21.18%	58.0	21.54%	56.0
Alexandria City	25.07%	44.5	23.70%	47.0	23.39%	44.0	23.98%	42.0	24.18%	42.0	25.16%	40.0
Bedford City	31.92%	21.0	30.82%	22.0	31.33%	21.0	29.35%	26.0	29.56%	27.0	29.31%	25.0
Bristol City	35.99%	14.0	33.94%	17.0	32.35%	17.0	32.77%	18.0	32.96%	18.0	33.41%	19.0
Buena Vista City	23.79%	51.0	23.03%	51.5	22.63%	47.0	20.87%	57.0	21.67%	53.0	22.14%	52.0
Charlottesville City	34.94%	18.0	34.28%	15.0	33.78%	15.0	34.48%	15.0	34.80%	16.0	34.70%	18.0
Chesapeake City	27.55%	36.0	26.91%	34.0	28.37%	29.0	28.60%	28.0	28.93%	29.0	29.02%	28.0
Clifton Forge City	29.47%	30.0	30.14%	23.0	29.33%	26.0	26.87%	34.0	25.84%	37.0	24.82%	43.0
Colonial Heights City	38.20%	9.0	38.57%	9.0	40.01%	7.0	39.40%	8.0	40.19%	6.0	40.02%	7.0
Covington City	29.20%	31.0	26.14%	37.0	26.94%	34.0	27.09%	33.0	25.77%	38.0	25.31%	39.0

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Danville City	34.97%	17.0	34.00%	16.0	33.34%	16.0	33.77%	17.0	36.52%	12.0	37.56%	12.0
Emporia City	38.79%	8.0	39.03%	7.0	38.73%	9.0	37.81%	12.0	36.06%	14.0	36.78%	15.0
Fairfax City	38.94%	7.0	38.98%	8.0	39.50%	8.0	39.46%	7.0	39.98%	7.0	39.29%	9.0
Falls Church City	27.79%	35.0	28.51%	30.0	28.67%	28.0	29.17%	27.0	30.41%	26.0	28.74%	29.0
Franklin City	31.39%	22.0	31.52%	20.0	30.12%	24.0	31.74%	21.0	32.22%	20.0	35.37%	17.0
Fredericksburg City	35.12%	15.0	35.78%	12.0	37.26%	10.0	38.83%	9.0	38.46%	9.0	41.41%	6.0
Galax City	36.98%	12.0	37.27%	10.0	34.19%	14.0	38.72%	10.0	36.91%	11.0	38.32%	11.0
Hampton City	26.94%	38.0	26.18%	36.0	25.87%	38.0	26.01%	38.0	26.20%	36.0	27.49%	34.0
Harrisonburg City	45.72%	4.0	44.35%	4.0	44.36%	4.0	45.24%	4.0	46.24%	4.0	46.14%	4.0
Hopewell City	19.75%	73.0	20.44%	65.0	20.55%	63.0	20.71%	59.0	19.13%	71.0	18.76%	70.0
Lexington City	30.64%	25.0	29.26%	27.0	29.06%	27.0	29.70%	24.0	26.26%	35.0	27.99%	32.0
Lynchburg City	33.89%	19.0	34.95%	14.0	35.25%	12.0	33.86%	16.0	33.43%	17.0	31.84%	20.0
Manassas City	19.24%	77.0	19.73%	69.5	20.19%	64.5	19.47%	64.0	16.91%	79.0	19.32%	68.0
Manassas Park City	22.01%	58.0	21.15%	60.0	20.94%	61.0	20.57%	60.0	21.61%	55.0	22.46%	48.0
Martinsville City	32.33%	20.0	31.03%	21.0	31.56%	19.0	32.74%	19.0	32.23%	19.0	31.80%	21.0
Newport News City	23.76%	52.0	24.52%	44.0	24.49%	40.0	21.82%	47.0	24.07%	43.0	24.85%	42.0
Norfolk City	37.18%	10.0	36.18%	11.0	35.42%	11.0	35.45%	14.0	36.37%	13.0	37.33%	14.0
Norton City	53.82%	2.0	52.75%	2.0	54.38%	2.0	53.67%	2.0	53.95%	2.0	54.31%	2.0
Petersburg City	29.56%	28.0	28.85%	28.0	28.17%	30.0	27.50%	31.0	31.00%	24.0	29.11%	26.0
Poquoson City	13.41%	113.0	13.95%	107.0	13.56%	109.0	13.60%	106.0	14.23%	98.5	14.37%	99.0
Portsmouth City	27.95%	34.0	27.14%	33.0	26.87%	35.0	27.28%	32.0	28.59%	30.0	28.16%	30.0
Radford City	29.80%	27.0	28.59%	29.0	28.10%	31.0	27.80%	30.0	27.12%	31.0	27.44%	35.0
Richmond City	29.49%	29.0	29.76%	26.0	29.43%	25.0	29.60%	25.0	30.52%	25.0	30.01%	24.0
Roanoke City	36.33%	13.0	35.74%	13.0	35.08%	13.0	37.85%	11.0	38.67%	8.0	39.50%	8.0
Salem City	30.73%	24.0	30.06%	24.0	30.26%	23.0	29.87%	23.0	31.97%	22.0	30.93%	23.0
South Boston City/2	37.06%	11.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Staunton City	31.04%	23.0	31.56%	19.0	31.54%	20.0	31.16%	22.0	32.03%	21.0	31.55%	22.0
Suffolk City	25.07%	44.5	23.10%	49.0	22.82%	45.0	18.58%	68.0	23.19%	45.0	23.47%	45.0
Virginia Beach City	28.64%	33.0	28.07%	31.0	27.93%	32.0	27.81%	29.0	29.01%	28.0	29.07%	27.0
Waynesboro City	29.00%	32.0	28.03%	32.0	27.92%	33.0	26.55%	35.0	26.30%	34.0	26.69%	36.0
Williamsburg City	63.20%	1.0	59.64%	1.0	58.29%	1.0	59.09%	1.0	58.74%	1.0	60.53%	1.0
Winchester City	47.98%	3.0	49.08%	3.0	47.68%	3.0	47.62%	3.0	48.03%	3.0	48.14%	3.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

South Boston City reverted to town status on July 1, 1995. Accordingly, with respect to the FY1996-2000 time span, the Halifax County profile captures the revenue effects of South Boston's municipal reclassification.

3

The rank score of a given locality may vary from 1 (highest percentage) to 136 (lowest percentage).

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 135, respectively.

Table 2.7C: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Accomack County	18.86%	73.0	19.09%	70.0	19.39%	70.0	19.10%	73.0	19.18%	76.0	18.40%	77.0
Albemarle County	29.51%	30.0	28.25%	31.0	27.37%	35.0	27.00%	35.0	26.23%	38.0	25.62%	36.0
Alleghany County/2	11.32%	124.0	11.12%	125.0	12.21%	122.0	11.87%	123.0	12.03%	125.0	12.10%	122.0
Amelia County	15.34%	97.0	16.07%	94.0	15.28%	100.0	15.72%	94.0	16.19%	95.0	15.05%	103.0
Amherst County	24.47%	43.0	25.40%	45.0	25.86%	41.0	23.46%	46.5	23.69%	49.0	23.30%	50.0
Appomattox County	17.24%	84.0	17.74%	80.0	19.65%	66.0	19.85%	67.0	20.02%	67.0	20.91%	59.0
Arlington County	26.35%	38.0	27.62%	34.0	24.23%	45.0	23.55%	44.0	25.79%	40.0	26.10%	33.0
Augusta County	25.67%	40.0	26.44%	39.0	26.04%	40.0	26.65%	37.0	26.65%	37.0	25.68%	35.0
Bath County	6.92%	133.0	7.23%	133.0	7.60%	133.0	8.63%	129.0	11.96%	126.0	10.59%	126.0
Bedford County	11.88%	121.0	12.82%	116.0	13.91%	108.0	14.73%	105.0	15.54%	102.0	16.61%	95.0
Bland County	16.65%	89.0	16.19%	93.0	14.73%	103.0	11.12%	125.0	11.64%	128.0	11.98%	124.0
Botetourt County	17.73%	79.5	17.81%	79.0	16.55%	87.0	18.66%	76.0	19.32%	73.0	19.55%	69.0
Brunswick County	14.95%	99.0	15.37%	99.0	15.73%	94.0	14.17%	107.0	13.53%	114.5	13.31%	117.0
Buchanan County	51.57%	3.0	43.24%	6.0	45.86%	5.0	42.67%	6.0	47.93%	6.0	52.97%	3.0
Buckingham County	16.60%	91.0	17.30%	82.0	20.19%	64.0	17.36%	83.0	17.65%	84.0	16.02%	97.0
Campbell County	18.63%	75.0	18.41%	73.0	21.55%	57.0	21.34%	60.5	21.54%	56.0	18.87%	73.0
Caroline County	20.41%	63.0	19.61%	68.0	18.06%	80.0	18.98%	74.0	20.22%	66.0	19.51%	70.0
Carroll County	14.52%	103.0	14.86%	103.0	15.64%	96.0	15.13%	100.0	15.66%	101.0	17.41%	86.0
Charles City County	6.34%	134.0	7.93%	131.0	9.54%	128.0	8.38%	130.0	9.86%	130.0	9.34%	129.0
Charlotte County	12.17%	120.0	13.44%	114.0	12.76%	116.0	13.28%	113.0	12.97%	121.0	9.27%	130.0
Chesterfield County	22.41%	52.0	21.24%	61.0	21.70%	54.5	21.84%	57.0	20.94%	60.5	20.49%	62.0
Clarke County	11.20%	125.0	12.33%	119.0	11.76%	124.0	12.38%	121.0	13.50%	116.0	13.56%	115.0
Craig County	14.56%	102.0	11.89%	122.0	13.38%	112.5	13.14%	117.0	12.47%	122.0	14.98%	104.0
Culpeper County	17.07%	85.0	17.25%	84.0	18.11%	79.0	18.63%	77.0	19.12%	77.5	18.42%	75.5
Cumberland County	13.00%	110.0	13.65%	112.0	12.81%	115.0	13.26%	114.0	14.50%	107.0	12.89%	119.0
Dickenson County	41.16%	7.0	37.21%	14.0	40.92%	7.0	42.33%	7.0	46.19%	7.0	51.75%	4.0
Dinwiddie County	16.70%	88.0	16.52%	89.0	16.59%	85.0	17.43%	82.0	21.05%	59.0	20.02%	65.0
Essex County	21.42%	57.0	21.71%	57.0	19.60%	68.0	19.18%	69.0	20.73%	63.0	22.24%	52.0
Fairfax County	17.43%	83.0	16.72%	87.0	16.02%	91.5	16.70%	87.0	17.32%	85.0	16.98%	91.0
Fauquier County	12.84%	112.0	12.52%	118.0	12.64%	118.0	13.09%	119.0	13.89%	113.0	14.29%	110.0
Floyd County	18.15%	77.0	18.32%	74.0	19.00%	72.0	18.39%	79.0	16.59%	90.0	16.24%	96.0
Fluvanna County	12.95%	111.0	14.26%	107.0	16.04%	90.0	16.43%	88.0	15.21%	104.0	14.90%	105.0
Franklin County	22.57%	50.0	22.90%	48.0	23.08%	49.0	23.54%	45.0	22.15%	54.0	21.58%	54.0
Frederick County	20.00%	66.0	20.87%	62.0	21.68%	56.0	22.43%	53.0	24.63%	44.0	23.72%	46.0
Giles County	13.22%	108.0	13.89%	109.0	13.76%	110.0	13.67%	111.0	13.17%	119.0	12.01%	123.0
Gloucester County	20.24%	65.0	21.58%	59.0	20.40%	63.0	23.21%	48.0	24.35%	46.0	23.32%	49.0
Goochland County	13.46%	107.0	14.65%	104.0	14.29%	105.0	14.81%	104.0	15.89%	98.0	15.73%	99.0
Grayson County	14.17%	106.0	14.07%	108.0	13.45%	111.0	12.89%	120.0	13.33%	118.0	11.97%	125.0
Greene County	16.11%	93.0	16.32%	92.0	15.86%	93.0	16.21%	90.5	15.98%	97.0	15.70%	100.0
Greenville County	12.82%	113.0	13.68%	111.0	12.28%	121.0	13.10%	118.0	13.13%	120.0	13.70%	113.0
Halifax County/2	21.06%	59.0	22.21%	51.0	21.50%	59.0	21.58%	59.0	21.14%	57.0	19.38%	72.0
Hanover County	19.37%	70.0	20.48%	63.0	18.72%	76.0	19.16%	70.0	19.98%	68.5	19.63%	68.0
Henrico County	27.82%	33.0	27.74%	33.0	28.34%	31.0	27.51%	33.0	26.77%	36.0	26.09%	34.0
Henry County	35.75%	16.0	34.65%	17.0	33.71%	19.0	32.81%	23.0	34.44%	16.0	33.17%	18.0
Highland County	10.24%	127.0	10.25%	126.0	10.19%	126.0	9.90%	128.0	10.28%	129.0	9.47%	128.0
Isle of Wight County	10.44%	126.0	11.81%	123.0	9.23%	129.0	10.51%	126.0	11.68%	127.0	12.36%	121.0
James City County	20.31%	64.0	20.37%	65.0	19.61%	67.0	19.53%	68.0	20.65%	64.0	20.28%	64.0
King and Queen County	8.61%	130.0	8.62%	129.0	8.14%	130.0	8.06%	132.0	7.65%	132.0	7.38%	132.0
King George County	14.20%	105.0	14.89%	102.0	14.19%	106.0	15.47%	98.5	16.52%	91.0	17.00%	90.0
King William County	12.44%	118.0	12.11%	120.5	13.99%	107.0	13.55%	112.0	13.53%	114.5	13.66%	114.0
Lancaster County	12.27%	119.0	12.11%	120.5	12.47%	120.0	13.89%	110.0	13.46%	117.0	14.53%	107.0
Lee County	20.88%	60.0	21.80%	56.0	20.54%	62.0	21.34%	60.5	19.65%	71.0	21.30%	55.0

Table 2.7C: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Loudoun County	17.52%	81.5	15.67%	97.0	14.93%	102.0	15.07%	101.0	15.82%	99.0	15.81%	98.0
Louisa County	6.94%	132.0	7.26%	132.0	8.06%	131.0	8.15%	131.0	8.66%	131.0	8.46%	131.0
Lunenburg County	12.48%	117.0	12.79%	117.0	12.67%	117.0	12.14%	122.0	12.12%	124.0	10.43%	127.0
Madison County	18.96%	72.0	19.72%	67.0	18.84%	74.0	19.14%	71.0	19.84%	70.0	17.68%	84.0
Mathews County	12.61%	116.0	13.02%	115.0	13.38%	112.5	14.00%	109.0	14.30%	110.0	14.52%	108.0
Mecklenburg County	19.69%	69.0	17.34%	81.0	17.67%	81.0	20.46%	64.0	19.36%	72.0	18.50%	74.0
Middlesex County	15.57%	95.0	15.27%	100.0	15.01%	101.0	15.95%	93.0	16.65%	89.0	17.77%	80.0
Montgomery County	15.93%	94.0	16.35%	91.0	15.38%	98.0	15.54%	96.0	16.07%	96.0	15.59%	101.0
Nelson County	16.25%	92.0	17.27%	83.0	17.27%	82.0	15.56%	95.0	16.82%	88.0	17.54%	85.0
New Kent County	15.28%	98.0	15.73%	96.0	15.70%	95.0	16.21%	90.5	15.49%	103.0	18.42%	75.5
Northampton County	15.47%	96.0	17.92%	78.0	19.10%	71.0	20.02%	66.0	19.27%	75.0	18.12%	78.0
Northumberland County	9.74%	128.0	9.41%	128.0	9.62%	127.0	10.15%	127.0	13.93%	112.0	14.36%	109.0
Nottoway County	18.31%	76.0	18.04%	76.0	18.90%	73.0	18.55%	78.0	18.35%	81.0	16.74%	93.0
Orange County	14.57%	101.0	14.95%	101.0	16.14%	88.0	15.52%	97.0	16.49%	92.5	16.64%	94.0
Page County	14.59%	100.0	15.53%	98.0	16.07%	89.0	16.25%	89.0	17.09%	86.0	17.86%	79.0
Patrick County	21.19%	58.0	18.71%	71.0	18.81%	75.0	17.72%	81.0	17.90%	83.0	17.72%	81.5
Pittsylvania County	19.33%	71.0	20.40%	64.0	19.79%	65.0	19.13%	72.0	20.83%	62.0	19.75%	67.0
Powhatan County	11.74%	122.0	14.31%	106.0	13.84%	109.0	14.14%	108.0	14.78%	105.0	14.06%	111.0
Prince Edward County	22.68%	49.0	23.20%	47.0	23.09%	48.0	23.46%	46.5	23.21%	51.0	20.39%	63.0
Prince George County	17.73%	79.5	17.97%	77.0	17.15%	83.0	17.74%	80.0	19.12%	77.5	17.72%	81.5
Prince William County	16.63%	90.0	16.92%	85.0	16.73%	84.0	17.33%	84.0	17.91%	82.0	17.70%	83.0
Pulaski County	17.94%	78.0	16.61%	88.0	18.15%	78.0	16.72%	86.0	16.48%	94.0	16.82%	92.0
Rappahannock County	12.71%	115.0	13.48%	113.0	13.22%	114.0	14.49%	106.0	14.34%	108.0	13.04%	118.0
Richmond County	19.71%	68.0	19.41%	69.0	19.54%	69.0	18.70%	75.0	19.98%	68.5	21.11%	56.5
Roanoke County	23.25%	47.0	23.29%	46.0	23.06%	50.0	23.07%	49.5	22.59%	52.0	22.11%	53.0
Rockbridge County	24.24%	44.0	25.86%	43.0	26.50%	37.0	23.97%	42.0	25.62%	41.0	24.82%	41.0
Rockingham County	11.54%	123.0	11.67%	124.0	11.55%	125.0	11.58%	124.0	12.41%	123.0	13.42%	116.0
Russell County	19.93%	67.0	22.71%	49.0	25.37%	43.0	25.36%	39.0	25.91%	39.0	25.20%	39.0
Scott County	23.13%	48.0	26.95%	36.0	23.84%	46.0	23.74%	43.0	18.36%	80.0	20.93%	58.0
Shenandoah County	16.72%	87.0	15.94%	95.0	15.46%	97.0	16.13%	92.0	16.91%	87.0	17.05%	88.0
Smyth County	16.80%	86.0	16.51%	90.0	16.02%	91.5	15.47%	98.5	15.68%	100.0	13.79%	112.0
Southampton County	13.05%	109.0	13.75%	110.0	12.50%	119.0	13.24%	115.0	14.12%	111.0	12.80%	120.0
Spotsylvania County	21.86%	55.0	22.09%	54.0	21.70%	54.5	22.80%	52.0	24.03%	48.0	24.03%	44.0
Stafford County	17.52%	81.5	18.24%	75.0	16.58%	86.0	17.30%	85.0	18.87%	79.0	19.42%	71.0
Surry County	2.24%	135.0	2.20%	134.0	2.34%	134.0	2.40%	134.0	4.10%	134.0	3.27%	134.0
Sussex County	8.36%	131.0	8.50%	130.0	7.65%	132.0	5.77%	133.0	5.87%	133.0	5.48%	133.0
Tazewell County	22.53%	51.0	22.16%	52.0	20.73%	61.0	22.05%	56.0	20.60%	65.0	22.85%	51.0
Warren County	12.74%	114.0	14.48%	105.0	14.51%	104.0	14.88%	103.0	16.49%	92.5	17.03%	89.0
Washington County	22.07%	54.0	21.44%	60.0	20.97%	60.0	20.35%	65.0	21.57%	55.0	19.78%	66.0
Westmoreland County	9.10%	129.0	9.54%	127.0	12.00%	123.0	13.15%	116.0	14.31%	109.0	15.43%	102.0
Wise County	40.47%	10.0	38.93%	10.0	36.80%	15.0	38.15%	12.0	41.34%	8.0	40.29%	9.0
Wythe County	18.69%	74.0	19.95%	66.0	21.52%	58.0	21.17%	62.0	21.06%	58.0	20.71%	60.5
York County	21.73%	56.0	22.13%	53.0	22.65%	51.0	22.84%	51.0	24.22%	47.0	24.80%	42.0
Alexandria City	26.16%	39.0	25.51%	44.0	25.56%	42.0	24.93%	41.0	24.70%	43.0	23.98%	45.0
Bedford City	30.85%	24.0	30.12%	25.0	31.16%	24.0	31.40%	25.0	31.00%	26.0	30.48%	25.0
Bristol City	32.56%	20.0	32.14%	22.0	33.20%	20.0	32.72%	24.0	34.35%	18.0	31.85%	21.0
Buena Vista City	22.17%	53.0	22.45%	50.0	23.21%	47.0	22.26%	54.0	19.30%	74.0	17.32%	87.0
Charlottesville City	35.39%	18.0	34.51%	18.0	33.18%	21.0	33.06%	22.0	32.40%	24.0	31.97%	20.0
Chesapeake City	29.67%	29.0	29.35%	29.0	30.03%	26.0	30.22%	26.0	29.71%	28.0	28.41%	29.0
Clifton Forge City/2	24.00%	45.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Colonial Heights City	39.76%	11.0	39.92%	7.0	40.47%	8.0	41.44%	8.0	40.96%	9.0	41.34%	8.0
Covington City	25.38%	41.0	26.33%	41.0	24.44%	44.0	23.07%	49.5	29.60%	29.0	27.26%	32.0

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Danville City	38.01%	14.0	38.04%	12.0	37.08%	14.0	38.53%	10.0	39.13%	10.0	39.33%	10.0
Emporia City	38.58%	12.0	39.29%	9.0	37.18%	12.0	35.76%	16.0	36.63%	13.0	31.43%	23.0
Fairfax City	40.76%	8.0	38.18%	11.0	38.16%	10.0	38.11%	13.0	36.85%	12.0	36.42%	12.0
Falls Church City	30.84%	25.0	26.86%	37.0	26.19%	39.0	25.71%	38.0	24.98%	42.0	24.62%	43.0
Franklin City	35.63%	17.0	35.64%	16.0	37.12%	13.0	36.81%	14.0	34.17%	19.0	33.21%	17.0
Fredericksburg City	42.59%	6.0	43.47%	5.0	45.41%	6.0	46.85%	5.0	48.28%	5.0	48.91%	6.0
Galax City	37.26%	15.0	36.42%	15.0	36.37%	16.0	36.79%	15.0	36.54%	14.0	33.35%	16.0
Hampton City	29.10%	32.0	29.49%	28.0	27.50%	33.0	27.77%	32.0	27.48%	33.0	25.06%	40.0
Harrisonburg City	46.79%	5.0	47.27%	3.0	47.99%	4.0	51.47%	4.0	52.18%	3.0	50.33%	5.0
Hopewell City	20.63%	62.0	21.93%	55.0	22.41%	52.0	21.81%	58.0	20.94%	60.5	21.11%	56.5
Lexington City	27.17%	35.0	26.48%	38.0	27.78%	32.0	33.14%	21.0	32.12%	25.0	30.34%	26.0
Lynchburg City	33.35%	19.0	33.81%	19.0	34.59%	17.0	33.29%	19.0	33.75%	20.0	30.49%	24.0
Manassas City	20.75%	61.0	18.51%	72.0	18.68%	77.0	20.56%	63.0	23.31%	50.0	23.54%	47.0
Manassas Park City	23.27%	46.0	21.62%	58.0	22.12%	53.0	22.23%	55.0	22.57%	53.0	20.71%	60.5
Martinsville City	30.73%	26.0	33.73%	20.0	34.54%	18.0	33.37%	18.0	33.06%	23.0	33.64%	15.0
Newport News City	26.87%	36.0	26.40%	40.0	27.46%	34.0	26.87%	36.0	26.93%	35.0	25.34%	37.0
Norfolk City	38.21%	13.0	37.97%	13.0	37.78%	11.0	38.21%	11.0	36.16%	15.0	35.19%	14.0
Norton City	54.81%	2.0	47.01%	4.0	53.65%	2.0	56.72%	2.0	54.50%	2.0	56.26%	2.0
Petersburg City	31.07%	23.0	27.82%	32.0	28.59%	30.0	28.53%	30.0	28.92%	30.0	28.40%	30.0
Poquoson City	14.34%	104.0	16.74%	86.0	15.36%	99.0	15.06%	102.0	14.71%	106.0	14.59%	106.0
Portsmouth City	29.32%	31.0	29.64%	26.5	29.01%	28.0	28.77%	29.0	27.27%	34.0	25.24%	38.0
Radford City	26.62%	37.0	28.65%	30.0	27.25%	36.0	27.25%	34.0	28.06%	32.0	28.79%	28.0
Richmond City	30.27%	27.0	30.24%	24.0	28.64%	29.0	27.86%	31.0	28.56%	31.0	27.59%	31.0
Roanoke City	40.48%	9.0	39.83%	8.0	39.02%	9.0	39.22%	9.0	36.96%	11.0	38.34%	11.0
Salem City	31.62%	21.0	31.80%	23.0	32.85%	22.0	33.53%	17.0	33.69%	22.0	32.14%	19.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	31.47%	22.0	33.21%	21.0	31.93%	23.0	33.23%	20.0	33.72%	21.0	31.62%	22.0
Suffolk City	25.19%	42.0	26.03%	42.0	26.22%	38.0	24.99%	40.0	24.36%	45.0	23.34%	48.0
Virginia Beach City	30.21%	28.0	29.64%	26.5	30.61%	25.0	30.19%	27.0	29.87%	27.0	29.52%	27.0
Waynesboro City	27.66%	34.0	27.43%	35.0	29.13%	27.0	29.48%	28.0	34.43%	17.0	35.57%	13.0
Williamsburg City	58.85%	1.0	60.43%	1.0	59.02%	1.0	59.84%	1.0	60.32%	1.0	58.92%	1.0
Winchester City	49.90%	4.0	51.30%	2.0	51.03%	3.0	51.88%	3.0	51.28%	4.0	48.51%	7.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY2001-2006 interval captures the revenue effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2006 reflect the fiscal impact of the Clifton Forge reversion.

3

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

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 134, respectively.

Table 2.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Accomack County	18.72%	75.5	18.74%	73.0
Albemarle County	25.52%	39.0	25.61%	39.0
Alleghany County/3	13.71%	110.0	12.87%	118.0
Amelia County	15.72%	96.0	15.62%	96.0
Amherst County	25.60%	38.0	25.39%	40.0
Appomattox County	18.79%	74.0	19.35%	70.5
Arlington County	25.16%	43.0	25.84%	37.0
Augusta County	25.73%	37.0	25.67%	38.0
Bath County	7.01%	132.0	6.63%	132.0
Bedford County	12.77%	120.5	12.70%	120.0
Bland County	15.34%	100.0	15.88%	94.0
Botetourt County	18.26%	78.0	18.27%	78.0
Brunswick County	16.38%	89.5	15.95%	93.0
Buchanan County	45.94%	5.0	44.88%	5.0
Buckingham County	19.52%	70.0	18.69%	74.0
Campbell County	18.59%	77.0	18.41%	77.0
Caroline County	19.60%	69.0	19.44%	69.0
Carroll County	16.91%	87.0	15.65%	95.0
Charles City County	7.02%	131.0	6.61%	133.0
Charlotte County	13.36%	113.0	13.16%	115.5
Chesterfield County	20.53%	64.0	20.41%	64.0
Clarke County	10.73%	127.0	10.14%	127.0
Craig County	13.10%	116.0	13.30%	112.0
Culpeper County	17.16%	86.0	16.92%	85.0
Cumberland County	17.24%	85.0	16.39%	87.0
Dickenson County	38.60%	10.0	37.31%	12.0
Dinwiddie County	18.72%	75.5	18.60%	76.0
Essex County	21.54%	59.0	21.56%	58.0
Fairfax County	15.91%	95.0	16.05%	91.0
Fauquier County	12.77%	120.5	12.51%	121.0
Floyd County	17.99%	81.0	18.08%	80.0
Fluvanna County	11.89%	123.0	11.39%	124.0
Franklin County	22.23%	52.0	22.35%	50.0
Frederick County	19.75%	68.0	19.48%	68.0
Giles County	12.98%	119.0	13.16%	115.5
Gloucester County	20.29%	66.0	19.57%	67.0
Goochland County	14.90%	103.0	14.87%	103.0
Grayson County	15.51%	98.0	14.50%	105.0
Greene County	15.15%	102.0	15.26%	100.0
Greensville County	16.16%	92.0	16.11%	90.0
Halifax County/3	23.64%	47.0	22.22%	51.0
Hanover County	19.33%	71.5	19.35%	70.5
Henrico County	25.94%	36.0	26.13%	36.0
Henry County	33.02%	21.0	32.94%	21.0
Highland County	10.74%	126.0	10.29%	126.0
Isle of Wight County	11.23%	124.0	11.46%	123.0
James City County	21.22%	60.0	20.80%	62.0
King and Queen County	8.60%	130.0	8.10%	130.0
King George County	16.28%	91.0	16.83%	86.0
King William County	13.02%	117.0	13.19%	114.0
Lancaster County	13.70%	111.0	13.34%	110.0
Lee County	22.91%	51.0	21.91%	54.0
Loudoun County	14.39%	107.0	14.57%	104.0

Table 2.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Louisa County	6.86%	133.0	6.68%	131.0
Lunenburg County	13.23%	114.0	12.73%	119.0
Madison County	18.12%	80.0	18.01%	81.0
Mathews County	13.19%	115.0	13.32%	111.0
Mecklenburg County	21.71%	58.0	21.93%	53.0
Middlesex County	14.53%	106.0	14.36%	106.0
Montgomery County	16.13%	93.0	16.01%	92.0
Nelson County	15.21%	101.0	15.39%	98.0
New Kent County	14.54%	105.0	14.09%	108.0
Northampton County	17.29%	83.0	17.15%	84.0
Northumberland County	11.01%	125.0	10.44%	125.0
Nottoway County	18.13%	79.0	18.21%	79.0
Orange County	14.77%	104.0	14.91%	102.0
Page County	16.38%	89.5	16.16%	89.0
Patrick County	20.35%	65.0	20.10%	65.0
Pittsylvania County	20.11%	67.0	20.07%	66.0
Powhatan County	13.80%	109.0	13.80%	109.0
Prince Edward County	25.21%	42.0	23.79%	47.0
Prince George County	17.25%	84.0	17.44%	83.0
Prince William County	15.41%	99.0	15.10%	101.0
Pulaski County	19.09%	73.0	18.66%	75.0
Rappahannock County	12.99%	118.0	13.04%	117.0
Richmond County	20.77%	63.0	20.94%	61.0
Roanoke County	21.82%	55.0	21.84%	55.0
Rockbridge County	25.40%	40.0	24.78%	42.0
Rockingham County	12.51%	122.0	11.83%	122.0
Russell County	23.30%	48.0	23.98%	44.5
Scott County	24.33%	44.0	24.32%	43.0
Shenandoah County	15.63%	97.0	15.60%	97.0
Smyth County	17.95%	82.0	17.68%	82.0
Southampton County	13.65%	112.0	13.26%	113.0
Spotsylvania County	23.06%	49.0	22.57%	49.0
Stafford County	16.62%	88.0	16.33%	88.0
Surry County	2.87%	134.0	2.56%	134.0
Sussex County	9.82%	129.0	8.65%	129.0
Tazewell County	22.19%	53.0	22.08%	52.0
Warren County	16.11%	94.0	15.37%	99.0
Washington County	21.86%	54.0	21.72%	57.0
Westmoreland County	10.34%	128.0	9.52%	128.0
Wise County	41.59%	6.0	40.55%	6.0
Wythe County	21.81%	56.0	21.27%	59.0
York County	21.10%	61.0	21.12%	60.0
Alexandria City	23.99%	46.0	23.98%	44.5
Bedford City	30.65%	24.0	30.83%	24.0
Bristol City	34.40%	18.0	33.67%	18.0
Buena Vista City	23.00%	50.0	22.83%	48.0
Charlottesville City	34.46%	17.0	34.49%	16.0
Chesapeake City	28.19%	33.0	28.39%	32.0
Clifton Forge City/3	.....	....	.....	....
Colonial Heights City	36.87%	14.0	39.58%	7.0
Covington City	28.36%	32.0	27.18%	35.0
Danville City	35.63%	15.0	35.03%	15.0
Emporia City	39.51%	7.5	38.76%	8.0

Table 2.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Fairfax City	38.52%	11.0	38.17%	10.0
Falls Church City	27.83%	34.0	27.98%	33.0
Franklin City	33.69%	19.0	33.34%	19.0
Fredericksburg City	39.51%	7.5	37.86%	11.0
Galax City	38.64%	9.0	37.26%	13.5
Hampton City	27.72%	35.0	27.56%	34.0
Harrisonburg City	46.72%	4.0	45.98%	4.0
Hopewell City	20.78%	62.0	20.67%	63.0
Lexington City	29.60%	28.0	29.61%	26.0
Lynchburg City	34.90%	16.0	34.24%	17.0
Manassas City	19.33%	71.5	19.21%	72.0
Manassas Park City	21.72%	57.0	21.81%	56.0
Martinsville City	33.09%	20.0	33.21%	20.0
Newport News City	25.28%	41.0	24.92%	41.0
Norfolk City	37.22%	13.0	37.26%	13.5
Norton City	53.44%	2.0	53.88%	2.0
Petersburg City	29.87%	26.0	29.34%	27.0
Poquoson City	14.32%	108.0	14.34%	107.0
Portsmouth City	28.46%	31.0	28.63%	30.0
Radford City	28.54%	30.0	28.60%	31.0
Richmond City	30.15%	25.0	29.97%	25.0
Roanoke City	38.10%	12.0	38.51%	9.0
Salem City	31.94%	22.0	31.88%	22.0
South Boston City/3	-----	----	-----	----
Staunton City	31.48%	23.0	31.55%	23.0
Suffolk City	24.11%	45.0	23.95%	46.0
Virginia Beach City	29.04%	29.0	29.04%	29.0
Waynesboro City	29.76%	27.0	29.30%	28.0
Williamsburg City	58.82%	1.0	59.05%	1.0
Winchester City	47.55%	3.0	48.08%	3.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2006 time frame has been determined through (1) the addition of the locality's annual rates of revenue derivation from the specified sources and (2) the division of the resulting total by the number of measurement periods (i.e., 18). When the yearly percentages for a designated jurisdiction are grouped on the basis of size, the median statistic falls halfway between the ninth and tenth values in the series of 18 local scores relative to the FY1989-2006 interval.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction across the time span under review.

4

The rank score of a particular locality may vary from 1 (highest percentage) to 134 (lowest percentage).

Staff, Commission on Local Government

**Non-Tax Revenue  
FY1989-2006  
Tables 3.1A-3.8**

Table 3.1A  
 Mean Per Capita Amount  
 of  
 Local-Source Revenue  
 from  
 Non-Tax Instruments  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	\$67.91	\$78.96	\$92.41	\$99.21	\$104.57	\$112.31	\$128.36	\$133.76	\$153.01	\$163.56	\$179.73	\$191.08	\$204.27	\$198.87	\$207.41	\$224.03	\$241.96	\$272.78
Cities	\$105.57	\$115.80	\$131.51	\$130.35	\$140.99	\$167.89	\$190.07	\$205.87	\$224.88	\$236.74	\$261.79	\$281.42	\$290.98	\$305.20	\$306.08	\$320.94	\$347.03	\$403.44
All Jurisdictions	\$78.87	\$89.68	\$103.79	\$108.27	\$115.17	\$128.48	\$146.32	\$154.75	\$173.92	\$184.86	\$203.62	\$217.37	\$229.51	\$229.82	\$236.13	\$252.23	\$272.54	\$310.81

Table 3.1B  
 Median Per Capita Amount  
 of  
 Local-Source Revenue  
 from  
 Non-Tax Instruments  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	\$57.57	\$69.10	\$78.63	\$82.06	\$81.33	\$92.80	\$107.79	\$108.28	\$135.45	\$143.37	\$150.25	\$161.73	\$177.21	\$170.51	\$178.90	\$189.49	\$212.76	\$243.11
Cities	\$105.35	\$115.56	\$118.55	\$126.56	\$137.32	\$158.96	\$180.86	\$209.75	\$216.33	\$236.09	\$244.01	\$284.16	\$262.65	\$285.54	\$287.19	\$293.04	\$315.45	\$369.75
All Jurisdictions	\$66.35	\$79.69	\$90.10	\$94.86	\$91.04	\$108.86	\$125.19	\$125.94	\$151.28	\$162.02	\$175.36	\$192.25	\$197.44	\$197.03	\$214.31	\$235.22	\$240.49	\$273.68

1. As measured by the Commission, "own-source" revenue excludes 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.  
 2. The mean and median statistics covering FY1989 through FY2006 are based upon the per capita values for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2006 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2006 statistics take cognizance of Clifton Forge as a subdivision of Allegheny County.

Table 3.2A: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Accomack County	\$49.44	113.0	\$52.54	120.0	\$55.87	131.0	\$68.93	112.0	\$63.63	121.0	\$75.18	115.0
Albemarle County	\$81.66	50.0	\$95.51	46.0	\$93.41	60.0	\$94.35	69.0	\$98.31	64.0	\$101.36	80.0
Alleghany County	\$71.59	62.0	\$76.19	75.0	\$67.96	108.0	\$76.90	94.0	\$80.76	90.0	\$94.56	85.0
Amelia County	\$53.42	102.0	\$82.92	63.0	\$93.30	61.0	\$100.85	55.0	\$140.33	31.0	\$230.04	8.0
Amherst County	\$43.24	126.0	\$55.61	116.0	\$61.17	120.0	\$65.61	121.0	\$67.47	115.0	\$82.96	102.0
Appomattox County	\$34.03	135.0	\$43.11	131.0	\$54.33	132.0	\$84.66	86.0	\$117.23	50.0	\$141.36	43.0
Arlington County	\$159.06	5.0	\$179.48	6.0	\$192.30	7.0	\$194.35	5.0	\$189.82	8.0	\$183.65	21.0
Augusta County	\$68.09	66.0	\$74.74	77.0	\$77.66	88.0	\$87.92	81.0	\$98.16	65.0	\$101.66	78.0
Bath County	\$85.08	45.0	\$119.37	29.0	\$175.28	10.0	\$124.12	33.0	\$119.67	47.5	\$145.99	38.0
Bedford County	\$46.74	119.0	\$50.44	125.0	\$58.78	125.0	\$51.17	132.0	\$56.89	126.0	\$76.69	110.0
Bland County	\$44.50	123.0	\$37.69	134.0	\$90.76	65.0	\$66.50	119.0	\$56.69	128.0	\$66.99	124.0
Botetourt County	\$65.61	70.0	\$82.33	66.0	\$71.95	98.5	\$75.66	96.0	\$77.90	94.0	\$88.15	95.0
Brunswick County	\$52.20	106.0	\$76.67	74.0	\$109.71	46.0	\$53.76	130.0	\$47.41	134.0	\$65.90	126.0
Buchanan County	\$81.55	51.0	\$90.31	52.0	\$121.57	34.0	\$115.98	42.0	\$127.53	42.0	\$118.00	57.0
Buckingham County	\$43.15	127.0	\$51.52	124.0	\$52.33	134.0	\$68.56	114.0	\$56.82	127.0	\$71.48	119.0
Campbell County	\$57.57	88.0	\$64.96	95.0	\$73.24	96.0	\$74.30	100.5	\$76.20	101.0	\$117.77	58.0
Caroline County	\$49.13	114.0	\$54.81	117.0	\$82.49	78.0	\$70.68	107.0	\$79.33	92.0	\$76.41	111.0
Carroll County	\$47.87	115.0	\$49.06	128.0	\$114.21	41.0	\$98.53	61.0	\$86.69	78.0	\$72.42	116.0
Charles City County	\$87.83	42.0	\$193.38	3.0	\$462.98	1.0	\$923.51	1.0	\$1,124.62	1.0	\$965.56	1.0
Charlottesville	\$47.08	117.0	\$56.57	113.0	\$65.23	116.0	\$72.44	104.0	\$82.02	86.0	\$79.59	105.0
Chesterfield County	\$105.72	30.0	\$101.42	39.0	\$91.31	64.0	\$94.08	70.0	\$104.27	60.0	\$102.97	77.0
Clarke County	\$72.62	59.0	\$70.16	87.0	\$78.63	86.0	\$70.44	110.0	\$77.16	97.0	\$94.65	84.0
Craig County	\$46.44	121.0	\$49.91	127.0	\$64.51	117.0	\$76.01	95.0	\$69.52	112.0	\$77.98	108.0
Culpeper County	\$82.47	49.0	\$124.47	22.0	\$121.30	35.0	\$99.38	59.0	\$88.61	73.5	\$101.56	79.0
Cumberland County	\$59.02	85.0	\$52.35	121.0	\$64.05	118.0	\$169.51	11.0	\$154.23	23.0	\$76.03	114.0
Dickenson County	\$52.52	105.0	\$70.22	86.0	\$57.73	128.0	\$63.62	124.0	\$66.76	117.0	\$87.20	97.0
Dinwiddie County	\$61.35	80.0	\$82.55	65.0	\$82.27	79.0	\$95.42	67.0	\$87.47	76.0	\$84.32	99.5
Essex County	\$34.58	134.0	\$60.07	107.0	\$60.45	121.0	\$63.94	123.0	\$76.87	99.0	\$77.73	109.0
Fairfax County	\$208.49	2.0	\$218.44	1.0	\$273.95	2.0	\$259.72	2.0	\$244.40	3.0	\$272.37	2.0
Fauquier County	\$84.08	46.0	\$128.73	21.0	\$106.95	50.0	\$115.25	44.0	\$119.67	47.5	\$143.74	40.0
Floyd County	\$53.27	103.0	\$63.68	98.0	\$65.39	114.0	\$67.65	116.0	\$60.90	122.0	\$70.77	120.0
Fluvanna County	\$67.21	67.0	\$72.74	82.0	\$102.00	56.0	\$111.50	46.0	\$110.70	54.0	\$112.10	65.0
Franklin County	\$53.65	101.0	\$63.64	99.0	\$67.74	109.0	\$64.23	122.0	\$67.16	116.0	\$76.28	113.0
Frederick County	\$124.97	13.0	\$140.76	14.0	\$151.37	15.0	\$143.70	22.0	\$139.58	32.0	\$183.81	20.0
Giles County	\$65.37	72.0	\$68.83	89.0	\$88.39	71.0	\$86.15	82.5	\$81.33	88.0	\$130.49	50.0
Gloucester County	\$70.71	65.0	\$63.83	97.0	\$69.31	102.0	\$72.86	103.0	\$72.74	106.0	\$83.41	101.0
Goochland County	\$73.51	58.0	\$91.05	51.0	\$80.17	83.0	\$86.15	82.5	\$77.42	95.0	\$90.14	91.0
Grayson County	\$50.80	109.0	\$51.54	123.0	\$88.33	72.0	\$97.08	63.0	\$70.88	109.0	\$89.06	93.0
Greene County	\$62.73	76.0	\$87.02	56.0	\$90.45	67.0	\$102.71	52.0	\$115.35	52.0	\$110.12	67.0
Greensville County	\$87.47	43.0	\$91.32	49.0	\$131.26	29.0	\$100.94	54.0	\$98.43	63.0	\$103.21	75.0
Halifax County	\$46.76	118.0	\$68.39	90.0	\$78.81	85.0	\$82.06	87.0	\$88.61	73.5	\$123.77	56.0
Hanover County	\$95.86	37.0	\$106.77	36.0	\$104.38	52.0	\$97.70	62.0	\$90.67	71.0	\$93.24	86.0
Henrico County	\$117.87	17.0	\$131.02	19.0	\$131.54	28.0	\$123.35	35.0	\$111.83	53.0	\$108.88	68.0
Henry County	\$46.55	120.0	\$53.13	119.0	\$57.48	129.0	\$56.89	128.0	\$60.21	123.0	\$62.26	128.0
Highland County	\$54.71	97.0	\$59.56	108.0	\$67.39	110.0	\$70.49	109.0	\$70.40	110.0	\$103.13	76.0
Isle of Wight County	\$64.39	74.0	\$83.87	62.0	\$78.19	87.0	\$90.47	77.0	\$85.27	80.0	\$117.05	59.0
James City County	\$98.65	36.0	\$119.88	27.0	\$142.83	20.0	\$130.03	30.0	\$146.28	29.0	\$161.33	29.0
King and Queen County	\$36.34	133.0	\$52.13	122.0	\$67.97	107.0	\$70.55	108.0	\$300.73	2.0	\$247.28	5.0
King George County	\$79.39	52.0	\$85.46	58.0	\$102.80	53.0	\$102.46	53.0	\$125.74	44.0	\$173.00	26.0
King William County	\$63.69	75.0	\$62.39	104.0	\$68.21	104.0	\$68.81	113.0	\$66.54	118.0	\$81.40	103.0
Lancaster County	\$50.70	110.0	\$63.61	100.0	\$74.79	93.0	\$116.56	40.0	\$66.21	120.0	\$66.53	125.0
Lee County	\$57.24	90.0	\$35.92	135.0	\$58.40	126.0	\$38.01	136.0	\$44.16	135.0	\$57.10	132.0

Table 3.2A: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Loudoun County	\$145.37	10.0	\$158.81	9.0	\$137.91	23.0	\$158.72	14.0	\$153.93	24.0	\$154.17	35.0
Louisa County	\$71.95	61.0	\$98.88	43.0	\$109.23	47.0	\$91.99	75.0	\$91.12	69.0	\$89.84	92.0
Lunenburg County	\$49.87	111.0	\$65.44	92.0	\$74.07	95.0	\$77.47	93.0	\$81.26	89.0	\$92.80	88.0
Madison County	\$38.58	132.0	\$59.20	109.0	\$66.95	112.0	\$96.31	64.0	\$71.98	108.0	\$78.63	106.0
Mathews County	\$62.40	78.0	\$62.87	102.0	\$67.07	111.0	\$77.70	92.0	\$68.90	113.0	\$71.58	118.0
Mecklenburg County	\$40.50	129.0	\$46.39	130.0	\$43.76	136.0	\$47.07	135.0	\$51.71	130.5	\$58.94	131.0
Middlesex County	\$65.43	71.0	\$77.31	72.0	\$82.92	77.0	\$80.84	89.0	\$100.21	62.0	\$78.31	107.0
Montgomery County	\$43.51	125.0	\$46.90	129.0	\$68.08	106.0	\$73.30	102.0	\$82.51	84.0	\$100.93	81.0
Nelson County	\$54.65	98.0	\$57.79	111.0	\$76.36	90.0	\$71.20	105.0	\$84.17	82.0	\$87.41	96.0
New Kent County	\$89.17	41.0	\$71.81	83.0	\$75.43	92.0	\$60.72	126.0	\$77.19	96.0	\$76.38	112.0
Northampton County	\$51.70	107.0	\$73.29	80.0	\$59.69	122.0	\$74.35	99.0	\$81.44	87.0	\$99.25	82.0
Northumberland County	\$43.07	128.0	\$35.90	136.0	\$65.30	115.0	\$55.92	129.0	\$57.15	125.0	\$67.45	123.0
Nottoway County	\$49.68	112.0	\$61.45	105.0	\$71.95	98.5	\$65.89	120.0	\$58.09	124.0	\$69.19	121.5
Orange County	\$61.05	82.0	\$87.16	55.0	\$75.92	91.0	\$85.45	85.0	\$75.33	102.0	\$91.10	90.0
Page County	\$53.85	100.0	\$65.34	93.0	\$68.66	103.0	\$78.81	93.0	\$56.30	129.0	\$45.70	136.0
Patrick County	\$55.64	94.0	\$56.41	114.0	\$59.05	124.0	\$52.19	131.0	\$51.71	130.5	\$60.83	129.0
Pittsylvania County	\$66.69	68.0	\$80.04	68.0	\$82.08	81.0	\$67.16	118.0	\$68.01	114.0	\$65.86	127.0
Powhatan County	\$56.72	91.0	\$70.53	85.0	\$64.01	119.0	\$77.78	91.0	\$74.38	103.0	\$91.38	89.0
Prince Edward County	\$31.11	136.0	\$41.80	132.0	\$54.09	133.0	\$69.62	111.0	\$77.02	98.0	\$84.32	99.5
Prince George County	\$117.35	18.0	\$99.76	42.0	\$89.24	70.0	\$92.34	73.0	\$90.95	70.0	\$108.83	69.0
Prince William County	\$159.99	4.0	\$175.34	7.0	\$180.59	9.0	\$186.57	7.0	\$181.19	11.0	\$188.47	17.5
Pulaski County	\$66.02	69.0	\$69.10	88.0	\$77.03	89.0	\$71.07	106.0	\$69.99	111.0	\$71.84	117.0
Rappahannock County	\$52.82	104.0	\$83.96	61.0	\$123.49	33.0	\$107.15	50.0	\$174.78	12.0	\$135.78	46.0
Richmond County	\$62.42	77.0	\$77.98	71.0	\$85.58	75.0	\$118.37	37.0	\$87.71	75.0	\$104.84	73.0
Roanoke County	\$55.92	93.0	\$70.66	84.0	\$70.17	100.0	\$91.92	76.0	\$84.79	81.0	\$144.90	39.0
Rockbridge County	\$73.54	57.0	\$88.39	54.0	\$133.85	25.0	\$136.96	26.0	\$141.65	30.0	\$161.06	30.0
Rockingham County	\$57.44	89.0	\$79.34	69.0	\$74.27	94.0	\$67.79	115.0	\$72.13	107.0	\$138.52	45.0
Russell County	\$39.21	131.0	\$63.53	101.0	\$79.73	84.0	\$74.30	100.5	\$73.66	105.0	\$69.19	121.5
Scott County	\$47.32	116.0	\$57.44	112.0	\$57.46	130.0	\$49.80	133.0	\$48.58	133.0	\$48.05	135.0
Shenandoah County	\$60.96	83.0	\$74.05	79.0	\$85.39	76.0	\$89.21	80.0	\$92.21	68.0	\$103.51	74.0
Smyth County	\$54.35	99.0	\$50.32	126.0	\$100.75	57.0	\$107.93	49.0	\$105.31	58.0	\$107.84	70.0
Southampton County	\$61.33	81.0	\$62.73	103.0	\$89.82	69.0	\$96.30	65.0	\$87.46	77.0	\$112.72	64.0
Spotsylvania County	\$102.18	32.0	\$100.64	41.0	\$90.37	68.0	\$99.61	58.0	\$119.69	46.0	\$113.14	63.0
Stafford County	\$121.93	14.0	\$145.83	13.0	\$128.77	31.0	\$128.98	31.0	\$134.07	37.0	\$133.55	47.0
Surry County	\$112.71	24.0	\$91.09	50.0	\$134.34	24.0	\$150.72	17.0	\$152.58	26.0	\$148.43	37.0
Sussex County	\$56.68	92.0	\$64.40	96.0	\$82.12	80.0	\$100.73	57.0	\$160.92	17.0	\$92.85	87.0
Tazewell County	\$44.37	124.0	\$65.01	94.0	\$80.24	82.0	\$81.95	88.0	\$76.31	100.0	\$84.41	98.0
Warren County	\$59.84	84.0	\$61.27	106.0	\$59.55	123.0	\$63.53	125.0	\$66.24	119.0	\$60.49	130.0
Washington County	\$51.04	108.0	\$54.43	118.0	\$66.01	113.0	\$67.23	117.0	\$73.73	104.0	\$88.46	94.0
Westmoreland County	\$55.43	95.0	\$56.34	115.0	\$50.87	135.0	\$58.04	127.0	\$50.93	132.0	\$56.15	133.0
Wise County	\$55.34	96.0	\$58.57	110.0	\$58.31	127.0	\$49.32	134.0	\$43.19	136.0	\$55.92	134.0
Wythe County	\$39.40	130.0	\$41.07	133.0	\$108.15	49.0	\$100.84	56.0	\$78.60	93.0	\$124.66	55.0
York County	\$115.40	21.0	\$130.34	20.0	\$127.63	32.0	\$114.92	45.0	\$117.71	49.0	\$132.67	48.0
Alexandria City	\$189.18	3.0	\$185.54	4.0	\$211.27	5.0	\$189.11	6.0	\$222.44	5.0	\$228.77	10.0
Bedford City	\$72.47	60.0	\$75.52	76.0	\$68.09	105.0	\$92.91	72.0	\$123.45	45.0	\$198.76	14.0
Bristol City	\$95.71	38.0	\$88.73	53.0	\$118.55	37.0	\$116.39	41.0	\$157.17	22.0	\$158.72	32.0
Buena Vista City	\$145.38	9.0	\$123.54	23.0	\$140.81	22.0	\$145.55	18.0	\$158.07	21.0	\$169.23	27.0
Charlottesville City	\$147.14	8.0	\$184.22	5.0	\$190.56	8.0	\$171.25	9.0	\$196.50	7.0	\$249.56	4.0
Chesapeake City	\$76.08	55.0	\$67.00	91.0	\$69.93	101.0	\$75.02	98.0	\$88.64	72.0	\$79.69	104.0
Clifton Forge City	\$100.49	33.0	\$86.44	57.0	\$112.70	43.0	\$143.88	21.0	\$133.96	38.0	\$168.50	28.0
Colonial Heights City	\$108.36	27.0	\$94.14	47.0	\$132.08	27.0	\$139.83	24.0	\$133.17	40.0	\$139.16	44.0
Covington City	\$127.33	12.0	\$118.87	30.0	\$150.59	16.0	\$163.78	13.0	\$167.61	13.0	\$179.03	24.0

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Danville City	\$64.43	73.0	\$79.23	70.0	\$116.83	39.0	\$120.60	36.0	\$125.87	43.0	\$141.92	41.0
Emporia City	\$86.21	44.0	\$77.03	73.0	\$111.91	44.0	\$164.07	12.0	\$163.02	15.0	\$197.99	16.0
Fairfax City	\$71.46	63.0	\$82.68	64.0	\$88.22	73.0	\$92.23	74.0	\$93.59	67.0	\$127.67	52.0
Falls Church City	\$215.08	1.0	\$210.56	2.0	\$241.00	4.0	\$224.06	3.0	\$240.50	4.0	\$243.90	6.0
Franklin City	\$113.38	22.0	\$140.01	16.0	\$163.10	12.0	\$170.11	10.0	\$164.36	14.0	\$214.92	12.0
Fredericksburg City	\$121.66	15.0	\$160.18	8.0	\$202.17	6.0	\$152.18	16.0	\$213.84	6.0	\$158.96	31.0
Galax City	\$116.47	19.0	\$104.96	37.0	\$243.07	3.0	\$209.50	4.0	\$184.54	9.0	\$266.72	3.0
Hampton City	\$100.19	34.0	\$121.96	25.0	\$99.24	59.0	\$115.44	43.0	\$137.32	34.0	\$184.22	19.0
Harrisonburg City	\$58.43	86.0	\$81.79	67.0	\$104.61	51.0	\$96.07	66.0	\$97.01	66.0	\$106.78	71.0
Hopewell City	\$107.20	29.0	\$115.56	33.0	\$132.65	26.0	\$123.54	34.0	\$138.91	33.0	\$115.33	62.0
Lexington City	\$83.17	47.0	\$117.32	32.0	\$160.01	13.0	\$176.93	8.0	\$183.90	10.0	\$177.00	25.0
Lynchburg City	\$78.77	53.0	\$145.91	12.0	\$102.73	54.0	\$138.55	25.0	\$160.87	18.0	\$213.15	13.0
Manassas City	\$129.51	11.0	\$150.19	10.0	\$169.03	11.0	\$118.20	39.0	\$132.60	41.0	\$141.68	42.0
Manassas Park City	\$92.89	40.0	\$95.84	45.0	\$111.45	45.0	\$75.61	97.0	\$79.50	91.0	\$116.68	60.0
Martinsville City	\$112.87	23.0	\$149.37	11.0	\$141.49	21.0	\$144.47	20.0	\$160.03	20.0	\$227.85	11.0
Newport News City	\$95.56	39.0	\$91.53	48.0	\$113.69	42.0	\$131.48	28.0	\$135.65	35.0	\$198.44	15.0
Norfolk City	\$70.78	64.0	\$74.50	78.0	\$72.99	97.0	\$86.08	84.0	\$82.33	85.0	\$96.68	83.0
Norton City	\$112.02	25.0	\$123.44	24.0	\$130.95	30.0	\$131.18	29.0	\$160.14	19.0	\$188.47	17.5
Petersburg City	\$58.21	87.0	\$84.58	60.0	\$90.73	66.0	\$95.38	68.0	\$110.29	56.0	\$128.76	51.0
Poquoson City	\$83.10	48.0	\$95.95	44.0	\$102.06	55.0	\$99.24	60.0	\$108.18	57.0	\$116.35	61.0
Portsmouth City	\$105.35	31.0	\$119.92	26.0	\$114.52	40.0	\$118.35	38.0	\$148.06	28.0	\$149.25	36.0
Radford City	\$116.22	20.0	\$117.90	31.0	\$120.00	36.0	\$144.60	19.0	\$134.39	36.0	\$131.18	49.0
Richmond City	\$156.83	6.0	\$119.55	28.0	\$108.54	48.0	\$109.51	47.0	\$133.54	39.0	\$229.02	9.0
Roanoke City	\$78.18	54.0	\$110.91	34.0	\$117.09	38.0	\$126.56	32.0	\$117.02	51.0	\$235.70	7.0
Salem City	\$73.75	56.0	\$100.86	40.0	\$92.83	62.0	\$103.53	51.0	\$110.56	55.0	\$155.52	33.0
South Boston City	\$46.02	122.0	\$72.90	81.0	\$87.29	74.0	\$90.12	78.0	\$105.04	59.0	\$106.44	72.0
Staunton City	\$99.76	35.0	\$133.41	18.0	\$148.07	19.0	\$140.58	23.0	\$149.71	27.0	\$180.85	22.0
Suffolk City	\$61.53	79.0	\$84.97	59.0	\$92.45	63.0	\$89.71	79.0	\$100.51	61.0	\$127.58	53.0
Virginia Beach City	\$108.20	28.0	\$108.17	35.0	\$100.24	58.0	\$93.45	71.0	\$83.97	83.0	\$112.09	66.0
Waynesboro City	\$121.47	16.0	\$140.30	15.0	\$150.04	17.0	\$156.23	15.0	\$152.84	25.0	\$154.63	34.0
Williamsburg City	\$152.58	7.0	\$135.85	17.0	\$155.52	14.0	\$133.39	27.0	\$162.95	16.0	\$179.10	23.0
Winchester City	\$110.35	26.0	\$104.33	38.0	\$149.89	18.0	\$108.94	48.0	\$85.68	79.0	\$126.54	54.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

Staff, Commission on Local Government

Table 3.2B: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Accomack County	\$81.70	117.0	\$89.25	116.0	\$97.52	125.0	\$117.95	107.0	\$122.60	109.0	\$121.52	118.0
Albemarle County	\$111.65	82.0	\$138.49	61.0	\$162.48	56.0	\$143.96	83.0	\$140.41	89.0	\$152.34	97.0
Alleghany County	\$125.49	68.0	\$139.22	60.0	\$197.87	39.0	\$238.40	31.0	\$250.05	32.0	\$275.29	33.0
Amelia County	\$238.26	12.0	\$237.78	16.0	\$337.56	6.0	\$390.01	4.0	\$366.28	11.0	\$278.07	31.0
Amherst County	\$101.06	97.0	\$106.87	90.0	\$118.05	97.0	\$115.92	110.0	\$113.33	118.0	\$128.06	113.0
Appomattox County	\$114.77	81.0	\$92.42	112.0	\$102.81	120.0	\$155.91	72.0	\$100.97	125.0	\$109.71	127.0
Arlington County	\$206.31	23.0	\$207.45	31.0	\$209.44	35.0	\$220.51	35.0	\$244.10	33.0	\$280.47	30.0
Augusta County	\$119.92	76.0	\$121.97	70.0	\$158.03	61.0	\$145.34	81.0	\$147.93	85.0	\$155.03	93.0
Bath County	\$222.32	18.0	\$188.75	34.0	\$250.81	19.0	\$218.11	36.0	\$217.47	45.0	\$217.05	58.0
Bedford County	\$123.88	72.0	\$118.02	75.0	\$136.45	83.0	\$139.37	86.0	\$150.25	84.0	\$158.83	90.0
Bland County	\$59.01	135.0	\$44.06	135.0	\$78.57	134.0	\$88.42	130.0	\$204.75	51.0	\$161.73	85.0
Botetourt County	\$106.01	91.0	\$107.12	89.0	\$113.09	105.0	\$122.36	101.0	\$117.12	114.0	\$116.02	122.0
Brunswick County	\$91.66	108.0	\$96.18	107.0	\$124.39	92.0	\$118.43	105.0	\$169.85	72.0	\$160.42	86.0
Buchanan County	\$137.24	54.0	\$148.62	54.0	\$166.87	53.0	\$169.82	63.0	\$173.47	70.0	\$179.21	72.0
Buckingham County	\$77.53	123.0	\$80.31	123.0	\$98.35	124.0	\$80.79	134.0	\$88.04	130.0	\$97.17	132.0
Campbell County	\$101.50	96.0	\$108.28	86.0	\$142.52	77.0	\$155.63	73.0	\$137.14	92.0	\$143.07	102.0
Caroline County	\$116.92	79.0	\$116.38	77.0	\$113.45	104.0	\$137.85	88.0	\$129.81	101.0	\$160.39	87.0
Carroll County	\$106.46	90.0	\$95.42	109.0	\$175.71	50.0	\$203.64	41.0	\$215.22	47.0	\$233.78	48.0
Charles City County	\$759.70	1.0	\$822.92	1.0	\$738.10	1.0	\$757.87	1.0	\$743.39	1.0	\$689.66	1.0
Charlotte County	\$99.45	100.0	\$120.26	73.0	\$145.52	76.0	\$159.29	70.0	\$182.64	64.0	\$198.38	66.0
Chesterfield County	\$107.70	89.0	\$117.84	76.0	\$121.95	93.0	\$131.18	95.0	\$155.33	82.0	\$169.33	81.0
Clarke County	\$98.28	102.0	\$100.49	105.0	\$136.71	82.0	\$117.70	108.0	\$138.95	91.0	\$170.60	80.0
Craig County	\$91.16	109.0	\$114.61	79.0	\$131.71	86.0	\$144.92	82.0	\$209.59	50.0	\$223.66	53.0
Culpeper County	\$128.95	61.0	\$126.77	67.0	\$156.04	62.0	\$176.49	56.0	\$192.11	56.0	\$241.45	41.0
Cumberland County	\$80.14	119.0	\$88.65	117.0	\$100.82	123.0	\$99.17	122.0	\$128.88	102.0	\$140.08	103.0
Dickenson County	\$67.87	130.0	\$75.52	127.0	\$137.84	81.0	\$94.27	123.0	\$100.54	127.0	\$111.43	124.0
Dinwiddie County	\$90.84	111.0	\$102.40	100.0	\$111.00	107.0	\$94.26	124.0	\$84.12	131.0	\$84.89	133.0
Essex County	\$78.76	120.0	\$81.82	121.0	\$109.48	112.0	\$102.93	117.0	\$120.61	110.0	\$126.19	115.0
Fairfax County	\$302.64	5.0	\$310.95	6.0	\$325.34	7.0	\$323.64	10.0	\$338.58	14.0	\$346.06	14.0
Fauquier County	\$139.21	52.0	\$194.15	32.0	\$204.50	36.0	\$245.21	29.0	\$227.93	41.0	\$236.52	43.0
Floyd County	\$123.55	74.0	\$87.69	119.0	\$92.33	126.5	\$100.52	120.0	\$100.69	126.0	\$124.64	116.0
Fluvanna County	\$134.85	55.0	\$134.02	63.0	\$151.07	69.0	\$169.96	62.0	\$161.76	76.0	\$173.31	76.0
Franklin County	\$75.38	126.0	\$76.00	126.0	\$105.14	117.0	\$86.96	131.0	\$106.84	123.0	\$111.24	125.0
Frederick County	\$202.24	27.0	\$209.92	28.0	\$235.98	23.0	\$253.53	25.0	\$237.06	38.0	\$273.68	34.0
Giles County	\$157.01	41.0	\$149.49	53.0	\$146.14	74.0	\$143.37	84.0	\$134.73	96.0	\$180.09	71.0
Gloucester County	\$93.46	106.0	\$105.69	93.0	\$127.32	90.0	\$148.89	78.0	\$159.35	80.0	\$154.47	94.0
Goochland County	\$87.17	114.0	\$104.50	96.0	\$108.52	114.0	\$121.16	102.0	\$143.55	86.0	\$133.54	109.0
Grayson County	\$130.66	59.0	\$109.77	83.0	\$159.07	60.0	\$122.98	100.0	\$188.79	62.0	\$203.15	64.0
Greene County	\$128.46	63.0	\$146.28	55.0	\$162.22	57.0	\$164.50	66.0	\$222.63	43.0	\$234.18	47.0
Greensville County	\$147.63	51.0	\$152.62	48.0	\$216.62	30.0	\$201.19	43.0	\$296.00	22.0	\$420.26	9.0
Halifax County/2	\$124.27	71.0	\$106.41	92.0	\$135.45	84.0	\$124.73	99.0	\$115.46	116.0	\$129.37	111.0
Hanover County	\$103.45	94.0	\$108.62	84.0	\$118.95	95.0	\$142.59	85.0	\$132.49	98.0	\$137.02	108.0
Henrico County	\$123.33	75.0	\$129.98	65.0	\$150.52	71.0	\$153.72	76.0	\$155.47	81.0	\$166.19	82.0
Henry County	\$68.62	129.0	\$71.42	132.0	\$81.64	133.0	\$60.03	135.0	\$104.78	124.0	\$99.38	131.0
Highland County	\$152.71	44.0	\$150.90	49.0	\$213.83	33.0	\$215.58	37.0	\$159.75	79.0	\$219.69	56.0
Isle of Wight County	\$101.90	95.0	\$143.79	57.0	\$216.10	32.0	\$202.54	42.0	\$210.34	48.0	\$216.48	59.0
James City County	\$169.68	37.0	\$155.85	46.0	\$176.44	49.0	\$177.45	54.0	\$188.59	63.0	\$234.84	45.0
King and Queen County	\$199.96	28.0	\$310.32	7.0	\$320.06	9.0	\$357.58	6.0	\$425.39	6.0	\$583.18	2.0
King George County	\$204.26	25.0	\$229.66	21.0	\$187.97	44.0	\$413.72	2.0	\$609.60	3.0	\$575.93	3.0
King William County	\$81.47	118.0	\$104.94	95.0	\$115.50	102.0	\$120.55	104.0	\$127.49	104.0	\$157.49	91.0
Lancaster County	\$77.03	124.0	\$83.40	120.0	\$86.65	128.0	\$101.43	119.0	\$112.82	119.0	\$109.80	126.0
Lee County	\$58.09	136.0	\$52.15	134.0	\$73.34	135.0	\$118.30	106.0	\$62.12	135.0	\$73.62	135.0

Table 3.2B: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Loudoun County	\$172.91	36.0	\$157.85	44.0	\$149.66	72.0	\$174.04	59.0	\$201.85	53.0	\$214.72	61.0
Louisa County	\$111.04	83.0	\$114.50	80.0	\$142.01	78.0	\$159.96	69.0	\$170.87	71.0	\$213.15	62.0
Lunenburg County	\$108.17	86.0	\$125.30	69.0	\$159.92	58.0	\$182.19	50.0	\$164.46	73.0	\$197.65	67.0
Madison County	\$100.28	98.0	\$101.98	102.0	\$108.33	115.0	\$113.93	111.0	\$124.95	108.0	\$117.80	120.0
Mathews County	\$77.63	122.0	\$102.57	99.0	\$116.88	100.0	\$107.75	115.0	\$125.29	107.0	\$143.26	101.0
Mecklenburg County	\$67.83	131.0	\$76.95	125.0	\$92.33	126.5	\$92.71	125.0	\$107.23	122.0	\$115.70	123.0
Middlesex County	\$85.68	115.0	\$100.61	104.0	\$114.66	103.0	\$138.45	87.0	\$139.24	90.0	\$159.10	89.0
Montgomery County	\$119.51	77.0	\$75.51	128.0	\$105.08	118.0	\$100.23	121.0	\$100.46	128.0	\$103.01	129.0
Nelson County	\$105.14	92.0	\$121.04	71.0	\$148.56	73.0	\$166.29	65.0	\$176.17	67.0	\$177.98	73.0
New Kent County	\$129.67	60.0	\$75.35	129.0	\$151.61	67.0	\$145.94	80.0	\$128.67	103.0	\$144.05	100.0
Northampton County	\$99.84	99.0	\$105.03	94.0	\$131.10	87.0	\$245.42	28.0	\$175.62	68.0	\$228.94	49.0
Northumberland County	\$107.79	88.0	\$102.79	98.0	\$128.77	88.0	\$92.64	126.0	\$119.52	112.0	\$117.15	121.0
Nottoway County	\$92.67	107.0	\$115.07	78.0	\$116.37	101.0	\$127.41	97.0	\$161.91	75.0	\$163.54	84.0
Orange County	\$108.23	85.0	\$89.98	115.0	\$109.35	113.0	\$113.01	112.0	\$125.77	106.0	\$189.28	69.0
Page County	\$76.28	125.0	\$90.44	113.0	\$110.20	109.0	\$91.95	127.0	\$116.97	115.0	\$163.58	83.0
Patrick County	\$60.71	134.0	\$77.96	124.0	\$101.43	121.0	\$84.03	132.0	\$71.30	134.0	\$130.60	110.0
Pittsylvania County	\$69.03	128.0	\$60.23	133.0	\$83.30	131.0	\$91.93	128.0	\$94.16	129.0	\$104.38	128.0
Powhatan County	\$83.93	116.0	\$93.01	111.0	\$111.25	106.0	\$102.28	118.0	\$109.21	121.0	\$122.84	117.0
Prince Edward County	\$94.98	104.0	\$106.65	91.0	\$121.78	94.0	\$154.40	75.0	\$152.39	83.0	\$176.65	74.0
Prince George County	\$91.01	110.0	\$87.78	118.0	\$86.30	129.0	\$108.18	114.0	\$112.22	120.0	\$138.68	105.0
Prince William County	\$212.64	20.0	\$212.69	26.0	\$222.67	28.0	\$246.32	27.0	\$262.08	28.0	\$285.87	27.0
Pulaski County	\$108.13	87.0	\$99.89	106.0	\$110.81	108.0	\$178.52	52.5	\$196.43	55.0	\$218.95	57.0
Rappahannock County	\$152.85	43.0	\$135.95	62.0	\$152.46	66.0	\$171.21	60.0	\$180.85	65.0	\$155.30	92.0
Richmond County	\$94.05	105.0	\$101.05	103.0	\$118.50	96.0	\$134.98	92.0	\$252.56	31.0	\$291.51	23.0
Roanoke County	\$148.00	50.0	\$109.79	82.0	\$109.97	111.0	\$116.75	109.0	\$120.32	111.0	\$126.86	114.0
Rockbridge County	\$182.36	32.0	\$231.20	19.0	\$226.04	27.0	\$231.12	33.0	\$239.54	36.0	\$251.59	40.0
Rockingham County	\$150.48	47.0	\$186.82	35.0	\$193.34	41.0	\$206.34	39.0	\$235.57	39.0	\$264.77	36.0
Russell County	\$89.77	112.0	\$94.19	110.0	\$100.89	122.0	\$174.94	58.0	\$127.44	105.0	\$138.22	106.0
Scott County	\$64.29	132.0	\$74.38	130.0	\$83.82	130.0	\$90.31	129.0	\$73.15	133.0	\$80.03	134.0
Shenandoah County	\$98.39	101.0	\$95.49	108.0	\$103.14	119.0	\$105.88	116.0	\$131.51	99.0	\$153.17	95.0
Smyth County	\$134.01	56.0	\$110.37	81.0	\$155.72	63.0	\$149.81	77.0	\$135.01	95.0	\$153.00	96.0
Southampton County	\$110.47	84.0	\$108.38	85.0	\$117.59	99.0	\$120.86	103.0	\$130.86	100.0	\$138.92	104.0
Spotsylvania County	\$126.67	65.0	\$129.39	66.0	\$141.79	80.0	\$133.50	93.0	\$133.73	97.0	\$137.80	107.0
Stafford County	\$158.62	39.0	\$150.78	50.0	\$166.35	54.0	\$178.52	52.5	\$189.64	61.0	\$225.29	52.0
Surry County	\$182.85	31.0	\$179.19	37.0	\$186.80	45.0	\$214.21	38.0	\$289.57	24.0	\$216.28	60.0
Sussex County	\$445.75	2.0	\$525.91	2.0	\$409.08	3.0	\$388.42	5.0	\$634.03	2.0	\$236.33	44.0
Tazewell County	\$88.76	113.0	\$90.24	114.0	\$105.74	116.0	\$111.19	113.0	\$118.65	113.0	\$121.32	119.0
Warren County	\$71.99	127.0	\$81.44	122.0	\$141.82	79.0	\$158.31	71.0	\$222.23	44.0	\$220.81	55.0
Washington County	\$104.77	93.0	\$108.22	87.0	\$146.07	75.0	\$135.39	91.0	\$113.81	117.0	\$128.93	112.0
Westmoreland County	\$63.22	133.0	\$104.22	97.0	\$117.71	98.0	\$136.64	89.0	\$260.01	29.0	\$310.14	18.0
Wise County	\$78.10	121.0	\$73.23	131.0	\$82.69	132.0	\$83.44	133.0	\$80.10	132.0	\$99.68	130.0
Wythe County	\$179.31	34.0	\$157.04	45.0	\$202.14	38.0	\$191.44	46.0	\$210.17	49.0	\$269.71	35.0
York County	\$154.54	42.0	\$150.25	51.0	\$167.63	52.0	\$177.05	55.0	\$192.06	57.0	\$228.14	50.0
Alexandria City	\$260.78	8.0	\$279.34	9.0	\$276.80	13.0	\$289.78	18.0	\$310.61	21.0	\$286.63	26.0
Bedford City	\$157.38	40.0	\$181.01	36.0	\$203.43	37.0	\$309.29	14.0	\$286.60	25.0	\$329.75	16.0
Bristol City	\$228.52	15.0	\$258.78	12.0	\$337.67	5.0	\$323.09	11.0	\$395.13	8.0	\$442.72	7.0
Buena Vista City	\$225.45	16.0	\$237.75	17.0	\$255.52	18.0	\$284.81	19.0	\$269.89	27.0	\$290.23	25.0
Charlottesville City	\$230.12	14.0	\$263.34	10.0	\$274.40	15.0	\$339.85	7.0	\$353.94	12.0	\$380.72	11.0
Chesapeake City	\$96.16	103.0	\$102.08	101.0	\$110.19	110.0	\$125.96	98.0	\$135.64	94.0	\$146.32	99.0
Clifton Forge City	\$206.23	24.0	\$167.85	43.0	\$221.69	29.0	\$279.68	22.0	\$314.55	19.0	\$295.31	21.0
Colonial Heights City	\$131.06	58.0	\$154.41	47.0	\$153.53	65.0	\$192.06	45.0	\$226.33	42.0	\$254.66	39.0
Covington City	\$180.86	33.0	\$229.33	22.0	\$229.71	26.0	\$241.99	30.0	\$314.58	18.0	\$295.72	20.0

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Danville City	\$149.67	48.0	\$169.07	42.0	\$194.24	40.0	\$197.35	44.0	\$203.51	52.0	\$207.82	63.0
Emporia City	\$252.57	10.0	\$327.65	5.0	\$322.79	8.0	\$334.94	9.0	\$446.07	4.0	\$485.11	4.0
Fairfax City	\$138.18	53.0	\$140.97	59.0	\$193.25	42.0	\$203.68	40.0	\$229.33	40.0	\$258.15	37.0
Falls Church City	\$265.48	7.0	\$286.46	8.0	\$306.53	10.0	\$312.54	13.0	\$315.77	17.0	\$401.04	10.0
Franklin City	\$234.98	13.0	\$208.97	30.0	\$235.53	24.0	\$298.05	17.0	\$367.60	10.0	\$290.47	24.0
Fredericksburg City	\$244.93	11.0	\$242.17	15.0	\$282.09	12.0	\$284.20	21.0	\$334.34	15.0	\$337.22	15.0
Galax City	\$391.90	3.0	\$362.53	3.0	\$463.96	2.0	\$321.70	12.0	\$422.51	7.0	\$455.66	5.0
Hampton City	\$192.64	29.0	\$223.69	23.0	\$237.86	21.0	\$263.04	24.0	\$295.55	23.0	\$239.28	42.0
Harrisonburg City	\$133.63	57.0	\$149.95	52.0	\$154.56	64.0	\$148.13	79.0	\$163.85	74.0	\$173.62	75.0
Hopewell City	\$152.00	46.0	\$170.88	40.0	\$180.39	48.0	\$166.83	64.0	\$237.80	37.0	\$364.27	13.0
Lexington City	\$212.37	21.0	\$236.26	18.0	\$267.62	17.0	\$284.35	20.0	\$438.49	5.0	\$452.05	6.0
Lynchburg City	\$274.87	6.0	\$243.16	14.0	\$274.52	14.0	\$302.61	16.0	\$343.83	13.0	\$365.19	12.0
Manassas City	\$125.86	67.0	\$171.42	39.0	\$185.47	47.0	\$176.09	57.0	\$216.58	46.0	\$225.49	51.0
Manassas Park City	\$152.23	45.0	\$126.58	68.0	\$159.11	59.0	\$135.95	90.0	\$175.11	69.0	\$255.05	38.0
Martinsville City	\$329.75	4.0	\$359.98	4.0	\$364.23	4.0	\$339.15	8.0	\$377.78	9.0	\$425.17	8.0
Newport News City	\$219.41	19.0	\$230.91	20.0	\$248.59	20.0	\$408.07	3.0	\$318.43	16.0	\$314.13	17.0
Norfolk City	\$149.53	49.0	\$169.26	41.0	\$165.96	55.0	\$188.58	48.0	\$190.12	59.0	\$195.22	68.0
Norton City	\$209.27	22.0	\$214.72	25.0	\$209.92	34.0	\$227.25	34.0	\$244.01	34.0	\$291.54	22.0
Petersburg City	\$123.57	73.0	\$120.59	72.0	\$132.18	85.0	\$129.81	96.0	\$135.82	93.0	\$149.60	98.0
Poquoson City	\$117.66	78.0	\$120.13	74.0	\$126.77	91.0	\$132.99	94.0	\$142.17	88.0	\$172.45	77.0
Portsmouth City	\$161.23	38.0	\$190.38	33.0	\$191.85	43.0	\$189.10	47.0	\$190.60	58.0	\$221.39	54.0
Radford City	\$128.84	62.0	\$144.46	56.0	\$168.82	51.0	\$164.08	68.0	\$189.86	60.0	\$199.70	65.0
Richmond City	\$254.91	9.0	\$254.31	13.0	\$270.72	16.0	\$246.98	26.0	\$243.59	35.0	\$275.86	32.0
Roanoke City	\$223.36	17.0	\$261.29	11.0	\$286.66	11.0	\$180.89	51.0	\$179.03	66.0	\$187.93	70.0
Salem City	\$174.76	35.0	\$173.43	38.0	\$186.50	46.0	\$186.08	49.0	\$199.58	54.0	\$234.79	46.0
South Boston City/2	\$124.70	70.0	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$203.90	26.0	\$217.22	24.0	\$234.97	25.0	\$273.12	23.0	\$259.31	30.0	\$284.55	28.0
Suffolk City	\$116.39	80.0	\$143.62	58.0	\$151.49	68.0	\$171.16	61.0	\$160.49	78.0	\$172.27	78.0
Virginia Beach City	\$127.07	64.0	\$133.36	64.0	\$150.91	70.0	\$164.36	67.0	\$161.60	77.0	\$171.34	79.0
Waynesboro City	\$190.19	30.0	\$212.24	27.0	\$236.65	22.0	\$304.16	15.0	\$312.20	20.0	\$298.01	19.0
Williamsburg City	\$126.37	66.0	\$209.75	29.0	\$216.33	31.0	\$236.09	32.0	\$279.23	26.0	\$284.16	29.0
Winchester City	\$124.88	69.0	\$107.59	88.0	\$128.64	89.0	\$154.59	74.0	\$142.82	87.0	\$160.25	88.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

South Boston City reverted to town status on July 1, 1995. Accordingly, with respect to the FY1996-2000 time span, the Halifax County profile captures the revenue and population effects of South Boston's municipal reclassification.

3

The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 135, respectively.

Staff, Commission on Local Government

Table 3.2C: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Accomack County	\$129.94	121.0	\$132.52	120.0	\$172.28	88.0	\$195.77	79.0	\$211.26	84.0	\$264.41	74.0
Albemarle County	\$134.58	118.0	\$150.33	106.0	\$159.68	98.0	\$160.66	108.0	\$191.15	98.0	\$221.97	94.0
Alleghany County/2	\$432.49	8.0	\$317.42	24.0	\$255.91	41.0	\$274.92	39.0	\$308.97	38.0	\$329.12	45.0
Amelia County	\$292.40	28.0	\$284.11	31.0	\$321.32	23.0	\$325.79	26.0	\$364.71	22.0	\$430.51	21.0
Amherst County	\$167.29	90.0	\$134.67	117.0	\$138.87	120.0	\$174.94	95.0	\$199.59	92.0	\$223.63	93.0
Appomattox County	\$126.16	123.0	\$109.72	125.0	\$134.30	121.0	\$128.70	125.0	\$142.40	125.0	\$178.74	118.0
Arlington County	\$298.96	27.0	\$343.36	18.0	\$302.48	28.0	\$323.34	28.0	\$338.46	28.0	\$377.01	29.0
Augusta County	\$167.76	89.0	\$157.37	99.0	\$167.92	92.0	\$165.28	104.0	\$171.63	110.0	\$205.87	104.0
Bath County	\$351.85	16.0	\$236.17	49.0	\$246.65	47.0	\$236.57	65.0	\$257.64	59.0	\$322.74	51.0
Bedford County	\$182.70	76.0	\$173.18	82.0	\$169.28	91.0	\$181.10	89.0	\$191.31	97.0	\$228.48	89.0
Bland County	\$171.99	86.0	\$186.31	78.0	\$191.91	78.0	\$406.53	14.0	\$360.37	23.0	\$375.03	30.0
Botetourt County	\$142.99	112.0	\$145.36	111.0	\$159.39	99.0	\$132.55	122.0	\$160.14	118.0	\$191.44	114.0
Brunswick County	\$187.49	73.0	\$175.85	81.0	\$178.90	83.0	\$267.63	46.0	\$294.18	44.0	\$304.31	57.0
Buchanan County	\$153.58	104.0	\$142.89	112.0	\$133.27	122.0	\$244.98	55.0	\$195.97	95.0	\$220.84	95.0
Buckingham County	\$117.07	128.0	\$134.20	118.0	\$131.29	124.0	\$127.19	126.0	\$143.70	124.0	\$196.64	111.0
Campbell County	\$148.42	110.0	\$163.89	90.0	\$144.82	112.0	\$156.68	109.0	\$171.10	113.0	\$244.32	82.0
Caroline County	\$162.10	97.0	\$162.03	92.0	\$186.51	79.0	\$211.17	73.0	\$228.78	70.0	\$328.46	47.0
Carroll County	\$211.23	61.0	\$231.74	52.0	\$238.34	55.0	\$279.07	38.0	\$269.02	54.0	\$307.49	55.0
Charles City County	\$780.75	1.0	\$528.80	5.0	\$607.29	2.0	\$573.32	5.0	\$581.88	5.0	\$679.71	4.0
Charlottesville	\$213.89	58.0	\$207.21	64.0	\$223.65	62.5	\$239.60	61.0	\$263.90	57.0	\$326.55	49.5
Chesterfield County	\$184.96	74.0	\$187.49	76.0	\$177.16	86.0	\$184.29	86.0	\$205.00	89.0	\$224.79	92.0
Clarke County	\$203.99	63.0	\$257.99	39.0	\$241.53	49.0	\$163.29	107.0	\$199.27	93.0	\$203.65	108.0
Craig County	\$222.67	56.0	\$266.18	34.0	\$244.66	48.0	\$250.07	54.0	\$268.88	55.0	\$193.66	113.0
Culpeper County	\$224.64	55.0	\$208.03	63.0	\$219.00	65.0	\$242.53	57.0	\$280.63	49.0	\$298.54	59.0
Cumberland County	\$163.19	94.0	\$157.62	98.0	\$179.45	82.0	\$199.45	77.0	\$206.00	88.0	\$328.87	46.0
Dickenson County	\$122.81	126.0	\$150.09	108.0	\$125.75	125.0	\$132.18	123.0	\$152.88	122.0	\$172.64	121.0
Dinwiddie County	\$84.75	135.0	\$96.10	130.0	\$91.97	132.0	\$109.46	132.0	\$118.89	132.0	\$151.67	130.0
Essex County	\$124.23	125.0	\$141.27	114.0	\$146.84	111.0	\$173.13	98.0	\$164.35	115.0	\$176.15	119.0
Fairfax County	\$360.03	15.0	\$322.67	21.0	\$336.06	18.0	\$311.87	29.0	\$334.48	30.0	\$410.98	23.0
Fauquier County	\$263.07	37.0	\$280.95	32.0	\$310.05	27.0	\$328.43	25.0	\$379.07	19.0	\$331.75	43.0
Floyd County	\$148.57	109.0	\$137.43	115.0	\$141.78	118.0	\$152.20	112.0	\$156.71	120.0	\$169.73	124.0
Fluvanna County	\$181.64	77.0	\$172.70	83.0	\$158.46	100.0	\$145.44	119.0	\$161.24	117.0	\$171.90	123.0
Franklin County	\$120.02	127.0	\$108.98	126.0	\$108.17	128.0	\$124.08	127.0	\$141.16	126.0	\$179.28	117.0
Frederick County	\$276.40	35.0	\$238.58	48.0	\$236.11	56.0	\$242.62	56.0	\$296.87	43.0	\$346.61	36.0
Giles County	\$152.35	106.0	\$148.44	110.0	\$143.59	116.0	\$155.08	110.0	\$180.84	102.0	\$237.37	86.0
Gloucester County	\$154.23	103.0	\$159.04	95.0	\$250.54	43.0	\$185.26	85.0	\$171.33	112.0	\$198.27	109.0
Goochland County	\$163.04	95.0	\$170.51	85.0	\$157.30	102.0	\$180.46	91.0	\$206.95	86.0	\$215.65	97.0
Grayson County	\$236.49	50.0	\$229.30	55.0	\$260.64	39.0	\$282.03	37.0	\$285.93	47.0	\$339.12	39.0
Greene County	\$239.82	49.0	\$229.81	54.0	\$238.61	54.0	\$268.19	45.0	\$358.83	24.0	\$351.85	35.0
Greenville County	\$376.24	14.0	\$345.35	17.0	\$401.57	13.0	\$392.30	18.0	\$389.36	16.0	\$415.66	22.0
Halifax County/2	\$142.08	114.0	\$130.86	121.0	\$143.18	117.0	\$151.35	115.0	\$178.72	104.0	\$210.76	102.0
Hanover County	\$162.68	96.0	\$148.55	109.0	\$150.25	109.0	\$168.14	102.0	\$174.27	108.0	\$205.38	106.0
Henrico County	\$199.90	67.0	\$166.59	87.0	\$152.29	105.0	\$171.59	100.0	\$176.28	105.0	\$184.93	116.0
Henry County	\$98.37	132.0	\$94.76	131.0	\$104.16	131.0	\$146.58	117.0	\$121.94	130.5	\$143.34	131.0
Highland County	\$213.02	59.0	\$230.53	53.0	\$223.14	64.0	\$241.05	59.0	\$245.84	66.0	\$335.56	40.0
Isle of Wight County	\$196.72	69.0	\$195.29	69.0	\$238.89	53.0	\$250.86	53.0	\$224.21	75.0	\$309.48	54.0
James City County	\$218.16	57.0	\$218.70	61.0	\$270.09	34.0	\$242.23	58.0	\$248.64	63.0	\$295.00	62.0
King and Queen County	\$535.70	4.0	\$577.95	1.0	\$636.34	1.0	\$726.32	2.0	\$754.57	2.0	\$779.17	3.0
King George County	\$543.80	3.0	\$577.87	2.0	\$584.80	3.0	\$564.68	6.0	\$528.98	8.0	\$548.92	10.0
King William County	\$163.56	93.0	\$158.74	96.0	\$143.69	115.0	\$169.45	101.0	\$179.95	103.0	\$212.95	99.0
Lancaster County	\$107.25	130.0	\$99.65	129.0	\$107.66	129.0	\$113.93	130.0	\$146.33	123.0	\$163.19	127.0
Lee County	\$84.96	134.0	\$84.63	134.0	\$91.60	133.0	\$91.25	133.0	\$89.77	134.0	\$108.42	134.0

Table 3.2C: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Loudoun County	\$244.83	45.0	\$257.16	40.0	\$267.76	35.0	\$268.71	44.0	\$353.19	25.0	\$340.83	37.0
Louisa County	\$175.50	85.0	\$154.56	102.0	\$162.27	97.0	\$180.07	92.0	\$228.49	71.0	\$266.29	73.0
Lunenburg County	\$198.17	68.0	\$196.13	68.0	\$208.82	69.0	\$240.46	60.0	\$248.40	64.0	\$306.33	56.0
Madison County	\$192.27	71.0	\$186.68	77.0	\$208.36	70.0	\$208.36	74.0	\$212.76	82.0	\$240.76	84.0
Mathews County	\$154.53	102.0	\$183.00	80.0	\$162.71	95.0	\$144.59	120.0	\$162.45	116.0	\$173.84	120.0
Mecklenburg County	\$126.03	124.0	\$110.83	124.0	\$151.66	107.0	\$133.20	121.0	\$154.30	121.0	\$205.16	107.0
Middlesex County	\$154.97	101.0	\$156.36	101.0	\$153.91	103.0	\$163.71	106.0	\$190.03	99.0	\$212.00	101.0
Montgomery County	\$126.91	122.0	\$102.90	128.0	\$108.56	127.0	\$119.84	128.0	\$133.53	127.0	\$138.56	132.0
Nelson County	\$181.21	79.0	\$156.76	100.0	\$144.18	114.0	\$178.31	94.0	\$218.72	79.0	\$215.09	98.0
New Kent County	\$157.45	100.0	\$151.49	104.0	\$163.86	94.0	\$181.09	90.0	\$189.97	100.0	\$216.03	96.0
Northampton County	\$244.74	46.0	\$194.80	70.0	\$192.12	76.0	\$196.09	78.0	\$242.46	67.0	\$245.94	80.0
Northumberland County	\$192.07	72.0	\$201.51	65.0	\$215.46	67.0	\$231.99	69.0	\$238.52	68.0	\$266.72	72.0
Nottoway County	\$177.77	81.0	\$191.70	73.0	\$194.52	75.0	\$203.37	76.0	\$223.77	76.0	\$296.08	61.0
Orange County	\$180.69	80.0	\$183.58	79.0	\$201.60	73.0	\$224.82	71.0	\$226.35	74.0	\$261.61	75.0
Page County	\$181.59	78.0	\$166.32	88.0	\$106.65	130.0	\$111.92	131.0	\$127.33	129.0	\$157.78	128.0
Patrick County	\$140.59	115.0	\$159.65	94.0	\$152.54	104.0	\$167.57	103.0	\$183.33	101.0	\$206.90	103.0
Pittsylvania County	\$87.99	133.0	\$86.18	133.0	\$85.20	134.0	\$85.38	134.0	\$96.28	133.0	\$117.37	133.0
Powhatan County	\$131.88	120.0	\$125.06	123.0	\$131.89	123.0	\$147.34	116.0	\$171.42	111.0	\$172.02	122.0
Prince Edward County	\$169.76	88.0	\$160.97	93.0	\$181.32	81.0	\$194.62	80.0	\$209.16	85.0	\$249.50	79.0
Prince George County	\$169.79	87.0	\$126.02	122.0	\$147.17	110.0	\$116.32	129.0	\$129.16	128.0	\$163.22	126.0
Prince William County	\$323.89	22.0	\$318.31	22.0	\$298.72	29.0	\$285.99	35.0	\$336.40	29.0	\$357.43	33.0
Pulaski County	\$201.71	66.0	\$258.39	38.0	\$224.77	59.0	\$271.47	42.0	\$267.90	56.0	\$331.65	44.0
Rappahannock County	\$167.07	91.0	\$158.03	97.0	\$152.20	106.0	\$186.15	84.0	\$221.05	77.0	\$212.42	100.0
Richmond County	\$277.54	34.0	\$264.64	35.0	\$284.09	32.0	\$297.99	32.0	\$316.75	34.0	\$293.39	63.0
Roanoke County	\$133.16	119.0	\$137.17	116.0	\$139.17	119.0	\$153.03	111.0	\$157.97	119.0	\$185.30	115.0
Rockbridge County	\$268.62	36.0	\$223.44	58.0	\$204.92	71.0	\$282.36	36.0	\$308.59	39.0	\$379.59	27.0
Rockingham County	\$278.57	33.0	\$233.59	50.0	\$240.83	51.0	\$237.80	63.0	\$261.39	58.0	\$226.84	90.0
Russell County	\$160.77	98.0	\$167.65	86.0	\$191.99	77.0	\$189.49	83.0	\$216.12	80.0	\$318.02	52.0
Scott County	\$100.98	131.0	\$86.40	132.0	\$157.34	101.0	\$151.69	113.0	\$254.78	61.0	\$164.45	125.0
Shenandoah County	\$143.82	111.0	\$165.61	89.0	\$151.05	108.0	\$151.38	114.0	\$173.28	109.0	\$205.86	105.0
Smyth County	\$177.21	83.0	\$199.34	66.0	\$241.08	50.0	\$266.10	47.0	\$279.79	50.0	\$326.55	49.5
Southampton County	\$137.75	117.0	\$142.73	113.0	\$174.28	87.0	\$181.62	88.0	\$201.65	91.0	\$243.11	83.0
Spotsylvania County	\$158.38	99.0	\$163.88	91.0	\$162.43	96.0	\$174.31	97.0	\$197.95	94.0	\$245.31	81.0
Stafford County	\$243.77	47.0	\$249.11	43.0	\$248.82	44.0	\$260.88	48.0	\$285.19	48.0	\$272.02	68.0
Surry County	\$233.62	52.0	\$251.04	42.0	\$177.27	85.0	\$172.42	99.0	\$193.04	96.0	\$269.83	70.0
Sussex County	\$391.34	13.0	\$382.34	14.0	\$486.53	7.0	\$798.45	1.0	\$907.21	1.0	\$991.25	2.0
Tazewell County	\$142.29	113.0	\$150.29	107.0	\$202.37	72.0	\$164.45	105.0	\$220.59	78.0	\$236.57	87.0
Warren County	\$229.26	53.0	\$248.51	44.0	\$267.69	36.0	\$272.20	40.0	\$299.13	42.0	\$226.19	91.0
Washington County	\$138.25	116.0	\$133.09	119.0	\$167.29	93.0	\$193.50	81.0	\$174.88	107.0	\$251.60	77.0
Westmoreland County	\$258.38	39.0	\$262.23	37.0	\$318.14	24.0	\$329.39	24.0	\$307.85	41.0	\$333.49	42.0
Wise County	\$107.60	129.0	\$104.61	127.0	\$111.08	126.0	\$129.50	124.0	\$121.94	130.5	\$157.33	129.0
Wythe County	\$287.65	29.0	\$309.39	26.0	\$266.36	37.0	\$331.87	22.0	\$341.64	27.0	\$390.59	26.0
York County	\$212.24	60.0	\$221.77	60.0	\$215.80	66.0	\$237.14	64.0	\$227.11	73.0	\$271.07	69.0
Alexandria City	\$307.49	24.0	\$278.44	33.0	\$248.31	45.0	\$253.61	51.0	\$275.20	52.0	\$369.75	31.0
Bedford City	\$326.56	19.0	\$263.96	36.0	\$287.19	31.0	\$271.22	43.0	\$315.45	35.0	\$378.12	28.0
Bristol City	\$516.41	5.0	\$510.04	6.0	\$552.42	4.0	\$576.51	4.0	\$570.00	7.0	\$642.11	5.0
Buena Vista City	\$320.24	23.0	\$324.42	20.0	\$314.48	25.0	\$329.53	23.0	\$416.78	14.0	\$502.73	12.0
Charlottesville City	\$411.68	11.0	\$401.43	12.0	\$429.50	10.0	\$485.17	8.0	\$580.98	6.0	\$637.85	6.0
Chesapeake City	\$151.39	108.0	\$152.11	103.0	\$144.75	113.0	\$146.37	118.0	\$166.74	114.0	\$197.51	110.0
Clifton Forge City/2	\$324.71	20.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Colonial Heights City	\$255.30	41.0	\$239.52	47.0	\$263.68	38.0	\$288.41	34.0	\$326.65	32.0	\$327.17	48.0
Covington City	\$302.03	26.0	\$317.95	23.0	\$372.06	16.0	\$407.74	13.0	\$330.53	31.0	\$449.57	16.0

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Danville City	\$235.39	51.0	\$242.79	46.0	\$251.49	42.0	\$272.04	41.0	\$257.31	60.0	\$297.64	60.0
Emporia City	\$512.10	6.0	\$495.32	7.0	\$551.69	5.0	\$623.35	3.0	\$640.24	3.0	\$1,052.18	1.0
Fairfax City	\$258.01	40.0	\$246.63	45.0	\$239.09	52.0	\$253.28	52.0	\$366.04	21.0	\$484.52	13.0
Falls Church City	\$401.85	12.0	\$433.00	9.0	\$440.28	9.0	\$424.63	12.0	\$523.10	9.0	\$445.27	17.0
Franklin City	\$285.60	31.0	\$417.70	10.0	\$358.82	17.0	\$451.97	10.0	\$585.28	4.0	\$627.00	8.0
Fredericksburg City	\$331.60	18.0	\$380.89	15.0	\$390.09	14.0	\$395.42	16.0	\$421.48	13.0	\$431.31	20.0
Galax City	\$493.06	7.0	\$439.66	8.0	\$461.54	8.0	\$491.62	7.0	\$521.14	10.0	\$634.88	7.0
Hampton City	\$243.22	48.0	\$292.69	29.0	\$327.81	20.0	\$393.34	17.0	\$385.51	18.0	\$470.50	14.0
Harrisonburg City	\$177.23	82.0	\$172.08	84.0	\$178.29	84.0	\$179.66	93.0	\$203.04	90.0	\$250.08	78.0
Hopewell City	\$253.26	42.0	\$251.61	41.0	\$213.15	68.0	\$189.85	82.0	\$227.89	72.0	\$286.10	65.0
Lexington City	\$561.23	2.0	\$546.01	4.0	\$501.06	6.0	\$309.77	30.0	\$371.69	20.0	\$437.92	19.0
Lynchburg City	\$413.57	10.0	\$386.00	13.0	\$413.49	11.0	\$444.82	11.0	\$474.50	12.0	\$574.28	9.0
Manassas City	\$245.68	44.0	\$358.47	16.0	\$379.70	15.0	\$385.19	19.0	\$276.25	51.0	\$340.66	38.0
Manassas Park City	\$252.28	43.0	\$190.33	74.0	\$185.34	80.0	\$182.76	87.0	\$175.45	106.0	\$196.00	112.0
Martinsville City	\$429.58	9.0	\$417.52	11.0	\$409.10	12.0	\$457.96	9.0	\$514.41	11.0	\$504.15	11.0
Newport News City	\$286.25	30.0	\$329.24	19.0	\$323.40	21.0	\$400.04	15.0	\$389.29	17.0	\$451.01	15.0
Norfolk City	\$209.72	62.0	\$197.93	67.0	\$226.48	57.0	\$231.88	70.0	\$293.70	46.0	\$314.19	53.0
Norton City	\$278.76	32.0	\$568.48	3.0	\$331.62	19.0	\$354.71	20.0	\$404.00	15.0	\$395.68	25.0
Petersburg City	\$152.72	105.0	\$194.75	71.0	\$197.07	74.0	\$207.00	75.0	\$211.76	83.0	\$252.27	76.0
Poquoson City	\$165.15	92.0	\$192.62	72.0	\$224.46	61.0	\$259.90	49.0	\$230.77	69.0	\$275.35	67.0
Portsmouth City	\$202.83	65.0	\$222.33	59.0	\$260.56	40.0	\$298.37	31.0	\$307.98	40.0	\$364.32	32.0
Radford City	\$203.01	64.0	\$190.25	75.0	\$225.16	58.0	\$235.76	66.5	\$251.12	62.0	\$267.91	71.0
Richmond City	\$324.27	21.0	\$298.66	27.0	\$310.64	26.0	\$344.90	21.0	\$317.81	33.0	\$401.49	24.0
Roanoke City	\$195.65	70.0	\$213.27	62.0	\$224.75	60.0	\$234.68	68.0	\$310.39	36.0	\$284.73	66.0
Salem City	\$228.42	54.0	\$229.16	56.0	\$247.00	46.0	\$238.20	62.0	\$310.03	37.0	\$334.26	41.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$303.54	25.0	\$295.44	28.0	\$322.27	22.0	\$324.19	27.0	\$349.87	26.0	\$440.69	18.0
Suffolk City	\$183.98	75.0	\$232.47	51.0	\$223.65	62.5	\$255.48	50.0	\$247.61	65.0	\$289.64	64.0
Virginia Beach City	\$175.65	84.0	\$228.04	57.0	\$170.44	89.0	\$214.10	72.0	\$206.35	87.0	\$237.43	85.0
Waynesboro City	\$262.65	38.0	\$285.54	30.0	\$292.86	30.0	\$293.04	33.0	\$294.03	45.0	\$352.33	34.0
Williamsburg City	\$339.20	17.0	\$315.51	25.0	\$273.80	33.0	\$235.76	66.5	\$270.63	53.0	\$304.02	58.0
Winchester City	\$151.70	107.0	\$150.71	105.0	\$169.70	90.0	\$174.51	96.0	\$213.07	81.0	\$231.52	88.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY2001-2006 interval captures the revenue and population effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2006 reflect the fiscal and demographic implications of the Clifton Forge reversion.

3

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

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 134, respectively.

Table 3.3A  
 Mean Annual Percentage Change  
 in  
 Per Capita Local-Source Revenue  
 from  
 Non-Tax Instruments  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Measurement Interval																
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04	FY04-FY05	FY05-FY06
Counties	18.12%	19.52%	5.63%	5.10%	12.90%	20.02%	4.60%	19.86%	7.59%	10.56%	9.93%	8.53%	-1.16%	5.10%	8.57%	9.26%	14.84%
Cities	12.95%	14.72%	1.72%	8.58%	21.32%	13.36%	9.58%	9.56%	6.81%	10.64%	8.74%	2.90%	6.79%	1.62%	5.17%	9.09%	16.21%
All Jurisdictions	16.61%	18.13%	4.49%	6.12%	15.35%	18.08%	6.05%	16.86%	7.36%	10.58%	9.58%	6.89%	1.16%	4.09%	7.58%	9.21%	15.24%

Table 3.3B  
 Median Annual Percentage Change  
 in  
 Per Capita Local-Source Revenue  
 from  
 Non-Tax Instruments  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Measurement Interval																
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04	FY04-FY05	FY05-FY06
Counties	13.62%	10.00%	3.48%	-.13%	12.71%	12.83%	3.58%	13.96%	5.29%	6.23%	8.63%	7.23%	-2.06%	3.94%	6.98%	9.41%	16.12%
Cities	10.19%	10.99%	3.23%	7.34%	17.43%	11.04%	9.17%	7.66%	5.35%	7.37%	7.57%	2.09%	-.65%	3.61%	4.79%	7.92%	17.82%
All Jurisdictions	13.28%	10.23%	3.35%	2.90%	13.37%	12.58%	5.10%	12.55%	5.32%	6.68%	8.48%	6.47%	-1.13%	3.89%	6.15%	9.30%	16.63%

1. As gauged by the Commission, "own-source" revenue excludes 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.  
 2. With regard to each measurement interval extending from FY89-FY90 through FY05-FY06, the mean and median statistics are based upon the rates of change for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). Across the time frames following FY94-FY95, the computations reflect South Boston as a component of Halifax County. The statistics covering the intervals after FY00-FY01 take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 3.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1995/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Accomack County	6.26%	90.0	6.35%	85.0	23.37%	15.0	-7.70%	109.0	18.16%	54.0	8.66%	87.0
Albemarle County	16.96%	60.0	-2.20%	108.0	1.00%	80.0	4.19%	61.0	3.11%	93.0	10.15%	82.0
Alleghany County	6.43%	89.0	-10.81%	126.0	13.15%	31.0	5.02%	55.0	17.08%	59.0	32.72%	25.0
Amelia County	55.23%	7.0	12.51%	65.0	8.10%	42.0	39.14%	5.0	63.93%	5.0	3.57%	102.0
Amherst County	28.60%	35.0	10.00%	70.0	7.25%	49.0	2.84%	69.0	22.96%	37.0	21.82%	40.0
Appomattox County	26.68%	36.0	26.04%	37.0	55.83%	4.0	38.47%	6.0	20.59%	47.0	-18.81%	131.0
Arlington County	12.84%	70.0	7.14%	79.0	1.07%	79.0	-2.33%	88.0	-3.25%	117.0	12.33%	72.0
Augusta County	9.77%	78.0	3.90%	93.0	13.22%	30.0	11.64%	36.0	3.56%	91.0	17.97%	53.0
Bath County	40.30%	20.0	46.83%	15.0	-29.18%	132.0	-3.59%	97.0	21.99%	42.0	52.29%	10.0
Bedford County	7.91%	83.0	16.54%	49.0	-12.96%	115.0	11.19%	37.0	34.81%	22.0	61.53%	5.0
Bland County	-15.31%	131.0	140.83%	2.0	-26.73%	130.0	-14.75%	128.0	18.19%	53.0	-11.92%	127.0
Botetourt County	25.48%	38.0	-12.61%	129.0	5.16%	55.0	2.96%	68.0	13.15%	69.0	20.26%	45.0
Brunswick County	46.88%	11.0	43.09%	21.0	-51.00%	136.0	-11.82%	121.0	39.02%	18.0	39.09%	21.0
Buchanan County	10.74%	76.0	34.61%	25.0	-4.59%	92.0	9.95%	41.0	-7.47%	124.0	16.31%	59.0
Buckingham County	19.41%	57.0	1.56%	99.0	31.03%	10.0	-17.13%	129.0	25.79%	34.5	8.48%	89.0
Campbell County	12.83%	71.0	12.75%	63.0	1.45%	78.0	2.56%	70.0	54.56%	9.0	-13.82%	129.0
Caroline County	11.58%	73.0	50.48%	11.0	-14.31%	121.0	12.23%	33.0	-3.67%	119.0	53.01%	9.0
Carroll County	2.48%	101.0	132.82%	4.0	-13.73%	118.0	-12.02%	125.0	-16.46%	128.0	47.01%	13.0
Charles City County	120.18%	1.0	139.41%	3.0	99.47%	2.0	21.78%	16.0	-14.14%	127.0	-21.32%	134.0
Charlotte County	20.17%	53.0	15.31%	52.5	11.05%	35.0	13.22%	28.0	-2.97%	115.0	24.96%	34.0
Chesterfield County	-4.06%	115.0	-9.97%	123.0	3.03%	73.0	10.84%	38.0	-1.25%	110.0	4.59%	99.0
Clarke County	-3.39%	114.0	12.07%	66.0	-10.42%	112.0	9.54%	44.0	22.67%	39.0	3.83%	101.0
Craig County	7.47%	87.0	29.26%	31.0	17.82%	20.0	-8.53%	112.0	12.16%	73.0	16.90%	55.0
Culpeper County	50.94%	10.0	-2.55%	110.0	-18.07%	125.0	-10.84%	119.0	14.62%	64.0	26.96%	32.0
Cumberland County	-11.30%	125.0	22.37%	42.0	164.64%	1.0	-9.01%	113.0	-50.70%	136.0	5.41%	95.0
Dickenson County	33.70%	30.0	-17.78%	133.0	10.20%	38.0	4.94%	56.0	30.61%	28.0	-22.17%	135.0
Dinwiddie County	34.55%	27.0	-0.34%	103.0	15.97%	22.0	-8.33%	111.0	-3.59%	118.0	7.73%	93.0
Essex County	73.71%	3.0	0.62%	100.0	5.78%	54.0	20.23%	17.0	1.11%	102.0	1.33%	105.0
Fairfax County	4.77%	95.0	25.41%	39.0	-5.20%	96.0	-5.90%	103.0	11.45%	74.0	11.11%	77.0
Fauquier County	53.12%	9.0	-16.92%	132.0	7.76%	44.0	3.83%	64.0	20.12%	48.0	-3.15%	116.0
Floyd County	19.54%	56.0	2.68%	96.0	3.45%	67.0	-9.98%	116.0	16.22%	62.0	74.57%	2.0
Fluvanna County	8.23%	82.0	40.22%	23.0	9.32%	40.0	-0.71%	81.0	1.26%	100.0	20.29%	43.0
Franklin County	18.64%	58.0	6.44%	83.0	-5.19%	95.0	4.56%	58.0	13.58%	68.0	-1.18%	112.0
Frederick County	12.64%	72.0	7.54%	76.0	-5.07%	94.0	-2.86%	92.0	31.68%	26.0	10.03%	83.0
Giles County	5.30%	93.0	28.42%	32.0	-2.54%	89.0	-5.59%	101.0	60.45%	7.0	20.32%	42.0
Gloucester County	-9.72%	121.0	8.58%	74.0	5.13%	56.0	-0.18%	79.0	14.67%	63.0	12.06%	74.0
Goochland County	23.86%	43.0	-11.95%	128.0	7.46%	47.0	-10.14%	117.5	16.44%	61.0	-3.29%	117.0
Grayson County	1.46%	105.0	71.38%	8.0	9.91%	39.0	-26.99%	134.0	25.65%	36.0	46.72%	15.0
Greene County	38.72%	22.0	3.95%	92.0	13.56%	29.0	12.30%	32.0	-4.54%	121.0	16.66%	56.0
Greensville County	4.41%	97.0	43.73%	18.0	-23.10%	128.0	-2.49%	91.0	4.86%	86.0	43.03%	19.0
Halifax County	46.26%	13.0	15.24%	54.0	4.13%	63.0	7.99%	48.0	39.67%	17.0	0.40%	109.0
Hanover County	11.38%	74.0	-2.24%	109.0	-6.40%	98.0	-7.20%	107.0	2.84%	95.0	10.95%	79.0
Henrico County	11.16%	75.0	0.40%	101.0	-6.23%	97.0	-9.34%	115.0	-2.64%	113.0	13.27%	64.0
Henry County	14.12%	66.0	8.20%	75.0	-1.03%	86.0	5.84%	53.0	3.40%	92.0	10.22%	81.0
Highland County	8.86%	81.0	13.14%	61.0	4.61%	58.0	-0.13%	78.0	46.49%	12.0	48.07%	12.0
Isle of Wight County	30.25%	34.0	-6.77%	116.0	15.70%	24.0	-5.75%	102.0	37.26%	20.0	-12.94%	128.0
James City County	21.52%	48.0	19.14%	46.0	-8.96%	109.0	12.50%	30.0	10.28%	76.0	5.18%	96.0
King and Queen County	43.44%	15.0	30.39%	28.0	3.79%	65.0	326.25%	1.0	-17.77%	130.0	-19.14%	132.0
King George County	7.65%	86.0	20.29%	44.0	-0.33%	85.0	22.72%	12.0	37.58%	19.0	18.07%	52.0
King William County	-2.04%	112.0	9.33%	72.0	0.88%	82.0	-3.30%	95.0	22.32%	41.0	0.10%	110.0
Lancaster County	25.47%	39.0	17.59%	47.0	55.84%	3.0	-43.20%	136.0	0.49%	105.0	15.78%	60.0
Lee County	-37.25%	136.0	62.58%	9.0	-34.91%	135.0	16.16%	24.0	29.30%	30.0	1.74%	104.0

Table 3.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1995/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Loudoun County	9.24%	80.0	-13.16%	131.0	15.09%	26.0	-3.02%	94.0	0.16%	106.0	12.16%	73.0
Louisa County	37.43%	25.0	10.46%	69.0	-15.78%	124.0	-0.95%	84.0	-1.41%	111.0	23.61%	36.0
Lunenburg County	31.23%	33.0	13.18%	60.0	4.59%	59.0	4.89%	57.0	14.21%	65.0	16.56%	57.0
Madison County	53.46%	8.0	13.10%	62.0	43.85%	6.0	-25.26%	132.0	9.23%	81.0	27.53%	31.0
Mathews County	0.76%	108.0	6.68%	82.0	15.85%	23.0	-11.33%	120.0	3.89%	89.0	8.46%	90.0
Mecklenburg County	14.54%	65.0	-5.66%	114.0	7.55%	46.0	9.86%	42.0	13.98%	66.0	15.09%	61.0
Middlesex County	18.16%	59.0	7.26%	77.5	-2.51%	88.0	23.97%	11.0	-21.85%	132.0	9.40%	84.0
Montgomery County	7.80%	84.5	45.14%	17.0	7.67%	45.0	12.56%	29.0	22.33%	40.0	18.42%	51.0
Nelson County	5.73%	92.0	32.14%	27.0	-6.75%	99.5	18.21%	20.0	3.86%	90.0	20.27%	44.0
New Kent County	-19.47%	134.0	5.05%	89.0	-19.50%	127.0	27.13%	9.0	-1.05%	108.0	69.77%	3.0
Northampton County	41.75%	18.0	-18.56%	134.0	24.57%	14.0	9.53%	45.0	21.87%	43.0	0.59%	108.0
Northumberland County	-16.66%	132.0	81.90%	7.0	-14.36%	122.0	2.19%	73.0	18.03%	55.0	59.81%	6.0
Nottoway County	23.68%	44.0	17.09%	48.0	-8.42%	107.0	-11.84%	122.5	19.11%	52.0	33.93%	22.0
Orange County	42.77%	16.0	-12.89%	130.0	12.54%	32.0	-11.84%	122.5	20.94%	45.0	18.80%	48.0
Page County	21.33%	51.0	5.09%	88.0	14.77%	27.0	-28.56%	135.0	-18.82%	131.0	66.91%	4.0
Patrick County	1.39%	107.0	4.68%	90.0	-11.62%	114.0	-0.92%	83.0	17.64%	57.0	-0.20%	111.0
Pittsylvania County	20.03%	54.0	2.55%	97.0	-18.18%	126.0	1.26%	75.0	-3.16%	116.0	4.82%	98.0
Powhatan County	24.35%	42.0	-9.25%	120.0	21.52%	17.0	-4.37%	99.0	22.85%	38.0	-8.16%	123.0
Prince Edward County	34.38%	28.0	29.38%	30.0	28.72%	12.0	10.63%	40.0	9.48%	80.0	12.65%	68.0
Prince George County	-14.99%	129.0	-10.55%	125.0	3.48%	66.0	-1.50%	85.0	19.66%	50.0	-16.37%	130.0
Prince William County	9.59%	79.0	2.99%	95.0	3.31%	70.0	-2.88%	93.0	4.02%	88.0	12.83%	66.0
Pulaski County	4.67%	96.0	11.48%	67.0	-7.74%	105.0	-1.51%	86.0	2.64%	96.0	50.51%	11.0
Rappahannock County	58.97%	5.0	47.08%	14.0	-13.23%	116.0	63.12%	2.0	-22.31%	133.0	12.57%	70.0
Richmond County	24.94%	41.0	9.75%	71.0	38.30%	7.0	-25.90%	133.0	19.52%	51.0	-10.29%	125.0
Roanoke County	26.34%	37.0	-0.69%	105.0	31.01%	11.0	-7.76%	110.0	70.89%	4.0	2.14%	103.0
Rockbridge County	20.18%	52.0	51.44%	10.0	2.32%	74.0	3.42%	65.0	13.71%	67.0	13.23%	65.0
Rockingham County	38.12%	23.0	-6.38%	115.0	-8.72%	108.0	6.40%	52.0	92.04%	2.0	8.63%	88.0
Russell County	62.04%	4.0	25.49%	38.0	-6.81%	102.0	-0.86%	82.0	-6.06%	123.0	29.74%	28.0
Scott County	21.39%	50.0	0.03%	102.0	-13.34%	117.0	-2.44%	90.0	-1.10%	109.0	33.82%	23.0
Shenandoah County	21.49%	49.0	15.31%	52.5	4.47%	61.0	3.37%	66.0	12.25%	72.0	-4.94%	119.0
Smyth County	-7.41%	120.0	100.22%	6.0	7.13%	51.0	-2.43%	89.0	2.41%	97.0	24.26%	35.0
Southampton County	2.28%	103.0	43.19%	20.0	7.22%	50.0	-9.18%	114.0	28.88%	31.0	-2.00%	115.0
Spotsylvania County	-1.51%	110.0	-10.20%	124.0	10.22%	37.0	20.16%	18.0	-5.47%	122.0	11.95%	75.0
Stafford County	19.60%	55.0	-11.70%	127.0	0.16%	84.0	3.95%	62.0	-0.39%	107.0	18.78%	49.0
Surry County	-19.18%	133.0	47.48%	12.0	12.19%	33.0	1.24%	76.0	-2.72%	114.0	23.19%	37.0
Sussex County	13.62%	68.0	27.51%	34.0	22.66%	16.0	59.75%	3.0	-42.30%	135.0	380.06%	1.0
Tazewell County	46.51%	12.0	23.42%	41.0	2.13%	75.0	-6.88%	104.0	10.62%	75.0	5.15%	97.0
Warren County	2.38%	102.0	-2.80%	111.0	6.69%	52.0	4.25%	60.0	-8.68%	125.0	19.01%	47.0
Washington County	6.64%	88.0	21.28%	43.0	1.86%	77.0	9.66%	43.0	19.98%	49.0	18.44%	50.0
Westmoreland County	1.64%	104.0	-9.72%	121.0	14.10%	28.0	-12.25%	126.0	10.25%	77.0	12.59%	69.0
Wise County	5.83%	91.0	-0.44%	104.0	-15.43%	123.0	-12.43%	127.0	29.49%	29.0	39.66%	20.0
Wythe County	4.23%	98.0	163.33%	1.0	-6.75%	99.5	-22.06%	131.0	58.60%	8.0	43.84%	18.0
York County	12.95%	69.0	-2.08%	107.0	-9.95%	110.0	2.42%	71.0	12.71%	71.0	16.49%	58.0
Alexandria City	-1.93%	111.0	13.87%	59.0	-10.49%	113.0	17.62%	22.0	2.85%	94.0	13.99%	62.0
Bedford City	4.20%	99.0	-9.83%	122.0	36.45%	8.0	32.87%	8.0	61.00%	6.0	-20.82%	133.0
Bristol City	-7.29%	119.0	33.61%	26.0	-1.82%	87.0	35.04%	7.0	0.99%	103.0	43.97%	17.0
Buena Vista City	-15.02%	130.0	13.98%	58.0	3.36%	68.0	8.60%	47.0	7.06%	83.0	33.22%	24.0
Charlottesville City	25.20%	40.0	3.44%	94.0	-10.13%	111.0	14.75%	27.0	27.00%	32.0	-7.79%	122.0
Chesapeake City	-11.94%	126.0	4.39%	91.0	7.27%	48.0	18.16%	21.0	-10.10%	126.0	20.66%	41.0
Clifton Forge City	-13.99%	128.0	30.38%	29.0	27.66%	13.0	-6.89%	105.0	25.79%	34.5	22.39%	39.0
Colonial Heights City	-13.12%	127.0	40.30%	22.0	5.87%	53.0	-4.76%	100.0	4.50%	87.0	-5.82%	121.0
Covington City	-6.64%	118.0	26.68%	35.0	8.76%	41.0	2.34%	72.0	6.81%	85.0	1.02%	107.0

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Danville City	22.97%	46.0	47.45%	13.0	3.23%	72.0	4.37%	59.0	12.75%	70.0	5.46%	94.0
Emporia City	-10.65%	123.0	45.29%	16.0	46.60%	5.0	-0.64%	80.0	21.45%	44.0	27.57%	30.0
Fairfax City	15.69%	62.0	6.71%	81.0	4.55%	60.0	1.47%	74.0	36.42%	21.0	8.23%	91.0
Falls Church City	-2.10%	113.0	14.46%	57.0	-7.03%	104.0	7.34%	49.0	1.42%	98.0	8.85%	86.0
Franklin City	23.48%	45.0	16.49%	50.0	4.30%	62.0	-3.38%	96.0	30.76%	27.0	9.33%	85.0
Fredericksburg City	31.66%	32.0	26.21%	36.0	-24.73%	129.0	40.52%	4.0	-25.67%	134.0	54.09%	8.0
Galax City	-9.89%	122.0	131.59%	5.0	-13.81%	119.0	-11.91%	124.0	44.53%	14.0	46.93%	14.0
Hampton City	21.73%	47.0	-18.63%	135.0	16.32%	21.0	18.96%	19.0	34.16%	23.0	4.57%	100.0
Harrisonburg City	39.98%	21.0	27.91%	33.0	-8.17%	106.0	0.98%	77.0	10.07%	78.0	25.14%	33.0
Hopewell City	7.80%	84.5	14.79%	55.0	-6.87%	103.0	12.45%	31.0	-16.98%	129.0	31.79%	26.0
Lexington City	41.07%	19.0	36.39%	24.0	10.58%	36.0	3.93%	63.0	-3.75%	120.0	19.98%	46.0
Lynchburg City	85.24%	2.0	-29.59%	136.0	34.86%	9.0	16.11%	25.0	32.50%	25.0	28.96%	29.0
Manassas City	15.97%	61.0	12.54%	64.0	-30.07%	133.0	12.18%	34.0	6.85%	84.0	-11.16%	126.0
Manassas Park City	3.18%	100.0	16.29%	51.0	-32.16%	134.0	5.14%	54.0	46.77%	11.0	30.47%	27.0
Martinsville City	32.33%	31.0	-5.27%	113.0	2.10%	76.0	10.77%	39.0	42.38%	15.0	44.72%	16.0
Newport News City	-4.22%	116.0	24.21%	40.0	15.65%	25.0	3.17%	67.0	46.29%	13.0	10.57%	80.0
Norfolk City	5.26%	94.0	-2.03%	106.0	17.92%	19.0	-4.35%	98.0	17.43%	58.0	54.67%	7.0
Norton City	10.19%	77.0	6.09%	86.0	0.17%	83.0	22.08%	14.0	17.69%	56.0	11.04%	78.0
Petersburg City	45.30%	14.0	7.26%	77.5	5.12%	57.0	15.64%	26.0	16.74%	60.0	-4.03%	118.0
Poquoson City	15.47%	64.0	6.37%	84.0	-2.76%	90.0	9.00%	46.0	7.56%	82.0	1.12%	106.0
Portsmouth City	13.83%	67.0	-4.50%	112.0	3.34%	69.0	25.11%	10.0	0.81%	104.0	8.02%	92.0
Radford City	1.45%	106.0	1.78%	98.0	20.50%	18.0	-7.06%	106.0	-2.39%	112.0	-1.78%	114.0
Richmond City	-23.77%	135.0	-9.21%	119.0	0.89%	81.0	21.94%	15.0	71.51%	3.0	11.30%	76.0
Roanoke City	41.87%	17.0	5.57%	87.0	8.09%	43.0	-7.54%	108.0	101.42%	1.0	-5.23%	120.0
Salem City	36.76%	26.0	-7.96%	118.0	11.53%	34.0	6.79%	50.0	40.67%	16.0	12.37%	71.0
South Boston City	58.41%	6.0	19.73%	45.0	3.24%	71.0	16.57%	23.0	1.33%	99.0	17.16%	54.0
Staunton City	33.73%	29.0	10.99%	68.0	-5.06%	93.0	6.50%	51.0	20.80%	46.0	12.75%	67.0
Suffolk City	38.09%	24.0	8.81%	73.0	-2.96%	91.0	12.03%	35.0	26.94%	33.0	-8.77%	124.0
Virginia Beach City	-0.03%	109.0	-7.34%	117.0	-6.78%	101.0	-10.14%	117.5	33.48%	24.0	13.37%	63.0
Waynesboro City	15.50%	63.0	6.94%	80.0	4.12%	64.0	-2.17%	87.0	1.17%	101.0	23.00%	38.0
Williamsburg City	-10.96%	124.0	14.48%	56.0	-14.23%	120.0	22.16%	13.0	9.92%	79.0	-29.44%	136.0
Winchester City	-5.45%	117.0	43.66%	19.0	-27.32%	131.0	-21.35%	130.0	47.69%	10.0	-1.32%	113.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

The rank score of a particular locality may vary from 1 (strongest percentage change) to 136 (weakest percentage change).

Staff, Commission on Local Government

Table 3.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1995-2001/1

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Accomack County	9.25%	52.0	9.26%	85.0	20.95%	17.0	3.94%	81.0	-0.88%	113.0	6.93%	62.0
Albemarle County	24.04%	16.0	17.32%	46.0	-11.39%	121.0	-2.47%	106.0	8.50%	67.0	-11.66%	128.0
Alleghany County	10.94%	48.0	42.13%	8.0	20.48%	19.0	4.88%	77.0	10.10%	57.0	57.10%	5.0
Amelia County	-0.20%	92.0	41.96%	9.0	15.54%	29.0	-6.08%	114.0	-24.08%	133.0	5.15%	72.0
Amherst County	5.75%	63.0	10.46%	78.0	-1.80%	97.0	-2.23%	105.0	12.99%	42.0	30.64%	6.0
Appomattox County	-19.48%	130.0	11.24%	75.0	51.65%	8.0	-35.24%	134.0	8.65%	64.0	15.00%	29.0
Arlington County	0.56%	90.0	0.96%	119.0	5.29%	69.0	10.70%	50.0	14.90%	36.0	6.59%	68.0
Augusta County	1.71%	85.0	29.56%	26.0	-8.03%	118.0	1.78%	90.0	4.80%	90.0	8.21%	47.5
Bath County	-15.10%	124.0	32.88%	21.0	-13.04%	122.0	-0.29%	99.0	-0.19%	111.0	62.11%	4.0
Bedford County	-4.73%	107.0	15.61%	52.0	2.14%	81.0	7.80%	59.0	5.71%	84.0	15.03%	28.0
Bland County	-25.33%	131.0	78.32%	4.0	12.53%	38.0	131.56%	1.0	-21.01%	132.0	6.34%	69.0
Botetourt County	1.05%	88.0	5.57%	100.0	8.20%	58.0	-4.29%	108.0	-0.94%	114.0	23.25%	9.0
Brunswick County	4.93%	70.0	29.33%	27.0	-4.80%	105.0	43.42%	11.0	-5.55%	122.0	16.87%	21.0
Buchanan County	8.29%	55.0	12.28%	71.0	1.77%	84.0	2.15%	89.0	3.31%	97.0	-14.30%	130.0
Buckingham County	3.58%	75.0	22.47%	38.0	-17.86%	129.0	8.98%	55.0	10.36%	55.0	20.48%	13.0
Campbell County	6.69%	60.0	31.62%	23.0	9.20%	53.0	-11.88%	126.0	4.33%	92.0	3.74%	79.0
Caroline County	-0.46%	94.0	-2.52%	131.0	21.50%	16.0	-5.84%	112.0	23.56%	19.0	1.07%	89.0
Carroll County	-10.37%	116.0	84.14%	2.0	15.90%	28.0	5.69%	75.0	8.63%	65.0	-9.65%	126.0
Charles City County	8.32%	54.0	-10.31%	133.0	2.68%	78.0	-1.91%	104.0	-7.23%	127.0	13.21%	35.0
Charlotte County	20.92%	18.0	21.00%	41.0	9.47%	52.0	14.66%	41.0	8.61%	66.0	7.82%	55.0
Chesterfield County	9.41%	51.0	3.49%	112.5	7.57%	60.0	18.41%	31.0	9.01%	61.0	9.23%	43.0
Clarke County	2.25%	81.0	36.04%	18.0	-13.90%	123.0	18.05%	33.0	22.78%	21.0	19.57%	15.0
Craig County	25.72%	13.0	14.92%	53.0	10.03%	50.0	44.63%	10.0	6.71%	78.0	-0.44%	98.0
Culpeper County	-1.68%	99.0	23.09%	36.0	13.10%	35.0	8.85%	56.0	25.68%	13.0	-6.96%	118.0
Cumberland County	10.61%	50.0	13.73%	59.0	-1.64%	95.0	29.96%	19.0	8.69%	63.0	16.50%	23.0
Dickenson County	11.26%	46.0	82.53%	3.0	-31.61%	134.0	6.64%	69.0	10.83%	54.0	10.22%	39.0
Dinwiddie County	12.72%	39.0	8.41%	87.0	-15.08%	125.0	-10.76%	124.0	0.92%	109.0	-0.17%	97.0
Essex County	3.89%	73.0	33.80%	20.0	-5.98%	110.0	17.18%	36.0	4.63%	91.0	-1.55%	103.0
Fairfax County	2.75%	79.0	4.63%	107.0	-0.53%	93.0	4.62%	78.5	2.21%	104.0	4.04%	76.0
Fauquier County	39.46%	5.0	5.33%	104.0	19.91%	21.0	-7.05%	117.0	3.77%	95.0	11.22%	36.0
Floyd County	-29.02%	133.0	5.29%	105.0	8.87%	56.0	0.17%	97.5	23.79%	17.0	19.19%	17.0
Fluvanna County	-0.61%	95.0	12.72%	66.0	12.51%	39.0	-4.83%	109.0	7.14%	76.0	4.81%	74.0
Franklin County	0.82%	89.0	38.34%	15.0	-17.29%	128.0	22.86%	27.0	4.12%	93.0	7.89%	53.0
Frederick County	3.80%	74.0	12.41%	69.0	7.44%	61.0	-6.50%	116.0	15.45%	33.0	0.99%	91.0
Giles County	-4.79%	108.0	-2.24%	130.0	-1.89%	98.0	-6.03%	113.0	33.67%	9.0	-15.41%	131.0
Gloucester County	13.08%	37.0	20.47%	42.0	16.94%	24.0	7.02%	64.0	-3.06%	118.0	-0.16%	96.0
Goochland County	19.88%	19.0	3.85%	111.0	11.65%	43.0	18.48%	30.0	-6.98%	126.0	22.09%	12.0
Grayson County	-15.99%	125.0	44.91%	7.0	-22.68%	130.0	53.51%	7.0	7.61%	72.0	16.41%	24.0
Greene County	13.87%	32.0	10.90%	77.0	1.41%	86.0	35.34%	14.0	5.19%	86.0	2.41%	82.0
Greensville County	3.38%	76.0	41.93%	10.0	-7.12%	113.0	47.12%	9.0	41.98%	5.0	-10.48%	127.0
Halifax County/2	-14.37%	123.0	27.29%	31.0	-7.91%	117.0	-7.43%	120.0	12.05%	49.5	9.82%	41.0
Hanover County	5.00%	68.0	9.51%	84.0	19.87%	22.0	-7.08%	118.0	3.42%	96.0	18.73%	18.0
Henrico County	5.39%	65.0	15.81%	51.0	2.12%	82.0	1.14%	91.0	6.90%	77.0	20.28%	14.0
Henry County	4.07%	72.0	14.31%	55.0	-26.47%	131.0	74.56%	4.0	-5.16%	120.0	-1.02%	101.0
Highland County	-1.18%	98.0	41.70%	11.0	0.82%	88.0	-25.90%	131.0	37.52%	7.0	-3.03%	109.0
Isle of Wight County	41.11%	4.0	50.29%	6.0	-6.28%	111.0	3.85%	82.0	2.92%	100.0	-9.13%	125.0
James City County	-8.15%	113.0	13.21%	61.0	0.57%	90.0	6.27%	71.0	24.52%	15.0	-7.10%	120.0
King and Queen County	55.19%	3.0	3.14%	114.5	11.72%	42.0	18.97%	29.0	37.09%	8.0	-8.14%	122.0
King George County	12.44%	40.0	-18.15%	134.0	120.10%	1.0	47.35%	8.0	-5.52%	121.0	-5.58%	116.0
King William County	28.80%	9.0	10.07%	80.0	4.37%	74.0	5.76%	74.0	23.53%	20.0	3.85%	77.0
Lancaster County	8.27%	56.0	3.89%	110.0	17.07%	23.0	11.23%	49.0	-2.68%	117.0	-2.32%	106.0
Lee County	-10.22%	115.0	40.64%	13.0	61.31%	5.0	-47.49%	135.0	18.50%	28.0	15.41%	27.0

Table 3.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1995-2001/1

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Loudoun County	-8.71%	114.0	-5.19%	132.0	16.28%	25.0	15.98%	38.0	6.38%	79.0	14.02%	31.0
Louisa County	3.11%	78.0	24.03%	35.0	12.64%	37.0	6.82%	66.0	24.74%	14.0	-17.66%	134.0
Lunenburg County	15.83%	27.0	27.63%	30.0	13.93%	32.0	-9.73%	122.0	20.18%	23.0	0.26%	92.0
Madison County	1.69%	86.0	6.24%	99.0	5.17%	70.0	9.67%	54.0	-5.72%	123.0	63.22%	3.0
Mathews County	32.13%	7.0	13.95%	58.0	-7.81%	116.0	16.29%	37.0	14.34%	37.0	7.87%	54.0
Mecklenburg County	13.44%	33.0	19.99%	43.0	0.41%	91.0	15.66%	40.0	7.90%	69.0	8.93%	45.0
Middlesex County	17.43%	24.0	13.96%	57.0	20.75%	18.0	0.57%	95.0	14.26%	38.0	-2.59%	107.0
Montgomery County	-36.82%	134.0	39.17%	14.0	-4.62%	104.0	0.23%	96.0	2.54%	102.0	23.20%	10.0
Nelson County	15.13%	29.0	22.73%	37.0	11.94%	41.0	5.94%	73.0	1.03%	107.0	1.81%	86.0
New Kent County	-41.89%	135.0	101.21%	1.0	-3.74%	100.0	-11.83%	125.0	11.95%	51.0	9.31%	42.0
Northampton County	5.20%	67.0	24.82%	34.0	87.20%	2.0	-28.44%	133.0	30.36%	10.0	6.90%	63.0
Northumberland County	-4.64%	106.0	25.28%	33.0	-28.06%	132.0	29.02%	20.0	-1.98%	116.0	63.95%	2.0
Nottoway County	24.18%	14.0	1.12%	118.0	9.49%	51.0	27.08%	23.0	1.00%	108.0	8.70%	46.0
Orange County	-16.86%	127.0	21.53%	40.0	3.34%	76.0	11.30%	48.0	50.49%	3.0	-4.54%	113.0
Page County	18.56%	20.0	21.84%	39.0	-16.56%	126.0	27.21%	22.0	39.84%	6.0	11.01%	37.0
Patrick County	28.42%	10.0	30.10%	25.0	-17.15%	127.0	-15.15%	127.0	83.16%	1.0	7.65%	56.0
Pittsylvania County	-12.75%	121.0	38.31%	16.0	10.36%	48.0	2.42%	88.0	10.85%	53.0	-15.70%	132.0
Powhatan County	10.82%	49.0	19.61%	44.0	-8.06%	119.0	6.78%	67.0	12.47%	46.0	7.36%	59.0
Prince Edward County	12.29%	42.0	14.18%	56.0	26.79%	10.0	-1.30%	101.0	15.92%	32.0	-3.90%	110.0
Prince George County	-3.56%	105.0	-1.68%	126.0	25.36%	13.0	3.73%	83.0	23.58%	18.0	22.44%	11.0
Prince William County	0.03%	91.0	4.69%	106.0	10.62%	46.0	6.40%	70.0	9.08%	60.0	13.30%	32.0
Pulaski County	-7.62%	112.0	10.93%	76.0	61.11%	6.0	10.03%	52.0	11.46%	52.0	-7.87%	121.0
Rappahannock County	-11.06%	117.0	12.14%	72.0	12.30%	40.0	5.63%	76.0	-14.13%	129.0	7.58%	57.0
Richmond County	7.44%	58.0	17.27%	47.0	13.91%	33.0	87.10%	3.0	15.42%	34.0	-4.79%	114.0
Roanoke County	-25.82%	132.0	0.16%	122.0	6.16%	65.0	3.06%	86.0	5.44%	85.0	4.96%	73.0
Rockbridge County	26.78%	12.0	-2.23%	128.5	2.25%	80.0	3.65%	84.0	5.03%	88.0	6.77%	65.0
Rockingham County	24.15%	15.0	3.49%	112.5	6.73%	63.0	14.17%	42.0	12.40%	47.0	5.21%	71.0
Russell County	4.92%	71.0	7.12%	95.0	73.39%	3.0	-27.15%	132.0	8.45%	68.0	16.32%	25.0
Scott County	15.68%	28.0	12.69%	68.0	7.74%	59.0	-18.99%	129.0	9.40%	59.0	26.17%	7.0
Shenandoah County	-2.94%	104.0	8.01%	90.0	2.65%	79.0	24.21%	24.0	16.47%	30.0	-6.10%	117.0
Smyth County	-17.64%	128.0	41.08%	12.0	-3.80%	101.0	-9.88%	123.0	13.32%	39.0	15.82%	26.0
Southampton County	-1.89%	100.0	8.49%	86.0	2.78%	77.0	8.27%	58.0	6.16%	81.0	-0.84%	99.0
Spotsylvania County	2.15%	82.0	9.58%	83.0	-5.84%	109.0	0.17%	97.5	3.05%	99.0	14.93%	30.0
Stafford County	-4.94%	109.0	10.32%	79.0	7.32%	62.0	6.23%	72.0	18.80%	26.0	8.20%	49.0
Surry County	-2.00%	101.0	4.25%	108.0	14.67%	30.0	35.18%	15.0	-25.31%	134.0	8.02%	51.0
Sussex County	17.98%	22.0	-22.21%	135.0	-5.05%	106.0	63.23%	5.0	-62.73%	135.0	65.59%	1.0
Tazewell County	1.67%	87.0	17.18%	48.0	5.15%	71.0	6.71%	68.0	2.25%	103.0	17.29%	20.0
Warren County	13.13%	36.0	74.15%	5.0	11.63%	44.0	40.37%	13.0	-0.64%	112.0	3.82%	78.0
Washington County	3.30%	77.0	34.97%	19.0	-7.31%	114.0	-15.94%	128.0	13.28%	40.0	7.23%	61.0
Westmoreland County	64.85%	2.0	12.95%	63.0	16.08%	27.0	90.29%	2.0	19.28%	25.0	-16.69%	133.0
Wise County	-6.24%	110.0	12.93%	64.0	0.91%	87.0	-4.00%	107.0	24.44%	16.0	7.95%	52.0
Wythe County	-12.42%	120.0	28.72%	28.0	-5.30%	108.0	9.78%	53.0	28.33%	11.0	6.65%	67.0
York County	-2.78%	103.0	11.57%	73.0	5.62%	66.0	8.48%	57.0	18.79%	27.0	-6.97%	119.0
Alexandria City	7.12%	59.0	-0.91%	124.0	4.69%	73.0	7.19%	63.0	-7.72%	128.0	7.28%	60.0
Bedford City	15.01%	30.0	12.38%	70.0	52.04%	7.0	-7.34%	119.0	15.05%	35.0	-0.97%	100.0
Bristol City	13.24%	34.0	30.49%	24.0	-4.32%	103.0	22.30%	28.0	12.05%	49.5	16.64%	22.0
Buena Vista City	5.46%	64.0	7.47%	94.0	11.46%	45.0	-5.24%	111.0	7.53%	74.0	10.34%	38.0
Charlottesville City	14.43%	31.0	4.20%	109.0	23.85%	15.0	4.15%	80.0	7.57%	73.0	8.13%	50.0
Chesapeake City	6.16%	62.0	7.94%	91.0	14.32%	31.0	7.68%	60.0	7.88%	70.0	3.46%	80.0
Clifton Forge City	-18.61%	129.0	32.08%	22.0	26.15%	12.0	12.47%	45.0	-6.12%	125.0	9.96%	40.0
Colonial Heights City	17.82%	23.0	-0.57%	123.0	25.10%	14.0	17.84%	34.0	12.52%	45.0	0.25%	93.0
Covington City	26.80%	11.0	0.17%	121.0	5.35%	68.0	30.00%	18.0	-6.00%	124.0	2.13%	83.0

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Danville City	12.97%	38.0	14.88%	54.0	1.60%	85.0	3.12%	85.0	2.12%	105.0	13.27%	33.0
Emporia City	29.73%	8.0	-1.48%	125.0	3.76%	75.0	33.18%	16.0	8.75%	62.0	5.56%	70.0
Fairfax City	2.02%	84.0	37.09%	17.0	5.40%	67.0	12.59%	44.0	12.56%	43.0	-0.06%	95.0
Falls Church City	7.90%	57.0	7.01%	96.0	1.96%	83.0	1.03%	92.0	27.00%	12.0	0.20%	94.0
Franklin City	-11.07%	118.0	12.71%	67.0	26.55%	11.0	23.33%	25.0	-20.98%	131.0	-1.68%	105.0
Fredericksburg City	-1.13%	97.0	16.49%	50.0	0.75%	89.0	17.64%	35.0	0.86%	110.0	-1.67%	104.0
Galax City	-7.50%	111.0	27.98%	29.0	-30.66%	133.0	31.34%	17.0	7.85%	71.0	8.21%	47.5
Hampton City	16.12%	26.0	6.33%	98.0	10.59%	47.0	12.36%	46.0	-19.04%	130.0	1.64%	88.0
Harrisonburg City	12.22%	43.0	3.08%	116.0	-4.16%	102.0	10.62%	51.0	5.96%	83.0	2.08%	85.0
Hopewell City	12.42%	41.0	5.56%	101.0	-7.51%	115.0	42.54%	12.0	53.18%	2.0	-30.48%	135.0
Lexington City	11.25%	47.0	13.27%	60.0	6.25%	64.0	54.21%	6.0	3.09%	98.0	24.15%	8.0
Lynchburg City	-11.53%	119.0	12.89%	65.0	10.24%	49.0	13.62%	43.0	6.21%	80.0	13.25%	34.0
Manassas City	36.19%	6.0	8.19%	88.0	-5.06%	107.0	23.00%	26.0	4.11%	94.0	8.95%	44.0
Manassas Park City	-16.85%	126.0	25.70%	32.0	-14.56%	124.0	28.80%	21.0	45.65%	4.0	-1.08%	102.0
Martinsville City	9.17%	53.0	1.18%	117.0	-6.89%	112.0	11.39%	47.0	12.55%	44.0	1.04%	90.0
Newport News City	5.24%	66.0	7.66%	92.0	64.15%	4.0	-21.97%	130.0	-1.35%	115.0	-8.87%	124.0
Norfolk City	13.19%	35.0	-1.95%	127.0	13.63%	34.0	0.81%	93.0	2.68%	101.0	7.43%	58.0
Norton City	2.60%	80.0	-2.23%	128.5	8.26%	57.0	7.37%	61.0	19.48%	24.0	-4.38%	112.0
Petersburg City	-2.41%	102.0	9.61%	82.0	-1.79%	96.0	4.62%	78.5	10.14%	56.0	2.09%	84.0
Poquoson City	2.10%	83.0	5.53%	102.0	4.90%	72.0	6.91%	65.0	21.29%	22.0	-4.23%	111.0
Portsmouth City	18.08%	21.0	0.77%	120.0	-1.43%	94.0	0.79%	94.0	16.16%	31.0	-8.39%	123.0
Radford City	12.12%	44.0	16.86%	49.0	-2.81%	99.0	15.71%	39.0	5.18%	87.0	1.66%	87.0
Richmond City	-0.23%	93.0	6.45%	97.0	-8.77%	120.0	-1.37%	102.0	13.25%	41.0	17.55%	19.0
Roanoke City	16.98%	25.0	9.71%	81.0	-36.90%	135.0	-1.03%	100.0	4.97%	89.0	4.11%	75.0
Salem City	-0.76%	96.0	7.53%	93.0	-0.22%	92.0	7.25%	62.0	17.64%	29.0	-2.71%	108.0
South Boston City/2	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Staunton City	6.53%	61.0	8.17%	89.0	16.24%	26.0	-5.06%	110.0	9.73%	58.0	6.67%	66.0
Suffolk City	23.40%	17.0	5.48%	103.0	12.99%	36.0	-6.24%	115.0	7.34%	75.0	6.79%	64.0
Virginia Beach City	4.95%	69.0	13.16%	62.0	8.91%	55.0	-1.68%	103.0	6.03%	82.0	2.52%	81.0
Waynesboro City	11.60%	45.0	11.50%	74.0	28.53%	9.0	2.64%	87.0	-4.55%	119.0	-11.86%	129.0
Williamsburg City	65.97%	1.0	3.14%	114.5	9.13%	54.0	18.28%	32.0	1.77%	106.0	19.37%	16.0
Winchester City	-13.85%	122.0	19.57%	45.0	20.18%	20.0	-7.62%	121.0	12.21%	48.0	-5.34%	115.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

For the time span between the outset of FY1996 and the close of FY2001, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion.

3

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

Table 3.4C: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Accomack County	1.98%	52.0	30.01%	5.0	13.64%	29.0	7.91%	75.0	25.16%	26.0
Albemarle County	11.70%	23.0	6.22%	54.0	0.61%	98.0	18.98%	23.0	16.12%	69.0
Alleghany County/2	-26.61%	132.0	-19.38%	130.0	7.43%	58.0	12.39%	50.0	6.52%	105.0
Amelia County	-2.83%	78.0	13.10%	26.0	1.39%	94.0	11.95%	54.0	18.04%	58.0
Amherst County	-19.50%	128.0	3.12%	72.0	25.97%	7.0	14.09%	38.0	12.05%	84.0
Appomattox County	-13.03%	119.0	22.40%	9.0	-4.17%	118.0	10.65%	60.0	25.52%	24.0
Arlington County	14.85%	17.0	-11.91%	123.0	6.90%	65.0	4.68%	88.0	11.39%	89.0
Augusta County	-6.20%	99.0	6.71%	52.0	-1.57%	109.0	3.84%	90.0	19.95%	43.0
Bath County	-32.88%	134.0	4.44%	63.0	-4.09%	117.0	8.91%	70.0	25.27%	25.0
Bedford County	-5.21%	95.0	-2.25%	95.0	6.98%	63.0	5.64%	85.0	19.43%	47.0
Bland County	8.33%	30.0	3.00%	74.0	111.83%	1.0	-11.35%	130.0	4.07%	110.0
Botetourt County	1.65%	53.0	9.65%	37.0	-16.84%	129.0	20.82%	19.0	19.54%	46.0
Brunswick County	-6.21%	100.0	1.73%	78.0	49.60%	4.0	9.92%	63.5	3.44%	113.0
Buchanan County	-6.96%	103.0	-6.73%	110.0	83.82%	2.0	-20.01%	133.0	12.69%	81.0
Buckingham County	14.63%	18.0	-2.17%	94.0	-3.12%	112.0	12.97%	48.0	36.84%	9.0
Campbell County	10.42%	24.0	-11.63%	122.0	8.19%	52.0	9.20%	69.0	42.79%	6.0
Caroline County	-0.04%	62.0	15.11%	20.0	13.22%	30.0	8.34%	73.0	43.57%	5.0
Carroll County	9.71%	25.0	2.85%	75.0	17.09%	19.0	-3.60%	116.0	14.30%	76.0
Charles City County	-32.27%	133.0	14.84%	21.0	-5.59%	121.0	1.49%	105.0	16.81%	65.0
Charlotte County	-3.13%	83.0	7.94%	45.0	7.13%	62.0	10.14%	61.0	23.74%	30.0
Chesterfield County	1.37%	56.0	-5.51%	107.0	4.03%	84.0	11.24%	56.0	9.65%	91.0
Clarke County	26.48%	7.0	-6.38%	109.0	-32.39%	133.0	22.03%	18.0	2.20%	116.0
Craig County	19.54%	11.0	-8.08%	113.0	2.21%	89.0	7.52%	76.0	-27.98%	133.0
Culpeper County	-7.39%	106.0	5.27%	60.0	10.74%	42.0	15.71%	32.0	6.38%	106.0
Cumberland County	-3.41%	85.0	13.85%	24.0	11.15%	39.0	3.28%	93.0	59.64%	2.0
Dickenson County	22.21%	9.0	-16.22%	129.0	5.12%	72.0	15.66%	33.0	12.93%	79.0
Dinwiddie County	13.40%	21.0	-4.30%	104.0	19.02%	16.0	8.62%	71.0	27.57%	18.0
Essex County	13.71%	19.0	3.94%	67.0	17.91%	18.0	-5.07%	120.0	7.18%	98.0
Fairfax County	-10.38%	115.0	4.15%	64.0	-7.20%	122.0	7.25%	78.0	22.87%	35.0
Fauquier County	6.80%	37.0	10.35%	32.0	5.93%	68.5	15.42%	34.0	-12.48%	129.0
Floyd County	-7.50%	107.0	3.17%	71.0	7.34%	59.0	2.97%	96.0	8.31%	95.0
Fluvanna County	-4.92%	92.0	-8.24%	115.0	-8.22%	123.0	10.86%	59.0	6.61%	104.0
Franklin County	-9.19%	113.0	-0.75%	86.0	14.71%	25.0	13.76%	43.0	27.00%	19.0
Frederick County	-13.68%	121.0	-1.03%	88.0	2.76%	87.0	22.36%	16.0	16.75%	66.0
Giles County	-2.56%	73.0	-3.27%	101.0	8.00%	55.0	16.61%	27.0	31.26%	16.0
Gloucester County	3.12%	49.0	57.53%	2.0	-26.06%	132.0	-7.52%	125.0	15.72%	71.0
Goochland County	4.58%	43.0	-7.75%	111.0	14.72%	24.0	14.68%	36.0	4.21%	109.0
Grayson County	-3.04%	82.0	13.67%	25.0	8.21%	51.0	1.38%	106.0	18.60%	54.0
Greene County	-4.17%	89.0	3.83%	68.0	12.40%	34.0	33.80%	4.0	-1.95%	121.0
Greenville County	-8.21%	110.0	16.28%	19.0	-2.31%	110.0	-0.75%	109.0	6.76%	102.0
Halifax County/2	-7.90%	108.5	9.42%	38.0	5.70%	71.0	18.09%	25.0	17.92%	59.0
Hanover County	-8.68%	112.0	1.14%	84.0	11.90%	36.0	3.65%	91.0	17.85%	60.0
Henrico County	-16.66%	124.0	-8.59%	117.0	12.67%	33.0	2.74%	99.0	4.90%	108.0
Henry County	-3.66%	86.0	9.91%	35.0	40.73%	5.0	-16.81%	131.0	17.55%	62.0
Highland County	8.22%	31.0	-3.20%	100.0	8.03%	54.0	1.99%	104.0	36.50%	10.0
Isle of Wight County	-0.73%	66.0	22.33%	10.0	5.01%	74.0	-10.62%	128.0	38.03%	8.0
James City County	0.25%	61.0	23.50%	8.0	-10.31%	124.0	2.65%	101.0	18.64%	53.0
King and Queen County	7.89%	32.0	10.10%	33.0	14.14%	28.0	3.89%	89.0	3.26%	114.0
King George County	6.27%	38.0	1.20%	82.0	-3.44%	113.0	-6.32%	123.0	3.77%	111.5
King William County	-2.95%	81.0	-9.48%	119.0	17.93%	17.0	6.20%	83.0	18.34%	56.0
Lancaster County	-7.09%	105.0	8.03%	44.0	5.83%	70.0	28.44%	9.0	11.52%	88.0
Lee County	-0.39%	63.0	8.24%	42.0	-0.38%	105.0	-1.63%	112.0	20.78%	40.0

Table 3.4C: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Loudoun County	5.04%	41.0	4.12%	65.0	0.35%	100.0	31.44%	6.0	-3.50%	124.0
Louisa County	-11.93%	117.0	4.99%	61.0	10.97%	41.0	26.89%	10.0	16.54%	68.0
Lunenburg County	-1.03%	67.0	6.47%	53.0	15.15%	23.0	3.30%	92.0	23.32%	31.5
Madison County	-2.91%	80.0	11.62%	30.0	-0.003%	104.0	2.12%	103.0	13.16%	78.0
Mathews County	18.43%	12.0	-11.09%	121.0	-11.14%	126.0	12.35%	51.0	7.01%	100.0
Mecklenburg County	-12.06%	118.0	36.84%	3.0	-12.18%	127.0	15.84%	31.0	32.96%	13.0
Middlesex County	0.89%	58.0	-1.56%	91.0	6.36%	67.0	16.08%	30.0	11.56%	87.0
Montgomery County	-18.92%	126.0	5.50%	57.0	10.40%	44.0	11.42%	55.0	3.77%	111.5
Nelson County	-13.49%	120.0	-8.03%	112.0	23.67%	12.0	22.67%	15.0	-1.66%	120.0
New Kent County	-3.78%	88.0	8.17%	43.0	10.52%	43.0	4.90%	87.0	13.72%	77.0
Northampton County	-20.40%	129.0	-1.38%	90.0	2.07%	91.0	23.65%	13.0	1.44%	117.0
Northumberland County	4.92%	42.0	6.92%	51.0	7.67%	56.0	2.82%	98.0	11.82%	85.0
Nottoway County	7.83%	33.0	1.47%	80.0	4.55%	80.0	10.03%	62.0	32.31%	15.0
Orange County	1.60%	54.0	9.82%	36.0	11.52%	38.0	0.68%	107.0	15.58%	73.0
Page County	-8.41%	111.0	-35.87%	133.0	4.94%	75.0	13.77%	42.0	23.91%	28.0
Patrick County	13.56%	20.0	-4.46%	105.0	9.85%	48.0	9.41%	66.0	12.86%	80.0
Pittsylvania County	-2.06%	70.0	-1.14%	89.0	0.21%	102.0	12.76%	49.0	21.91%	37.0
Powhatan County	-5.17%	93.0	5.46%	58.0	11.71%	37.0	16.35%	28.0	0.35%	118.0
Prince Edward County	-5.18%	94.0	12.64%	27.0	7.33%	60.0	7.47%	77.0	19.29%	50.0
Prince George County	-25.78%	131.0	16.79%	17.0	-20.96%	131.0	11.04%	57.0	26.36%	20.0
Prince William County	-1.72%	69.0	-6.15%	108.0	-4.26%	119.0	17.62%	26.0	6.25%	107.0
Pulaski County	28.10%	5.0	-13.01%	124.0	20.78%	14.0	-1.32%	111.0	23.80%	29.0
Rappahannock County	-5.41%	96.0	-3.69%	102.0	22.31%	13.0	18.75%	24.0	-3.90%	125.0
Richmond County	-4.65%	91.0	7.35%	48.0	4.90%	76.0	6.29%	82.0	-7.37%	127.0
Roanoke County	3.01%	50.0	1.46%	81.0	9.96%	46.0	3.23%	94.0	17.30%	63.0
Rockbridge County	-16.82%	125.0	-8.29%	116.0	37.79%	6.0	9.29%	68.0	23.01%	34.0
Rockingham County	-16.15%	123.0	3.10%	73.0	-1.26%	106.0	9.92%	63.5	-13.22%	130.0
Russell County	4.28%	45.0	14.52%	22.0	-1.30%	107.0	14.05%	39.0	47.15%	3.0
Scott County	-14.44%	122.0	82.11%	1.0	-3.60%	116.0	67.97%	1.0	-35.46%	134.0
Shenandoah County	15.15%	14.0	-8.79%	118.0	0.22%	101.0	14.47%	37.0	18.80%	52.0
Smyth County	12.49%	22.0	20.94%	13.0	10.38%	45.0	5.14%	86.0	16.71%	67.0
Southampton County	3.62%	46.0	22.10%	11.0	4.21%	83.0	11.03%	58.0	20.56%	42.0
Spotsylvania County	3.48%	47.0	-0.89%	87.0	7.31%	61.0	13.57%	45.0	23.92%	27.0
Stafford County	2.19%	51.0	-0.11%	85.0	4.85%	77.0	9.32%	67.0	-4.62%	126.0
Surry County	7.46%	36.0	-29.39%	132.0	-2.73%	111.0	11.96%	53.0	39.78%	7.0
Sussex County	-2.30%	71.0	27.25%	6.0	64.11%	3.0	13.62%	44.0	9.26%	92.0
Tazewell County	5.63%	39.0	34.65%	4.0	-18.74%	130.0	34.14%	3.0	7.24%	97.0
Warren County	8.40%	29.0	7.72%	47.0	1.68%	92.0	9.90%	65.0	-24.38%	132.0
Washington County	-3.73%	87.0	25.70%	7.0	15.67%	22.0	-9.62%	127.0	43.87%	4.0
Westmoreland County	1.49%	55.0	21.32%	12.0	3.54%	85.0	-6.54%	124.0	8.33%	94.0
Wise County	-2.78%	76.0	6.19%	55.0	16.57%	20.0	-5.83%	122.0	29.02%	17.0
Wythe County	7.56%	35.0	-13.91%	126.0	24.59%	10.0	2.95%	97.0	14.33%	75.0
York County	4.49%	44.0	-2.69%	97.0	9.89%	47.0	-4.23%	119.0	19.36%	48.0
Alexandria City	-9.45%	114.0	-10.82%	120.0	2.14%	90.0	8.51%	72.0	34.36%	12.0
Bedford City	-19.17%	127.0	8.80%	40.0	-5.56%	120.0	16.31%	29.0	19.87%	44.0
Bristol City	-1.23%	68.0	8.31%	41.0	4.36%	82.0	-1.13%	110.0	12.65%	82.0
Buena Vista City	1.31%	57.0	-3.06%	98.5	4.79%	78.0	26.48%	12.0	20.62%	41.0
Charlottesville City	-2.49%	72.0	6.99%	50.0	12.96%	32.0	19.75%	22.0	9.79%	90.0
Chesapeake City	0.47%	59.0	-4.83%	106.0	1.12%	96.0	13.91%	40.0	18.46%	55.0
Clifton Forge City/2	-----	----	-----	----	-----	----	-----	----	-----	----
Colonial Heights City	-6.18%	98.0	10.08%	34.0	9.38%	50.0	13.26%	46.0	0.16%	119.0
Covington City	5.27%	40.0	17.02%	16.0	9.59%	49.0	-18.94%	132.0	36.01%	11.0

Table 3.4C: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Danville City	3.15%	48.0	3.58%	70.0	8.17%	53.0	-5.41%	121.0	15.67%	72.0
Emporia City	-3.28%	84.0	11.38%	31.0	12.99%	31.0	2.71%	100.0	64.34%	1.0
Fairfax City	-4.41%	90.0	-3.06%	98.5	5.93%	68.5	44.52%	2.0	32.37%	14.0
Falls Church City	7.75%	34.0	1.68%	79.0	-3.56%	114.5	23.19%	14.0	-14.88%	131.0
Franklin City	46.25%	2.0	-14.09%	127.0	25.96%	8.0	29.49%	8.0	7.13%	99.0
Fredericksburg City	14.86%	16.0	2.42%	77.0	1.37%	95.0	6.59%	80.0	2.33%	115.0
Galax City	-10.83%	116.0	4.98%	62.0	6.52%	66.0	6.01%	84.0	21.83%	38.0
Hampton City	20.34%	10.0	12.00%	29.0	19.99%	15.0	-1.99%	113.0	22.04%	36.0
Harrisonburg City	-2.90%	79.0	3.61%	69.0	0.77%	97.0	13.01%	47.0	23.17%	33.0
Hopewell City	-0.65%	64.5	-15.29%	128.0	-10.93%	125.0	20.03%	20.0	25.54%	23.0
Lexington City	-2.71%	75.0	-8.23%	114.0	-38.18%	134.0	19.99%	21.0	17.82%	61.0
Lynchburg City	-6.67%	102.0	7.12%	49.0	7.58%	57.0	6.67%	79.0	21.03%	39.0
Manassas City	45.91%	3.0	5.92%	56.0	1.45%	93.0	-28.28%	134.0	23.32%	31.5
Manassas Park City	-24.56%	130.0	-2.62%	96.0	-1.39%	108.0	-4.00%	118.0	11.71%	86.0
Martinsville City	-2.81%	77.0	-2.02%	93.0	11.94%	35.0	12.33%	52.0	-2.00%	122.0
Newport News City	15.02%	15.0	-1.77%	92.0	23.70%	11.0	-2.69%	114.0	15.85%	70.0
Norfolk City	-5.62%	97.0	14.42%	23.0	2.38%	88.0	26.66%	11.0	6.98%	101.0
Norton City	103.93%	1.0	-41.67%	134.0	6.97%	64.0	13.89%	41.0	-2.06%	123.0
Petersburg City	27.52%	6.0	1.19%	83.0	5.04%	73.0	2.30%	102.0	19.13%	51.0
Poquoson City	16.64%	13.0	16.53%	18.0	15.79%	21.0	-11.21%	129.0	19.32%	49.0
Portsmouth City	9.62%	26.0	17.19%	15.0	14.51%	26.0	3.22%	95.0	18.29%	57.0
Radford City	-6.29%	101.0	18.35%	14.0	4.71%	79.0	6.51%	81.0	6.69%	103.0
Richmond City	-7.90%	108.5	4.01%	66.0	11.03%	40.0	-7.85%	126.0	26.33%	21.0
Roanoke City	9.01%	27.0	5.38%	59.0	4.42%	81.0	32.26%	5.0	-8.27%	128.0
Salem City	0.32%	60.0	7.79%	46.0	-3.56%	114.5	30.16%	7.0	7.82%	96.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	-2.67%	74.0	9.08%	39.0	0.60%	99.0	7.92%	74.0	25.96%	22.0
Suffolk City	26.36%	8.0	-3.79%	103.0	14.23%	27.0	-3.08%	115.0	16.98%	64.0
Virginia Beach City	29.83%	4.0	-25.26%	131.0	25.62%	9.0	-3.62%	117.0	15.06%	74.0
Waynesboro City	8.72%	28.0	2.56%	76.0	0.06%	103.0	0.33%	108.0	19.83%	45.0
Williamsburg City	-6.98%	104.0	-13.22%	125.0	-13.89%	128.0	14.79%	35.0	12.33%	83.0
Winchester City	-0.65%	64.5	12.60%	28.0	2.83%	86.0	22.10%	17.0	8.66%	93.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to variation in per capita revenue following FY2001, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion; and the Alleghany County statistics capture the impact of Clifton Forge's municipal reclassification.

3

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 134, respectively.

Table 3.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Accomack County	10.78%	50.0	8.66%	42.0
Albemarle County	6.54%	113.0	6.22%	89.0
Alleghany County/3	11.15%	43.0	10.10%	26.5
Amelia County	15.08%	11.0	11.95%	12.0
Amherst County	10.88%	48.0	10.46%	20.5
Appomattox County	13.06%	23.0	15.00%	2.0
Arlington County	5.45%	123.0	6.59%	83.0
Augusta County	7.11%	108.0	4.80%	109.0
Bath County	11.57%	35.0	4.44%	115.0
Bedford County	10.89%	47.0	7.80%	55.0
Bland County	22.86%	3.0	4.07%	119.0
Botetourt County	7.18%	106.0	5.57%	99.0
Brunswick County	14.59%	16.0	9.92%	30.0
Buchanan County	7.99%	91.0	3.31%	125.0
Buckingham County	10.37%	55.5	10.36%	23.0
Campbell County	10.18%	59.0	8.19%	46.5
Caroline County	13.34%	20.0	11.58%	13.0
Carroll County	16.16%	8.0	5.69%	97.0
Charles City County	20.32%	4.0	2.68%	130.0
Charlotte County	12.36%	28.0	11.05%	17.0
Chesterfield County	4.77%	129.0	4.59%	114.0
Clarke County	7.71%	96.0	9.54%	33.0
Craig County	9.99%	62.0	10.03%	28.5
Culpeper County	9.05%	81.0	8.85%	40.0
Cumberland County	16.69%	7.0	10.61%	19.0
Dickenson County	9.95%	65.5	10.22%	25.0
Dinwiddie County	6.25%	116.0	7.73%	58.0
Essex County	11.32%	40.0	4.63%	113.0
Fairfax County	4.47%	131.0	4.15%	117.0
Fauquier County	9.61%	69.5	6.80%	77.0
Floyd County	8.77%	84.0	5.29%	103.0
Fluvanna County	6.26%	115.0	6.61%	82.0
Franklin County	8.18%	88.0	6.44%	85.0
Frederick County	6.75%	112.0	7.44%	67.5
Giles County	9.39%	76.0	-1.89%	134.0
Gloucester County	7.51%	99.0	7.02%	72.0
Goochland County	7.16%	107.0	7.46%	65.5
Grayson County	14.75%	13.0	9.91%	31.0
Greene County	11.39%	39.0	10.90%	18.0
Greensville County	11.71%	34.0	4.41%	116.0
Halifax County/3	10.37%	55.5	9.42%	35.0
Hanover County	4.98%	127.0	3.65%	122.0
Henrico County	3.14%	134.0	2.74%	129.0
Henry County	8.75%	85.0	5.84%	94.0
Highland County	13.09%	22.0	8.03%	50.0
Isle of Wight County	11.44%	37.0	3.85%	121.0
James City County	7.28%	105.0	6.27%	87.5
King and Queen County	30.84%	2.0	10.10%	26.5
King George County	15.18%	10.0	6.27%	87.5
King William County	7.86%	94.0	5.76%	96.0
Lancaster County	9.07%	80.0	8.27%	44.0
Lee County	8.38%	87.0	8.24%	45.0

Table 3.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Loudoun County	5.69%	120.0	5.04%	106.0
Louisa County	9.09%	79.0	10.46%	20.5
Lunenburg County	11.76%	32.0	13.93%	3.0
Madison County	13.30%	21.0	9.23%	37.0
Mathews County	6.86%	110.0	7.87%	53.0
Mecklenburg County	10.77%	51.0	13.44%	5.0
Middlesex County	7.77%	95.0	9.40%	36.0
Montgomery County	8.81%	83.0	7.80%	55.0
Nelson County	9.13%	77.0	5.94%	92.0
New Kent County	9.44%	75.0	5.05%	105.0
Northampton County	12.42%	26.0	6.90%	76.0
Northumberland County	14.62%	14.5	6.92%	74.0
Nottoway County	11.84%	31.0	9.49%	34.0
Orange County	10.28%	57.0	11.30%	15.0
Page County	9.47%	74.0	13.77%	4.0
Patrick County	9.95%	65.5	7.65%	60.0
Pittsylvania County	4.26%	132.0	2.42%	131.5
Powhatan County	7.33%	103.0	7.36%	70.0
Prince Edward County	13.57%	18.0	12.64%	8.0
Prince George County	3.35%	133.0	3.48%	123.5
Prince William County	5.04%	126.0	4.69%	111.5
Pulaski County	11.55%	36.0	10.03%	28.5
Rappahannock County	10.98%	45.0	7.58%	61.0
Richmond County	11.72%	33.0	7.44%	67.5
Roanoke County	8.87%	82.0	3.23%	126.0
Rockbridge County	11.27%	41.0	6.77%	78.0
Rockingham County	10.51%	53.0	6.40%	86.0
Russell County	15.61%	9.0	8.45%	43.0
Scott County	11.04%	44.0	7.74%	57.0
Shenandoah County	7.89%	93.0	8.01%	52.0
Smyth County	13.46%	19.0	10.38%	22.0
Southampton County	9.11%	78.0	6.16%	90.0
Spotsylvania County	5.68%	121.0	3.48%	123.5
Stafford County	5.17%	125.0	4.85%	108.0
Surry County	7.30%	104.0	7.46%	65.5
Sussex County	37.06%	1.0	17.98%	1.0
Tazewell County	11.42%	38.0	6.71%	79.5
Warren County	9.80%	67.0	6.69%	81.0
Washington County	10.90%	46.0	9.66%	32.0
Westmoreland County	13.62%	17.0	10.25%	24.0
Wise County	7.40%	101.0	5.83%	95.0
Wythe County	19.56%	5.0	7.56%	62.0
York County	5.53%	122.0	5.62%	98.0
Alexandria City	4.61%	130.0	4.69%	111.5
Bedford City	12.37%	27.0	12.38%	9.0
Bristol City	12.81%	25.0	12.05%	11.0
Buena Vista City	8.14%	89.0	7.47%	64.0
Charlottesville City	9.52%	73.0	8.13%	49.0
Chesapeake City	6.18%	117.0	7.27%	71.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	7.45%	100.0	5.87%	93.0
Covington City	8.61%	86.0	5.35%	102.0

Table 3.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Danville City	9.96%	64.0	5.46%	100.0
Emporia City	17.49%	6.0	11.38%	14.0
Fairfax City	12.83%	24.0	6.71%	79.5
Falls Church City	4.84%	128.0	1.96%	133.0
Franklin City	12.03%	30.0	12.71%	7.0
Fredericksburg City	9.56%	72.0	2.42%	131.5
Galax City	14.89%	12.0	6.52%	84.0
Hampton City	10.44%	54.0	12.36%	10.0
Harrisonburg City	9.61%	69.5	5.96%	91.0
Hopewell City	8.08%	90.0	7.80%	55.0
Lexington City	12.30%	29.0	11.25%	16.0
Lynchburg City	14.62%	14.5	12.89%	6.0
Manassas City	7.65%	98.0	8.19%	46.5
Manassas Park City	6.85%	111.0	3.18%	127.0
Martinsville City	10.17%	60.0	9.17%	38.0
Newport News City	11.21%	42.0	7.66%	59.0
Norfolk City	9.97%	63.0	6.98%	73.0
Norton City	10.55%	52.0	7.37%	69.0
Petersburg City	9.62%	68.0	5.12%	104.0
Poquoson City	7.67%	97.0	6.91%	75.0
Portsmouth City	7.97%	92.0	8.02%	51.0
Radford City	5.36%	124.0	4.71%	110.0
Richmond City	7.36%	102.0	4.01%	120.0
Roanoke City	10.87%	49.0	5.38%	101.0
Salem City	10.08%	61.0	7.53%	63.0
South Boston City/3	-----	----	-----	----
Staunton City	9.58%	71.0	8.17%	48.0
Suffolk City	10.27%	58.0	8.81%	41.0
Virginia Beach City	5.77%	119.0	4.95%	107.0
Waynesboro City	6.94%	109.0	4.12%	118.0
Williamsburg City	6.04%	118.0	9.13%	39.0
Winchester City	6.27%	114.0	2.83%	128.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2006 time frame has been determined through (1) the addition of the annual rates of change in the locality's per capita revenue from the specified sources and (2) the division of the resulting total by the number of measurement intervals (i.e., 17). When the annual rates of change associated with a particular jurisdiction are ranked according to size, the midpoint score in the numerical array (i.e., the ninth value) defines the median statistic for the FY1989-2006 period.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction relative to the time span under review.

4

The rank score of a particular locality may vary from 1 (strongest percentage change) to 134 (weakest percentage change).

Table 3.6A  
 Mean Percentage  
 of  
 Local-Source Revenue  
 from  
 Non-Tax Instruments  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	14.40%	15.14%	16.51%	16.76%	16.40%	16.88%	18.20%	17.99%	19.55%	19.83%	20.44%	21.73%	22.09%	21.60%	21.56%	22.03%	22.28%	23.22%
Cities	12.90%	13.28%	14.26%	13.97%	14.43%	15.93%	16.85%	17.45%	17.92%	18.03%	18.92%	19.67%	19.74%	20.06%	19.58%	19.31%	19.55%	20.82%
All Jurisdictions	13.96%	14.60%	15.85%	15.95%	15.82%	16.60%	17.81%	17.83%	19.08%	19.31%	20.00%	21.13%	21.41%	21.15%	20.98%	21.24%	21.48%	22.52%

Table 3.6B  
 Median Percentage  
 of  
 Local-Source Revenue  
 from  
 Non-Tax Instruments  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	14.06%	14.75%	15.43%	15.21%	15.20%	15.67%	16.85%	16.24%	17.84%	18.63%	18.29%	19.74%	20.31%	19.60%	19.62%	19.57%	19.57%	20.82%
Cities	12.83%	12.61%	12.94%	13.70%	14.52%	15.13%	16.03%	17.34%	16.43%	15.25%	17.74%	17.63%	17.40%	18.86%	18.65%	18.21%	16.60%	17.67%
All Jurisdictions	13.85%	14.07%	14.81%	14.83%	14.84%	15.49%	16.32%	16.28%	17.65%	17.77%	17.98%	19.73%	19.57%	19.32%	19.53%	19.42%	19.18%	20.35%

1. As measured by the Commission, "own-source" revenue excludes 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.  
 2. The mean and median statistics covering FY1989 through FY2006 are based upon the percentages for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2006 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2006 statistics take cognizance of Clifton Forge as a subdivision of Allegheny County.

Table 3.7A: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Percentage	Rank Score/2										
Accomack County	11.57%	101.0	11.67%	103.0	11.17%	116.5	13.28%	85.0	12.23%	96.5	13.83%	90.0
Albemarle County	11.69%	99.0	12.58%	93.0	10.67%	125.0	10.76%	114.5	10.63%	113.0	10.45%	119.0
Alleghany County	12.98%	83.5	13.40%	82.0	11.73%	105.0	12.31%	100.0	12.10%	98.0	13.11%	93.0
Amelia County	11.98%	97.0	16.87%	35.0	18.06%	38.0	18.89%	36.0	25.04%	10.0	35.87%	2.0
Amherst County	14.66%	51.0	15.99%	47.5	15.87%	59.0	16.46%	49.0	16.56%	50.0	19.04%	42.0
Appomattox County	12.29%	91.0	13.79%	75.0	14.80%	69.0	21.36%	18.0	26.02%	8.0	24.37%	10.0
Arlington County	11.49%	103.0	11.58%	105.0	11.27%	114.0	10.97%	111.0	10.45%	115.0	9.87%	128.0
Augusta County	16.73%	24.0	16.69%	37.0	16.69%	49.0	18.18%	44.0	18.26%	36.0	17.32%	54.0
Bath County	5.81%	135.0	6.96%	133.0	10.88%	120.0	6.92%	135.0	5.88%	135.0	6.69%	135.0
Bedford County	13.76%	70.0	13.53%	79.0	14.51%	70.0	12.48%	95.0	12.90%	88.0	15.67%	66.5
Bland County	16.68%	25.0	14.21%	66.0	25.24%	8.0	19.63%	29.0	16.77%	47.0	17.59%	53.0
Botetourt County	14.02%	64.5	16.27%	45.0	13.76%	79.0	14.21%	76.0	13.92%	77.0	13.99%	86.5
Brunswick County	16.78%	22.0	22.21%	6.0	28.18%	6.0	16.02%	53.0	13.86%	78.0	15.49%	68.5
Buchanan County	11.73%	98.0	12.60%	92.0	15.43%	61.0	15.75%	57.0	16.33%	51.0	15.49%	68.5
Buckingham County	15.05%	43.0	16.39%	44.0	15.26%	64.0	19.20%	32.0	16.10%	54.0	18.32%	47.0
Campbell County	17.48%	20.0	18.53%	18.0	19.72%	24.0	19.15%	34.0	18.90%	29.0	24.35%	11.0
Caroline County	10.34%	115.0	11.86%	100.0	16.15%	55.0	13.02%	87.0	12.48%	92.0	12.83%	96.0
Carroll County	20.18%	9.0	20.12%	12.0	36.28%	2.0	31.13%	3.0	26.21%	7.0	22.16%	22.0
Charles City County	13.46%	73.0	24.54%	3.0	44.13%	1.0	62.94%	1.0	67.20%	1.0	64.62%	1.0
Charlotte County	16.42%	27.0	16.73%	36.0	18.21%	37.0	18.80%	38.0	20.29%	20.0	19.16%	41.0
Chesterfield County	12.10%	95.0	11.07%	113.0	9.72%	128.0	9.82%	122.0	10.48%	114.0	10.03%	127.0
Clarke County	15.61%	38.0	13.63%	78.0	12.65%	92.0	10.91%	112.0	11.45%	108.0	11.35%	111.0
Craig County	17.11%	21.0	16.43%	41.0	18.70%	34.0	21.88%	15.0	18.47%	33.0	19.89%	32.0
Culpeper County	14.30%	58.0	18.15%	23.0	16.58%	52.0	14.11%	77.0	12.69%	90.0	13.99%	86.5
Cumberland County	19.99%	10.0	17.57%	27.0	19.59%	26.0	41.19%	2.0	34.39%	3.0	19.25%	39.5
Dickenson County	9.40%	122.0	11.76%	102.0	9.54%	129.0	9.97%	119.0	8.12%	131.0	12.19%	99.0
Dinwiddie County	14.65%	52.0	17.54%	28.0	17.92%	40.0	19.42%	31.0	15.88%	57.0	15.24%	72.0
Essex County	7.75%	134.0	10.79%	116.5	10.79%	122.0	10.89%	113.0	12.63%	91.0	12.92%	94.0
Fairfax County	13.95%	67.0	13.35%	84.0	15.38%	63.0	15.05%	64.0	14.35%	75.0	15.67%	66.5
Fauquier County	12.17%	93.5	15.67%	50.0	11.52%	108.0	11.61%	107.0	11.70%	101.0	12.75%	97.0
Floyd County	15.67%	37.0	16.46%	40.0	16.61%	50.5	16.18%	51.0	13.62%	82.0	15.12%	75.0
Fluvanna County	14.26%	60.0	14.91%	60.0	19.39%	28.5	21.02%	20.0	20.26%	22.0	19.35%	38.0
Franklin County	15.25%	40.0	15.87%	49.0	16.05%	56.0	15.20%	63.0	15.20%	66.0	15.26%	71.0
Frederick County	21.19%	6.5	21.14%	9.0	21.26%	18.0	20.91%	22.0	18.56%	32.0	20.74%	30.0
Giles County	16.37%	28.0	15.52%	51.0	19.60%	25.0	18.23%	43.0	17.13%	43.0	23.83%	13.0
Gloucester County	13.10%	81.0	10.79%	116.5	11.02%	118.0	11.42%	110.0	10.92%	110.0	11.63%	104.0
Goochland County	12.18%	92.0	13.43%	81.0	12.03%	101.0	12.99%	89.0	11.47%	107.0	11.31%	112.0
Grayson County	21.85%	5.0	21.20%	8.0	29.20%	5.0	29.28%	6.0	21.79%	15.0	25.38%	6.0
Greene County	13.24%	80.0	17.16%	31.0	16.91%	47.0	18.36%	41.0	19.49%	26.0	18.19%	48.0
Greensville County	18.75%	13.0	17.88%	24.0	23.37%	12.0	21.53%	16.0	21.28%	16.0	21.44%	26.0
Halifax County	16.74%	23.0	21.55%	7.0	23.34%	13.0	23.16%	10.0	22.60%	13.0	26.37%	4.0
Hanover County	14.10%	62.0	14.75%	62.0	14.14%	74.0	13.01%	88.0	11.49%	106.0	11.26%	114.0
Henrico County	13.28%	78.5	13.77%	76.0	13.11%	88.0	12.26%	101.0	10.91%	111.0	10.28%	120.0
Henry County	13.64%	71.0	14.00%	69.0	13.33%	86.0	12.69%	93.0	12.86%	89.0	12.51%	98.0
Highland County	11.64%	100.0	11.32%	110.0	12.15%	97.0	12.52%	94.0	11.57%	103.0	15.91%	64.0
Isle of Wight County	11.01%	107.0	12.97%	87.0	10.94%	119.0	12.41%	97.0	11.52%	105.0	13.98%	88.0
James City County	10.69%	111.0	11.60%	104.0	12.93%	90.0	11.75%	106.0	12.23%	96.5	13.21%	92.0
King and Queen County	8.48%	129.0	10.86%	115.0	12.60%	93.0	13.13%	86.0	39.13%	2.0	33.26%	3.0
King George County	14.77%	47.0	14.13%	68.0	16.24%	54.0	15.01%	65.0	18.16%	37.0	22.48%	19.0
King William County	13.99%	66.0	12.35%	95.0	13.35%	85.0	13.42%	83.5	12.39%	94.5	13.92%	89.0
Lancaster County	10.81%	109.0	10.50%	119.0	11.79%	104.0	16.89%	47.0	10.32%	117.0	10.17%	123.0
Lee County	21.19%	6.5	13.07%	85.0	18.93%	33.0	12.45%	96.0	13.73%	79.5	16.51%	59.0

Table 3.7A: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Percentage	Rank Score/2										
Loudoun County	10.60%	112.0	10.15%	124.0	8.66%	132.0	9.87%	121.0	10.19%	118.0	10.14%	124.0
Louisa County	9.93%	116.0	12.03%	97.0	13.31%	87.0	11.46%	109.0	9.84%	121.0	9.27%	132.0
Lunenburg County	16.26%	29.0	19.35%	14.0	18.43%	36.0	19.19%	33.0	20.41%	19.0	22.05%	23.0
Madison County	9.77%	119.0	13.46%	80.0	14.93%	67.0	19.70%	28.0	14.56%	72.0	14.92%	77.0
Mathews County	13.83%	69.0	11.89%	99.0	12.13%	99.0	13.80%	79.5	12.39%	94.5	11.27%	113.0
Mecklenburg County	15.73%	35.0	16.55%	38.0	15.19%	65.0	15.93%	54.0	15.93%	56.0	16.65%	58.0
Middlesex County	13.38%	77.0	13.87%	73.0	14.06%	77.0	13.42%	83.5	14.73%	70.0	11.38%	110.0
Montgomery County	13.61%	72.0	13.65%	77.0	18.00%	39.0	18.37%	40.0	19.52%	25.0	22.23%	20.0
Nelson County	10.48%	114.0	10.69%	118.0	12.87%	91.0	10.29%	117.0	11.85%	99.0	11.54%	107.0
New Kent County	14.68%	49.0	10.44%	120.0	10.77%	124.0	8.83%	130.0	10.38%	116.0	10.07%	125.5
Northampton County	12.79%	87.0	15.99%	47.5	12.09%	100.0	14.96%	66.0	13.68%	81.0	15.46%	70.0
Northumberland County	8.59%	128.0	6.83%	134.0	11.24%	115.0	9.61%	126.5	9.61%	124.0	9.77%	130.0
Nottoway County	18.06%	16.0	18.30%	21.0	19.74%	23.0	18.46%	39.0	18.13%	38.0	19.64%	36.0
Orange County	12.96%	85.0	16.47%	39.0	13.51%	81.0	14.47%	72.0	12.47%	93.0	14.47%	83.0
Page County	20.27%	8.0	22.30%	5.0	22.87%	14.0	24.57%	8.0	16.18%	53.0	12.89%	95.0
Patrick County	18.37%	15.0	18.48%	19.0	17.77%	41.0	15.80%	55.0	15.34%	62.0	15.92%	63.0
Pittsylvania County	28.86%	1.0	30.74%	1.0	29.37%	4.0	23.72%	9.0	22.72%	12.0	19.73%	34.0
Powhatan County	15.09%	42.0	17.02%	34.0	13.36%	84.0	15.78%	56.0	15.25%	64.0	16.04%	62.0
Prince Edward County	11.50%	102.0	13.91%	72.0	16.61%	50.5	19.88%	26.0	20.18%	24.0	21.25%	27.0
Prince George County	27.25%	3.0	22.82%	4.0	19.77%	22.0	18.81%	37.0	19.48%	27.0	21.24%	28.0
Prince William County	14.80%	46.0	14.14%	67.0	13.61%	80.0	14.29%	75.0	13.96%	76.0	14.62%	81.0
Pulaski County	17.90%	17.0	17.14%	32.0	18.52%	35.0	16.91%	46.0	16.19%	52.0	16.06%	61.0
Rappahannock County	10.92%	108.0	13.02%	86.0	17.56%	42.0	15.21%	62.0	22.39%	14.0	16.25%	60.0
Richmond County	13.87%	68.0	15.21%	55.0	16.49%	53.0	21.45%	17.0	16.84%	46.0	17.78%	51.0
Roanoke County	7.76%	133.0	9.03%	129.0	8.74%	130.0	10.70%	116.0	9.62%	123.0	14.44%	84.0
Rockbridge County	15.69%	36.0	16.41%	42.0	19.39%	28.5	22.02%	14.0	21.23%	17.0	21.56%	24.0
Rockingham County	14.06%	63.0	17.45%	29.0	13.90%	78.0	12.87%	91.0	13.05%	85.0	22.21%	21.0
Russell County	13.42%	74.0	18.34%	20.0	21.36%	17.0	19.48%	30.0	17.83%	40.0	16.89%	56.0
Scott County	18.57%	14.0	20.85%	10.0	20.15%	21.0	17.30%	45.0	15.46%	59.0	15.90%	65.0
Shenandoah County	15.33%	39.0	16.40%	43.0	17.02%	45.0	16.77%	48.0	17.05%	45.0	16.88%	57.0
Smyth County	19.32%	12.0	17.59%	26.0	29.69%	3.0	30.73%	4.0	28.06%	5.0	25.17%	7.0
Southampton County	16.05%	33.0	14.64%	63.0	19.25%	30.0	18.99%	35.0	16.70%	49.0	20.34%	31.0
Spotsylvania County	14.93%	45.0	13.98%	70.0	12.27%	96.0	12.35%	99.0	12.95%	86.0	11.66%	102.5
Stafford County	16.10%	32.0	17.12%	33.0	14.83%	68.0	14.84%	68.0	15.22%	65.0	14.30%	85.0
Surry County	8.60%	127.0	6.63%	135.0	8.73%	131.0	9.78%	123.0	9.04%	129.0	9.03%	133.0
Sussex County	14.27%	59.0	14.97%	57.0	17.24%	43.0	20.17%	24.0	28.48%	4.0	18.38%	46.0
Tazewell County	12.99%	82.0	17.79%	25.0	20.81%	19.0	20.43%	23.0	18.72%	31.0	19.79%	33.0
Warren County	14.72%	48.0	15.17%	56.0	14.47%	71.5	14.82%	69.0	14.49%	74.0	11.42%	109.0
Washington County	16.17%	31.0	14.46%	65.0	16.94%	46.0	16.27%	50.0	17.07%	44.0	18.86%	43.0
Westmoreland County	14.53%	53.0	12.84%	89.0	10.63%	126.0	11.59%	108.0	10.08%	119.5	10.23%	122.0
Wise County	11.41%	104.0	11.35%	108.5	11.89%	103.0	10.76%	114.5	9.28%	127.0	10.76%	118.0
Wythe County	12.53%	89.0	12.43%	94.0	24.57%	9.0	22.63%	12.0	17.63%	41.0	24.49%	9.0
York County	17.89%	18.0	18.25%	22.0	16.87%	48.0	14.91%	67.0	14.66%	71.0	14.86%	79.0
Alexandria City	11.03%	106.0	10.29%	121.0	10.79%	122.0	9.72%	125.0	11.64%	102.0	11.66%	102.5
Bedford City	14.19%	61.0	13.85%	74.0	11.66%	107.0	15.43%	60.0	18.37%	34.0	24.52%	8.0
Bristol City	14.67%	50.0	12.61%	91.0	16.04%	57.0	14.57%	70.0	18.36%	35.0	17.98%	50.0
Buena Vista City	24.16%	4.0	19.85%	13.0	22.05%	15.0	22.19%	13.0	23.85%	11.0	23.37%	15.0
Charlottesville City	15.01%	44.0	17.21%	30.0	17.18%	44.0	15.32%	61.0	16.74%	48.0	19.68%	35.0
Chesapeake City	8.75%	125.0	7.00%	132.0	6.83%	135.0	7.20%	134.0	8.02%	132.0	7.09%	134.0
Clifton Forge City	19.62%	11.0	15.47%	52.0	19.09%	32.0	22.65%	11.0	20.71%	18.0	24.34%	12.0
Colonial Heights City	12.69%	88.0	9.87%	126.0	12.36%	94.0	12.71%	92.0	11.83%	100.0	11.52%	108.0
Covington City	16.21%	30.0	13.93%	71.0	15.73%	60.0	15.56%	59.0	14.95%	68.0	15.19%	73.0

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Percentage	Rank Score/2										
Danville City	12.98%	83.5	14.95%	58.0	20.26%	20.0	20.15%	25.0	20.25%	23.0	21.54%	25.0
Emporia City	9.91%	118.0	8.45%	131.0	11.67%	106.0	16.09%	52.0	15.28%	63.0	17.99%	49.0
Fairfax City	4.25%	136.0	4.41%	136.0	4.64%	136.0	4.87%	136.0	5.04%	136.0	6.58%	136.0
Falls Church City	12.40%	90.0	11.35%	108.5	11.39%	111.0	9.61%	126.5	10.08%	119.5	10.07%	125.5
Franklin City	16.56%	26.0	19.28%	15.5	21.80%	16.0	20.97%	21.0	19.44%	28.0	23.19%	18.0
Fredericksburg City	10.72%	110.0	12.95%	88.0	15.13%	66.0	11.88%	104.5	15.37%	61.0	11.60%	105.5
Galax City	14.43%	55.5	12.71%	90.0	24.01%	10.0	21.18%	19.0	18.05%	39.0	23.35%	17.0
Hampton City	13.41%	75.0	14.93%	59.0	12.01%	102.0	13.70%	81.0	15.54%	58.0	19.41%	37.0
Harrisonburg City	8.65%	126.0	11.14%	112.0	13.46%	83.0	12.36%	98.0	11.55%	104.0	11.97%	101.0
Hopewell City	13.39%	76.0	13.37%	83.0	14.11%	75.5	12.95%	90.0	13.55%	83.0	11.05%	116.0
Lexington City	14.42%	57.0	19.28%	15.5	23.85%	11.0	25.29%	7.0	25.55%	9.0	23.36%	16.0
Lynchburg City	9.92%	117.0	16.09%	46.0	11.43%	110.0	14.02%	78.0	15.43%	60.0	18.42%	45.0
Manassas City	9.41%	121.0	10.26%	122.0	11.35%	113.0	8.43%	131.0	9.75%	122.0	10.95%	117.0
Manassas Park City	10.55%	113.0	9.60%	127.0	10.79%	122.0	7.45%	133.0	7.60%	134.0	9.79%	129.0
Martinsville City	17.64%	19.0	20.58%	11.0	19.21%	31.0	19.77%	27.0	20.28%	21.0	23.54%	14.0
Newport News City	12.06%	96.0	10.99%	114.0	12.94%	89.0	14.31%	74.0	14.52%	73.0	19.25%	39.5
Norfolk City	9.11%	123.0	8.98%	130.0	8.42%	133.0	9.20%	129.0	8.58%	130.0	9.31%	131.0
Norton City	15.76%	34.0	15.45%	53.0	15.42%	62.0	14.48%	71.0	16.02%	55.0	17.63%	52.0
Petersburg City	8.22%	131.0	11.39%	107.0	11.50%	109.0	12.06%	102.0	13.49%	84.0	14.90%	78.0
Poquoson City	14.02%	64.5	14.62%	64.0	14.22%	73.0	13.80%	79.5	13.73%	79.5	13.66%	91.0
Portsmouth City	14.43%	55.5	14.77%	61.0	14.11%	75.5	14.40%	73.0	17.34%	42.0	17.18%	55.0
Radford City	28.31%	2.0	27.22%	2.0	26.82%	7.0	29.69%	5.0	27.55%	6.0	26.25%	5.0
Richmond City	12.17%	93.5	9.29%	128.0	8.18%	134.0	8.08%	132.0	9.59%	125.5	15.11%	76.0
Roanoke City	8.90%	124.0	11.46%	106.0	11.38%	112.0	11.88%	104.5	10.77%	112.0	18.68%	44.0
Salem City	8.26%	130.0	9.99%	125.0	9.78%	127.0	9.46%	128.0	9.59%	125.5	12.02%	100.0
South Boston City	8.16%	132.0	11.95%	98.0	13.47%	82.0	13.51%	82.0	14.84%	69.0	14.64%	80.0
Staunton City	15.24%	41.0	18.86%	17.0	19.47%	27.0	18.33%	42.0	18.79%	30.0	20.88%	29.0
Suffolk City	9.43%	120.0	11.85%	101.0	12.31%	95.0	11.98%	103.0	12.91%	87.0	15.13%	74.0
Virginia Beach City	12.83%	86.0	12.17%	96.0	11.17%	116.5	9.96%	120.0	9.11%	128.0	11.09%	115.0
Waynesboro City	14.51%	54.0	15.39%	54.0	15.88%	58.0	15.73%	58.0	15.12%	67.0	14.50%	82.0
Williamsburg City	13.28%	78.5	11.30%	111.0	12.14%	98.0	9.75%	124.0	11.24%	109.0	11.60%	105.5
Winchester City	11.10%	105.0	10.25%	123.0	14.47%	71.5	10.15%	118.0	7.92%	133.0	10.27%	121.0

1  
As measured by the Commission, "own-source" revenue excludes 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.

2  
The rank score of a given locality may vary from 1 (highest percentage) to 136 (lowest percentage).

Table 3.7B: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Accomack County	15.03%	84.0	15.40%	77.0	13.64%	107.0	18.63%	65.0	19.17%	57.0	19.07%	74.0
Albemarle County	11.00%	120.0	10.57%	124.0	14.27%	100.0	12.23%	115.0	11.45%	125.0	11.97%	124.0
Alleghany County	13.48%	95.0	13.70%	94.0	17.53%	70.5	19.98%	54.0	19.45%	55.0	20.91%	57.0
Amelia County	33.78%	3.0	33.17%	4.0	41.04%	3.0	44.93%	2.0	42.82%	4.0	37.04%	7.0
Amherst County	21.05%	33.0	20.46%	38.0	20.59%	49.0	19.76%	57.0	18.29%	66.0	21.00%	56.0
Appomattox County	23.32%	21.0	18.99%	53.0	19.91%	54.0	26.67%	22.0	18.30%	65.0	18.93%	75.0
Arlington County	10.66%	123.0	10.53%	125.0	10.14%	128.0	10.35%	129.0	11.00%	128.0	12.04%	123.0
Augusta County	19.39%	47.0	19.18%	47.0	22.23%	33.0	19.96%	55.0	19.65%	53.5	20.56%	59.5
Bath County	10.46%	126.0	9.33%	132.0	11.81%	122.0	9.51%	133.0	10.86%	130.0	9.12%	135.0
Bedford County	22.91%	24.0	21.26%	32.0	22.67%	32.0	19.28%	60.0	19.10%	58.0	19.74%	68.0
Bland County	15.32%	80.0	11.25%	117.5	17.64%	69.0	19.15%	61.0	35.10%	10.0	30.13%	18.0
Botetourt County	15.69%	75.0	15.14%	81.0	15.05%	92.0	15.51%	84.0	13.16%	112.0	13.37%	115.0
Brunswick County	19.21%	50.0	19.07%	50.0	21.95%	35.0	21.59%	45.0	28.48%	21.0	28.48%	26.0
Buchanan County	16.89%	66.0	17.23%	63.0	17.53%	70.5	17.87%	68.0	18.45%	62.0	18.55%	78.0
Buckingham County	19.46%	46.0	20.15%	41.0	22.81%	31.0	18.47%	66.0	18.69%	61.0	20.53%	61.0
Campbell County	19.03%	53.0	19.46%	45.0	23.01%	29.0	23.72%	35.0	20.96%	49.0	21.76%	51.0
Caroline County	17.24%	63.5	16.79%	67.0	15.58%	86.0	17.61%	70.0	16.21%	84.0	19.23%	73.0
Carroll County	28.73%	9.0	26.22%	12.0	36.03%	4.0	38.38%	4.0	35.14%	9.0	35.15%	11.0
Charles City County	58.70%	1.0	60.11%	1.0	55.61%	1.0	54.39%	1.0	52.60%	1.0	51.22%	1.0
Charlotte County	20.14%	42.0	22.60%	25.5	24.52%	23.0	25.18%	28.0	28.75%	19.0	30.96%	17.0
Chesterfield County	10.17%	129.0	10.65%	123.0	10.47%	127.0	10.91%	126.0	12.66%	117.0	13.41%	114.0
Clarke County	11.44%	116.0	11.25%	117.5	13.99%	103.0	12.06%	118.0	13.31%	108.0	15.68%	95.0
Craig County	20.90%	35.0	24.26%	18.0	25.73%	18.0	27.09%	19.0	33.53%	11.0	32.52%	14.0
Culpeper County	16.18%	71.0	16.24%	69.0	18.03%	64.0	19.66%	58.0	20.07%	51.0	24.39%	40.0
Cumberland County	18.29%	57.0	18.55%	56.0	17.84%	67.0	16.95%	74.0	18.42%	63.0	20.56%	59.5
Dickenson County	10.63%	124.0	12.58%	105.0	19.87%	55.0	14.27%	93.0	14.77%	92.0	14.10%	106.0
Dinwiddie County	15.58%	78.0	15.66%	74.0	15.44%	89.0	13.06%	104.0	11.02%	127.0	11.04%	128.0
Essex County	11.67%	113.0	11.44%	114.0	13.99%	103.0	12.57%	111.5	13.94%	99.0	12.38%	120.0
Fairfax County	16.85%	67.0	16.88%	66.0	16.59%	75.0	16.22%	80.0	16.23%	83.0	16.31%	89.0
Fauquier County	11.38%	117.0	14.76%	84.0	15.01%	93.0	13.70%	99.0	15.14%	90.0	15.90%	93.0
Floyd County	22.90%	25.0	16.96%	64.0	16.14%	80.0	17.12%	72.0	16.75%	77.0	20.35%	62.0
Fluvanna County	20.08%	43.0	19.83%	43.0	20.52%	50.0	22.11%	42.0	20.76%	50.0	22.72%	47.0
Franklin County	14.60%	87.5	13.92%	92.0	17.30%	73.0	14.48%	91.0	16.63%	78.0	17.18%	84.0
Frederick County	21.30%	31.0	20.84%	35.0	21.77%	38.0	23.11%	37.0	21.33%	45.0	23.90%	43.0
Giles County	25.62%	15.0	23.20%	23.0	21.70%	40.0	21.33%	47.0	19.86%	52.0	24.45%	39.0
Gloucester County	12.63%	105.0	13.69%	95.0	15.55%	88.0	16.85%	75.0	17.06%	75.0	16.78%	86.0
Goochland County	10.05%	130.0	11.56%	113.0	11.53%	123.0	11.28%	123.0	10.73%	131.0	10.11%	131.0
Grayson County	32.43%	4.0	27.72%	8.0	34.19%	6.0	27.14%	18.0	35.37%	8.0	37.43%	6.0
Greene County	19.29%	49.0	20.07%	42.0	21.17%	44.0	21.14%	50.0	25.30%	30.0	26.02%	33.0
Greensville County	26.77%	14.0	25.19%	16.0	31.73%	8.0	28.96%	11.0	36.61%	7.0	47.66%	2.0
Halifax County/2	25.31%	16.0	22.62%	24.0	25.30%	21.0	23.41%	36.0	21.26%	47.0	23.81%	44.0
Hanover County	11.62%	114.0	11.30%	116.0	11.31%	124.0	12.97%	106.0	11.69%	122.0	11.86%	125.0
Henrico County	11.05%	119.0	11.16%	119.0	12.35%	117.0	12.08%	117.0	11.58%	123.0	12.23%	122.0
Henry County	13.56%	94.0	13.21%	100.0	14.32%	98.0	10.51%	127.5	16.46%	80.0	15.92%	92.0
Highland County	20.40%	40.0	19.27%	46.0	24.48%	24.0	24.01%	34.0	18.27%	67.0	23.61%	45.0
Isle of Wight County	11.72%	112.0	15.11%	82.0	20.24%	52.5	18.89%	63.0	18.74%	60.0	19.58%	70.0
James City County	12.62%	106.0	11.37%	115.0	12.10%	120.0	11.22%	124.0	11.55%	124.0	13.12%	116.0
King and Queen County	28.39%	10.0	37.86%	3.0	35.72%	5.0	37.36%	5.0	39.05%	6.0	46.19%	3.0
King George County	24.52%	18.0	25.75%	13.0	20.97%	45.0	36.49%	6.0	44.89%	3.0	43.13%	4.0
King William County	13.16%	99.0	15.20%	80.0	14.93%	94.0	16.09%	82.0	16.40%	81.0	19.88%	67.0
Lancaster County	10.32%	127.0	10.42%	126.0	10.61%	126.0	11.81%	120.0	12.80%	115.0	12.90%	118.0
Lee County	15.65%	76.5	14.07%	90.0	18.80%	59.5	26.97%	21.0	16.08%	85.0	18.75%	77.0

Table 3.7B: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Loudoun County	11.17%	118.0	10.32%	127.0	9.51%	131.0	9.80%	132.0	11.25%	126.0	11.41%	127.0
Louisa County	10.81%	122.0	10.30%	128.0	12.01%	121.0	12.80%	108.5	13.88%	100.0	16.60%	87.0
Lunenburg County	24.20%	20.0	25.65%	15.0	30.71%	11.0	33.29%	7.0	30.57%	15.0	35.60%	10.0
Madison County	17.91%	58.0	16.91%	65.0	16.42%	77.5	16.30%	79.0	16.93%	76.0	16.00%	91.0
Mathews County	11.57%	115.0	12.74%	102.0	13.95%	105.0	12.50%	113.0	13.85%	101.0	14.28%	105.0
Mecklenburg County	17.24%	63.5	18.27%	57.0	20.24%	52.5	20.00%	53.0	21.28%	46.0	21.15%	53.0
Middlesex County	11.75%	111.0	12.52%	106.0	13.46%	111.0	15.11%	86.0	14.60%	95.0	16.19%	90.0
Montgomery County	24.63%	17.0	16.31%	68.0	20.41%	51.0	18.73%	64.0	17.98%	68.5	18.47%	80.0
Nelson County	12.82%	104.0	13.97%	91.0	16.04%	82.0	16.55%	78.0	17.21%	74.0	14.02%	108.0
New Kent County	15.80%	74.0	9.74%	130.0	15.99%	83.0	14.92%	87.0	13.20%	111.0	14.86%	101.0
Northampton County	15.12%	82.0	15.34%	78.0	17.39%	72.0	28.44%	15.0	21.35%	44.0	26.81%	31.0
Northumberland County	13.35%	97.0	12.65%	103.0	15.10%	91.0	11.00%	125.0	13.55%	103.5	13.50%	112.0
Nottoway County	20.85%	36.0	24.18%	20.0	23.24%	28.0	24.66%	31.0	28.19%	22.0	29.19%	22.0
Orange County	14.60%	87.5	12.40%	107.0	13.99%	103.0	14.08%	96.0	14.64%	94.0	20.60%	58.0
Page County	19.08%	51.0	20.65%	37.0	23.48%	26.0	15.84%	83.0	21.78%	41.0	26.98%	30.0
Patrick County	14.94%	85.0	18.20%	58.0	21.89%	36.0	19.11%	62.0	15.33%	87.0	24.94%	38.0
Pittsylvania County	18.85%	56.0	16.01%	71.0	18.74%	62.0	20.01%	52.0	19.65%	53.5	21.75%	52.0
Powhatan County	14.09%	91.0	14.55%	85.0	15.81%	84.0	14.20%	94.0	13.55%	103.5	15.14%	100.0
Prince Edward County	20.83%	37.0	22.00%	28.0	23.30%	27.0	26.32%	23.0	25.03%	32.0	27.99%	28.0
Prince George County	17.76%	59.0	14.93%	83.0	14.77%	95.0	16.80%	76.0	16.24%	82.0	18.52%	79.0
Prince William County	16.00%	73.0	15.78%	73.0	16.07%	81.0	17.10%	73.0	17.89%	71.0	18.92%	76.0
Pulaski County	21.11%	32.0	19.01%	52.0	19.69%	56.0	27.06%	20.0	27.95%	23.0	30.05%	19.0
Rappahannock County	16.25%	70.0	13.47%	97.0	14.11%	101.0	14.16%	95.0	14.73%	93.0	13.49%	113.0
Richmond County	17.20%	65.0	17.80%	60.0	18.52%	63.0	20.11%	51.0	30.63%	14.0	35.87%	8.0
Roanoke County	14.20%	90.0	10.25%	129.0	9.88%	130.0	9.95%	131.0	10.34%	132.0	10.69%	129.0
Rockbridge County	22.94%	23.0	27.20%	10.0	25.82%	17.0	25.87%	27.0	25.08%	31.0	26.32%	32.0
Rockingham County	22.61%	26.0	25.68%	14.0	25.53%	20.0	25.89%	26.0	26.93%	26.0	28.90%	23.0
Russell County	20.79%	38.0	21.52%	31.0	21.74%	39.0	31.87%	8.0	24.11%	35.0	25.60%	34.0
Scott County	19.97%	44.0	21.79%	29.0	21.80%	37.0	22.99%	38.0	18.79%	59.0	19.38%	71.0
Shenandoah County	14.62%	86.0	13.55%	96.0	14.28%	99.0	13.97%	97.0	13.05%	113.0	19.30%	72.0
Smyth County	29.05%	8.0	24.24%	19.0	29.95%	12.0	25.90%	25.0	22.47%	39.0	25.28%	36.0
Southampton County	18.97%	55.0	17.75%	61.0	17.66%	68.0	17.52%	71.0	17.98%	68.5	19.72%	69.0
Spotsylvania County	12.49%	107.0	12.38%	108.0	13.16%	114.0	12.57%	111.5	11.86%	121.0	11.68%	126.0
Stafford County	15.24%	81.0	14.20%	87.0	15.56%	87.0	16.15%	81.0	16.53%	79.0	18.31%	81.0
Surry County	9.80%	133.0	9.37%	131.0	9.09%	133.0	9.97%	130.0	13.03%	114.0	9.60%	134.0
Sussex County	47.79%	2.0	51.04%	2.0	42.13%	2.0	38.97%	3.0	49.90%	2.0	32.16%	15.0
Tazewell County	19.66%	45.0	18.91%	54.0	20.66%	48.0	21.26%	48.5	21.74%	42.0	21.85%	49.0
Warren County	12.30%	108.0	12.60%	104.0	19.00%	58.0	19.95%	56.0	25.35%	29.0	25.08%	37.0
Washington County	20.97%	34.0	20.39%	39.0	24.83%	22.0	21.73%	44.0	18.38%	64.0	20.32%	64.0
Westmoreland County	10.90%	121.0	16.02%	70.0	17.85%	65.5	19.45%	59.0	31.31%	13.0	35.70%	9.0
Wise County	14.49%	89.0	13.29%	99.0	13.55%	108.0	14.29%	92.0	13.47%	106.5	16.49%	88.0
Wythe County	30.44%	5.0	27.84%	7.0	31.63%	9.0	28.46%	13.0	28.68%	20.0	34.32%	12.0
York County	15.52%	79.0	14.14%	89.0	14.73%	96.0	13.63%	100.0	15.27%	88.0	17.41%	83.0
Alexandria City	12.98%	102.0	13.76%	93.0	13.51%	109.5	13.59%	101.0	13.68%	102.0	12.34%	121.0
Bedford City	19.37%	48.0	20.96%	33.0	21.45%	42.0	27.51%	16.0	24.78%	33.0	27.20%	29.0
Bristol City	22.31%	27.0	24.10%	21.0	28.07%	14.0	26.06%	24.0	28.78%	18.0	30.03%	20.0
Buena Vista City	27.04%	11.0	27.51%	9.0	27.45%	15.0	27.21%	17.0	26.50%	27.0	28.29%	27.0
Charlottesville City	17.55%	61.0	19.02%	51.0	18.78%	61.0	21.26%	48.5	21.16%	48.0	21.79%	50.0
Chesapeake City	8.20%	134.0	8.51%	134.0	8.55%	134.0	9.37%	134.0	9.84%	133.0	10.40%	130.0
Clifton Forge City	27.01%	12.0	22.60%	25.5	26.51%	16.0	30.61%	9.0	32.10%	12.0	31.58%	16.0
Colonial Heights City	9.82%	132.0	10.68%	121.0	9.91%	129.0	11.82%	119.0	13.28%	109.0	14.67%	102.0
Covington City	15.07%	83.0	17.97%	59.0	16.95%	74.0	16.60%	77.0	19.43%	56.0	16.96%	85.0

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Danville City	21.39%	30.0	22.59%	27.0	23.76%	25.0	22.75%	39.0	21.48%	43.0	21.12%	54.0
Emporia City	20.72%	39.0	23.98%	22.0	22.90%	30.0	22.57%	40.0	27.65%	24.0	28.82%	24.5
Fairfax City	6.84%	136.0	6.70%	135.0	8.24%	135.0	8.57%	135.0	9.25%	134.0	10.05%	132.0
Falls Church City	10.60%	125.0	10.90%	120.0	11.23%	125.0	11.36%	122.0	10.93%	129.0	13.52%	111.0
Franklin City	23.17%	22.0	20.80%	36.0	21.46%	41.0	24.18%	32.0	26.48%	28.0	22.59%	48.0
Fredericksburg City	15.65%	76.5	15.60%	75.0	16.43%	76.0	15.25%	85.0	16.04%	86.0	15.19%	99.0
Galax City	30.39%	6.0	28.73%	6.0	32.88%	7.0	24.93%	30.0	29.61%	17.0	29.79%	21.0
Hampton City	19.06%	52.0	20.90%	34.0	21.21%	43.0	22.49%	41.0	24.23%	34.0	20.34%	63.0
Harrisonburg City	14.05%	92.0	15.42%	76.0	15.63%	85.0	14.59%	90.0	15.25%	89.0	15.48%	96.0
Hopewell City	13.44%	96.0	14.26%	86.0	14.60%	97.0	13.26%	103.0	17.88%	72.0	25.52%	35.0
Lexington City	26.81%	13.0	26.98%	11.0	28.99%	13.0	29.55%	10.0	39.45%	5.0	38.00%	5.0
Lynchburg City	22.03%	28.0	19.54%	44.0	20.71%	46.0	21.58%	46.0	23.18%	37.0	23.93%	42.0
Manassas City	9.94%	131.0	12.80%	101.0	13.31%	113.0	12.74%	110.0	13.47%	106.5	13.84%	109.0
Manassas Park City	12.88%	103.0	10.66%	122.0	13.51%	109.5	11.51%	121.0	13.24%	110.0	17.63%	82.0
Martinsville City	30.06%	7.0	31.61%	5.0	30.96%	10.0	28.45%	14.0	30.04%	16.0	34.00%	13.0
Newport News City	20.23%	41.0	20.21%	40.0	20.68%	47.0	28.81%	12.0	23.93%	36.0	22.90%	46.0
Norfolk City	13.15%	100.0	14.19%	88.0	13.81%	106.0	14.85%	88.0	14.59%	96.0	14.35%	104.0
Norton City	19.02%	54.0	19.14%	49.0	16.42%	77.5	17.66%	69.0	17.74%	73.0	20.15%	65.0
Petersburg City	13.63%	93.0	13.32%	98.0	13.41%	112.0	13.29%	102.0	13.49%	105.0	14.51%	103.0
Poquoson City	12.29%	109.0	12.18%	110.0	12.11%	119.0	12.34%	114.0	12.63%	118.0	15.21%	98.0
Portsmouth City	17.68%	60.0	19.16%	48.0	18.80%	59.5	18.16%	67.0	17.92%	70.0	20.03%	66.0
Radford City	24.29%	19.0	24.39%	17.0	25.63%	19.0	25.00%	29.0	27.08%	25.0	28.82%	24.5
Richmond City	16.03%	72.0	15.90%	72.0	16.16%	79.0	14.78%	89.0	14.26%	97.0	15.41%	97.0
Roanoke City	17.29%	62.0	18.89%	55.0	19.61%	57.0	13.05%	105.0	12.50%	120.0	12.71%	119.0
Salem City	13.02%	101.0	12.08%	111.0	12.53%	116.0	12.10%	116.0	12.79%	116.0	14.05%	107.0
South Boston City/2	16.51%	68.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Staunton City	21.44%	29.0	21.68%	30.0	22.07%	34.0	24.17%	33.0	22.67%	38.0	24.34%	41.0
Suffolk City	13.32%	98.0	15.30%	79.0	15.29%	90.0	13.84%	98.0	15.01%	91.0	15.81%	94.0
Virginia Beach City	12.03%	110.0	11.78%	112.0	12.55%	115.0	12.96%	107.0	12.62%	119.0	12.92%	117.0
Waynesboro City	16.38%	69.0	17.34%	62.0	17.85%	65.5	21.80%	43.0	21.80%	40.0	21.02%	55.0
Williamsburg City	7.86%	135.0	12.33%	109.0	12.34%	118.0	12.80%	108.5	14.24%	98.0	13.61%	110.0
Winchester City	10.25%	128.0	8.82%	133.0	9.27%	132.0	10.51%	127.5	9.10%	135.0	9.71%	133.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

South Boston City reverted to town status on July 1, 1995. Accordingly, with respect to the FY1996-2000 time span, the Halifax County profile captures the revenue effects of South Boston's municipal reclassification.

3

The rank score of a given locality may vary from 1 (highest percentage) to 136 (lowest percentage).

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 135, respectively.

Table 3.7C: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Accomack County	20.05%	65.0	20.18%	58.5	22.94%	40.0	24.10%	40.0	24.73%	38.0	28.50%	31.0
Albemarle County	10.47%	131.0	11.23%	127.0	11.22%	121.0	10.42%	126.0	11.35%	124.5	11.69%	125.0
Alleghany County/2	28.74%	27.0	26.98%	30.0	22.72%	42.0	23.38%	43.0	25.05%	36.0	25.71%	43.0
Amelia County	38.31%	7.0	37.36%	7.0	39.95%	6.0	38.39%	9.0	40.29%	4.0	43.60%	4.0
Amherst County	23.10%	45.0	19.49%	66.0	19.07%	73.0	21.15%	53.0	22.69%	48.0	24.20%	47.0
Appomattox County	19.17%	72.0	17.10%	83.0	19.32%	70.0	18.35%	76.0	19.34%	66.0	21.91%	56.0
Arlington County	12.03%	125.5	12.66%	116.5	10.98%	124.0	10.86%	124.0	10.31%	129.0	10.33%	129.0
Augusta County	21.05%	59.0	19.25%	68.5	19.97%	61.5	19.15%	69.0	18.45%	73.0	20.20%	68.0
Bath County	13.69%	115.0	9.72%	132.0	10.04%	129.0	10.07%	129.0	11.07%	126.0	11.89%	124.0
Bedford County	20.87%	61.0	19.80%	62.0	18.70%	76.0	19.06%	70.0	19.57%	65.0	21.55%	58.5
Bland County	30.17%	23.0	32.42%	18.0	29.75%	22.0	47.19%	3.0	39.32%	6.0	39.38%	11.0
Botetourt County	15.82%	94.0	15.75%	93.0	15.61%	92.5	12.99%	112.0	14.89%	101.0	16.74%	90.0
Brunswick County	32.11%	19.0	31.38%	22.0	31.68%	17.0	39.59%	8.0	38.94%	7.0	38.77%	12.0
Buchanan County	13.46%	116.0	14.38%	105.0	12.06%	117.0	18.63%	71.0	14.15%	109.0	13.71%	112.5
Buckingham County	21.17%	57.0	22.74%	46.0	19.95%	63.0	20.60%	56.0	22.15%	49.0	26.91%	37.0
Campbell County	21.13%	58.0	22.88%	45.0	19.81%	65.0	19.62%	63.5	20.82%	54.0	26.44%	39.0
Caroline County	19.03%	75.0	18.18%	77.0	18.96%	75.0	19.88%	61.0	20.49%	55.0	26.00%	40.0
Carroll County	32.83%	16.0	34.26%	11.0	34.16%	12.0	37.14%	12.0	31.17%	22.0	32.49%	22.0
Charles City County	52.55%	1.0	41.34%	5.0	42.69%	4.0	40.92%	5.0	39.81%	5.0	41.77%	7.0
Charlotte County	31.36%	20.0	31.31%	23.0	31.58%	18.0	32.86%	18.0	34.28%	15.0	36.12%	14.0
Chesterfield County	14.34%	106.0	14.41%	104.0	13.15%	111.0	13.04%	111.0	13.55%	112.0	13.78%	109.0
Clarke County	17.88%	82.0	21.91%	51.0	20.87%	53.0	14.91%	96.0	16.35%	86.0	15.43%	102.0
Craig County	36.18%	9.0	34.12%	12.0	33.22%	15.0	30.93%	21.0	31.61%	21.0	23.06%	53.0
Culpeper County	21.93%	52.0	20.18%	58.5	19.97%	61.5	19.31%	68.0	20.41%	57.0	21.07%	62.0
Cumberland County	19.79%	68.0	19.25%	68.5	20.23%	57.0	21.42%	51.0	21.24%	52.0	28.92%	30.0
Dickenson County	13.76%	113.0	16.33%	90.0	13.60%	108.0	13.62%	105.0	15.00%	100.0	13.99%	108.0
Dinwiddie County	9.82%	133.0	11.04%	128.0	10.21%	128.0	12.47%	116.0	12.38%	117.0	13.77%	110.0
Essex County	13.78%	112.0	15.63%	95.0	15.55%	94.0	16.59%	85.0	14.78%	104.0	14.45%	105.0
Fairfax County	16.32%	91.0	14.37%	106.0	14.02%	103.0	12.40%	117.0	12.30%	119.0	13.71%	112.5
Fauquier County	17.06%	86.0	17.64%	81.0	18.18%	79.0	18.43%	75.0	20.15%	60.5	16.49%	91.5
Floyd County	23.27%	44.0	21.34%	52.0	20.47%	55.0	21.52%	50.0	20.03%	63.0	20.15%	70.0
Fluvanna County	23.04%	46.0	23.06%	43.0	20.35%	56.0	18.45%	73.0	18.77%	71.0	18.73%	75.0
Franklin County	16.82%	88.0	15.51%	96.0	14.41%	101.0	15.57%	94.0	15.29%	97.0	17.67%	80.5
Frederick County	23.32%	43.0	21.14%	54.0	19.41%	69.0	18.44%	74.0	20.32%	58.0	21.29%	60.0
Giles County	20.88%	60.0	20.77%	55.0	19.62%	67.0	19.71%	62.0	21.11%	53.0	24.87%	45.0
Gloucester County	15.55%	97.0	15.90%	92.0	21.84%	46.0	16.05%	88.0	14.55%	106.0	16.08%	97.0
Goochland County	11.74%	127.0	12.26%	120.0	11.06%	123.0	12.00%	119.0	12.63%	114.0	12.18%	123.0
Grayson County	38.12%	8.0	36.27%	9.0	39.59%	7.0	39.73%	7.0	38.27%	8.0	41.89%	6.0
Greene County	26.00%	34.0	25.35%	34.0	24.93%	35.0	26.22%	32.0	30.28%	27.0	27.82%	33.0
Greensville County	44.54%	2.0	42.76%	3.0	46.35%	3.0	45.81%	4.0	45.35%	3.0	45.32%	3.0
Halifax County/2	23.83%	41.0	21.98%	50.0	21.45%	50.0	21.35%	52.0	23.30%	43.5	23.99%	48.0
Hanover County	13.03%	119.0	12.07%	122.0	11.99%	118.0	12.28%	118.0	11.90%	121.0	12.66%	119.0
Henrico County	14.04%	108.0	11.89%	123.0	10.48%	127.0	10.97%	123.0	10.75%	127.0	10.48%	128.0
Henry County	15.49%	98.0	14.02%	108.0	14.97%	98.0	20.01%	59.0	16.80%	81.0	17.92%	79.0
Highland County	21.74%	53.0	23.06%	43.0	21.05%	52.0	19.61%	65.0	18.78%	70.0	22.03%	54.0
Isle of Wight County	17.93%	81.0	17.48%	82.0	19.94%	64.0	19.57%	66.0	16.86%	80.0	21.19%	61.0
James City County	12.19%	123.0	12.19%	121.0	14.24%	102.0	12.68%	114.0	12.45%	115.0	13.23%	116.0
King and Queen County	43.61%	3.0	46.50%	1.0	47.80%	1.0	51.75%	2.0	52.28%	2.0	52.14%	2.0
King George County	41.67%	6.0	43.12%	2.0	40.26%	5.0	38.31%	10.0	35.94%	12.0	36.42%	13.0
King William County	19.04%	74.0	18.12%	78.0	15.75%	89.5	17.48%	81.0	17.39%	77.0	18.82%	74.0
Lancaster County	12.03%	125.5	10.46%	130.0	10.69%	126.0	10.74%	125.0	12.31%	118.0	13.70%	114.0
Lee County	19.92%	66.0	20.27%	56.0	21.91%	45.0	21.56%	49.0	20.15%	60.5	21.93%	55.0

Table 3.7C: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Loudoun County	11.32%	129.0	11.29%	125.5	11.20%	122.0	10.37%	127.0	12.39%	116.0	11.15%	126.0
Louisa County	14.48%	105.0	12.64%	118.0	13.11%	112.0	13.21%	108.0	15.67%	90.0	16.23%	96.0
Lunenburg County	35.48%	10.0	36.70%	8.0	37.52%	9.0	40.00%	6.0	38.14%	9.0	43.06%	5.0
Madison County	22.06%	51.0	20.23%	57.0	21.36%	51.0	20.09%	58.0	20.30%	59.0	20.07%	71.0
Mathews County	15.14%	101.0	17.95%	79.0	14.76%	99.0	13.18%	109.0	14.11%	110.0	13.68%	115.0
Mecklenburg County	19.86%	67.0	15.34%	98.0	19.80%	66.0	19.92%	60.0	20.07%	62.0	23.76%	50.0
Middlesex County	15.21%	100.0	14.76%	102.0	13.73%	106.0	14.15%	102.0	15.31%	96.0	15.99%	98.5
Montgomery County	20.69%	62.0	16.73%	86.0	16.31%	84.0	17.19%	82.0	18.46%	72.0	18.00%	78.0
Nelson County	16.93%	87.0	15.07%	101.0	13.16%	110.0	14.46%	97.0	17.17%	78.0	16.24%	95.0
New Kent County	15.40%	99.0	14.69%	103.0	15.54%	95.0	15.61%	93.0	15.73%	89.0	15.99%	98.5
Northampton County	27.54%	31.0	22.26%	48.0	19.44%	68.0	18.60%	72.0	19.13%	68.0	18.53%	76.0
Northumberland County	19.25%	71.0	19.38%	67.0	20.00%	60.0	20.58%	57.0	19.87%	64.0	20.96%	63.0
Nottoway County	30.96%	21.0	33.14%	14.0	32.68%	16.0	34.02%	14.0	36.04%	11.0	41.00%	9.0
Orange County	19.35%	69.5	18.36%	75.0	19.09%	72.0	19.62%	63.5	19.24%	67.0	20.82%	65.5
Page County	24.66%	38.0	23.33%	38.0	15.61%	92.5	15.66%	91.5	17.56%	76.0	20.17%	69.0
Patrick County	24.49%	39.0	27.52%	29.0	26.44%	31.0	26.67%	31.0	28.12%	30.0	30.03%	28.0
Pittsylvania County	17.47%	83.0	16.80%	84.0	15.92%	87.0	15.39%	95.0	16.59%	84.0	18.41%	77.0
Powhatan County	12.10%	124.0	13.85%	109.0	13.24%	109.0	14.20%	101.0	15.38%	93.0	13.76%	111.0
Prince Edward County	27.04%	33.0	26.59%	31.0	28.99%	26.0	29.05%	24.0	30.57%	25.0	30.50%	26.0
Prince George County	23.37%	42.0	16.62%	87.0	19.29%	71.0	15.66%	91.5	16.26%	88.0	17.18%	85.0
Prince William County	20.31%	63.5	19.81%	61.0	17.62%	80.0	15.97%	90.0	17.11%	79.0	17.29%	84.0
Pulaski County	27.17%	32.0	31.72%	20.0	27.56%	30.0	29.40%	23.0	27.91%	31.0	31.77%	24.0
Rappahannock County	13.91%	109.0	13.13%	114.0	12.11%	116.0	13.16%	110.0	14.88%	102.0	12.29%	122.0
Richmond County	34.54%	11.0	33.44%	13.0	34.78%	11.0	33.49%	16.0	34.60%	14.0	30.35%	27.0
Roanoke County	11.33%	128.0	11.29%	125.5	10.84%	125.0	11.40%	121.0	11.35%	124.5	12.41%	121.0
Rockbridge County	25.78%	35.0	22.03%	49.0	19.01%	74.0	23.32%	44.0	22.90%	47.0	25.35%	44.0
Rockingham County	29.98%	24.0	26.41%	33.0	25.40%	33.0	24.38%	39.0	25.80%	34.0	21.82%	57.0
Russell County	28.75%	26.0	28.83%	26.0	29.23%	24.0	28.84%	25.0	27.14%	32.5	34.24%	17.0
Scott County	21.29%	55.0	18.25%	76.0	28.25%	27.0	27.38%	28.0	35.61%	13.0	25.86%	41.0
Shenandoah County	18.10%	80.0	19.76%	64.0	17.25%	82.0	16.72%	84.0	17.82%	75.0	19.61%	72.0
Smyth County	28.68%	28.0	31.96%	19.0	35.92%	10.0	37.81%	11.0	37.28%	10.0	40.24%	10.0
Southampton County	18.36%	77.0	19.99%	60.0	22.61%	44.0	22.14%	46.0	23.00%	46.0	24.82%	46.0
Spotsylvania County	12.81%	120.0	13.12%	115.0	13.03%	114.0	13.43%	107.0	14.34%	108.0	16.29%	94.0
Stafford County	18.42%	76.0	18.55%	74.0	18.41%	78.0	18.15%	79.0	18.40%	74.0	16.87%	88.0
Surry County	10.08%	132.0	9.99%	131.0	7.71%	134.0	7.14%	134.0	7.93%	134.0	10.08%	130.0
Sussex County	42.96%	5.0	42.50%	4.0	47.00%	2.0	58.67%	1.0	62.03%	1.0	62.24%	1.0
Tazewell County	23.02%	47.0	23.25%	39.0	29.34%	23.0	24.87%	37.0	29.22%	29.0	29.69%	29.0
Warren County	24.32%	40.0	25.32%	35.0	26.23%	32.0	24.90%	36.0	25.03%	37.0	19.54%	73.0
Washington County	21.40%	54.0	19.60%	65.0	22.90%	41.0	24.91%	35.0	22.03%	50.0	26.69%	38.0
Westmoreland County	32.85%	15.0	33.01%	16.0	34.05%	13.0	33.61%	15.0	31.16%	23.0	31.73%	25.0
Wise County	16.44%	89.0	16.51%	88.0	16.78%	83.0	17.09%	83.0	14.06%	111.0	16.40%	93.0
Wythe County	33.27%	13.0	34.56%	10.0	30.15%	21.0	34.41%	13.0	33.61%	17.0	35.97%	15.0
York County	16.36%	90.0	16.79%	85.0	15.87%	88.0	16.28%	87.0	14.80%	103.0	15.93%	100.0
Alexandria City	12.71%	122.0	11.38%	124.0	9.84%	130.0	9.13%	131.0	9.05%	132.0	10.86%	127.0
Bedford City	27.65%	30.0	22.61%	47.0	23.61%	39.0	22.41%	45.0	24.30%	40.0	27.17%	34.0
Bristol City	33.03%	14.0	32.62%	17.0	33.67%	14.0	33.45%	17.0	32.67%	19.0	33.90%	18.0
Buena Vista City	30.35%	22.0	29.99%	24.0	28.12%	28.0	28.81%	26.0	32.10%	20.0	33.29%	20.0
Charlottesville City	22.40%	49.0	21.21%	53.0	21.64%	47.0	21.72%	47.0	23.70%	41.0	23.84%	49.0
Chesapeake City	10.62%	130.0	10.49%	129.0	9.37%	132.0	8.88%	132.0	9.35%	131.0	10.04%	131.0
Clifton Forge City/2	33.37%	12.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Colonial Heights City	13.84%	110.0	12.66%	116.5	13.67%	107.0	14.08%	103.0	15.08%	98.0	14.46%	104.0
Covington City	17.40%	84.0	17.71%	80.0	20.03%	59.0	20.97%	55.0	16.30%	87.0	20.51%	67.0

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Percentage	Rank Score/3	Percentage	Rank Score/4								
Danville City	22.90%	48.0	23.17%	40.0	22.69%	43.0	23.94%	41.0	21.98%	51.0	23.45%	52.0
Emporia City	29.08%	25.0	28.29%	28.0	30.66%	20.0	31.09%	20.0	30.23%	28.0	41.31%	8.0
Fairfax City	9.40%	134.0	9.08%	133.0	8.32%	133.0	8.23%	133.0	10.59%	128.0	12.70%	118.0
Falls Church City	13.07%	118.0	13.15%	113.0	13.07%	113.0	11.70%	120.0	12.12%	120.0	9.63%	133.0
Franklin City	22.33%	50.0	28.65%	27.0	24.63%	37.0	28.41%	27.0	32.96%	18.0	33.22%	21.0
Fredericksburg City	14.60%	104.0	16.14%	91.0	15.65%	91.0	14.26%	99.0	14.58%	105.0	14.16%	106.0
Galax City	32.53%	18.0	29.43%	25.0	29.13%	25.0	30.23%	22.0	30.36%	26.0	34.71%	16.0
Hampton City	20.31%	63.5	23.08%	41.0	23.82%	38.0	25.66%	33.0	24.43%	39.0	25.84%	42.0
Harrisonburg City	15.75%	95.0	15.24%	100.0	15.48%	97.0	14.27%	98.0	15.54%	92.0	17.46%	82.0
Hopewell City	18.26%	79.0	19.14%	70.0	15.75%	89.5	13.56%	106.0	15.35%	95.0	17.67%	80.5
Lexington City	43.56%	4.0	41.24%	6.0	39.42%	8.0	26.94%	29.0	30.58%	24.0	33.55%	19.0
Lynchburg City	25.06%	36.0	23.61%	37.0	24.97%	34.0	25.21%	34.0	25.39%	35.0	27.07%	36.0
Manassas City	14.10%	107.0	18.86%	72.0	18.65%	77.0	18.21%	77.0	12.70%	113.0	14.00%	107.0
Manassas Park City	15.98%	92.0	12.54%	119.0	11.73%	119.0	10.34%	128.0	8.67%	133.0	9.04%	134.0
Martinsville City	32.68%	17.0	33.06%	15.0	31.38%	19.0	32.23%	19.0	33.76%	16.0	32.20%	23.0
Newport News City	21.24%	56.0	23.06%	43.0	21.60%	48.0	24.57%	38.0	23.12%	45.0	23.47%	51.0
Norfolk City	14.84%	103.0	13.82%	110.0	14.68%	100.0	14.23%	100.0	16.60%	83.0	16.49%	91.5
Norton City	19.35%	69.5	31.66%	21.0	21.46%	49.0	21.03%	54.0	23.30%	43.5	20.82%	65.5
Petersburg City	14.96%	102.0	16.42%	89.0	16.29%	85.0	16.00%	89.0	15.61%	91.0	17.08%	86.0
Poquoson City	13.81%	111.0	15.44%	97.0	16.24%	86.0	17.82%	80.0	15.07%	99.0	16.92%	87.0
Portsmouth City	18.34%	78.0	19.00%	71.0	20.12%	58.0	21.61%	48.0	20.45%	56.0	21.55%	58.5
Radford City	28.50%	29.0	26.48%	32.0	28.05%	29.0	26.87%	30.0	27.14%	32.5	28.17%	32.0
Richmond City	17.10%	85.0	15.32%	99.0	15.51%	96.0	16.50%	86.0	14.53%	107.0	16.86%	89.0
Roanoke City	12.78%	121.0	13.50%	111.0	13.90%	104.0	13.64%	104.0	16.48%	85.0	14.47%	103.0
Salem City	13.74%	114.0	13.46%	112.0	13.79%	105.0	12.52%	115.0	15.36%	94.0	15.71%	101.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	25.01%	37.0	23.90%	36.0	24.80%	36.0	23.52%	42.0	23.50%	42.0	27.09%	35.0
Suffolk City	15.89%	93.0	18.65%	73.0	17.47%	81.0	18.20%	78.0	16.68%	82.0	17.33%	83.0
Virginia Beach City	13.25%	117.0	15.67%	94.0	11.47%	120.0	12.83%	113.0	11.87%	122.0	12.79%	117.0
Waynesboro City	19.07%	73.0	19.79%	63.0	20.50%	54.0	19.54%	67.0	19.10%	69.0	20.92%	64.0
Williamsburg City	15.56%	96.0	14.32%	107.0	12.90%	115.0	11.11%	122.0	11.82%	123.0	12.49%	120.0
Winchester City	8.82%	135.0	8.59%	134.0	9.58%	131.0	9.43%	130.0	10.17%	130.0	9.91%	132.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY2001-2006 interval captures the revenue effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2006 reflect the fiscal impact of the Clifton Forge reversion.

3

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

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 134, respectively.

Table 3.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Accomack County	17.51%	71.0	17.01%	72.5
Albemarle County	11.37%	125.0	11.22%	124.0
Alleghany County/3	18.51%	61.0	18.49%	63.0
Amelia County	33.19%	4.0	37.20%	4.0
Amherst County	19.41%	54.0	19.63%	50.0
Appomattox County	19.66%	53.0	19.25%	53.5
Arlington County	10.97%	127.0	10.91%	125.0
Augusta County	19.05%	57.0	19.22%	55.0
Bath County	9.48%	131.0	9.88%	130.0
Bedford County	18.19%	67.0	19.19%	56.0
Bland County	25.39%	21.0	22.44%	31.0
Botetourt County	14.77%	88.0	14.97%	89.0
Brunswick County	25.77%	19.0	25.19%	18.0
Buchanan County	15.57%	83.0	15.62%	80.0
Buckingham County	19.67%	52.0	19.71%	48.0
Campbell County	20.93%	42.0	20.31%	46.0
Caroline County	16.77%	74.0	17.01%	72.5
Carroll County	30.99%	7.0	32.66%	6.0
Charles City County	48.26%	1.0	51.88%	1.0
Charlotte County	25.52%	20.0	24.85%	21.0
Chesterfield County	11.88%	119.0	11.58%	121.0
Clarke County	14.48%	94.0	13.81%	102.0
Craig County	25.87%	18.0	24.99%	19.0
Culpeper County	18.18%	68.0	18.73%	61.0
Cumberland County	21.86%	36.0	19.69%	49.0
Dickenson County	12.97%	108.0	13.61%	105.0
Dinwiddie County	14.01%	99.0	14.21%	94.0
Essex County	12.92%	110.0	12.77%	110.5
Fairfax County	15.00%	85.0	15.21%	84.0
Fauquier County	14.96%	86.0	15.08%	87.0
Floyd County	18.37%	65.0	17.04%	71.0
Fluvanna County	19.87%	50.0	20.17%	47.0
Franklin County	15.68%	81.0	15.40%	82.0
Frederick County	21.11%	40.0	21.16%	35.0
Giles County	20.77%	43.0	20.82%	39.0
Gloucester County	14.52%	91.0	15.05%	88.0
Goochland County	11.70%	121.0	11.65%	120.0
Grayson County	32.05%	6.0	33.31%	5.0
Greene County	22.05%	33.0	21.15%	36.0
Greensville County	32.85%	5.0	30.34%	10.0
Halifax County/3	22.85%	29.0	23.23%	26.0
Hanover County	12.41%	114.0	12.03%	118.0
Henrico County	11.82%	120.0	11.73%	119.0
Henry County	14.57%	90.0	14.01%	98.0
Highland County	18.41%	64.0	19.44%	51.0
Isle of Wight County	16.12%	79.0	17.17%	70.0
James City County	12.30%	115.0	12.21%	117.0
King and Queen County	35.34%	3.0	38.45%	3.0
King George County	29.57%	9.0	30.84%	7.0
King William County	15.65%	82.0	15.47%	81.0
Lancaster County	11.63%	122.0	10.78%	126.0
Lee County	18.44%	63.0	18.86%	59.0
Loudoun County	10.60%	129.0	10.49%	129.0

Table 3.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Louisa County	12.64%	112.0	12.72%	112.0
Lunenburg County	29.26%	10.0	30.64%	8.0
Madison County	17.33%	72.0	16.92%	74.0
Mathews County	13.50%	105.0	13.74%	104.0
Mecklenburg County	18.50%	62.0	19.04%	57.0
Middlesex County	14.09%	97.0	14.11%	96.0
Montgomery County	18.29%	66.0	18.19%	67.0
Nelson County	13.97%	101.0	13.99%	100.0
New Kent County	13.48%	106.0	14.77%	91.0
Northampton County	18.61%	60.0	17.96%	69.0
Northumberland County	14.16%	96.0	13.42%	107.0
Nottoway County	26.14%	17.0	24.42%	22.0
Orange County	16.17%	78.0	14.62%	92.0
Page County	20.22%	46.5	20.46%	43.0
Patrick County	21.08%	41.0	18.79%	60.0
Pittsylvania County	20.60%	44.0	19.25%	53.5
Powhatan County	14.58%	89.0	14.38%	93.0
Prince Edward County	23.42%	27.0	24.17%	23.0
Prince George County	18.71%	59.0	18.14%	68.0
Prince William County	16.40%	77.0	16.04%	78.0
Pulaski County	23.51%	26.0	24.08%	24.0
Rappahannock County	14.50%	93.0	14.01%	98.0
Richmond County	24.61%	23.0	20.78%	40.0
Roanoke County	10.79%	128.0	10.70%	128.0
Rockbridge County	22.66%	30.0	22.92%	28.0
Rockingham County	22.38%	31.0	24.89%	20.0
Russell County	23.89%	25.0	22.93%	27.0
Scott County	21.64%	37.0	20.50%	42.0
Shenandoah County	16.53%	75.0	16.82%	75.0
Smyth County	28.85%	11.0	28.87%	13.0
Southampton County	19.25%	55.0	18.98%	58.0
Spotsylvania County	13.07%	107.0	12.88%	109.0
Stafford County	16.51%	76.0	16.34%	77.0
Surry County	9.20%	132.0	9.23%	132.0
Sussex County	38.38%	2.0	42.32%	2.0
Tazewell County	21.89%	35.0	21.03%	37.0
Warren County	19.15%	56.0	19.27%	52.0
Washington County	20.22%	46.5	20.35%	45.0
Westmoreland County	22.09%	32.0	18.65%	62.0
Wise County	13.79%	104.0	13.80%	103.0
Wythe County	27.65%	13.0	29.42%	11.0
York County	15.79%	80.0	15.70%	79.0
Alexandria City	11.55%	123.0	11.51%	122.0
Bedford City	21.50%	38.0	22.51%	30.0
Bristol City	25.16%	22.0	27.06%	17.0
Buena Vista City	26.79%	15.0	27.33%	15.0
Charlottesville City	19.73%	51.0	20.42%	44.0
Chesapeake City	8.81%	133.0	8.82%	133.0
Clifton Forge City/3	.....	....	.....	....
Colonial Heights City	12.50%	113.0	12.68%	113.0
Covington City	17.08%	73.0	16.77%	76.0
Danville City	21.19%	39.0	21.76%	34.0
Emporia City	23.15%	28.0	23.44%	25.0

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Fairfax City	7.65%	134.0	8.24%	134.0
Falls Church City	11.45%	124.0	11.36%	123.0
Franklin City	23.90%	24.0	22.88%	29.0
Fredericksburg City	14.51%	92.0	15.16%	86.0
Galax City	26.47%	16.0	29.28%	12.0
Hampton City	20.02%	48.0	20.62%	41.0
Harrisonburg City	14.07%	98.0	14.92%	90.0
Hopewell City	15.40%	84.0	14.19%	95.0
Lexington City	29.82%	8.0	27.98%	14.0
Lynchburg City	20.42%	45.0	21.81%	33.0
Manassas City	12.93%	109.0	12.77%	110.5
Manassas Park City	11.31%	126.0	10.72%	127.0
Martinsville City	27.86%	12.0	30.51%	9.0
Newport News City	19.88%	49.0	20.96%	38.0
Norfolk City	12.73%	111.0	14.01%	98.0
Norton City	19.03%	58.0	18.38%	65.0
Petersburg City	13.87%	103.0	13.56%	106.0
Poquoson City	14.23%	95.0	13.91%	101.0
Portsmouth City	18.06%	70.0	18.25%	66.0
Radford City	27.01%	14.0	27.11%	16.0
Richmond City	13.93%	102.0	15.21%	84.0
Roanoke City	13.99%	100.0	13.28%	108.0
Salem City	12.24%	117.0	12.52%	114.0
South Boston City/3	-----	----	-----	----
Staunton City	21.99%	34.0	22.37%	32.0
Suffolk City	14.80%	87.0	15.21%	84.0
Virginia Beach City	12.17%	118.0	12.36%	115.0
Waynesboro City	18.12%	69.0	18.46%	64.0
Williamsburg City	12.26%	116.0	12.33%	116.0
Winchester City	9.91%	130.0	9.81%	131.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2006 time frame has been determined through (1) the addition of the locality's annual rates of revenue derivation from the specified sources and (2) the division of the resulting total by the number of measurement periods (i.e., 18). When the yearly percentages for a designated jurisdiction are grouped on the basis of size, the median statistic falls halfway between the ninth and tenth values in the series of 18 local scores relative to the FY1989-2006 interval.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction across the time span under review.

4

The rank score of a particular locality may vary from 1 (highest percentage) to 134 (lowest percentage).

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**Total Local-Source Revenue  
FY1989-2006  
Tables 4.1A-4.6**

Table 4.1A  
 Mean Per Capita Amount  
 of  
 Local-Source Revenue  
 from  
 All Tax and Non-Tax Instruments  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	\$502.97	\$557.47	\$598.89	\$616.98	\$649.70	\$687.96	\$737.42	\$772.27	\$827.13	\$872.26	\$912.78	\$933.08	\$980.57	\$985.84	\$1,033.56	\$1,094.81	\$1,167.43	\$1,274.39
Cities	\$866.23	\$933.35	\$985.57	\$1,016.30	\$1,052.18	\$1,123.86	\$1,189.92	\$1,241.02	\$1,317.87	\$1,376.00	\$1,448.45	\$1,499.95	\$1,546.67	\$1,597.70	\$1,648.80	\$1,758.21	\$1,888.72	\$2,060.00
All Jurisdictions	\$608.69	\$666.87	\$711.43	\$733.20	\$766.84	\$814.82	\$869.12	\$908.70	\$969.96	\$1,018.87	\$1,068.68	\$1,098.06	\$1,145.33	\$1,163.92	\$1,212.63	\$1,287.89	\$1,377.35	\$1,503.04

Table 4.1B  
 Median Per Capita Amount  
 of  
 Local-Source Revenue  
 from  
 All Tax and Non-Tax Instruments  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Fiscal Period																	
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Counties	\$445.81	\$480.16	\$511.05	\$526.85	\$550.89	\$589.59	\$660.34	\$684.46	\$736.04	\$768.74	\$824.54	\$812.68	\$875.35	\$891.32	\$944.23	\$980.04	\$1,034.85	\$1,143.32
Cities	\$794.30	\$853.08	\$898.81	\$953.66	\$1,011.13	\$1,066.70	\$1,137.13	\$1,192.44	\$1,235.65	\$1,286.56	\$1,375.21	\$1,427.41	\$1,425.35	\$1,458.17	\$1,544.49	\$1,647.72	\$1,744.51	\$1,900.25
All Jurisdictions	\$499.01	\$556.96	\$599.24	\$631.35	\$669.81	\$722.59	\$795.97	\$816.26	\$885.67	\$933.28	\$966.05	\$986.95	\$1,026.22	\$1,035.56	\$1,103.52	\$1,158.60	\$1,254.41	\$1,326.58

- As measured by the Commission, "own-source" revenue excludes 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.
- The mean and median statistics covering FY1989 through FY2006 are based upon the per capita values for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2006 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2006 statistics take cognizance of Clifton Forge as a subdivision of Allegheny County.

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Table 4.2A: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Accomack County	\$427.36	91.0	\$450.37	94.0	\$500.10	91.0	\$518.88	89.0	\$520.17	95.0	\$543.49	98.0
Albemarle County	\$698.31	40.0	\$759.28	41.0	\$875.19	34.0	\$876.71	36.0	\$925.00	36.0	\$970.28	38.0
Alleghany County	\$551.66	63.0	\$568.43	67.0	\$579.17	74.0	\$624.83	70.0	\$667.62	69.0	\$721.11	69.0
Amelia County	\$445.81	88.0	\$491.50	86.0	\$516.47	87.0	\$533.80	84.0	\$560.43	84.0	\$641.38	79.0
Amherst County	\$294.95	119.0	\$347.76	113.0	\$385.54	115.0	\$398.63	116.0	\$407.49	117.0	\$435.70	116.0
Appomattox County	\$276.85	125.0	\$312.51	123.0	\$367.06	119.0	\$396.38	117.0	\$450.48	106.0	\$580.03	91.0
Arlington County	\$1,383.77	6.0	\$1,549.52	7.0	\$1,706.77	5.0	\$1,771.41	5.0	\$1,815.87	5.0	\$1,861.40	5.0
Augusta County	\$406.98	95.0	\$447.83	95.0	\$465.27	98.0	\$483.72	100.0	\$537.47	91.0	\$587.01	89.0
Bath County	\$1,464.12	5.0	\$1,716.06	4.0	\$1,610.66	6.0	\$1,794.73	4.0	\$2,035.48	2.0	\$2,182.80	2.0
Bedford County	\$339.63	110.0	\$372.65	110.0	\$405.20	109.0	\$410.10	112.0	\$440.90	111.0	\$489.32	108.0
Bland County	\$266.81	130.0	\$265.20	133.0	\$359.53	121.0	\$338.82	127.0	\$337.97	128.0	\$380.83	128.0
Botetourt County	\$467.96	81.0	\$505.94	84.0	\$522.81	85.0	\$532.33	85.0	\$559.79	85.0	\$629.94	81.0
Brunswick County	\$311.07	115.0	\$345.23	115.0	\$389.36	113.0	\$335.53	128.0	\$342.13	127.0	\$425.32	119.0
Buchanan County	\$695.02	41.0	\$717.01	49.0	\$787.74	43.0	\$736.59	51.0	\$780.88	53.0	\$761.82	60.0
Buckingham County	\$286.62	122.0	\$314.27	122.0	\$342.97	124.0	\$357.03	121.0	\$352.84	125.0	\$390.06	126.0
Campbell County	\$329.36	111.0	\$350.58	112.0	\$371.36	118.0	\$388.05	118.0	\$403.21	119.0	\$483.59	109.0
Caroline County	\$475.20	74.0	\$462.25	90.0	\$510.74	89.0	\$543.03	82.0	\$635.45	75.0	\$595.44	87.0
Carroll County	\$237.21	134.0	\$243.80	135.0	\$314.79	130.0	\$316.52	132.0	\$330.69	130.0	\$326.81	135.0
Charles City County	\$652.55	49.0	\$787.90	39.0	\$1,049.05	17.0	\$1,467.27	9.0	\$1,673.47	8.0	\$1,494.31	11.0
Charlotte County	\$286.68	121.0	\$338.11	118.0	\$358.18	122.0	\$385.40	119.0	\$404.28	118.0	\$415.45	121.0
Chesterfield County	\$873.85	21.0	\$916.10	23.0	\$939.31	29.0	\$958.09	30.0	\$994.64	32.0	\$1,026.26	34.0
Clarke County	\$465.31	83.0	\$514.75	80.0	\$621.73	67.0	\$645.71	66.0	\$673.87	67.0	\$834.18	55.0
Craig County	\$271.40	127.0	\$303.71	125.0	\$345.05	123.0	\$347.35	126.0	\$376.31	123.0	\$392.00	125.0
Culpeper County	\$576.67	60.0	\$685.90	54.0	\$731.70	53.0	\$704.25	56.0	\$698.03	63.0	\$725.91	67.0
Cumberland County	\$295.17	118.0	\$297.99	127.0	\$326.98	128.0	\$411.56	111.0	\$448.49	107.0	\$395.04	124.0
Dickenson County	\$558.66	62.0	\$597.19	65.0	\$605.36	68.0	\$638.30	67.0	\$822.30	46.0	\$715.08	71.0
Dinwiddie County	\$418.73	92.0	\$470.56	89.0	\$459.08	99.0	\$491.30	96.0	\$550.89	88.0	\$553.31	95.0
Essex County	\$445.97	87.0	\$556.67	70.0	\$560.19	78.0	\$587.26	76.0	\$608.90	77.0	\$601.65	86.0
Fairfax County	\$1,494.34	4.0	\$1,636.67	5.0	\$1,781.78	4.0	\$1,726.25	6.0	\$1,703.66	6.0	\$1,737.65	6.0
Fauquier County	\$691.04	42.0	\$821.27	35.0	\$928.74	30.0	\$993.01	27.0	\$1,023.07	28.0	\$1,127.08	25.0
Floyd County	\$339.91	109.0	\$386.82	107.0	\$393.59	111.0	\$418.18	109.0	\$447.20	108.0	\$468.14	113.0
Fluvanna County	\$471.29	76.0	\$487.96	87.0	\$525.93	84.0	\$530.34	87.0	\$546.55	89.0	\$579.27	92.0
Franklin County	\$351.70	106.0	\$401.07	106.0	\$422.13	106.0	\$422.51	107.0	\$441.72	110.0	\$499.82	105.0
Frederick County	\$589.83	57.0	\$665.97	56.0	\$711.89	56.0	\$687.26	61.0	\$751.94	57.0	\$886.23	46.0
Giles County	\$399.23	98.0	\$443.58	96.0	\$450.95	101.0	\$472.43	101.0	\$474.65	100.0	\$547.57	97.0
Gloucester County	\$539.76	64.0	\$591.68	66.0	\$629.17	66.0	\$637.88	68.0	\$666.25	71.0	\$717.18	70.0
Goochland County	\$603.47	54.0	\$677.87	55.0	\$666.36	61.0	\$663.15	64.0	\$674.92	66.0	\$797.19	58.0
Grayson County	\$232.52	135.0	\$243.15	136.0	\$302.49	132.0	\$331.58	129.0	\$325.28	131.0	\$350.92	132.0
Greene County	\$473.70	75.0	\$507.16	83.0	\$534.99	82.0	\$559.51	80.0	\$591.74	82.0	\$605.22	85.0
Greenville County	\$466.55	82.0	\$510.78	82.0	\$561.54	77.0	\$468.90	102.0	\$462.58	104.0	\$481.40	110.0
Halifax County	\$279.31	124.0	\$317.33	121.0	\$337.69	126.0	\$354.35	123.0	\$392.10	121.0	\$469.40	111.0
Hanover County	\$679.73	45.0	\$723.84	46.0	\$738.15	50.0	\$750.79	49.0	\$788.85	51.0	\$828.16	56.0
Henrico County	\$887.29	18.0	\$951.34	22.0	\$1,003.45	23.0	\$1,005.72	25.0	\$1,025.26	26.0	\$1,058.73	30.0
Henry County	\$341.21	108.0	\$379.39	108.0	\$431.17	105.0	\$448.48	104.0	\$468.12	101.0	\$497.70	107.0
Highland County	\$470.15	78.0	\$526.38	77.0	\$554.74	79.0	\$562.88	78.0	\$608.43	78.0	\$648.13	77.0
Isle of Wight County	\$585.05	58.0	\$646.76	58.0	\$714.52	55.0	\$729.21	53.0	\$739.93	59.0	\$837.28	53.0
James City County	\$922.67	16.0	\$1,033.23	15.0	\$1,104.32	15.0	\$1,106.95	16.0	\$1,196.27	15.0	\$1,221.50	19.0
King and Queen County	\$428.47	90.0	\$480.16	88.0	\$539.34	81.0	\$537.20	83.0	\$768.50	56.0	\$743.38	65.0
King George County	\$537.64	65.0	\$604.78	64.0	\$633.06	65.0	\$682.42	62.0	\$692.27	64.0	\$769.49	59.0
King William County	\$455.38	84.0	\$505.14	85.0	\$511.05	88.0	\$512.86	90.0	\$537.12	92.0	\$584.72	90.0
Lancaster County	\$468.83	79.0	\$605.84	63.0	\$634.15	64.0	\$690.17	59.0	\$641.75	74.0	\$654.39	76.0
Lee County	\$270.13	129.0	\$274.90	132.0	\$308.57	131.0	\$305.33	133.0	\$321.55	133.0	\$345.72	133.0

Table 4.2A: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1994/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Loudoun County	\$1,371.26	8.0	\$1,564.51	6.0	\$1,592.19	7.0	\$1,608.55	7.0	\$1,510.12	9.0	\$1,520.05	9.0
Louisa County	\$724.36	36.0	\$821.95	34.0	\$820.34	39.0	\$802.72	43.0	\$925.81	35.0	\$968.78	39.0
Lunenburg County	\$306.62	116.0	\$338.26	117.0	\$401.92	110.0	\$403.76	113.0	\$398.22	120.0	\$420.96	120.0
Madison County	\$394.69	101.0	\$439.76	97.0	\$448.36	102.0	\$488.86	98.0	\$494.28	97.0	\$527.09	100.0
Mathews County	\$451.27	85.0	\$528.96	76.0	\$553.17	80.0	\$562.87	79.0	\$556.06	86.0	\$635.17	80.0
Mecklenburg County	\$257.50	132.0	\$280.23	130.0	\$288.11	134.0	\$295.45	134.0	\$324.65	132.0	\$354.04	130.0
Middlesex County	\$489.03	71.0	\$557.25	69.0	\$589.75	71.0	\$602.43	72.0	\$680.21	65.0	\$688.22	74.0
Montgomery County	\$319.58	112.0	\$343.62	116.0	\$378.29	116.0	\$398.99	115.0	\$422.68	114.0	\$454.07	114.0
Nelson County	\$521.39	66.0	\$540.32	72.0	\$593.13	69.0	\$691.82	58.0	\$710.48	61.0	\$757.69	62.0
New Kent County	\$607.57	53.0	\$687.57	53.0	\$700.50	58.0	\$687.69	60.0	\$743.74	58.0	\$758.33	61.0
Northampton County	\$404.10	97.0	\$458.23	91.0	\$493.70	92.0	\$496.89	94.0	\$595.24	80.0	\$641.88	78.0
Northumberland County	\$501.54	69.0	\$525.48	78.0	\$581.22	73.0	\$582.05	77.0	\$594.96	81.0	\$690.29	73.0
Nottoway County	\$275.04	126.0	\$335.72	119.0	\$364.56	120.0	\$356.98	122.0	\$320.46	134.0	\$352.23	131.0
Orange County	\$471.18	77.0	\$529.23	75.0	\$561.92	76.0	\$590.45	75.0	\$604.25	79.0	\$629.73	82.0
Page County	\$265.68	131.0	\$292.99	128.0	\$300.19	133.0	\$320.76	131.0	\$348.02	126.0	\$354.54	129.0
Patrick County	\$302.86	117.0	\$305.29	124.0	\$332.30	127.0	\$330.26	130.0	\$337.17	129.0	\$382.08	127.0
Pittsylvania County	\$231.12	136.0	\$260.35	134.0	\$279.50	136.0	\$283.12	136.0	\$299.37	136.0	\$333.85	134.0
Powhatan County	\$375.92	104.0	\$414.35	103.0	\$479.25	94.0	\$492.81	95.0	\$487.69	99.0	\$569.79	93.0
Prince Edward County	\$270.61	128.0	\$300.46	126.0	\$325.59	129.0	\$350.16	125.0	\$381.72	122.0	\$396.77	123.0
Prince George County	\$430.62	89.0	\$437.14	99.0	\$451.37	100.0	\$490.98	97.0	\$467.03	102.0	\$512.35	102.0
Prince William County	\$1,080.71	13.0	\$1,240.39	11.0	\$1,327.01	12.0	\$1,306.02	13.0	\$1,298.32	14.0	\$1,289.03	15.0
Pulaski County	\$368.87	105.0	\$403.22	105.0	\$415.86	107.0	\$420.14	108.0	\$432.19	112.0	\$447.34	115.0
Rappahannock County	\$483.81	73.0	\$644.86	59.0	\$703.44	57.0	\$704.46	55.0	\$780.63	54.0	\$835.46	54.0
Richmond County	\$449.93	86.0	\$512.84	81.0	\$519.08	86.0	\$551.80	81.0	\$520.98	94.0	\$589.59	88.0
Roanoke County	\$720.48	37.0	\$782.87	40.0	\$802.78	41.0	\$859.36	38.0	\$881.24	40.0	\$1,003.65	36.0
Rockbridge County	\$468.76	80.0	\$538.75	73.0	\$690.32	59.0	\$621.98	71.0	\$667.31	70.0	\$747.03	64.0
Rockingham County	\$408.40	94.0	\$454.65	92.0	\$534.37	83.0	\$526.85	88.0	\$552.74	87.0	\$623.64	83.0
Russell County	\$292.18	120.0	\$346.31	114.0	\$373.22	117.0	\$381.48	120.0	\$413.10	115.0	\$409.66	122.0
Scott County	\$254.83	133.0	\$275.46	131.0	\$285.14	135.0	\$287.80	135.0	\$314.25	135.0	\$302.25	136.0
Shenandoah County	\$397.52	99.0	\$451.62	93.0	\$501.78	90.0	\$531.94	86.0	\$540.78	90.0	\$613.38	84.0
Smyth County	\$281.32	123.0	\$286.11	129.0	\$339.30	125.0	\$351.29	124.0	\$375.30	124.0	\$428.40	117.0
Southampton County	\$382.10	102.0	\$428.35	102.0	\$466.55	97.0	\$507.01	91.0	\$523.62	93.0	\$554.31	94.0
Spotsylvania County	\$684.51	44.0	\$719.95	47.0	\$736.46	51.0	\$806.57	42.0	\$924.33	37.0	\$970.75	37.0
Stafford County	\$757.09	33.0	\$851.94	30.0	\$868.53	35.0	\$869.06	37.0	\$880.69	41.0	\$933.86	42.0
Surry County	\$1,309.90	9.0	\$1,373.82	9.0	\$1,539.07	8.0	\$1,540.67	8.0	\$1,687.79	7.0	\$1,643.26	7.0
Sussex County	\$397.21	100.0	\$430.31	101.0	\$476.47	96.0	\$499.45	93.0	\$564.92	83.0	\$505.29	104.0
Tazewell County	\$341.61	107.0	\$365.46	111.0	\$385.63	114.0	\$401.19	114.0	\$407.62	116.0	\$426.61	118.0
Warren County	\$406.38	96.0	\$403.83	104.0	\$411.61	108.0	\$428.75	106.0	\$457.25	105.0	\$529.53	99.0
Washington County	\$315.54	113.0	\$376.37	109.0	\$389.69	112.0	\$413.20	110.0	\$431.91	113.0	\$469.03	112.0
Westmoreland County	\$381.50	103.0	\$438.70	98.0	\$478.42	95.0	\$500.73	92.0	\$505.49	96.0	\$548.90	96.0
Wise County	\$485.23	72.0	\$515.94	79.0	\$490.39	93.0	\$458.31	103.0	\$465.62	103.0	\$519.59	101.0
Wythe County	\$314.49	114.0	\$330.30	120.0	\$440.18	104.0	\$445.63	105.0	\$445.75	109.0	\$509.07	103.0
York County	\$644.86	51.0	\$713.99	50.0	\$756.59	46.0	\$770.57	47.0	\$802.99	48.0	\$892.54	44.0
Alexandria City	\$1,714.74	2.0	\$1,802.34	3.0	\$1,958.13	2.0	\$1,945.31	2.0	\$1,911.65	3.0	\$1,961.87	3.0
Bedford City	\$510.80	68.0	\$545.34	71.0	\$583.74	72.0	\$602.09	73.0	\$671.99	68.0	\$810.69	57.0
Bristol City	\$652.31	50.0	\$703.51	52.0	\$739.24	49.0	\$798.67	44.0	\$856.24	42.0	\$882.98	47.0
Buena Vista City	\$601.76	55.0	\$622.29	60.0	\$638.54	63.0	\$655.83	65.0	\$662.75	72.0	\$724.07	68.0
Charlottesville City	\$980.39	15.0	\$1,070.51	14.0	\$1,109.30	14.0	\$1,117.77	15.0	\$1,174.09	16.0	\$1,268.36	16.0
Chesapeake City	\$869.10	23.0	\$957.02	20.0	\$1,024.06	21.0	\$1,041.54	22.0	\$1,104.63	20.0	\$1,124.63	26.0
Clifton Forge City	\$512.21	67.0	\$558.84	68.0	\$590.24	70.0	\$635.21	69.0	\$646.83	73.0	\$692.23	72.0
Colonial Heights City	\$853.79	24.0	\$953.71	21.0	\$1,068.92	16.0	\$1,100.38	17.0	\$1,126.18	18.0	\$1,207.69	20.0
Covington City	\$785.66	31.0	\$853.08	29.0	\$957.31	25.0	\$1,052.66	21.0	\$1,120.88	19.0	\$1,178.83	22.0

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994	
	Per Capita Amount	Rank Score/2										
Danville City	\$496.48	70.0	\$529.90	74.0	\$576.77	75.0	\$598.53	74.0	\$621.67	76.0	\$658.80	75.0
Emporia City	\$869.84	22.0	\$911.89	24.0	\$958.70	24.0	\$1,019.76	23.0	\$1,066.57	23.0	\$1,100.30	27.0
Fairfax City	\$1,682.96	3.0	\$1,873.83	1.0	\$1,899.67	3.0	\$1,895.64	3.0	\$1,855.23	4.0	\$1,941.46	4.0
Falls Church City	\$1,734.91	1.0	\$1,854.54	2.0	\$2,116.36	1.0	\$2,332.11	1.0	\$2,385.60	1.0	\$2,423.19	1.0
Franklin City	\$684.69	43.0	\$726.28	44.0	\$748.09	48.0	\$811.21	41.0	\$845.52	44.0	\$926.84	43.0
Fredericksburg City	\$1,135.04	12.0	\$1,237.04	12.0	\$1,336.47	10.0	\$1,281.19	14.0	\$1,390.86	12.0	\$1,369.79	12.0
Galax City	\$807.31	27.0	\$825.53	33.0	\$1,012.57	22.0	\$989.08	28.0	\$1,022.32	29.0	\$1,142.05	24.0
Hampton City	\$746.86	34.0	\$816.91	36.0	\$826.40	38.0	\$842.75	39.0	\$883.47	39.0	\$949.24	41.0
Harrisonburg City	\$675.66	46.0	\$734.48	43.0	\$777.08	44.0	\$777.55	46.0	\$839.78	45.0	\$891.95	45.0
Hopewell City	\$800.34	28.0	\$864.61	28.0	\$940.07	28.0	\$953.66	31.0	\$1,025.25	27.0	\$1,043.47	31.0
Lexington City	\$576.85	59.0	\$608.62	62.0	\$670.76	60.0	\$699.63	57.0	\$719.80	60.0	\$757.54	63.0
Lynchburg City	\$794.30	29.0	\$906.70	26.0	\$898.81	31.0	\$988.31	29.0	\$1,042.35	25.0	\$1,157.39	23.0
Manassas City	\$1,376.13	7.0	\$1,463.26	8.0	\$1,489.85	9.0	\$1,402.45	10.0	\$1,359.89	13.0	\$1,293.61	13.0
Manassas Park City	\$880.11	19.0	\$998.70	18.0	\$1,033.17	19.0	\$1,015.17	24.0	\$1,045.92	24.0	\$1,191.68	21.0
Martinsville City	\$639.86	52.0	\$725.68	45.0	\$736.43	52.0	\$730.73	52.0	\$789.27	50.0	\$967.85	40.0
Newport News City	\$792.60	30.0	\$833.15	31.0	\$878.25	33.0	\$918.76	34.0	\$934.08	34.0	\$1,030.97	33.0
Norfolk City	\$776.52	32.0	\$829.71	32.0	\$867.08	36.0	\$936.09	33.0	\$959.81	33.0	\$1,038.36	32.0
Norton City	\$710.76	38.0	\$799.04	38.0	\$849.00	37.0	\$905.95	35.0	\$999.72	31.0	\$1,069.19	28.0
Petersburg City	\$707.93	39.0	\$742.76	42.0	\$788.69	42.0	\$790.64	45.0	\$817.71	47.0	\$864.21	50.0
Poquoson City	\$592.93	56.0	\$656.12	57.0	\$717.61	54.0	\$719.30	54.0	\$788.08	52.0	\$851.70	51.0
Portsmouth City	\$730.16	35.0	\$811.86	37.0	\$811.77	40.0	\$821.89	40.0	\$853.84	43.0	\$868.67	48.0
Radford City	\$410.55	93.0	\$433.06	100.0	\$447.47	103.0	\$487.05	99.0	\$487.87	98.0	\$499.70	106.0
Richmond City	\$1,289.08	10.0	\$1,286.22	10.0	\$1,327.36	11.0	\$1,354.97	12.0	\$1,391.85	11.0	\$1,516.02	10.0
Roanoke City	\$878.06	20.0	\$967.94	19.0	\$1,029.13	20.0	\$1,065.52	20.0	\$1,086.76	21.0	\$1,261.65	17.0
Salem City	\$892.53	17.0	\$1,010.02	17.0	\$949.64	26.0	\$1,094.18	18.0	\$1,153.19	17.0	\$1,293.33	14.0
South Boston City	\$563.88	61.0	\$610.05	61.0	\$648.05	62.0	\$666.80	63.0	\$707.64	62.0	\$727.06	66.0
Staunton City	\$654.51	47.0	\$707.28	51.0	\$760.34	45.0	\$766.83	48.0	\$796.71	49.0	\$866.23	49.0
Suffolk City	\$652.72	48.0	\$717.32	48.0	\$751.19	47.0	\$749.12	50.0	\$778.56	55.0	\$843.14	52.0
Virginia Beach City	\$843.65	25.0	\$889.06	27.0	\$897.39	32.0	\$937.98	32.0	\$921.95	38.0	\$1,010.78	35.0
Waynesboro City	\$837.24	26.0	\$911.73	25.0	\$944.85	27.0	\$993.18	26.0	\$1,011.13	30.0	\$1,066.70	29.0
Williamsburg City	\$1,149.29	11.0	\$1,201.77	13.0	\$1,281.32	13.0	\$1,368.40	11.0	\$1,449.40	10.0	\$1,543.74	8.0
Winchester City	\$994.46	14.0	\$1,017.99	16.0	\$1,035.72	18.0	\$1,073.71	19.0	\$1,082.34	22.0	\$1,231.98	18.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

Staff, Commission on Local Government

Table 4.2B: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Accomack County	\$543.55	102.0	\$579.44	101.0	\$714.77	91.0	\$633.29	106.0	\$639.70	108.0	\$637.36	111.0
Albemarle County	\$1,015.03	41.0	\$1,310.07	22.0	\$1,138.25	39.0	\$1,177.35	44.0	\$1,226.41	46.0	\$1,272.68	42.0
Alleghany County	\$930.83	52.0	\$1,016.58	46.0	\$1,128.83	41.0	\$1,193.18	41.0	\$1,285.33	38.0	\$1,316.80	38.0
Amelia County	\$705.35	77.0	\$716.91	81.0	\$822.49	75.0	\$868.01	74.0	\$855.46	85.0	\$750.78	97.0
Amherst County	\$480.16	117.0	\$522.30	112.0	\$573.21	110.0	\$586.63	112.0	\$619.59	112.0	\$609.84	116.0
Appomattox County	\$492.07	114.0	\$486.59	116.0	\$516.30	120.0	\$584.61	114.0	\$551.78	123.0	\$579.53	120.0
Arlington County	\$1,935.44	5.0	\$1,970.48	5.0	\$2,066.02	4.0	\$2,129.95	6.0	\$2,218.72	5.0	\$2,329.41	4.0
Augusta County	\$618.32	91.0	\$635.80	94.0	\$710.86	92.0	\$728.17	90.0	\$752.88	96.0	\$753.88	96.0
Bath County	\$2,125.59	2.0	\$2,024.02	4.0	\$2,122.97	3.0	\$2,294.58	3.0	\$2,003.02	8.0	\$2,380.99	3.0
Bedford County	\$540.78	103.0	\$555.16	105.0	\$601.80	106.0	\$722.83	91.0	\$786.78	92.0	\$804.61	89.0
Bland County	\$385.10	132.0	\$391.55	131.0	\$445.45	131.0	\$461.80	129.0	\$583.31	120.0	\$536.73	130.0
Botetourt County	\$675.43	81.0	\$707.41	83.0	\$751.39	85.0	\$788.88	84.0	\$889.81	76.0	\$867.77	82.0
Brunswick County	\$477.20	118.0	\$504.49	114.0	\$566.78	113.0	\$548.56	120.0	\$596.47	118.0	\$563.24	121.0
Buchanan County	\$812.42	65.0	\$862.42	65.0	\$951.83	59.0	\$950.22	67.0	\$940.01	73.0	\$965.93	71.0
Buckingham County	\$398.43	130.0	\$398.48	129.0	\$431.16	133.0	\$437.37	134.0	\$471.03	132.0	\$473.20	133.0
Campbell County	\$533.35	106.0	\$556.57	104.0	\$619.48	103.0	\$656.04	104.0	\$654.22	106.0	\$657.58	108.0
Caroline County	\$678.35	80.0	\$693.23	85.0	\$728.06	88.0	\$782.63	85.0	\$800.77	91.0	\$833.97	86.0
Carroll County	\$370.55	134.0	\$363.88	134.0	\$487.68	125.0	\$530.54	125.0	\$612.49	114.0	\$665.16	107.0
Charles City County	\$1,294.31	17.0	\$1,369.05	17.0	\$1,327.26	24.0	\$1,393.28	24.0	\$1,413.27	26.0	\$1,346.46	34.0
Charlotte County	\$493.74	113.0	\$532.17	109.0	\$593.50	107.0	\$632.54	107.0	\$635.36	110.0	\$640.69	110.0
Chesterfield County	\$1,058.50	35.0	\$1,105.97	38.0	\$1,164.46	38.0	\$1,202.88	40.0	\$1,226.74	45.0	\$1,262.71	44.0
Clarke County	\$859.15	59.0	\$893.61	59.0	\$977.16	57.0	\$975.86	64.0	\$1,044.09	62.0	\$1,088.37	62.0
Craig County	\$436.17	125.0	\$472.41	121.0	\$511.94	122.0	\$534.94	123.0	\$625.01	111.0	\$687.69	105.0
Culpeper County	\$796.90	67.0	\$780.60	73.0	\$865.34	70.0	\$897.63	71.0	\$957.41	69.0	\$989.92	67.0
Cumberland County	\$438.26	124.0	\$477.97	118.0	\$565.07	114.0	\$584.89	113.0	\$699.65	102.0	\$681.44	106.0
Dickenson County	\$638.30	89.0	\$600.31	98.0	\$693.69	94.0	\$660.72	101.0	\$680.89	104.0	\$790.28	92.0
Dinwiddie County	\$583.18	96.0	\$653.90	89.0	\$719.14	90.0	\$721.89	92.0	\$763.46	95.0	\$769.05	94.0
Essex County	\$674.81	82.0	\$715.11	82.0	\$782.30	79.0	\$818.85	80.0	\$864.91	83.0	\$1,019.31	65.0
Fairfax County	\$1,795.91	7.0	\$1,841.94	7.0	\$1,961.18	7.0	\$1,995.58	7.0	\$2,086.48	6.0	\$2,121.11	8.0
Fauquier County	\$1,222.78	22.0	\$1,315.47	21.0	\$1,362.00	22.0	\$1,789.49	10.0	\$1,505.53	20.0	\$1,487.79	23.0
Floyd County	\$539.46	104.0	\$516.97	113.0	\$572.20	111.0	\$586.99	110.0	\$601.12	116.0	\$612.59	115.0
Fluvanna County	\$671.38	84.0	\$676.02	88.0	\$736.04	87.0	\$768.74	87.0	\$779.15	93.0	\$762.80	95.0
Franklin County	\$516.36	108.0	\$545.82	107.0	\$607.89	105.0	\$600.53	109.0	\$642.52	107.0	\$647.41	109.0
Frederick County	\$949.46	49.0	\$1,007.32	48.0	\$1,083.76	45.0	\$1,097.27	52.0	\$1,111.59	56.0	\$1,144.97	56.0
Giles County	\$612.86	92.0	\$644.37	92.0	\$673.57	96.0	\$672.16	99.0	\$678.31	105.0	\$736.63	99.0
Gloucester County	\$739.78	75.0	\$771.77	75.0	\$818.96	76.0	\$883.50	73.0	\$934.01	74.0	\$920.50	75.0
Goochland County	\$867.57	58.0	\$903.93	58.0	\$940.97	62.0	\$1,074.11	54.0	\$1,337.86	33.0	\$1,321.42	37.0
Grayson County	\$402.92	128.0	\$395.94	130.0	\$465.21	127.0	\$453.17	131.0	\$533.70	128.0	\$542.69	128.0
Greene County	\$666.09	86.0	\$728.96	78.0	\$766.16	82.0	\$778.30	86.0	\$879.88	79.0	\$900.03	78.0
Greensville County	\$551.48	100.0	\$605.82	96.0	\$682.60	95.0	\$694.84	96.0	\$808.58	89.0	\$881.71	79.0
Halifax County/2	\$490.90	115.0	\$470.43	122.0	\$535.29	116.0	\$532.87	124.0	\$543.18	125.0	\$543.36	127.0
Hanover County	\$890.02	55.0	\$961.29	54.0	\$1,051.61	51.0	\$1,099.74	51.0	\$1,133.75	52.0	\$1,155.57	54.0
Henrico County	\$1,115.78	31.0	\$1,165.06	32.0	\$1,218.41	30.0	\$1,272.77	31.0	\$1,342.43	32.0	\$1,359.12	33.0
Henry County	\$506.13	111.0	\$540.71	108.0	\$570.09	112.0	\$571.32	118.0	\$636.59	109.0	\$624.09	114.0
Highland County	\$748.41	72.0	\$783.20	72.0	\$873.34	69.0	\$897.80	70.0	\$874.35	82.0	\$930.47	74.0
Isle of Wight County	\$869.63	57.0	\$951.50	55.0	\$1,067.61	49.0	\$1,072.00	55.0	\$1,122.26	55.0	\$1,105.77	59.0
James City County	\$1,344.56	12.0	\$1,370.73	16.0	\$1,458.09	16.0	\$1,581.06	15.0	\$1,632.78	14.0	\$1,790.58	11.0
King and Queen County	\$704.32	78.0	\$819.67	67.0	\$896.00	67.0	\$957.05	66.0	\$1,089.42	58.0	\$1,262.65	45.0
King George County	\$832.91	61.0	\$892.02	60.0	\$896.37	66.0	\$1,133.72	47.0	\$1,357.86	31.0	\$1,335.49	35.0
King William County	\$619.08	90.0	\$690.53	86.0	\$773.83	81.0	\$749.07	89.0	\$777.60	94.0	\$792.16	91.0
Lancaster County	\$746.33	73.0	\$800.41	71.0	\$816.30	78.0	\$858.66	78.0	\$881.65	78.0	\$850.91	85.0
Lee County	\$371.18	133.0	\$370.53	133.0	\$390.12	134.0	\$438.61	133.0	\$386.23	135.0	\$392.67	135.0

Table 4.2B: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1995-2000/1

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Loudoun County	\$1,548.41	11.0	\$1,529.95	11.0	\$1,573.46	11.0	\$1,775.23	11.0	\$1,794.22	10.0	\$1,881.51	10.0
Louisa County	\$1,027.24	39.0	\$1,111.80	37.0	\$1,182.30	35.0	\$1,249.54	35.0	\$1,231.28	43.0	\$1,284.19	41.0
Lunenburg County	\$447.03	122.0	\$488.55	115.0	\$520.71	118.0	\$547.30	121.0	\$538.07	126.0	\$555.14	125.0
Madison County	\$559.98	99.0	\$603.11	97.0	\$659.66	98.0	\$698.92	95.0	\$738.07	97.0	\$736.48	100.0
Mathews County	\$670.96	85.0	\$805.08	69.0	\$837.84	73.0	\$861.93	77.0	\$904.74	75.0	\$1,002.90	66.0
Mecklenburg County	\$393.39	131.0	\$421.10	128.0	\$456.25	130.0	\$463.53	128.0	\$503.81	130.0	\$547.00	126.0
Middlesex County	\$729.04	76.0	\$803.48	70.0	\$852.10	72.0	\$916.35	68.0	\$953.87	71.0	\$982.63	69.0
Montgomery County	\$485.21	116.0	\$462.81	123.0	\$514.87	121.0	\$535.19	122.0	\$558.87	122.0	\$557.79	123.0
Nelson County	\$820.16	63.0	\$866.31	62.0	\$925.94	64.0	\$1,004.73	60.0	\$1,023.75	63.0	\$1,269.83	43.0
New Kent County	\$820.94	62.0	\$773.82	74.0	\$947.89	61.0	\$977.96	62.0	\$974.69	68.0	\$969.10	70.0
Northampton County	\$660.34	88.0	\$684.46	87.0	\$753.86	84.0	\$862.82	76.0	\$822.53	88.0	\$854.03	84.0
Northumberland County	\$807.65	66.0	\$812.85	68.0	\$852.62	71.0	\$841.84	79.0	\$881.84	77.0	\$867.71	83.0
Nottoway County	\$444.46	123.0	\$475.87	120.0	\$500.69	124.0	\$516.55	127.0	\$574.31	121.0	\$560.31	122.0
Orange County	\$741.41	74.0	\$725.73	80.0	\$781.89	80.0	\$802.39	81.0	\$858.93	84.0	\$918.89	76.0
Page County	\$399.80	129.0	\$437.97	125.0	\$469.39	126.0	\$580.57	116.0	\$537.05	127.0	\$606.32	117.0
Patrick County	\$406.34	127.0	\$428.28	127.0	\$463.29	129.0	\$439.70	132.0	\$465.17	133.0	\$523.58	131.0
Pittsylvania County	\$366.16	135.0	\$376.08	132.0	\$444.43	132.0	\$459.55	130.0	\$479.13	131.0	\$479.99	132.0
Powhatan County	\$595.70	93.0	\$639.09	93.0	\$703.61	93.0	\$720.49	93.0	\$806.08	90.0	\$811.16	88.0
Prince Edward County	\$456.02	120.0	\$484.79	117.0	\$522.56	117.0	\$586.65	111.0	\$608.76	115.0	\$631.07	113.0
Prince George County	\$512.59	109.0	\$587.99	100.0	\$584.10	109.0	\$643.85	105.0	\$690.87	103.0	\$748.98	98.0
Prince William County	\$1,329.09	15.0	\$1,347.52	19.0	\$1,385.43	21.0	\$1,440.81	20.0	\$1,464.56	22.0	\$1,511.22	22.0
Pulaski County	\$512.23	110.0	\$525.55	111.0	\$562.71	115.0	\$659.73	102.0	\$702.77	100.0	\$728.70	102.0
Rappahannock County	\$940.68	50.0	\$1,009.31	47.0	\$1,080.48	46.0	\$1,208.89	39.0	\$1,228.14	44.0	\$1,151.47	55.0
Richmond County	\$546.70	101.0	\$567.65	102.0	\$639.77	101.0	\$671.07	100.0	\$824.54	87.0	\$812.68	87.0
Roanoke County	\$1,042.31	37.0	\$1,070.72	40.0	\$1,112.90	43.0	\$1,173.70	45.0	\$1,163.64	48.0	\$1,186.26	50.0
Rockbridge County	\$795.03	68.0	\$849.89	66.0	\$875.35	68.0	\$893.32	72.0	\$955.24	70.0	\$955.84	72.0
Rockingham County	\$665.63	87.0	\$727.35	79.0	\$757.17	83.0	\$797.11	82.0	\$874.71	81.0	\$916.04	77.0
Russell County	\$431.87	126.0	\$437.76	126.0	\$464.03	128.0	\$548.98	119.0	\$528.57	129.0	\$539.86	129.0
Scott County	\$321.94	136.0	\$341.38	135.0	\$384.55	135.0	\$392.86	135.0	\$389.30	134.0	\$412.88	134.0
Shenandoah County	\$672.84	83.0	\$704.50	84.0	\$722.54	89.0	\$757.83	88.0	\$1,007.77	65.0	\$793.58	90.0
Smyth County	\$461.24	119.0	\$455.34	124.0	\$519.99	119.0	\$578.43	117.0	\$600.89	117.0	\$605.25	118.0
Southampton County	\$582.30	97.0	\$610.75	95.0	\$665.72	97.0	\$689.78	97.0	\$727.65	99.0	\$704.63	103.0
Spotsylvania County	\$1,014.56	42.0	\$1,044.86	44.0	\$1,077.12	47.0	\$1,062.34	56.0	\$1,127.46	53.0	\$1,180.15	51.0
Stafford County	\$1,040.76	38.0	\$1,062.17	43.0	\$1,069.33	48.0	\$1,105.08	50.0	\$1,147.28	50.0	\$1,230.35	47.0
Surry County	\$1,865.03	6.0	\$1,912.31	6.0	\$2,054.50	5.0	\$2,148.12	4.0	\$2,222.62	4.0	\$2,253.21	6.0
Sussex County	\$932.70	51.0	\$1,030.42	45.0	\$971.00	58.0	\$996.66	61.0	\$1,270.73	40.0	\$734.81	101.0
Tazewell County	\$451.36	121.0	\$477.25	119.0	\$511.88	123.0	\$523.10	126.0	\$545.75	124.0	\$555.18	124.0
Warren County	\$585.30	95.0	\$646.27	91.0	\$746.36	86.0	\$793.75	83.0	\$876.68	80.0	\$880.41	80.0
Washington County	\$499.69	112.0	\$530.83	110.0	\$588.37	108.0	\$623.16	108.0	\$619.27	113.0	\$634.42	112.0
Westmoreland County	\$579.98	98.0	\$650.58	90.0	\$659.31	99.0	\$702.39	94.0	\$830.31	86.0	\$868.68	81.0
Wise County	\$538.96	105.0	\$550.78	106.0	\$610.25	104.0	\$583.93	115.0	\$594.84	119.0	\$604.52	119.0
Wythe County	\$589.14	94.0	\$564.00	103.0	\$639.06	102.0	\$672.61	98.0	\$732.68	98.0	\$785.76	93.0
York County	\$995.71	45.0	\$1,062.49	42.0	\$1,137.69	40.0	\$1,298.78	28.0	\$1,257.51	42.0	\$1,310.12	39.0
Alexandria City	\$2,008.31	4.0	\$2,029.74	3.0	\$2,048.18	6.0	\$2,132.36	5.0	\$2,269.79	3.0	\$2,322.19	5.0
Bedford City	\$812.48	64.0	\$863.59	64.0	\$948.34	60.0	\$1,124.19	49.0	\$1,156.49	49.0	\$1,212.40	48.0
Bristol City	\$1,024.44	40.0	\$1,073.98	39.0	\$1,203.15	31.0	\$1,239.81	36.0	\$1,373.12	30.0	\$1,474.24	25.0
Buena Vista City	\$833.78	60.0	\$864.36	63.0	\$930.90	63.0	\$1,046.65	57.0	\$1,018.54	64.0	\$1,025.88	64.0
Charlottesville City	\$1,311.10	16.0	\$1,384.45	14.0	\$1,461.41	15.0	\$1,598.64	14.0	\$1,672.68	13.0	\$1,747.36	13.0
Chesapeake City	\$1,172.70	27.0	\$1,199.82	28.0	\$1,289.25	27.0	\$1,344.32	27.0	\$1,378.46	28.0	\$1,406.82	30.0
Clifton Forge City	\$763.53	70.0	\$742.83	77.0	\$836.19	74.0	\$913.79	69.0	\$979.88	67.0	\$935.02	73.0
Colonial Heights City	\$1,335.02	14.0	\$1,445.92	12.0	\$1,549.14	12.0	\$1,625.57	13.0	\$1,704.72	12.0	\$1,735.55	15.0
Covington City	\$1,200.07	25.0	\$1,275.95	23.0	\$1,355.07	23.0	\$1,457.97	19.0	\$1,618.96	15.0	\$1,744.00	14.0

Locality	FY1995		FY1996		FY1997		FY1998		FY1999		FY2000	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Danville City	\$699.72	79.0	\$748.46	76.0	\$817.49	77.0	\$867.53	75.0	\$947.33	72.0	\$983.99	68.0
Emporia City	\$1,218.99	23.0	\$1,366.33	18.0	\$1,409.66	18.0	\$1,484.28	17.0	\$1,613.04	16.0	\$1,683.46	16.0
Fairfax City	\$2,019.83	3.0	\$2,104.27	2.0	\$2,344.67	2.0	\$2,376.46	2.0	\$2,480.26	2.0	\$2,569.03	2.0
Falls Church City	\$2,503.73	1.0	\$2,627.75	1.0	\$2,728.82	1.0	\$2,751.24	1.0	\$2,889.48	1.0	\$2,966.53	1.0
Franklin City	\$1,013.99	43.0	\$1,004.80	49.0	\$1,097.45	44.0	\$1,232.65	38.0	\$1,387.97	27.0	\$1,286.11	40.0
Fredericksburg City	\$1,564.65	10.0	\$1,552.68	10.0	\$1,716.72	9.0	\$1,863.19	8.0	\$2,084.29	7.0	\$2,219.97	7.0
Galax City	\$1,289.71	19.0	\$1,261.88	24.0	\$1,411.09	17.0	\$1,290.37	29.0	\$1,426.73	25.0	\$1,529.49	20.0
Hampton City	\$1,010.55	44.0	\$1,070.47	41.0	\$1,121.32	42.0	\$1,169.81	46.0	\$1,219.67	47.0	\$1,176.23	52.0
Harrisonburg City	\$950.90	47.0	\$972.31	53.0	\$989.01	55.0	\$1,015.03	59.0	\$1,074.33	59.0	\$1,121.95	58.0
Hopewell City	\$1,130.88	30.0	\$1,198.17	29.0	\$1,235.65	29.0	\$1,258.60	34.0	\$1,329.82	35.0	\$1,427.41	28.0
Lexington City	\$792.13	69.0	\$875.72	61.0	\$923.29	65.0	\$962.24	65.0	\$1,111.56	57.0	\$1,189.66	49.0
Lynchburg City	\$1,247.43	21.0	\$1,244.57	25.0	\$1,325.31	26.0	\$1,402.17	22.0	\$1,483.55	21.0	\$1,526.28	21.0
Manassas City	\$1,266.11	20.0	\$1,339.15	20.0	\$1,393.03	19.0	\$1,382.71	26.0	\$1,607.28	17.0	\$1,629.21	19.0
Manassas Park City	\$1,182.12	26.0	\$1,187.21	31.0	\$1,177.88	36.0	\$1,180.82	43.0	\$1,322.07	36.0	\$1,446.83	26.0
Martinsville City	\$1,096.98	33.0	\$1,138.66	34.0	\$1,176.58	37.0	\$1,192.25	42.0	\$1,257.56	41.0	\$1,250.33	46.0
Newport News City	\$1,084.63	34.0	\$1,142.40	33.0	\$1,201.84	33.0	\$1,416.66	21.0	\$1,330.67	34.0	\$1,371.57	31.0
Norfolk City	\$1,137.13	29.0	\$1,192.44	30.0	\$1,201.68	34.0	\$1,270.15	32.0	\$1,302.84	37.0	\$1,360.54	32.0
Norton City	\$1,100.32	32.0	\$1,121.94	36.0	\$1,278.07	28.0	\$1,286.56	30.0	\$1,375.21	29.0	\$1,446.80	27.0
Petersburg City	\$906.37	54.0	\$905.56	57.0	\$985.98	56.0	\$976.65	63.0	\$1,007.09	66.0	\$1,031.16	63.0
Poquoson City	\$957.07	46.0	\$986.03	52.0	\$1,047.10	52.0	\$1,077.70	53.0	\$1,125.48	54.0	\$1,134.11	57.0
Portsmouth City	\$912.15	53.0	\$993.64	51.0	\$1,020.73	53.0	\$1,041.20	58.0	\$1,063.70	61.0	\$1,105.08	60.0
Radford City	\$530.40	107.0	\$592.21	99.0	\$658.72	100.0	\$656.29	103.0	\$701.19	101.0	\$692.97	104.0
Richmond City	\$1,590.47	9.0	\$1,599.89	9.0	\$1,674.94	10.0	\$1,671.04	12.0	\$1,707.84	11.0	\$1,789.60	12.0
Roanoke City	\$1,292.16	18.0	\$1,383.58	15.0	\$1,461.49	14.0	\$1,385.87	25.0	\$1,432.26	23.0	\$1,478.64	24.0
Salem City	\$1,342.33	13.0	\$1,435.42	13.0	\$1,488.06	13.0	\$1,537.26	16.0	\$1,560.54	19.0	\$1,671.65	17.0
South Boston City/2	\$755.48	71.0	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$950.85	48.0	\$1,001.86	50.0	\$1,064.67	50.0	\$1,130.14	48.0	\$1,143.69	51.0	\$1,168.81	53.0
Suffolk City	\$873.69	56.0	\$938.97	56.0	\$990.53	54.0	\$1,236.39	37.0	\$1,069.05	60.0	\$1,089.90	61.0
Virginia Beach City	\$1,056.65	36.0	\$1,131.65	35.0	\$1,202.44	32.0	\$1,268.34	33.0	\$1,280.97	39.0	\$1,326.42	36.0
Waynesboro City	\$1,160.81	28.0	\$1,224.01	26.0	\$1,325.56	25.0	\$1,395.56	23.0	\$1,431.86	24.0	\$1,417.72	29.0
Williamsburg City	\$1,608.17	8.0	\$1,700.53	8.0	\$1,753.74	8.0	\$1,844.26	9.0	\$1,960.68	9.0	\$2,088.51	9.0
Winchester City	\$1,218.26	24.0	\$1,219.29	27.0	\$1,387.94	20.0	\$1,471.08	18.0	\$1,568.60	18.0	\$1,649.58	18.0

1  
As measured by the Commission, "own-source" revenue excludes 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.

2  
South Boston City reverted to town status on July 1, 1995. Accordingly, with respect to the FY1996-2000 time span, the Halifax County profile captures the revenue and population effects of South Boston's municipal reclassification.

3  
The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

4  
The highest and lowest per capita values in the statewide distribution are ranked 1 and 135, respectively.

Table 4.2C: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Accomack County	\$648.23	113.0	\$656.60	115.0	\$750.96	105.0	\$812.24	104.0	\$854.42	109.0	\$927.87	109.0
Albemarle County	\$1,285.74	44.0	\$1,338.58	38.0	\$1,423.72	36.0	\$1,541.80	34.0	\$1,684.20	32.0	\$1,898.66	29.0
Alleghany County/2	\$1,504.94	27.0	\$1,176.51	57.0	\$1,126.36	63.0	\$1,175.88	66.0	\$1,233.33	69.0	\$1,280.34	72.0
Amelia County	\$763.23	100.0	\$760.51	100.0	\$804.22	99.0	\$848.73	101.0	\$905.13	101.0	\$987.44	98.0
Amherst County	\$724.34	106.0	\$690.93	110.0	\$728.22	111.0	\$827.08	102.0	\$879.53	102.0	\$924.12	111.0
Appomattox County	\$657.99	111.0	\$641.75	118.0	\$695.29	115.0	\$701.39	121.0	\$736.22	123.0	\$815.94	120.0
Arlington County	\$2,485.13	4.0	\$2,712.39	3.0	\$2,753.83	3.0	\$2,978.21	3.0	\$3,282.35	3.0	\$3,649.95	3.0
Augusta County	\$796.81	96.0	\$817.53	94.0	\$841.04	96.0	\$862.98	98.0	\$930.02	96.0	\$1,019.38	96.0
Bath County	\$2,571.02	3.0	\$2,430.61	6.0	\$2,455.76	6.0	\$2,348.45	9.0	\$2,326.38	10.0	\$2,714.42	8.0
Bedford County	\$875.35	87.0	\$874.65	90.0	\$905.20	90.0	\$950.20	91.0	\$977.45	91.0	\$1,060.41	91.0
Bland County	\$570.02	129.0	\$574.61	129.0	\$645.10	126.0	\$861.48	99.0	\$916.42	99.0	\$952.31	103.0
Botetourt County	\$904.04	82.0	\$922.66	79.0	\$1,021.27	77.0	\$1,020.39	85.0	\$1,075.82	84.0	\$1,143.32	86.0
Brunswick County	\$583.92	126.0	\$560.43	130.0	\$564.77	130.0	\$676.04	123.0	\$755.44	119.0	\$784.97	125.0
Buchanan County	\$1,141.01	59.0	\$993.46	75.0	\$1,104.64	67.0	\$1,315.21	56.0	\$1,385.04	56.0	\$1,611.20	51.0
Buckingham County	\$553.09	132.0	\$590.08	125.0	\$658.04	124.0	\$617.50	129.0	\$648.62	131.0	\$730.66	128.0
Campbell County	\$702.39	109.0	\$716.29	105.0	\$730.98	109.0	\$798.63	106.0	\$821.92	111.0	\$924.13	110.0
Caroline County	\$851.69	92.0	\$891.32	86.0	\$983.48	82.0	\$1,062.32	78.0	\$1,116.44	81.0	\$1,263.16	77.0
Carroll County	\$643.35	115.0	\$676.50	112.0	\$697.71	113.0	\$751.38	112.0	\$863.05	105.0	\$946.51	106.0
Charles City County	\$1,485.82	28.0	\$1,279.09	43.0	\$1,422.55	37.0	\$1,401.19	47.0	\$1,461.70	51.0	\$1,627.33	46.0
Charlottesville County	\$681.98	110.0	\$661.77	114.0	\$708.13	112.0	\$729.27	115.0	\$769.86	116.0	\$904.09	114.0
Chesterfield County	\$1,289.37	42.0	\$1,300.87	42.0	\$1,346.80	44.0	\$1,413.16	44.0	\$1,512.92	42.0	\$1,631.01	43.0
Clarke County	\$1,141.06	58.0	\$1,177.45	56.0	\$1,157.37	60.0	\$1,095.51	76.0	\$1,219.13	70.0	\$1,319.81	70.0
Craig County	\$615.54	123.0	\$780.12	99.0	\$736.57	107.0	\$808.46	105.0	\$850.55	110.0	\$839.66	118.0
Culpeper County	\$1,024.48	68.0	\$1,030.87	69.0	\$1,096.81	69.0	\$1,255.95	61.0	\$1,375.25	58.0	\$1,417.17	64.0
Cumberland County	\$824.70	94.0	\$818.77	93.0	\$886.95	92.0	\$931.16	92.0	\$969.74	93.0	\$1,137.23	87.0
Dickenson County	\$892.50	84.0	\$919.07	80.0	\$924.66	88.0	\$970.31	88.0	\$1,019.12	87.0	\$1,233.84	80.0
Dinwiddie County	\$862.77	90.0	\$870.43	91.0	\$900.42	91.0	\$878.08	96.0	\$960.45	94.0	\$1,101.39	89.0
Essex County	\$901.60	83.0	\$903.74	82.0	\$944.23	86.0	\$1,043.69	81.0	\$1,112.16	83.0	\$1,218.74	82.0
Fairfax County	\$2,206.47	8.0	\$2,245.91	9.0	\$2,397.58	7.0	\$2,514.43	7.0	\$2,719.05	7.0	\$2,997.05	7.0
Fauquier County	\$1,541.87	24.0	\$1,592.50	23.0	\$1,705.50	20.0	\$1,781.88	21.0	\$1,881.60	23.0	\$2,011.25	23.0
Floyd County	\$638.41	116.0	\$643.89	117.0	\$692.71	116.0	\$707.10	119.0	\$782.33	115.0	\$842.44	117.0
Fluvanna County	\$788.51	98.0	\$748.93	102.0	\$778.59	101.0	\$788.29	108.0	\$859.09	106.0	\$917.88	112.0
Franklin County	\$713.34	107.0	\$702.63	109.0	\$750.67	106.0	\$797.07	107.0	\$923.04	98.0	\$1,014.78	97.0
Frederick County	\$1,185.28	54.0	\$1,128.57	61.0	\$1,216.28	56.0	\$1,315.60	55.0	\$1,460.66	52.0	\$1,627.71	44.0
Giles County	\$729.77	104.0	\$714.82	106.0	\$731.76	108.0	\$786.97	109.0	\$856.56	108.0	\$954.51	102.0
Gloucester County	\$992.03	74.0	\$1,000.53	72.0	\$1,147.23	62.0	\$1,154.07	69.0	\$1,177.76	77.0	\$1,233.20	81.0
Goochland County	\$1,389.04	33.0	\$1,390.27	35.0	\$1,422.16	38.0	\$1,504.38	36.0	\$1,638.29	35.0	\$1,770.57	35.0
Grayson County	\$620.39	120.0	\$632.12	120.0	\$658.40	123.0	\$709.87	117.0	\$747.16	122.0	\$809.49	122.0
Greene County	\$922.54	80.0	\$906.60	81.0	\$957.27	84.0	\$1,022.87	84.0	\$1,184.98	76.0	\$1,264.55	76.0
Greensville County	\$844.74	93.0	\$807.67	96.0	\$866.35	95.0	\$856.35	100.0	\$858.65	107.0	\$917.18	113.0
Halifax County/2	\$596.19	125.0	\$595.38	124.0	\$667.60	120.0	\$708.79	118.0	\$766.92	118.0	\$878.56	115.0
Hanover County	\$1,248.04	46.0	\$1,230.74	51.0	\$1,252.90	53.0	\$1,369.01	51.0	\$1,464.82	49.0	\$1,622.71	48.0
Henrico County	\$1,423.86	31.0	\$1,401.48	34.0	\$1,453.57	33.0	\$1,564.03	33.0	\$1,639.94	34.0	\$1,765.04	36.0
Henry County	\$635.17	117.0	\$675.68	113.0	\$695.92	114.0	\$732.34	114.0	\$725.90	124.0	\$799.76	123.0
Highland County	\$979.70	75.0	\$999.64	74.0	\$1,060.25	73.0	\$1,228.93	63.0	\$1,308.99	62.0	\$1,523.34	54.0
Isle of Wight County	\$1,096.89	62.0	\$1,116.93	62.0	\$1,198.21	59.0	\$1,281.80	59.0	\$1,329.87	61.0	\$1,460.23	62.0
James City County	\$1,789.36	14.0	\$1,793.85	17.0	\$1,896.24	15.0	\$1,909.94	17.0	\$1,996.59	20.0	\$2,229.13	17.0
King and Queen County	\$1,228.32	48.0	\$1,242.87	49.0	\$1,331.25	45.0	\$1,403.54	46.0	\$1,443.26	54.0	\$1,494.29	59.0
King George County	\$1,304.88	40.0	\$1,340.06	37.0	\$1,452.69	34.0	\$1,473.99	38.0	\$1,471.76	48.0	\$1,507.07	56.0
King William County	\$859.11	91.0	\$876.04	88.0	\$912.35	89.0	\$969.67	89.0	\$1,034.85	86.0	\$1,131.49	88.0
Lancaster County	\$891.18	85.0	\$952.32	77.0	\$1,007.19	79.0	\$1,060.38	79.0	\$1,188.96	75.0	\$1,191.52	84.0
Lee County	\$426.46	135.0	\$417.57	134.0	\$418.03	134.0	\$423.22	134.0	\$445.44	134.0	\$494.39	134.0

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Loudoun County	\$2,162.84	10.0	\$2,278.23	8.0	\$2,391.60	8.0	\$2,591.13	6.0	\$2,851.41	6.0	\$3,056.68	5.0
Louisa County	\$1,212.44	50.0	\$1,222.36	52.0	\$1,237.90	55.0	\$1,362.97	52.0	\$1,458.46	53.0	\$1,640.43	42.0
Lunenburg County	\$558.53	131.0	\$534.39	131.0	\$556.59	132.0	\$601.08	130.0	\$651.21	130.0	\$711.34	130.0
Madison County	\$871.66	88.0	\$922.75	78.0	\$975.46	83.0	\$1,036.94	83.0	\$1,048.16	85.0	\$1,199.38	83.0
Mathews County	\$1,020.90	70.0	\$1,019.30	70.0	\$1,102.40	68.0	\$1,097.29	75.0	\$1,151.15	80.0	\$1,270.47	74.0
Mecklenburg County	\$634.48	118.0	\$722.69	103.0	\$765.92	103.0	\$668.56	125.0	\$768.89	117.0	\$863.30	116.0
Middlesex County	\$1,019.11	72.0	\$1,058.99	64.0	\$1,121.35	64.0	\$1,156.73	68.0	\$1,241.08	68.0	\$1,325.90	68.0
Montgomery County	\$613.35	124.0	\$614.99	122.0	\$665.65	121.0	\$697.01	122.0	\$723.15	126.0	\$769.58	127.0
Nelson County	\$1,070.33	64.0	\$1,040.23	66.0	\$1,095.51	70.0	\$1,232.83	62.0	\$1,273.52	66.0	\$1,324.80	69.0
New Kent County	\$1,022.33	69.0	\$1,031.55	68.0	\$1,054.29	75.0	\$1,160.47	67.0	\$1,207.41	72.0	\$1,350.76	66.0
Northampton County	\$888.65	86.0	\$875.13	89.0	\$988.43	81.0	\$1,054.15	80.0	\$1,267.74	67.0	\$1,327.27	67.0
Northumberland County	\$997.88	73.0	\$1,039.58	67.0	\$1,077.25	72.0	\$1,127.34	74.0	\$1,200.64	73.0	\$1,272.62	73.0
Nottoway County	\$574.14	127.0	\$578.47	128.0	\$595.28	128.0	\$597.72	131.0	\$620.92	132.0	\$722.22	129.0
Orange County	\$933.55	78.0	\$999.85	73.0	\$1,056.18	74.0	\$1,145.72	71.0	\$1,176.67	78.0	\$1,256.68	78.0
Page County	\$736.34	103.0	\$712.92	108.0	\$683.23	118.0	\$714.68	116.0	\$725.28	125.0	\$782.25	126.0
Patrick County	\$574.12	128.0	\$580.13	127.0	\$576.87	129.0	\$628.34	128.0	\$651.91	129.0	\$688.89	131.0
Pittsylvania County	\$503.63	133.0	\$513.01	132.0	\$535.16	133.0	\$554.62	132.0	\$580.33	133.0	\$637.65	132.0
Powhatan County	\$1,089.99	63.0	\$902.95	83.0	\$996.12	80.0	\$1,037.69	82.0	\$1,114.72	82.0	\$1,250.48	79.0
Prince Edward County	\$627.87	119.0	\$605.36	123.0	\$625.48	127.0	\$669.89	124.0	\$684.15	128.0	\$817.95	119.0
Prince George County	\$726.62	105.0	\$758.21	101.0	\$762.98	104.0	\$743.01	113.0	\$794.39	113.0	\$949.92	105.0
Prince William County	\$1,594.57	21.0	\$1,607.13	22.0	\$1,695.53	21.0	\$1,790.32	20.0	\$1,965.82	21.0	\$2,067.53	22.0
Pulaski County	\$742.26	102.0	\$814.46	95.0	\$815.61	98.0	\$923.53	93.0	\$959.77	95.0	\$1,043.95	94.0
Rappahannock County	\$1,200.78	51.0	\$1,203.19	54.0	\$1,256.91	52.0	\$1,414.95	43.0	\$1,485.13	45.0	\$1,727.95	37.0
Richmond County	\$803.60	95.0	\$791.37	98.0	\$816.70	97.0	\$889.87	95.0	\$915.41	100.0	\$966.54	100.0
Roanoke County	\$1,175.36	56.0	\$1,215.37	53.0	\$1,283.68	49.0	\$1,342.01	54.0	\$1,391.30	55.0	\$1,493.52	60.0
Rockbridge County	\$1,042.13	66.0	\$1,014.34	71.0	\$1,077.82	71.0	\$1,210.92	64.0	\$1,347.28	60.0	\$1,497.68	58.0
Rockingham County	\$929.31	79.0	\$884.53	87.0	\$948.12	85.0	\$975.59	87.0	\$1,013.03	89.0	\$1,039.63	95.0
Russell County	\$559.16	130.0	\$581.55	126.0	\$656.84	125.0	\$657.05	127.0	\$796.22	112.0	\$928.81	108.0
Scott County	\$474.28	134.0	\$473.48	133.0	\$556.99	131.0	\$554.08	133.0	\$715.41	127.0	\$635.89	133.0
Shenandoah County	\$794.47	97.0	\$837.96	92.0	\$875.87	94.0	\$905.28	94.0	\$972.17	92.0	\$1,049.79	93.0
Smyth County	\$617.85	122.0	\$623.73	121.0	\$671.18	119.0	\$703.81	120.0	\$750.42	121.0	\$811.45	121.0
Southampton County	\$750.33	101.0	\$714.15	107.0	\$770.88	102.0	\$820.36	103.0	\$876.75	103.0	\$979.32	99.0
Spotsylvania County	\$1,235.91	47.0	\$1,249.50	46.0	\$1,246.66	54.0	\$1,297.99	57.0	\$1,380.35	57.0	\$1,506.09	57.0
Stafford County	\$1,323.49	38.0	\$1,343.17	36.0	\$1,351.44	43.0	\$1,437.64	41.0	\$1,550.03	37.0	\$1,612.06	50.0
Surry County	\$2,318.19	6.0	\$2,513.67	4.0	\$2,299.80	9.0	\$2,413.30	8.0	\$2,433.64	9.0	\$2,677.38	9.0
Sussex County	\$910.88	81.0	\$899.53	84.0	\$1,035.08	76.0	\$1,360.91	53.0	\$1,462.42	50.0	\$1,592.56	52.0
Tazewell County	\$618.02	121.0	\$646.46	116.0	\$689.71	117.0	\$661.36	126.0	\$755.05	120.0	\$796.79	124.0
Warren County	\$942.66	77.0	\$981.59	76.0	\$1,020.59	78.0	\$1,093.12	77.0	\$1,194.99	74.0	\$1,157.64	85.0
Washington County	\$646.15	114.0	\$679.06	111.0	\$730.60	110.0	\$776.86	110.0	\$793.87	114.0	\$942.78	107.0
Westmoreland County	\$786.47	99.0	\$794.38	97.0	\$934.29	87.0	\$980.04	86.0	\$988.08	90.0	\$1,050.92	92.0
Wise County	\$654.35	112.0	\$633.77	119.0	\$661.98	122.0	\$757.93	111.0	\$867.54	104.0	\$959.46	101.0
Wythe County	\$864.71	89.0	\$895.16	85.0	\$883.45	93.0	\$964.32	90.0	\$1,016.50	88.0	\$1,085.98	90.0
York County	\$1,297.27	41.0	\$1,321.24	40.0	\$1,359.53	41.0	\$1,456.59	40.0	\$1,534.21	39.0	\$1,701.72	38.0
Alexandria City	\$2,419.81	5.0	\$2,447.56	5.0	\$2,524.33	4.0	\$2,776.55	4.0	\$3,039.43	4.0	\$3,403.59	4.0
Bedford City	\$1,180.97	55.0	\$1,167.44	59.0	\$1,216.15	57.0	\$1,210.44	65.0	\$1,298.05	65.0	\$1,391.72	65.0
Bristol City	\$1,563.26	23.0	\$1,563.34	25.0	\$1,640.89	23.0	\$1,723.46	24.0	\$1,744.51	28.0	\$1,894.37	30.0
Buena Vista City	\$1,055.15	65.0	\$1,081.71	63.0	\$1,118.54	65.0	\$1,143.88	72.0	\$1,298.18	64.0	\$1,510.07	55.0
Charlottesville City	\$1,837.72	13.0	\$1,892.68	13.0	\$1,984.75	13.0	\$2,233.33	10.0	\$2,451.21	8.0	\$2,675.53	10.0
Chesapeake City	\$1,425.35	30.0	\$1,450.55	30.0	\$1,544.49	28.0	\$1,647.72	28.0	\$1,784.18	25.0	\$1,967.82	25.0
Clifton Forge City/2	\$973.09	76.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Colonial Heights City	\$1,844.71	12.0	\$1,891.52	14.0	\$1,928.22	14.0	\$2,049.01	14.0	\$2,166.63	14.0	\$2,262.11	16.0
Covington City	\$1,736.00	17.0	\$1,795.60	15.0	\$1,857.67	16.0	\$1,944.16	16.0	\$2,027.30	17.0	\$2,192.09	18.0

Locality	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4								
Danville City	\$1,027.96	67.0	\$1,047.81	65.0	\$1,108.41	66.0	\$1,136.40	73.0	\$1,170.79	79.0	\$1,269.08	75.0
Emporia City	\$1,761.17	15.0	\$1,750.75	19.0	\$1,799.63	17.0	\$2,005.17	15.0	\$2,117.93	15.0	\$2,547.18	11.0
Fairfax City	\$2,743.46	2.0	\$2,716.35	2.0	\$2,872.95	2.0	\$3,078.24	2.0	\$3,456.25	2.0	\$3,816.07	2.0
Falls Church City	\$3,074.35	1.0	\$3,292.57	1.0	\$3,367.87	1.0	\$3,629.26	1.0	\$4,316.06	1.0	\$4,621.51	1.0
Franklin City	\$1,279.20	45.0	\$1,458.17	28.0	\$1,457.14	32.0	\$1,590.64	32.0	\$1,775.88	26.0	\$1,887.31	31.0
Fredericksburg City	\$2,271.22	7.0	\$2,359.57	7.0	\$2,493.33	5.0	\$2,773.69	5.0	\$2,890.82	5.0	\$3,046.34	6.0
Galax City	\$1,515.62	26.0	\$1,493.83	27.0	\$1,584.56	25.0	\$1,626.09	31.0	\$1,716.68	31.0	\$1,829.27	33.0
Hampton City	\$1,197.63	52.0	\$1,267.99	44.0	\$1,376.42	40.0	\$1,533.18	35.0	\$1,578.24	36.0	\$1,821.02	34.0
Harrisonburg City	\$1,125.00	60.0	\$1,129.27	60.0	\$1,151.49	61.0	\$1,259.09	60.0	\$1,306.17	63.0	\$1,432.03	63.0
Hopewell City	\$1,386.60	34.0	\$1,314.62	41.0	\$1,353.63	42.0	\$1,400.27	48.0	\$1,484.89	46.0	\$1,618.95	49.0
Lexington City	\$1,288.38	43.0	\$1,324.01	39.0	\$1,271.16	51.0	\$1,149.98	70.0	\$1,215.55	71.0	\$1,305.24	71.0
Lynchburg City	\$1,650.09	20.0	\$1,634.91	21.0	\$1,656.14	22.0	\$1,764.44	23.0	\$1,869.10	24.0	\$2,121.12	21.0
Manassas City	\$1,742.35	16.0	\$1,900.92	12.0	\$2,035.50	11.0	\$2,114.83	12.0	\$2,174.43	13.0	\$2,433.84	12.0
Manassas Park City	\$1,579.07	22.0	\$1,517.55	26.0	\$1,580.73	26.0	\$1,767.71	22.0	\$2,023.30	18.0	\$2,168.93	19.0
Martinsville City	\$1,314.60	39.0	\$1,262.98	45.0	\$1,303.54	46.0	\$1,420.87	42.0	\$1,523.54	41.0	\$1,565.69	53.0
Newport News City	\$1,347.71	36.0	\$1,427.50	33.0	\$1,497.32	30.0	\$1,628.13	30.0	\$1,683.99	33.0	\$1,921.51	26.0
Norfolk City	\$1,412.81	32.0	\$1,432.48	32.0	\$1,543.30	29.0	\$1,629.53	29.0	\$1,769.25	27.0	\$1,905.49	27.0
Norton City	\$1,440.57	29.0	\$1,795.59	16.0	\$1,545.28	27.0	\$1,686.93	26.0	\$1,733.84	30.0	\$1,900.25	28.0
Petersburg City	\$1,020.70	71.0	\$1,186.02	55.0	\$1,210.11	58.0	\$1,293.63	58.0	\$1,356.14	59.0	\$1,476.80	61.0
Poquoson City	\$1,196.09	53.0	\$1,247.81	47.0	\$1,382.40	39.0	\$1,458.22	39.0	\$1,531.35	40.0	\$1,627.40	45.0
Portsmouth City	\$1,106.11	61.0	\$1,170.12	58.0	\$1,294.95	48.0	\$1,380.78	49.0	\$1,506.37	43.0	\$1,690.53	39.0
Radford City	\$712.35	108.0	\$718.57	104.0	\$802.62	100.0	\$877.25	97.0	\$925.33	97.0	\$951.19	104.0
Richmond City	\$1,896.63	11.0	\$1,949.64	11.0	\$2,002.47	12.0	\$2,090.27	13.0	\$2,187.24	12.0	\$2,381.68	14.0
Roanoke City	\$1,530.90	25.0	\$1,579.91	24.0	\$1,616.76	24.0	\$1,720.98	25.0	\$1,883.77	22.0	\$1,968.22	24.0
Salem City	\$1,662.30	19.0	\$1,702.69	20.0	\$1,791.39	18.0	\$1,903.03	18.0	\$2,018.12	19.0	\$2,127.64	20.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$1,213.45	49.0	\$1,235.90	50.0	\$1,299.37	47.0	\$1,378.09	50.0	\$1,488.95	44.0	\$1,627.03	47.0
Suffolk City	\$1,157.48	57.0	\$1,246.72	48.0	\$1,280.30	50.0	\$1,403.67	45.0	\$1,484.35	47.0	\$1,671.25	41.0
Virginia Beach City	\$1,326.09	37.0	\$1,455.39	29.0	\$1,486.14	31.0	\$1,669.34	27.0	\$1,738.92	29.0	\$1,856.44	32.0
Waynesboro City	\$1,377.07	35.0	\$1,442.72	31.0	\$1,428.77	35.0	\$1,500.06	37.0	\$1,539.75	38.0	\$1,684.34	40.0
Williamsburg City	\$2,179.49	9.0	\$2,202.73	10.0	\$2,122.42	10.0	\$2,121.09	11.0	\$2,289.46	11.0	\$2,433.17	13.0
Winchester City	\$1,720.73	18.0	\$1,754.67	18.0	\$1,772.15	19.0	\$1,850.88	19.0	\$2,094.15	16.0	\$2,336.12	15.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY2001-2006 interval captures the revenue and population effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2006 reflect the fiscal and demographic implications of the Clifton Forge reversion.

3

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

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 134, respectively.

Table 4.3A  
 Mean Annual Percentage Change  
 in  
 Per Capita Local-Source Revenue  
 from  
 All Tax and Non-Tax Instruments  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Measurement Interval																
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04	FY04-FY05	FY05-FY06
Counties	10.61%	8.40%	3.06%	5.33%	7.12%	8.37%	4.96%	8.31%	5.25%	5.56%	2.24%	5.68%	.70%	5.36%	6.05%	6.89%	9.18%
Cities	7.89%	5.56%	3.37%	4.00%	7.42%	6.30%	4.58%	6.42%	4.83%	5.25%	3.40%	2.92%	3.49%	3.50%	6.44%	6.94%	9.06%
All Jurisdictions	9.82%	7.57%	3.15%	4.94%	7.21%	7.77%	4.85%	7.76%	5.13%	5.47%	2.57%	4.87%	1.51%	4.82%	6.16%	6.90%	9.15%

Table 4.3B  
 Median Annual Percentage Change  
 in  
 Per Capita Local-Source Revenue  
 from  
 All Tax and Non-Tax Instruments  
 by  
 Jurisdictional Class  
 FY1989-2006

Jurisdictional Class	Measurement Interval																
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04	FY04-FY05	FY05-FY06
Counties	10.72%	6.89%	2.21%	4.48%	6.92%	7.13%	5.14%	7.79%	4.44%	4.33%	1.92%	4.73%	.89%	5.50%	5.59%	6.34%	9.11%
Cities	8.03%	5.13%	2.94%	3.89%	7.24%	5.01%	5.33%	6.19%	4.27%	5.02%	3.58%	3.63%	2.52%	3.40%	6.54%	5.75%	8.89%
All Jurisdictions	9.81%	6.29%	2.63%	4.29%	6.99%	6.53%	5.23%	7.16%	4.30%	4.59%	2.45%	4.21%	1.17%	4.69%	6.21%	5.84%	8.96%

1. As gauged by the Commission, "own-source" revenue excludes 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.  
 2. With regard to each measurement interval extending from FY89-FY90 through FY05-FY06, the mean and median statistics are based upon the rates of change for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). Across the time frames following FY94-FY95, the computations reflect South Boston as a component of Halifax County. The statistics covering the intervals after FY00-FY01 take cognizance of Clifton Forge as a subdivision of Alleghany County.

Staff, Commission on Local Government

Table 4.4A: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1995/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Accomack County	5.38%	107.5	11.04%	26.0	3.75%	59.0	0.25%	115.0	4.48%	93.0	0.01%	127.0
Albemarle County	8.73%	80.0	15.27%	14.0	0.17%	104.0	5.51%	50.0	4.89%	88.0	4.61%	92.0
Alleghany County	3.04%	124.0	1.89%	114.0	7.88%	20.0	6.85%	39.0	8.01%	58.0	29.08%	2.0
Amelia County	10.25%	62.0	5.08%	85.5	3.36%	64.0	4.99%	57.0	14.44%	15.0	9.97%	44.0
Amherst County	17.90%	11.0	10.86%	27.0	3.39%	63.0	2.22%	94.5	6.92%	70.0	10.21%	41.0
Appomattox County	12.88%	32.0	17.46%	12.0	7.99%	18.0	13.65%	8.0	28.76%	1.0	-15.16%	136.0
Arlington County	11.98%	42.5	10.15%	33.0	3.79%	57.0	2.51%	90.0	2.51%	107.0	3.98%	101.0
Augusta County	10.04%	66.0	3.89%	92.0	3.97%	55.0	11.11%	14.0	9.22%	47.0	5.33%	86.0
Bath County	17.21%	13.0	-6.14%	136.0	11.43%	5.0	13.41%	9.0	7.24%	65.5	-2.62%	131.0
Bedford County	9.72%	68.0	8.73%	47.5	1.21%	88.0	7.51%	34.5	10.98%	38.0	10.52%	38.0
Bland County	-0.60%	134.0	35.57%	1.0	-5.76%	130.0	-0.25%	118.0	12.68%	28.0	1.12%	124.0
Botetourt County	8.12%	86.0	3.33%	98.5	1.82%	78.0	5.16%	54.0	12.53%	29.0	7.22%	62.0
Brunswick County	10.98%	54.0	12.78%	19.0	-13.83%	135.0	1.97%	98.0	24.32%	2.0	12.20%	27.0
Buchanan County	3.16%	123.0	9.86%	36.0	-6.49%	132.0	6.01%	45.0	-2.44%	127.0	6.64%	66.0
Buckingham County	9.65%	69.0	9.13%	40.0	4.10%	52.0	-1.18%	122.0	10.55%	39.0	2.15%	120.0
Campbell County	6.44%	101.0	5.93%	73.5	4.50%	49.0	3.90%	72.5	19.94%	6.0	10.29%	40.0
Caroline County	-2.72%	136.0	10.49%	30.0	6.32%	32.0	17.02%	4.0	-6.30%	132.0	13.92%	19.0
Carroll County	2.78%	125.0	29.11%	4.0	0.55%	97.0	4.48%	65.0	-1.17%	124.0	13.38%	21.0
Charles City County	20.74%	5.0	33.14%	3.0	39.87%	1.0	14.05%	7.0	-10.71%	134.0	-13.38%	135.0
Charlotte County	17.94%	10.0	5.93%	73.5	7.60%	23.0	4.90%	59.0	2.76%	104.0	18.84%	4.0
Chesterfield County	4.84%	115.0	2.53%	107.0	2.00%	75.0	3.81%	76.0	3.18%	101.0	3.14%	113.0
Clarke County	10.63%	58.0	20.78%	8.0	3.86%	56.0	4.36%	68.0	23.79%	3.0	2.99%	115.0
Craig County	11.90%	45.0	13.61%	17.0	0.67%	95.0	8.34%	27.0	4.17%	95.0	11.27%	32.0
Culpeper County	18.94%	7.0	6.68%	63.0	-3.75%	128.0	-0.88%	120.0	3.99%	97.0	9.78%	45.0
Cumberland County	0.96%	131.0	9.73%	38.0	25.87%	2.0	8.97%	24.0	-11.92%	135.0	10.94%	34.0
Dickenson County	6.90%	95.5	1.37%	123.0	5.44%	38.0	28.83%	2.0	-13.04%	136.0	-10.74%	134.0
Dinwiddie County	12.38%	37.0	-2.44%	133.0	7.02%	26.0	12.13%	12.0	0.44%	121.0	5.40%	84.0
Essex County	24.82%	3.0	0.63%	128.0	4.83%	42.0	3.68%	77.0	-1.19%	125.0	12.16%	28.0
Fairfax County	9.52%	71.0	8.87%	44.0	-3.12%	126.0	-1.31%	124.0	2.00%	111.0	3.35%	109.0
Fauquier County	18.85%	8.0	13.09%	18.0	6.92%	27.0	3.03%	82.5	10.17%	41.0	8.49%	53.0
Floyd County	13.80%	22.0	1.75%	118.0	6.25%	34.0	6.94%	38.0	4.68%	89.0	15.23%	11.0
Fluvanna County	3.54%	121.0	7.78%	53.0	0.84%	93.0	3.06%	81.0	5.99%	78.0	15.90%	8.0
Franklin County	14.04%	19.0	5.25%	83.0	0.09%	108.0	4.55%	63.0	13.15%	26.0	3.31%	111.0
Frederick County	12.91%	31.0	6.89%	61.0	-3.46%	127.0	9.41%	21.0	17.86%	9.0	7.13%	63.0
Giles County	11.11%	52.0	1.66%	120.0	4.76%	44.0	0.47%	114.0	15.36%	14.0	11.92%	29.0
Gloucester County	9.62%	70.0	6.34%	66.0	1.38%	84.0	4.45%	66.0	7.64%	61.0	3.15%	112.0
Goochland County	12.33%	38.0	-1.70%	132.0	-0.48%	114.0	1.77%	102.0	18.12%	8.0	8.83%	51.0
Grayson County	4.57%	118.5	24.40%	6.0	9.62%	9.0	-1.90%	129.0	7.88%	59.0	14.82%	14.0
Greene County	7.06%	93.0	5.49%	79.0	4.58%	47.0	5.76%	48.0	2.28%	109.0	10.06%	43.0
Greensville County	9.48%	72.0	9.94%	35.0	-16.50%	136.0	-1.35%	125.0	4.07%	96.0	14.56%	15.0
Halifax County	13.61%	23.5	6.42%	65.0	4.93%	41.0	10.65%	16.0	19.71%	7.0	4.58%	93.0
Hanover County	6.49%	100.0	1.98%	110.0	1.71%	80.5	5.07%	55.0	4.98%	87.0	7.47%	60.0
Henrico County	7.22%	92.0	5.48%	80.0	0.23%	103.0	1.94%	99.0	3.26%	100.0	5.39%	85.0
Henry County	11.19%	50.5	13.65%	16.0	4.01%	54.0	4.38%	67.0	6.32%	75.0	1.69%	123.0
Highland County	11.96%	44.0	5.39%	82.0	1.47%	82.0	8.09%	30.0	6.53%	73.0	15.47%	10.0
Isle of Wight County	10.55%	59.0	10.48%	31.0	2.06%	74.0	1.47%	107.0	13.16%	25.0	3.86%	103.0
James City County	11.98%	42.5	6.88%	62.0	0.24%	101.5	8.07%	31.0	2.11%	110.0	10.07%	42.0
King and Queen County	12.06%	41.0	12.33%	20.0	-0.40%	113.0	43.06%	1.0	-3.27%	129.0	-5.25%	132.0
King George County	12.49%	35.0	4.68%	88.0	7.80%	21.0	1.44%	108.0	11.16%	35.0	8.24%	57.0
King William County	10.93%	55.0	1.17%	125.0	0.35%	99.0	4.73%	61.0	8.86%	50.0	5.88%	79.0
Lancaster County	29.23%	2.0	4.67%	89.0	8.83%	13.0	-7.02%	135.0	1.97%	112.0	14.05%	18.0
Lee County	1.77%	128.0	12.25%	21.0	-1.05%	118.0	5.31%	53.0	7.52%	62.0	7.36%	61.0

Table 4.4A: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1995/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Loudoun County	14.09%	18.0	1.77%	117.0	1.03%	89.5	-6.12%	134.0	0.66%	120.0	1.87%	121.0
Louisa County	13.47%	25.5	-0.20%	130.0	-2.15%	124.0	15.33%	5.0	4.64%	92.0	6.03%	77.0
Lunenburg County	10.32%	60.0	18.82%	9.0	0.46%	98.0	-1.37%	126.0	5.71%	81.0	6.19%	75.0
Madison County	11.42%	47.0	1.96%	111.0	9.03%	11.0	1.11%	110.0	6.64%	71.5	6.24%	73.0
Mathews County	17.22%	12.0	4.58%	90.0	1.75%	79.0	-1.21%	123.0	14.23%	16.0	5.63%	82.0
Mecklenburg County	8.83%	79.0	2.81%	104.0	2.55%	70.0	9.89%	18.0	9.05%	48.0	11.11%	33.0
Middlesex County	13.95%	21.0	5.83%	75.0	2.15%	72.0	12.91%	11.0	1.18%	119.0	5.93%	78.0
Montgomery County	7.52%	91.0	10.09%	34.0	5.47%	37.0	5.94%	46.0	7.43%	64.0	6.86%	64.0
Nelson County	3.63%	120.0	9.77%	37.0	16.64%	3.0	2.70%	87.0	6.64%	71.5	8.25%	56.0
New Kent County	13.17%	29.0	1.88%	115.0	-1.83%	122.0	8.15%	29.0	1.96%	113.0	8.26%	55.0
Northampton County	13.39%	28.0	7.74%	55.0	0.65%	96.0	19.79%	3.0	7.84%	60.0	2.88%	117.0
Northumberland County	4.77%	117.0	10.61%	29.0	0.14%	105.5	2.22%	94.5	16.02%	12.0	17.00%	6.0
Nottoway County	22.06%	4.0	8.59%	50.0	-2.08%	123.0	-10.23%	136.0	9.91%	42.0	26.18%	3.0
Orange County	12.32%	39.0	6.18%	70.5	5.08%	40.0	2.34%	91.5	4.22%	94.0	17.74%	5.0
Page County	10.28%	61.0	2.46%	108.0	6.85%	28.0	8.50%	26.0	1.88%	114.0	12.77%	24.0
Patrick County	0.80%	132.0	8.85%	45.0	-0.61%	115.0	2.09%	96.0	13.32%	23.0	6.35%	72.0
Pittsylvania County	12.65%	33.0	7.35%	57.0	1.30%	85.0	5.74%	49.0	11.52%	34.0	9.68%	48.0
Powhatan County	10.22%	64.0	15.66%	13.0	2.83%	68.0	-1.04%	121.0	16.84%	10.0	4.55%	95.0
Prince Edward County	11.03%	53.0	8.37%	51.0	7.55%	24.0	9.01%	23.0	3.94%	98.0	14.93%	13.0
Prince George County	1.52%	130.0	3.26%	100.0	8.77%	14.0	-4.88%	132.0	9.70%	43.0	0.05%	126.0
Prince William County	14.78%	16.0	6.98%	60.0	-1.58%	120.0	-0.59%	119.0	-0.72%	122.0	3.11%	114.0
Pulaski County	9.31%	74.0	3.13%	102.0	1.03%	89.5	2.87%	85.0	3.50%	99.0	14.51%	16.0
Rappahannock County	33.29%	1.0	9.08%	41.0	0.14%	105.5	10.81%	15.0	7.02%	67.5	12.59%	25.0
Richmond County	13.98%	20.0	1.22%	124.0	6.30%	33.0	-5.59%	133.0	13.17%	24.0	-7.27%	133.0
Roanoke County	8.66%	82.0	2.54%	106.0	7.05%	25.0	2.55%	88.0	13.89%	20.0	3.85%	104.0
Rockbridge County	14.93%	15.0	28.13%	5.0	-9.90%	134.0	7.29%	36.0	11.95%	31.0	6.43%	71.0
Rockingham County	11.32%	49.0	17.53%	11.0	-1.41%	119.0	4.91%	58.0	12.83%	27.0	6.73%	65.0
Russell County	18.52%	9.0	7.77%	54.0	2.21%	71.0	8.29%	28.0	-0.83%	123.0	5.42%	83.0
Scott County	8.09%	87.0	3.52%	96.0	0.93%	91.0	9.19%	22.0	-3.82%	130.0	6.51%	69.0
Shenandoah County	13.61%	23.5	11.11%	25.0	6.01%	36.0	1.66%	104.0	13.42%	22.0	9.69%	47.0
Smyth County	1.70%	129.0	18.59%	10.0	3.53%	62.0	6.83%	40.0	14.15%	18.0	7.66%	59.0
Southampton County	12.10%	40.0	8.92%	43.0	8.67%	15.0	3.28%	80.0	5.86%	80.0	5.05%	88.0
Spotsylvania County	5.18%	109.0	2.29%	109.0	9.52%	10.0	14.60%	6.0	5.02%	86.0	4.51%	97.0
Stafford County	12.53%	34.0	1.95%	112.0	0.06%	109.5	1.34%	109.0	6.04%	77.0	11.45%	31.0
Surry County	4.88%	114.0	12.03%	24.0	0.10%	107.0	9.55%	20.0	-2.64%	128.0	13.50%	20.0
Sussex County	8.34%	84.0	10.73%	28.0	4.82%	43.0	13.11%	10.0	-10.56%	133.0	84.59%	1.0
Tazewell County	6.98%	94.0	5.52%	78.0	4.04%	53.0	1.60%	105.5	4.66%	90.0	5.80%	80.0
Warren County	-0.63%	135.0	1.93%	113.0	4.16%	51.0	6.65%	41.0	15.81%	13.0	10.53%	37.0
Washington County	19.28%	6.0	3.54%	95.0	6.03%	35.0	4.53%	64.0	8.59%	52.5	6.54%	68.0
Westmoreland County	14.99%	14.0	9.05%	42.0	4.66%	45.0	0.95%	112.0	8.59%	52.5	5.66%	81.0
Wise County	6.33%	102.5	-4.95%	134.0	-6.54%	133.0	1.60%	105.5	11.59%	33.0	3.73%	106.0
Wythe County	5.03%	112.0	33.27%	2.0	1.24%	87.0	0.03%	117.0	14.20%	17.0	15.73%	9.0
York County	10.72%	56.0	5.97%	72.0	1.85%	77.0	4.21%	70.0	11.15%	36.0	11.56%	30.0
Alexandria City	5.11%	111.0	8.64%	49.0	-0.65%	116.0	-1.73%	128.0	2.63%	106.0	2.37%	119.0
Bedford City	6.76%	98.0	7.04%	58.0	3.14%	65.0	11.61%	13.0	20.64%	5.0	0.22%	125.0
Bristol City	7.85%	90.0	5.08%	85.5	8.04%	17.0	7.21%	37.0	3.12%	103.0	16.02%	7.0
Buena Vista City	3.41%	122.0	2.61%	105.0	2.71%	69.0	1.06%	111.0	9.25%	46.0	15.15%	12.0
Charlottesville City	9.19%	75.0	3.62%	94.0	0.76%	94.0	5.04%	56.0	8.03%	57.0	3.37%	108.0
Chesapeake City	10.12%	65.0	7.01%	59.0	1.71%	80.5	6.06%	44.0	1.81%	115.0	4.27%	98.0
Clifton Forge City	9.10%	76.0	5.62%	77.0	7.62%	22.0	1.83%	100.0	7.02%	67.5	10.30%	39.0
Colonial Heights City	11.70%	46.0	12.08%	23.0	2.94%	66.0	2.34%	91.5	7.24%	65.5	10.54%	36.0
Covington City	8.58%	83.0	12.22%	22.0	9.96%	7.5	6.48%	42.0	5.17%	85.0	1.80%	122.0

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995	
	Percentage Change	Rank Score/2										
Danville City	6.73%	99.0	8.84%	46.0	3.77%	58.0	3.87%	75.0	5.97%	79.0	6.21%	74.0
Emporia City	4.83%	116.0	5.13%	84.0	6.37%	31.0	4.59%	62.0	3.16%	102.0	10.79%	35.0
Fairfax City	11.34%	48.0	1.38%	122.0	-0.21%	111.0	-2.13%	130.0	4.65%	91.0	4.04%	100.0
Falls Church City	6.90%	95.5	14.12%	15.0	10.19%	6.0	2.29%	93.0	1.58%	118.0	3.32%	110.0
Franklin City	6.07%	104.0	3.00%	103.0	8.44%	16.0	4.23%	69.0	9.62%	45.0	9.40%	50.0
Fredericksburg City	8.99%	77.0	8.04%	52.0	-4.14%	129.0	8.56%	25.0	-1.52%	126.0	14.23%	17.0
Galax City	2.26%	127.0	22.66%	7.0	-2.32%	125.0	3.36%	79.0	11.71%	32.0	12.93%	23.0
Hampton City	9.38%	73.0	1.16%	126.0	1.98%	76.0	4.83%	60.0	7.44%	63.0	6.46%	70.0
Harrisonburg City	8.71%	81.0	5.80%	76.0	0.06%	109.5	8.00%	33.0	6.21%	76.0	6.61%	67.0
Hopewell City	8.03%	89.0	8.73%	47.5	1.45%	83.0	7.51%	34.5	1.78%	116.0	8.38%	54.0
Lexington City	5.51%	105.0	10.21%	32.0	4.30%	50.0	2.88%	84.0	5.24%	84.0	4.57%	94.0
Lynchburg City	14.15%	17.0	-0.87%	131.0	9.96%	7.5	5.47%	51.0	11.04%	37.0	7.78%	58.0
Manassas City	6.33%	102.5	1.82%	116.0	-5.87%	131.0	-3.03%	131.0	-4.87%	131.0	-2.13%	130.0
Manassas Park City	13.47%	25.5	3.45%	97.0	-1.74%	121.0	3.03%	82.5	13.94%	19.0	-0.80%	128.0
Martinsville City	13.41%	27.0	1.48%	121.0	-0.77%	117.0	8.01%	32.0	22.63%	4.0	13.34%	22.0
Newport News City	5.12%	110.0	5.41%	81.0	4.61%	46.0	1.67%	103.0	10.37%	40.0	5.21%	87.0
Norfolk City	6.85%	97.0	4.50%	91.0	7.96%	19.0	2.53%	89.0	8.18%	55.0	9.51%	49.0
Norton City	12.42%	36.0	6.25%	68.0	6.71%	30.0	10.35%	17.0	6.95%	69.0	2.91%	116.0
Petersburg City	4.92%	113.0	6.18%	70.5	0.25%	100.0	3.42%	78.0	5.69%	82.0	4.88%	91.0
Poquoson City	10.66%	57.0	9.37%	39.0	0.24%	101.5	9.56%	19.0	8.07%	56.0	12.37%	26.0
Portsmouth City	11.19%	50.5	-0.01%	129.0	1.25%	86.0	3.89%	74.0	1.74%	117.0	5.01%	89.0
Radford City	5.48%	106.0	3.33%	98.5	8.85%	12.0	0.17%	116.0	2.43%	108.0	6.14%	76.0
Richmond City	-0.22%	133.0	3.20%	101.0	2.08%	73.0	2.72%	86.0	8.92%	49.0	4.91%	90.0
Roanoke City	10.24%	63.0	6.32%	67.0	3.54%	61.0	1.99%	97.0	16.09%	11.0	2.42%	118.0
Salem City	13.16%	30.0	-5.98%	135.0	15.22%	4.0	5.39%	52.0	12.15%	30.0	3.79%	105.0
South Boston City	8.19%	85.0	6.23%	69.0	2.89%	67.0	6.13%	43.0	2.74%	105.0	3.91%	102.0
Staunton City	8.06%	88.0	7.50%	56.0	0.85%	92.0	3.90%	72.5	8.73%	51.0	9.77%	46.0
Suffolk City	9.90%	67.0	4.72%	87.0	-0.28%	112.0	3.93%	71.0	8.29%	54.0	3.62%	107.0
Virginia Beach City	5.38%	107.5	0.94%	127.0	4.52%	48.0	-1.71%	127.0	9.63%	44.0	4.54%	96.0
Waynesboro City	8.90%	78.0	3.63%	93.0	5.11%	39.0	1.81%	101.0	5.50%	83.0	8.82%	52.0
Williamsburg City	4.57%	118.5	6.62%	64.0	6.80%	29.0	5.92%	47.0	6.51%	74.0	4.17%	99.0
Winchester City	2.37%	126.0	1.74%	119.0	3.67%	60.0	0.80%	113.0	13.83%	21.0	-1.11%	129.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

The rank score of a particular locality may vary from 1 (strongest percentage change) to 136 (weakest percentage change).

Staff, Commission on Local Government

Table 4.4B: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1995-2001/1

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Accomack County	6.60%	45.0	23.36%	2.0	-11.40%	135.0	1.01%	111.0	-0.37%	106.0	1.71%	98.0
Albemarle County	29.07%	1.0	-13.12%	135.0	3.43%	78.0	4.17%	76.5	3.77%	51.0	1.03%	103.0
Alleghany County	9.21%	20.0	11.04%	33.0	5.70%	44.5	7.72%	35.0	2.45%	67.5	14.29%	14.0
Amelia County	1.64%	105.0	14.73%	9.0	5.53%	47.0	-1.45%	121.0	-12.24%	133.0	1.66%	99.0
Amherst County	8.77%	23.0	9.75%	44.0	2.34%	96.0	5.62%	57.5	-1.57%	116.0	18.78%	5.0
Appomattox County	-1.11%	120.0	6.11%	84.5	13.23%	13.0	-5.61%	129.0	5.03%	32.0	13.54%	15.0
Arlington County	1.81%	103.0	4.85%	101.0	3.09%	85.0	4.17%	76.5	4.99%	33.0	6.68%	41.0
Augusta County	2.83%	89.0	11.81%	25.0	2.44%	94.0	3.39%	84.0	0.13%	101.0	5.69%	49.0
Bath County	-4.78%	133.0	4.89%	99.5	8.08%	28.0	-12.71%	133.0	18.87%	2.0	7.98%	34.0
Bedford County	2.66%	92.0	8.40%	55.0	20.11%	5.0	8.85%	31.0	2.27%	72.0	8.79%	27.0
Bland County	1.68%	104.0	13.77%	14.0	3.67%	75.0	26.31%	3.0	-7.99%	132.0	6.20%	45.5
Botetourt County	4.73%	73.0	6.22%	81.0	4.99%	57.0	12.79%	17.0	-2.48%	122.0	4.18%	69.0
Brunswick County	5.72%	60.0	12.35%	20.0	-3.21%	129.0	8.73%	32.0	-5.57%	129.0	3.67%	76.0
Buchanan County	6.15%	50.0	10.37%	39.0	-0.17%	117.0	-1.07%	120.0	2.76%	65.0	18.13%	7.0
Buckingham County	0.01%	114.0	8.20%	59.0	1.44%	106.0	7.70%	36.0	0.46%	98.0	16.88%	8.0
Campbell County	4.35%	78.0	11.30%	30.0	5.90%	42.0	-0.28%	115.0	0.51%	97.0	6.82%	39.0
Caroline County	2.19%	98.5	5.02%	98.0	7.50%	32.0	2.32%	96.0	4.15%	47.0	2.12%	90.0
Carroll County	-1.80%	124.0	34.02%	1.0	8.79%	24.0	15.45%	14.0	8.60%	13.5	-3.28%	129.0
Charles City County	5.77%	56.5	-3.05%	133.0	4.97%	58.0	1.43%	106.0	-4.73%	128.0	10.35%	19.0
Charlotte County	7.78%	28.0	11.52%	26.0	6.58%	34.0	0.45%	114.0	0.84%	90.0	6.44%	43.0
Chesterfield County	4.49%	76.0	5.29%	93.5	3.30%	82.0	1.98%	99.0	2.93%	63.0	2.11%	91.0
Clarke County	4.01%	82.0	9.35%	48.0	-0.13%	116.0	6.99%	40.5	4.24%	45.0	4.84%	58.0
Craig County	8.31%	24.5	8.37%	56.0	4.49%	65.0	16.84%	10.0	10.03%	9.0	-10.49%	133.0
Culpeper County	-2.05%	125.0	10.86%	34.0	3.73%	74.0	6.66%	45.0	3.39%	56.0	3.49%	82.0
Cumberland County	9.06%	21.0	18.22%	4.0	3.51%	77.0	19.62%	7.0	-2.60%	123.0	21.02%	4.0
Dickenson County	-5.95%	135.0	15.56%	7.0	-4.75%	131.0	3.05%	89.0	16.06%	4.0	12.94%	16.0
Dinwiddie County	12.13%	6.0	9.98%	42.0	0.38%	113.0	5.76%	54.0	0.73%	93.5	12.19%	17.0
Essex County	5.97%	53.0	9.40%	45.5	4.67%	62.0	5.62%	57.5	17.85%	3.0	-11.55%	134.0
Fairfax County	2.56%	94.0	6.47%	76.0	1.75%	103.0	4.56%	69.0	1.66%	85.0	4.02%	72.0
Fauquier County	7.58%	30.0	3.54%	113.0	31.39%	1.0	-15.87%	135.0	-1.18%	111.0	3.63%	77.5
Floyd County	-4.17%	129.5	10.68%	37.0	2.59%	93.0	2.41%	95.0	1.91%	79.0	4.21%	67.0
Fluvanna County	0.69%	109.0	8.88%	53.5	4.44%	67.0	1.35%	107.0	-2.10%	120.0	3.37%	83.0
Franklin County	5.70%	61.0	11.37%	29.0	-1.21%	124.0	6.99%	40.5	0.76%	92.0	10.18%	20.0
Frederick County	6.09%	51.0	7.59%	64.0	1.25%	109.0	1.31%	108.0	3.00%	62.0	3.52%	81.0
Giles County	5.14%	68.0	4.53%	105.0	-0.21%	118.0	0.91%	113.0	8.60%	13.5	-0.93%	118.0
Gloucester County	4.32%	79.0	6.11%	84.5	7.88%	29.0	5.72%	55.0	-1.45%	114.0	7.77%	35.0
Goochland County	4.19%	80.0	4.10%	106.5	14.15%	12.0	24.55%	4.0	-1.23%	112.0	5.12%	56.0
Grayson County	-1.73%	123.0	17.50%	6.0	-2.59%	127.0	17.77%	9.0	1.68%	83.0	14.32%	13.0
Greene County	9.44%	16.0	5.10%	97.0	1.58%	105.0	13.05%	16.0	2.29%	71.0	2.50%	87.0
Greensville County	9.85%	14.0	12.67%	17.0	1.79%	102.0	16.37%	11.0	9.04%	12.0	-4.19%	130.0
Halifax County/2	-4.17%	129.5	13.79%	13.0	-0.45%	121.0	1.94%	100.0	0.03%	103.0	9.72%	23.0
Hanover County	8.01%	27.0	9.40%	45.5	4.58%	63.0	3.09%	88.0	1.92%	78.0	8.00%	33.0
Henrico County	4.42%	77.0	4.58%	104.0	4.46%	66.0	5.47%	62.0	1.24%	89.0	4.76%	59.0
Henry County	6.83%	43.0	5.43%	91.5	0.22%	115.0	11.42%	22.0	-1.96%	119.0	1.78%	97.0
Highland County	4.65%	75.0	11.51%	27.0	2.80%	89.0	-2.61%	124.0	6.42%	28.0	5.29%	53.0
Isle of Wight County	9.41%	17.0	12.20%	21.0	0.41%	112.0	4.69%	67.0	-1.47%	115.0	-0.80%	115.0
James City County	1.95%	102.0	6.37%	77.0	8.43%	27.0	3.27%	86.0	9.66%	10.0	-0.07%	109.0
King and Queen County	16.38%	3.0	9.31%	49.0	6.81%	33.0	13.83%	15.0	15.90%	5.0	-2.72%	125.0
King George County	7.10%	35.5	0.49%	130.0	26.48%	2.0	19.77%	6.0	-1.65%	118.0	-2.29%	123.0
King William County	11.54%	9.0	12.06%	22.0	-3.20%	128.0	3.81%	81.0	1.87%	80.0	8.45%	29.0
Lancaster County	7.25%	34.0	1.99%	124.0	5.19%	54.0	2.68%	91.0	-3.49%	125.0	4.73%	60.0
Lee County	-0.18%	116.0	5.29%	93.5	12.43%	15.5	-11.94%	132.0	1.67%	84.0	8.61%	28.0

Table 4.4B: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1995-2001/1

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Loudoun County	-1.19%	121.0	2.84%	120.0	12.82%	14.0	1.07%	110.0	4.87%	34.0	14.95%	11.0
Louisa County	8.23%	26.0	6.34%	78.0	5.69%	46.0	-1.46%	122.0	4.30%	44.0	-5.59%	131.0
Lunenburg County	9.29%	18.0	6.58%	74.0	5.11%	56.0	-1.69%	123.0	3.17%	59.0	0.61%	104.0
Madison County	7.70%	29.0	9.38%	47.0	5.95%	40.0	5.60%	59.0	-0.22%	105.0	18.35%	6.0
Mathews County	19.99%	2.0	4.07%	108.0	2.87%	88.0	4.97%	64.0	10.85%	8.0	1.79%	96.0
Mecklenburg County	7.04%	39.0	8.35%	57.0	1.59%	104.0	8.69%	33.0	8.57%	15.0	15.99%	9.0
Middlesex County	10.21%	13.0	6.05%	86.0	7.54%	31.0	4.09%	78.0	3.02%	61.0	3.71%	75.0
Montgomery County	-4.62%	132.0	11.25%	31.0	3.95%	73.0	4.42%	71.0	-0.19%	104.0	9.96%	22.0
Nelson County	5.63%	62.0	6.88%	73.0	8.51%	26.0	1.89%	101.0	24.04%	1.0	-15.71%	135.0
New Kent County	-5.74%	134.0	22.49%	3.0	3.17%	83.5	-0.33%	116.0	-0.57%	107.5	5.49%	51.0
Northampton County	3.65%	86.0	10.14%	40.0	14.45%	10.0	-4.67%	128.0	3.83%	50.0	4.05%	71.0
Northumberland County	0.64%	110.0	4.89%	99.5	-1.26%	125.0	4.75%	66.0	-1.60%	117.0	15.00%	10.0
Nottoway County	7.07%	37.5	5.21%	95.0	3.17%	83.5	11.18%	23.0	-2.44%	121.0	2.47%	88.0
Orange County	-2.12%	126.0	7.74%	62.0	2.62%	92.0	7.05%	39.0	6.98%	25.0	1.60%	100.0
Page County	9.55%	15.0	7.17%	68.0	23.69%	4.0	-7.50%	131.0	12.90%	6.0	21.45%	3.0
Patrick County	5.40%	65.0	8.18%	60.0	-5.09%	132.0	5.79%	53.0	12.56%	7.0	9.65%	24.0
Pittsylvania County	2.71%	91.0	18.17%	5.0	3.40%	79.0	4.26%	74.5	0.18%	100.0	4.93%	57.0
Powhatan County	7.28%	33.0	10.09%	41.0	2.40%	95.0	11.88%	20.0	0.63%	96.0	34.37%	1.0
Prince Edward County	6.31%	47.0	7.79%	61.0	12.27%	18.0	3.77%	82.0	3.66%	53.0	-0.51%	112.0
Prince George County	14.71%	4.0	-0.66%	131.0	10.23%	21.0	7.30%	37.0	8.41%	16.0	-2.99%	128.0
Prince William County	1.39%	106.0	2.81%	121.0	4.00%	72.0	1.65%	103.0	3.19%	58.0	5.52%	50.0
Pulaski County	2.60%	93.0	7.07%	71.0	17.24%	9.0	6.52%	47.0	3.69%	52.0	1.86%	93.0
Rappahannock County	7.30%	32.0	7.05%	72.0	11.88%	19.0	1.59%	104.0	-6.24%	130.0	4.28%	66.0
Richmond County	3.83%	83.0	12.70%	16.0	4.89%	60.0	22.87%	5.0	-1.44%	113.0	-1.12%	121.0
Roanoke County	2.73%	90.0	3.94%	110.0	5.46%	49.0	-0.86%	118.0	1.94%	77.0	-0.92%	117.0
Rockbridge County	6.90%	42.0	3.00%	119.0	2.05%	99.0	6.93%	42.0	0.06%	102.0	9.03%	26.0
Rockingham County	9.27%	19.0	4.10%	106.5	5.28%	51.5	9.74%	28.0	4.72%	37.0	1.45%	101.0
Russell County	1.36%	107.0	6.00%	87.0	18.31%	7.0	-3.72%	127.0	2.13%	74.0	3.58%	79.0
Scott County	6.04%	52.0	12.65%	18.0	2.16%	98.0	-0.91%	119.0	6.06%	29.0	14.87%	12.0
Shenandoah County	4.71%	74.0	2.56%	123.0	4.88%	61.0	32.98%	1.0	-21.25%	134.0	0.11%	106.0
Smyth County	-1.28%	122.0	14.20%	10.0	11.24%	20.0	3.88%	79.0	0.73%	93.5	2.08%	92.0
Southampton County	4.89%	70.0	9.00%	52.0	3.61%	76.0	5.49%	60.0	-3.16%	124.0	6.49%	42.0
Spotsylvania County	2.99%	88.0	3.09%	118.0	-1.37%	126.0	6.13%	50.0	4.67%	38.0	4.72%	61.0
Stafford County	2.06%	100.0	0.67%	129.0	3.34%	80.0	3.82%	80.0	7.24%	20.5	7.57%	36.0
Surry County	2.53%	95.0	7.44%	66.0	4.56%	64.0	3.47%	83.0	1.38%	87.0	2.88%	84.0
Sussex County	10.48%	11.0	-5.77%	134.0	2.64%	90.0	27.50%	2.0	-42.17%	135.0	23.96%	2.0
Tazewell County	5.74%	58.5	7.25%	67.0	2.19%	97.0	4.33%	73.0	1.73%	82.0	11.32%	18.0
Warren County	10.42%	12.0	15.49%	8.0	6.35%	36.0	10.45%	27.0	0.43%	99.0	7.07%	37.0
Washington County	6.23%	49.0	10.84%	35.0	5.91%	41.0	-0.62%	117.0	2.45%	67.5	1.85%	94.0
Westmoreland County	12.17%	5.0	1.34%	126.0	6.53%	35.0	18.21%	8.0	4.62%	39.0	-9.46%	132.0
Wise County	2.19%	98.5	10.80%	36.0	-4.31%	130.0	1.87%	102.0	1.63%	86.0	8.24%	31.0
Wythe County	-4.27%	131.0	13.31%	15.0	5.25%	53.0	8.93%	30.0	7.24%	20.5	10.05%	21.0
York County	6.71%	44.0	7.08%	70.0	14.16%	11.0	-3.18%	126.0	4.18%	46.0	-0.98%	119.0
Alexandria City	1.07%	108.0	0.91%	127.0	4.11%	71.0	6.45%	48.0	2.31%	70.0	4.20%	68.0
Bedford City	6.29%	48.0	9.81%	43.0	18.54%	6.0	2.87%	90.0	4.83%	35.0	-2.59%	124.0
Bristol City	4.84%	72.0	12.03%	23.0	3.05%	86.0	10.75%	25.0	7.36%	18.0	6.04%	47.0
Buena Vista City	3.67%	85.0	7.70%	63.0	12.43%	15.5	-2.69%	125.0	0.72%	95.0	2.85%	85.0
Charlottesville City	5.59%	63.0	5.56%	89.0	9.39%	22.0	4.63%	68.0	4.46%	40.0	5.17%	54.0
Chesapeake City	2.31%	96.0	7.45%	65.0	4.27%	69.0	2.54%	94.0	2.06%	75.0	1.32%	102.0
Clifton Forge City	-2.71%	128.0	12.57%	19.0	9.28%	23.0	7.23%	38.0	-4.58%	127.0	4.07%	70.0
Colonial Heights City	8.31%	24.5	7.14%	69.0	4.93%	59.0	4.87%	65.0	1.81%	81.0	6.29%	44.0
Covington City	6.32%	46.0	6.20%	82.0	7.59%	30.0	11.04%	24.0	7.72%	17.0	-0.46%	111.0

Locality	FY1995-FY1996		FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001	
	Percentage Change	Rank Score/3										
Danville City	6.97%	40.0	9.22%	50.5	6.12%	38.0	9.20%	29.0	3.87%	49.0	4.47%	63.0
Emporia City	12.09%	7.0	3.17%	115.0	5.29%	50.0	8.67%	34.0	4.37%	43.0	4.62%	62.0
Fairfax City	4.18%	81.0	11.42%	28.0	1.36%	107.0	4.37%	72.0	3.58%	54.0	6.79%	40.0
Falls Church City	4.95%	69.0	3.85%	111.0	0.82%	110.0	5.02%	63.0	2.67%	66.0	3.63%	77.5
Franklin City	-0.91%	119.0	9.22%	50.5	12.32%	17.0	12.60%	18.0	-7.34%	131.0	-0.54%	113.0
Fredericksburg City	-0.76%	118.0	10.56%	38.0	8.53%	25.0	11.87%	21.0	6.51%	27.0	2.31%	89.0
Galax City	-2.16%	127.0	11.82%	24.0	-8.56%	134.0	10.57%	26.0	7.20%	22.0	-0.91%	116.0
Hampton City	5.93%	55.0	4.75%	102.0	4.32%	68.0	4.26%	74.5	-3.56%	126.0	1.82%	95.0
Harrisonburg City	2.25%	97.0	1.72%	125.0	2.63%	91.0	5.84%	51.0	4.43%	41.5	0.27%	105.0
Hopewell City	5.95%	54.0	3.13%	116.5	1.86%	101.0	5.66%	56.0	7.34%	19.0	-2.86%	126.0
Lexington City	10.55%	10.0	5.43%	91.5	4.22%	70.0	15.52%	13.0	7.03%	24.0	8.30%	30.0
Lynchburg City	-0.23%	117.0	6.49%	75.0	5.80%	43.0	5.80%	52.0	2.88%	64.0	8.11%	32.0
Manassas City	5.77%	56.5	4.02%	109.0	-0.74%	122.0	16.24%	12.0	1.36%	88.0	6.94%	38.0
Manassas Park City	0.43%	112.0	-0.79%	132.0	0.25%	114.0	11.96%	19.0	9.44%	11.0	9.14%	25.0
Martinsville City	3.80%	84.0	3.33%	114.0	1.33%	108.0	5.48%	61.0	-0.57%	107.5	5.14%	55.0
Newport News City	5.33%	67.0	5.20%	96.0	17.87%	8.0	-6.07%	130.0	3.07%	60.0	-1.74%	122.0
Norfolk City	4.86%	71.0	0.78%	128.0	5.70%	44.5	2.57%	93.0	4.43%	41.5	3.84%	73.0
Norton City	1.97%	101.0	13.92%	11.0	0.66%	111.0	6.89%	43.0	5.21%	30.0	-0.43%	110.0
Petersburg City	-0.09%	115.0	8.88%	53.5	-0.95%	123.0	3.12%	87.0	2.39%	69.0	-1.01%	120.0
Poquoson City	3.03%	87.0	6.19%	83.0	2.92%	87.0	4.43%	70.0	0.77%	91.0	5.46%	52.0
Portsmouth City	8.93%	22.0	2.73%	122.0	2.01%	100.0	2.16%	98.0	3.89%	48.0	0.09%	107.0
Radford City	11.65%	8.0	11.23%	32.0	-0.37%	120.0	6.84%	44.0	-1.17%	110.0	2.80%	86.0
Richmond City	0.59%	111.0	4.69%	103.0	-0.23%	119.0	2.20%	97.0	4.79%	36.0	5.98%	48.0
Roanoke City	7.07%	37.5	5.63%	88.0	-5.17%	133.0	3.35%	85.0	3.24%	57.0	3.53%	80.0
Salem City	6.93%	41.0	3.67%	112.0	3.31%	81.0	1.51%	105.0	7.12%	23.0	-0.56%	114.0
South Boston City/2	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Staunton City	5.37%	66.0	6.27%	79.0	6.15%	37.0	1.20%	109.0	2.20%	73.0	3.82%	74.0
Suffolk City	7.47%	31.0	5.49%	90.0	24.82%	3.0	-13.53%	134.0	1.95%	76.0	6.20%	45.5
Virginia Beach City	7.10%	35.5	6.26%	80.0	5.48%	48.0	1.00%	112.0	3.55%	55.0	-0.02%	108.0
Waynesboro City	5.44%	64.0	8.30%	58.0	5.28%	51.5	2.60%	92.0	-0.99%	109.0	-2.87%	127.0
Williamsburg City	5.74%	58.5	3.13%	116.5	5.16%	55.0	6.31%	49.0	6.52%	26.0	4.36%	64.0
Winchester City	0.08%	113.0	13.83%	12.0	5.99%	39.0	6.63%	46.0	5.16%	31.0	4.31%	65.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

For the time span between the outset of FY1996 and the close of FY2001, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion.

3

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

Staff, Commission on Local Government

Table 4.4C: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Accomack County	1.29%	66.0	14.37%	5.0	8.16%	40.0	5.19%	83.0	8.60%	72.0
Albemarle County	4.11%	32.0	6.36%	43.0	8.29%	38.0	9.24%	31.0	12.73%	22.0
Alleghany County/2	-21.82%	134.0	-4.26%	131.0	4.40%	96.0	4.89%	91.0	3.81%	124.0
Amelia County	-0.36%	96.0	5.75%	52.0	5.53%	74.0	6.65%	57.0	9.09%	66.0
Amherst County	-4.61%	124.0	5.40%	60.0	13.58%	8.0	6.34%	63.5	5.07%	115.0
Appomattox County	-2.47%	112.0	8.34%	21.0	0.88%	115.0	4.97%	88.0	10.83%	43.0
Arlington County	9.15%	8.0	1.53%	111.0	8.15%	41.0	10.21%	22.0	11.20%	39.0
Augusta County	2.60%	47.0	2.88%	96.0	2.61%	108.0	7.77%	44.0	9.61%	57.0
Bath County	-5.46%	130.0	1.03%	114.0	-4.37%	130.0	-0.94%	134.0	16.68%	8.0
Bedford County	-0.08%	92.0	3.49%	83.0	4.97%	82.0	2.87%	116.5	8.49%	74.0
Bland County	0.81%	81.0	12.27%	8.0	33.54%	1.0	6.38%	62.0	3.92%	122.0
Botetourt County	2.06%	51.0	10.69%	15.0	-0.09%	121.0	5.43%	76.0	6.27%	106.5
Brunswick County	-4.02%	121.0	0.77%	116.0	19.70%	3.0	11.75%	16.0	3.91%	123.0
Buchanan County	-12.93%	131.0	11.19%	13.0	19.06%	4.0	5.31%	79.0	16.33%	12.0
Buckingham County	6.69%	15.0	11.52%	11.0	-6.16%	132.0	5.04%	85.0	12.65%	23.0
Campbell County	1.98%	53.0	2.05%	106.0	9.26%	28.0	2.92%	115.0	12.44%	26.0
Caroline County	4.65%	26.0	10.34%	17.0	8.02%	42.0	5.09%	84.0	13.14%	21.0
Carroll County	5.15%	23.0	3.14%	90.5	7.69%	46.0	14.86%	8.0	9.67%	55.0
Charles City County	-13.91%	132.0	11.22%	12.0	-1.50%	126.0	4.32%	97.0	11.33%	38.0
Charlotte County	-2.96%	115.0	7.01%	37.0	2.98%	105.0	5.57%	73.5	17.44%	6.0
Chesterfield County	0.89%	75.5	3.53%	82.0	4.93%	85.0	7.06%	51.0	7.81%	83.0
Clarke County	3.19%	41.0	-1.71%	127.0	-5.35%	131.0	11.28%	18.0	8.26%	77.0
Craig County	26.74%	1.0	-5.58%	132.0	9.76%	23.0	5.21%	82.0	-1.28%	132.0
Culpeper County	0.62%	84.0	6.40%	42.0	14.51%	6.0	9.50%	26.0	3.05%	126.0
Cumberland County	-0.72%	98.0	8.33%	22.0	4.98%	81.0	4.14%	101.0	17.27%	7.0
Dickenson County	2.98%	43.0	0.61%	119.0	4.94%	83.5	5.03%	86.0	21.07%	1.0
Dinwiddie County	0.89%	75.5	3.44%	85.0	-2.48%	127.0	9.38%	29.0	14.67%	16.0
Essex County	0.24%	88.0	4.48%	69.0	10.53%	19.0	6.56%	59.0	9.58%	59.0
Fairfax County	1.79%	62.0	6.75%	39.0	4.87%	87.0	8.14%	40.0	10.22%	49.0
Fauquier County	3.28%	39.0	7.10%	35.0	4.48%	94.0	5.60%	72.0	6.89%	93.0
Floyd County	0.86%	78.5	7.58%	30.0	2.08%	111.0	10.64%	21.0	7.68%	85.0
Fluvanna County	-5.02%	128.0	3.96%	79.0	1.25%	113.0	8.98%	33.0	6.84%	94.0
Franklin County	-1.50%	105.0	6.84%	38.0	6.18%	68.0	15.80%	6.0	9.94%	52.0
Frederick County	-4.78%	125.0	7.77%	26.0	8.17%	39.0	11.03%	20.0	11.44%	36.5
Giles County	-2.05%	110.0	2.37%	100.0	7.54%	48.0	8.84%	35.0	11.44%	36.5
Gloucester County	0.86%	78.5	14.66%	4.0	0.60%	117.0	2.05%	125.0	4.71%	116.0
Goochland County	0.09%	90.0	2.29%	102.5	5.78%	71.0	8.90%	34.0	8.07%	80.0
Grayson County	1.89%	57.0	4.16%	74.5	7.82%	44.0	5.25%	80.5	8.34%	76.0
Greene County	-1.73%	109.0	5.59%	58.0	6.85%	55.0	15.85%	5.0	6.71%	100.0
Greenville County	-4.39%	123.0	7.26%	32.0	-1.15%	125.0	0.27%	131.0	6.82%	97.0
Halifax County/2	-0.14%	93.0	12.13%	9.0	6.17%	69.0	8.20%	39.0	14.56%	17.0
Hanover County	-1.39%	103.0	1.80%	110.0	9.27%	27.0	7.00%	53.0	10.78%	44.0
Henrico County	-1.57%	108.0	3.72%	80.0	7.60%	47.0	4.83%	92.5	7.65%	86.0
Henry County	6.38%	16.0	2.99%	92.0	5.23%	78.0	-0.88%	133.0	10.18%	50.0
Highland County	2.04%	52.0	6.06%	46.0	15.91%	5.0	6.52%	60.0	16.38%	10.0
Isle of Wight County	1.83%	61.0	7.28%	31.0	6.98%	53.0	3.75%	107.0	9.80%	54.0
James City County	0.25%	87.0	5.71%	53.5	0.72%	116.0	4.54%	96.0	11.65%	34.0
King and Queen County	1.18%	67.0	7.11%	34.0	5.43%	76.0	2.83%	118.0	3.54%	125.0
King George County	2.70%	46.0	8.40%	20.0	1.47%	112.0	-0.15%	132.0	2.40%	130.0
King William County	1.97%	54.5	4.14%	77.0	6.28%	65.0	6.72%	56.0	9.34%	61.0
Lancaster County	6.86%	14.0	5.76%	51.0	5.28%	77.0	12.13%	15.0	0.22%	131.0
Lee County	-2.08%	111.0	0.11%	121.0	1.24%	114.0	5.25%	80.5	10.99%	41.0

Table 4.4C: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Loudoun County	5.34%	22.0	4.98%	64.0	8.34%	37.0	10.04%	23.0	7.20%	90.5
Louisa County	0.82%	80.0	1.27%	113.0	10.10%	20.0	7.01%	52.0	12.48%	25.0
Lunenburg County	-4.32%	122.0	4.15%	76.0	7.99%	43.0	8.34%	37.0	9.23%	63.0
Madison County	5.86%	19.0	5.71%	53.5	6.30%	64.0	1.08%	128.0	14.43%	18.0
Mathews County	-0.16%	94.0	8.15%	24.0	-0.46%	122.0	4.91%	90.0	10.36%	47.0
Mecklenburg County	13.90%	5.0	5.98%	47.0	-12.71%	134.0	15.01%	7.0	12.28%	27.0
Middlesex County	3.91%	34.0	5.89%	48.0	3.16%	104.0	7.29%	48.0	6.83%	95.5
Montgomery County	0.27%	86.0	8.24%	23.0	4.71%	89.0	3.75%	107.0	6.42%	102.0
Nelson County	-2.81%	114.0	5.31%	61.0	12.54%	11.0	3.30%	112.0	4.03%	120.0
New Kent County	0.90%	74.0	2.20%	104.0	10.07%	21.0	4.05%	102.0	11.87%	32.0
Northampton County	-1.52%	106.5	12.95%	6.5	6.65%	57.0	20.26%	3.0	4.70%	117.0
Northumberland County	4.18%	30.0	3.62%	81.0	4.65%	91.0	6.50%	61.0	5.99%	108.0
Nottoway County	0.75%	83.0	2.91%	94.0	0.41%	118.0	3.88%	104.0	16.31%	14.0
Orange County	7.10%	12.5	5.63%	56.0	8.48%	36.0	2.70%	121.0	6.80%	98.0
Page County	-3.18%	117.0	-4.16%	130.0	4.60%	92.0	1.48%	126.0	7.86%	82.0
Patrick County	1.05%	71.0	-0.56%	124.0	8.92%	34.0	3.75%	107.0	5.67%	109.0
Pittsylvania County	1.86%	58.0	4.32%	72.0	3.64%	101.0	4.64%	94.5	9.88%	53.0
Powhatan County	-17.16%	133.0	10.32%	18.0	4.17%	98.0	7.42%	46.0	12.18%	29.0
Prince Edward County	-3.58%	118.0	3.32%	87.0	7.10%	52.0	2.13%	124.0	19.56%	4.0
Prince George County	4.35%	28.0	0.63%	117.0	-2.62%	128.0	6.92%	54.0	19.58%	3.0
Prince William County	0.79%	82.0	5.50%	59.0	5.59%	72.5	9.80%	24.0	5.17%	114.0
Pulaski County	9.73%	7.0	0.14%	120.0	13.23%	9.0	3.92%	103.0	8.77%	71.0
Rappahannock County	0.20%	89.0	4.47%	70.0	12.57%	10.0	4.96%	89.0	16.35%	11.0
Richmond County	-1.52%	106.5	3.20%	89.0	8.96%	33.0	2.87%	116.5	5.59%	110.0
Roanoke County	3.40%	38.0	5.62%	57.0	4.54%	93.0	3.67%	110.0	7.35%	88.0
Rockbridge County	-2.67%	113.0	6.26%	44.0	12.35%	13.0	11.26%	19.0	11.16%	40.0
Rockingham County	-4.82%	126.5	7.19%	33.0	2.90%	106.0	3.84%	105.0	2.63%	129.0
Russell County	4.00%	33.0	12.95%	6.5	0.03%	119.0	21.18%	2.0	16.65%	9.0
Scott County	-0.17%	95.0	17.64%	1.0	-0.52%	124.0	29.12%	1.0	-11.12%	134.0
Shenandoah County	5.47%	21.0	4.52%	68.0	3.36%	103.0	7.39%	47.0	7.98%	81.0
Smyth County	0.95%	73.0	7.61%	28.0	4.86%	88.0	6.62%	58.0	8.13%	78.5
Southampton County	-4.82%	126.5	7.94%	25.0	6.42%	61.0	6.87%	55.0	11.70%	33.0
Spotsylvania County	1.10%	69.0	-0.23%	123.0	4.12%	99.0	6.34%	63.5	9.11%	65.0
Stafford County	1.49%	64.0	0.62%	118.0	6.38%	62.0	7.82%	43.0	4.00%	121.0
Surry County	8.43%	10.0	-8.51%	133.0	4.94%	83.5	0.84%	129.0	10.02%	51.0
Sussex County	-1.25%	102.0	15.07%	3.0	31.48%	2.0	7.46%	45.0	8.90%	68.5
Tazewell County	4.60%	27.0	6.69%	40.0	-4.11%	129.0	14.17%	11.0	5.53%	111.0
Warren County	4.13%	31.0	3.97%	78.0	7.11%	51.0	9.32%	30.0	-3.13%	133.0
Washington County	5.09%	24.0	7.59%	29.0	6.33%	63.0	2.19%	123.0	18.76%	5.0
Westmoreland County	1.01%	72.0	17.61%	2.0	4.90%	86.0	0.82%	130.0	6.36%	103.0
Wise County	-3.15%	116.0	4.45%	71.0	14.49%	7.0	14.46%	9.5	10.60%	45.0
Wythe County	3.52%	36.0	-1.31%	126.0	9.15%	31.0	5.41%	77.0	6.83%	95.5
York County	1.85%	59.5	2.90%	95.0	7.14%	50.0	5.33%	78.0	10.92%	42.0
Alexandria City	1.15%	68.0	3.14%	90.5	9.99%	22.0	9.47%	27.0	11.98%	30.0
Bedford City	-1.15%	101.0	4.17%	73.0	-0.47%	123.0	7.24%	49.0	7.22%	89.0
Bristol City	0.005%	91.0	4.96%	65.0	5.03%	79.0	1.22%	127.0	8.59%	73.0
Buena Vista City	2.52%	49.0	3.40%	86.0	2.27%	110.0	13.49%	12.0	16.32%	13.0
Charlottesville City	2.99%	42.0	4.86%	67.0	12.52%	12.0	9.76%	25.0	9.15%	64.0
Chesapeake City	1.77%	63.0	6.48%	41.0	6.68%	56.0	8.28%	38.0	10.29%	48.0
Clifton Forge City/2	-----	----	-----	----	-----	----	-----	----	-----	----
Colonial Heights City	2.54%	48.0	1.94%	109.0	6.26%	66.0	5.74%	69.0	4.41%	119.0
Covington City	3.43%	37.0	3.46%	84.0	4.66%	90.0	4.28%	98.0	8.13%	78.5

Table 4.4C: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY2001-2006/1

Locality	FY2001-FY2002		FY2002-FY2003		FY2003-FY2004		FY2004-FY2005		FY2005-FY2006	
	Percentage Change	Rank Score/3								
Danville City	1.93%	56.0	5.78%	49.0	2.52%	109.0	3.03%	113.0	8.40%	75.0
Emporia City	-0.59%	97.0	2.79%	97.0	11.42%	16.0	5.62%	71.0	20.27%	2.0
Fairfax City	-0.99%	100.0	5.77%	50.0	7.15%	49.0	12.28%	14.0	10.41%	46.0
Falls Church City	7.10%	12.5	2.29%	102.5	7.76%	45.0	18.92%	4.0	7.08%	92.0
Franklin City	13.99%	4.0	-0.07%	122.0	9.16%	30.0	11.65%	17.0	6.28%	104.5
Fredericksburg City	3.89%	35.0	5.67%	55.0	11.24%	18.0	4.22%	99.0	5.38%	113.0
Galax City	-1.44%	104.0	6.07%	45.0	2.62%	107.0	5.57%	73.5	6.56%	101.0
Hampton City	5.88%	18.0	8.55%	19.0	11.39%	17.0	2.94%	114.0	15.38%	15.0
Harrisonburg City	0.38%	85.0	1.97%	108.0	9.34%	25.0	3.74%	109.0	9.64%	56.0
Hopewell City	-5.19%	129.0	2.97%	93.0	3.45%	102.0	6.04%	66.0	9.03%	67.0
Lexington City	2.77%	45.0	-3.99%	129.0	-9.53%	133.0	5.70%	70.0	7.38%	87.0
Lynchburg City	-0.92%	99.0	1.30%	112.0	6.54%	59.0	5.93%	67.0	13.48%	20.0
Manassas City	9.10%	9.0	7.08%	36.0	3.90%	100.0	2.82%	119.0	11.93%	31.0
Manassas Park City	-3.90%	119.0	4.16%	74.5	11.83%	15.0	14.46%	9.5	7.20%	90.5
Martinsville City	-3.93%	120.0	3.21%	88.0	9.00%	32.0	7.23%	50.0	2.77%	128.0
Newport News City	5.92%	17.0	4.89%	66.0	8.74%	35.0	3.43%	111.0	14.10%	19.0
Norfolk City	1.39%	65.0	7.74%	27.0	5.59%	72.5	8.57%	36.0	7.70%	84.0
Norton City	24.64%	2.0	-13.94%	134.0	9.17%	29.0	2.78%	120.0	9.60%	58.0
Petersburg City	16.20%	3.0	2.03%	107.0	6.90%	54.0	4.83%	92.5	8.90%	68.5
Poquoson City	4.32%	29.0	10.79%	14.0	5.48%	75.0	5.02%	87.0	6.27%	106.5
Portsmouth City	5.79%	20.0	10.67%	16.0	6.63%	58.0	9.09%	32.0	12.23%	28.0
Radford City	0.87%	77.0	11.70%	10.0	9.30%	26.0	5.48%	75.0	2.80%	127.0
Richmond City	2.79%	44.0	2.71%	98.0	4.38%	97.0	4.64%	94.5	8.89%	70.0
Roanoke City	3.20%	40.0	2.33%	101.0	6.45%	60.0	9.46%	28.0	4.48%	118.0
Salem City	2.43%	50.0	5.21%	62.0	6.23%	67.0	6.05%	65.0	5.43%	112.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	1.85%	59.5	5.14%	63.0	6.06%	70.0	8.04%	41.0	9.27%	62.0
Suffolk City	7.71%	11.0	2.69%	99.0	9.64%	24.0	5.75%	68.0	12.59%	24.0
Virginia Beach City	9.75%	6.0	2.11%	105.0	12.33%	14.0	4.17%	100.0	6.76%	99.0
Waynesboro City	4.77%	25.0	-0.97%	125.0	4.99%	80.0	2.65%	122.0	9.39%	60.0
Williamsburg City	1.07%	70.0	-3.65%	128.0	-0.06%	120.0	7.94%	42.0	6.28%	104.5
Winchester City	1.97%	54.5	1.00%	115.0	4.44%	95.0	13.14%	13.0	11.55%	35.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to variation in per capita revenue following FY2001, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion; and the Alleghany County statistics capture the impact of Clifton Forge's municipal reclassification.

3

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 134, respectively.

Staff, Commission on Local Government

Table 4.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Accomack County	4.91%	111.0	4.48%	106.0
Albemarle County	6.37%	38.5	4.89%	89.5
Alleghany County/3	5.54%	80.5	5.70%	55.0
Amelia County	4.98%	106.0	5.53%	65.0
Amherst County	7.12%	18.0	6.34%	30.0
Appomattox County	7.02%	20.0	7.99%	7.0
Arlington County	5.93%	64.0	4.85%	92.0
Augusta County	5.61%	75.0	3.97%	116.0
Bath County	4.11%	128.0	4.89%	89.5
Bedford County	7.03%	19.0	8.40%	5.0
Bland County	8.43%	4.0	3.92%	117.5
Botetourt County	5.47%	83.5	5.16%	78.0
Brunswick County	6.01%	58.0	5.72%	52.0
Buchanan County	5.40%	86.5	6.01%	40.0
Buckingham County	5.81%	67.0	6.69%	21.0
Campbell County	6.37%	38.5	5.90%	45.0
Caroline County	6.08%	53.0	5.09%	81.0
Carroll County	8.91%	2.0	7.69%	9.0
Charles City County	6.47%	33.5	4.97%	84.0
Charlotte County	7.15%	17.0	6.44%	26.0
Chesterfield County	3.75%	132.0	3.30%	130.0
Clarke County	6.55%	30.0	4.36%	109.0
Craig County	7.20%	15.0	8.34%	6.0
Culpeper County	5.58%	78.0	3.99%	115.0
Cumberland County	8.67%	3.0	8.97%	1.0
Dickenson County	5.31%	91.0	4.94%	86.0
Dinwiddie County	6.00%	59.0	5.76%	48.0
Essex County	6.37%	38.5	5.62%	61.0
Fairfax County	4.24%	125.0	4.02%	114.0
Fauquier County	6.88%	21.0	6.89%	16.0
Floyd County	5.60%	76.0	4.68%	99.5
Fluvanna County	4.10%	129.0	3.54%	127.5
Franklin County	6.56%	28.5	6.18%	34.5
Frederick County	6.30%	42.5	7.13%	12.0
Giles County	5.38%	88.5	4.76%	95.0
Gloucester County	5.05%	103.0	4.71%	97.0
Goochland County	6.76%	26.0	5.12%	80.0
Grayson County	7.87%	7.0	7.82%	8.0
Greene County	6.03%	56.0	5.59%	62.5
Greensville County	4.39%	121.0	6.82%	18.0
Halifax County/3	7.16%	16.0	6.42%	28.0
Hanover County	5.30%	92.0	5.07%	82.0
Henrico County	4.16%	127.0	4.58%	103.0
Henry County	5.23%	94.0	5.23%	74.0
Highland County	7.29%	13.5	6.42%	28.0
Isle of Wight County	5.63%	73.0	4.69%	98.0
James City County	5.40%	86.5	5.71%	53.5
King and Queen County	8.13%	5.0	6.81%	19.0
King George County	6.50%	32.0	4.68%	99.5
King William County	5.58%	78.0	5.88%	47.0
Lancaster County	5.90%	65.5	5.19%	76.0
Lee County	3.80%	131.0	5.25%	73.0

Table 4.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Loudoun County	4.97%	107.5	4.87%	91.0
Louisa County	5.08%	100.0	5.69%	56.0
Lunenburg County	5.21%	95.0	5.71%	53.5
Madison County	6.86%	23.0	6.24%	33.0
Mathews County	6.44%	35.0	4.91%	87.5
Mecklenburg County	7.58%	10.0	8.69%	3.0
Middlesex County	6.10%	51.0	5.89%	46.0
Montgomery County	5.38%	88.5	5.94%	43.0
Nelson County	5.95%	61.5	5.63%	60.0
New Kent County	5.01%	105.0	3.17%	133.0
Northampton County	7.46%	11.0	6.65%	22.5
Northumberland County	5.77%	70.0	4.75%	96.0
Nottoway County	6.20%	48.0	3.88%	121.0
Orange County	6.03%	56.0	6.18%	34.5
Page County	6.86%	23.0	7.17%	11.0
Patrick County	5.07%	101.0	5.67%	57.0
Pittsylvania County	6.25%	45.5	4.64%	102.0
Powhatan County	7.80%	9.0	7.42%	10.0
Prince Edward County	6.86%	23.0	7.10%	13.0
Prince George County	4.96%	109.0	4.35%	110.0
Prince William County	3.96%	130.0	3.19%	132.0
Pulaski County	6.42%	36.0	3.92%	117.5
Rappahannock County	8.08%	6.0	7.05%	14.0
Richmond County	4.86%	112.0	3.83%	123.0
Roanoke County	4.44%	119.0	3.85%	122.0
Rockbridge County	7.36%	12.0	6.93%	15.0
Rockingham County	5.78%	68.5	4.91%	87.5
Russell County	7.29%	13.5	5.42%	71.0
Scott County	5.90%	65.5	6.04%	37.5
Shenandoah County	6.37%	38.5	5.47%	69.0
Smyth County	6.56%	28.5	6.62%	24.0
Southampton County	5.78%	68.5	6.42%	28.0
Spotsylvania County	4.81%	113.5	4.67%	101.0
Stafford County	4.61%	115.0	3.82%	124.0
Surry County	4.43%	120.0	4.56%	104.0
Sussex County	11.14%	1.0	8.90%	2.0
Tazewell County	5.18%	96.0	5.52%	66.0
Warren County	6.47%	33.5	6.65%	22.5
Washington County	6.77%	25.0	6.03%	39.0
Westmoreland County	6.35%	41.0	5.66%	58.5
Wise County	4.30%	123.0	3.73%	126.0
Wythe County	7.86%	8.0	6.83%	17.0
York County	5.97%	60.0	5.97%	41.5
Alexandria City	4.18%	126.0	3.14%	134.0
Bedford City	6.25%	45.5	6.29%	32.0
Bristol City	6.54%	31.0	6.04%	37.5
Buena Vista City	5.70%	71.5	3.40%	129.0
Charlottesville City	6.12%	50.0	5.17%	77.0
Chesapeake City	4.97%	107.5	4.27%	112.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	5.95%	61.5	5.74%	50.5
Covington City	6.27%	44.0	6.32%	31.0

Table 4.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-2006/1

Locality	FY1989-2006		FY1989-2006	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Danville City	5.70%	71.5	5.97%	41.5
Emporia City	6.62%	27.0	5.13%	79.0
Fairfax City	5.02%	104.0	4.37%	108.0
Falls Church City	6.03%	56.0	4.95%	85.0
Franklin City	6.30%	42.5	8.44%	4.0
Fredericksburg City	6.09%	52.0	6.51%	25.0
Galax City	5.17%	97.0	5.57%	64.0
Hampton City	5.47%	83.5	4.83%	93.5
Harrisonburg City	4.56%	116.0	4.43%	107.0
Hopewell City	4.31%	122.0	5.66%	58.5
Lexington City	5.06%	102.0	5.43%	70.0
Lynchburg City	6.04%	54.0	5.93%	44.0
Manassas City	3.57%	134.0	3.90%	119.0
Manassas Park City	5.62%	74.0	4.16%	113.0
Martinsville City	5.58%	78.0	3.80%	125.0
Newport News City	5.48%	82.0	5.20%	75.0
Norfolk City	5.45%	85.0	5.59%	62.5
Norton City	6.24%	47.0	6.71%	20.0
Petersburg City	4.50%	118.0	4.83%	93.5
Poquoson City	6.17%	49.0	5.48%	67.5
Portsmouth City	5.13%	99.0	3.89%	120.0
Radford City	5.15%	98.0	5.48%	67.5
Richmond City	3.71%	133.0	3.20%	131.0
Roanoke City	4.95%	110.0	3.54%	127.5
Salem City	5.36%	90.0	5.39%	72.0
South Boston City/3	-----	----	-----	----
Staunton City	5.54%	80.5	6.06%	36.0
Suffolk City	5.94%	63.0	5.75%	49.0
Virginia Beach City	4.81%	113.5	4.54%	105.0
Waynesboro City	4.26%	124.0	4.99%	83.0
Williamsburg City	4.55%	117.0	5.74%	50.5
Winchester City	5.26%	93.0	4.31%	111.0

1

As measured by the Commission, "own-source" revenue excludes 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.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2006 time frame has been determined through (1) the addition of the annual rates of change in the locality's per capita revenue from the specified sources and (2) the division of the resulting total by the number of measurement intervals (i.e., 17). When the annual rates of change associated with a particular jurisdiction are ranked according to size, the midpoint score in the numerical array (i.e., the ninth value) defines the median statistic for the FY1989-2006 period.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction relative to the time span under review.

4

The rank score of a particular locality may vary from 1 (strongest percentage change) to 134 (weakest percentage change).

Table 4.6  
Variation  
in  
Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments  
as a  
Function  
of  
Selected Explanatory Factors  
FY1989-2006

Fiscal Year	Explanatory Factors				Proportion of Per Capita Revenue Variation Attributable to the Combined Impact of All Explanatory Factors (5)
	Jurisdictional Class	Economic Indicators			
	Average Excess of City Per Capita Revenue over County Per Capita Revenue (1)	Average Increment in Per Capita Revenue for Each Increase of 1 Percent in Taxable Property Valuation Per Capita (2)	Adjusted Gross Income Per Capita (3)	Taxable Retail Sales Per Capita (4)	
FY1989	\$273.56	\$3.91	\$2.83	\$0.86	0.8374
FY1990	\$291.95	\$4.39	\$3.11	\$0.83	0.8455
FY1991	\$286.50	\$4.35	\$3.33	\$0.88	0.8441
FY1992	\$319.72	\$4.62	\$3.45	\$0.83	0.8064
FY1993	\$364.43	\$5.39	\$2.93	\$0.57	0.7871
FY1994	\$387.24	\$5.10	\$3.58	\$0.73	0.8170
FY1995	\$398.74	\$5.32	\$3.64	\$0.93	0.8221
FY1996	\$420.38	\$5.20	\$3.87	\$1.05	0.8126
FY1997	\$439.25	\$5.66	\$3.69	\$1.10	0.8183
FY1998	\$470.66	\$5.86	\$4.12	\$0.97	0.8146
FY1999	\$495.43	\$5.71	\$4.16	\$1.04	0.7932
FY2000	\$522.32	\$6.36	\$3.73	\$1.03	0.8070
FY2001	\$502.23	\$6.45	\$3.85	\$1.28	0.7914
FY2002	\$562.53	\$6.76	\$4.17	\$1.28	0.8194
FY2003	\$559.14	\$7.20	\$3.78	\$1.40	0.8309
FY2004	\$607.53	\$7.33	\$4.08	\$1.35	0.8109
FY2005	\$655.88	\$7.48	\$4.46	\$1.37	0.7927
FY2006	\$665.61	\$8.05	\$3.79	\$1.78	0.7851

Staff, Commission on Local Government