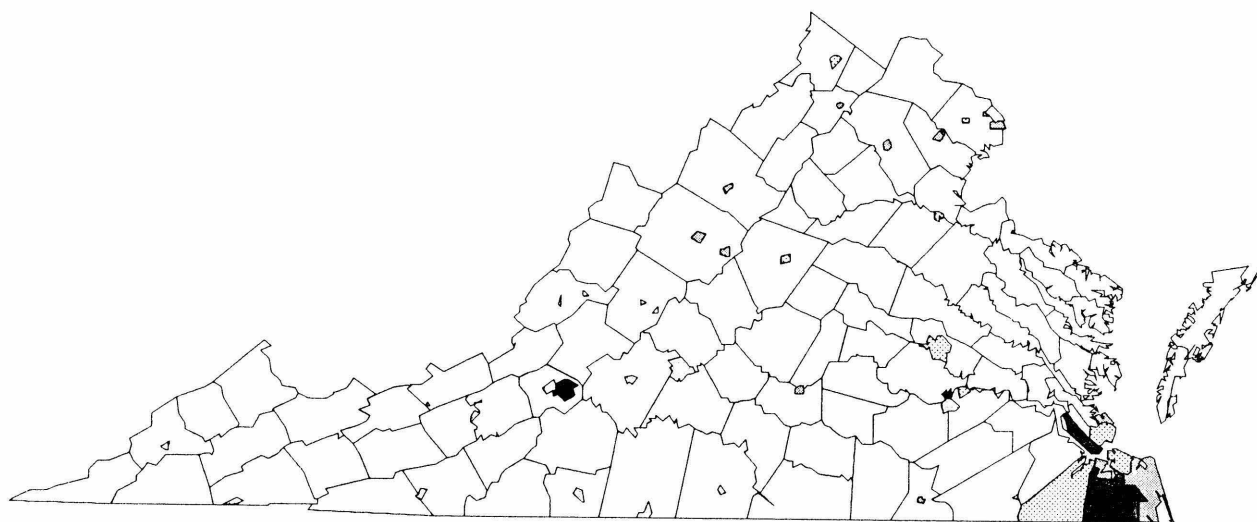


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# Local Government Fiscal and Economic Trends:

A DECADE OF CHANGE



Virginia Tech • Virginia State

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1992



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# INTRODUCTION

Financial decisions made by county supervisors or city councils often create spirited debate. Each decision-maker must weigh his/her decision against personal values, community expectations, constituent demands, federal/state mandates and local fiscal capacity.

Questions of comparison frequently arise during the budget deliberation processes, i.e.: comparisons made to demonstrate that one locality is doing more or doing less than another adjacent or similar locality.

Comparisons can be a useful method to help local boards and councils arrive at decisions. Comparisons should not be made for the purposes of helping one locality duplicate the programs, expenditures, revenues or taxes of another locality. Rather, comparisons provide a crude yardstick for measuring and evaluating local performance. As long as comparative data are viewed with considerable skepticism, such activities can provide a valuable frame of reference.

The following measures of comparison are a part of this report: (1) rank within the state; (2) percent change from time 1 (1980-1981) to time 2 (1989-1990); and (3) per capita figures.

The report contains 34 tables that provide information about rankings, percent change, and corresponding per capita values. At the end of each table, three summary blocks provide information about counties, cities and the state (cities and counties combined). The data contained for these tables will provide answers for some of these frequently-asked questions about how one locality compares to another. The data are taken from the most recently published state reports and cover the decade of the eighties. As new data are made available, the tables will be revised.

When using these tables, the reader should be aware of several caveats which may significantly alter rankings and distort percentage changes or per capita measures.

- 1) Time Lag These data are approximately two years behind current data. In the changing world of local government, some data for particular localities may have changed dramatically.
- 2) Nominal Dollar Values Nominal dollar values are used for the base data and do not include adjustments for such factors as annexations or boundary adjustments.
- 3) Standardized Data Standardized data have been taken from state reports and the U.S. Census data in order to make the comparisons somewhat more consistent. Unfortunately, standardization produces discrepancies between local records and uniform state reports. Attempts have been made to verify these highly unusual changes and to reconcile individual entries with state totals.
- 4) Outliers (data at the extreme top or bottom of an alley) Outliers can dramatically affect the central tendency measures of averages, percentages, and per capita values.
- 5) Constant Dollar Values Constant dollar values are calculated using CPI-U with a 1967 base of 100.

We would welcome any questions, comments or suggestions that will help us improve the next edition of this report.

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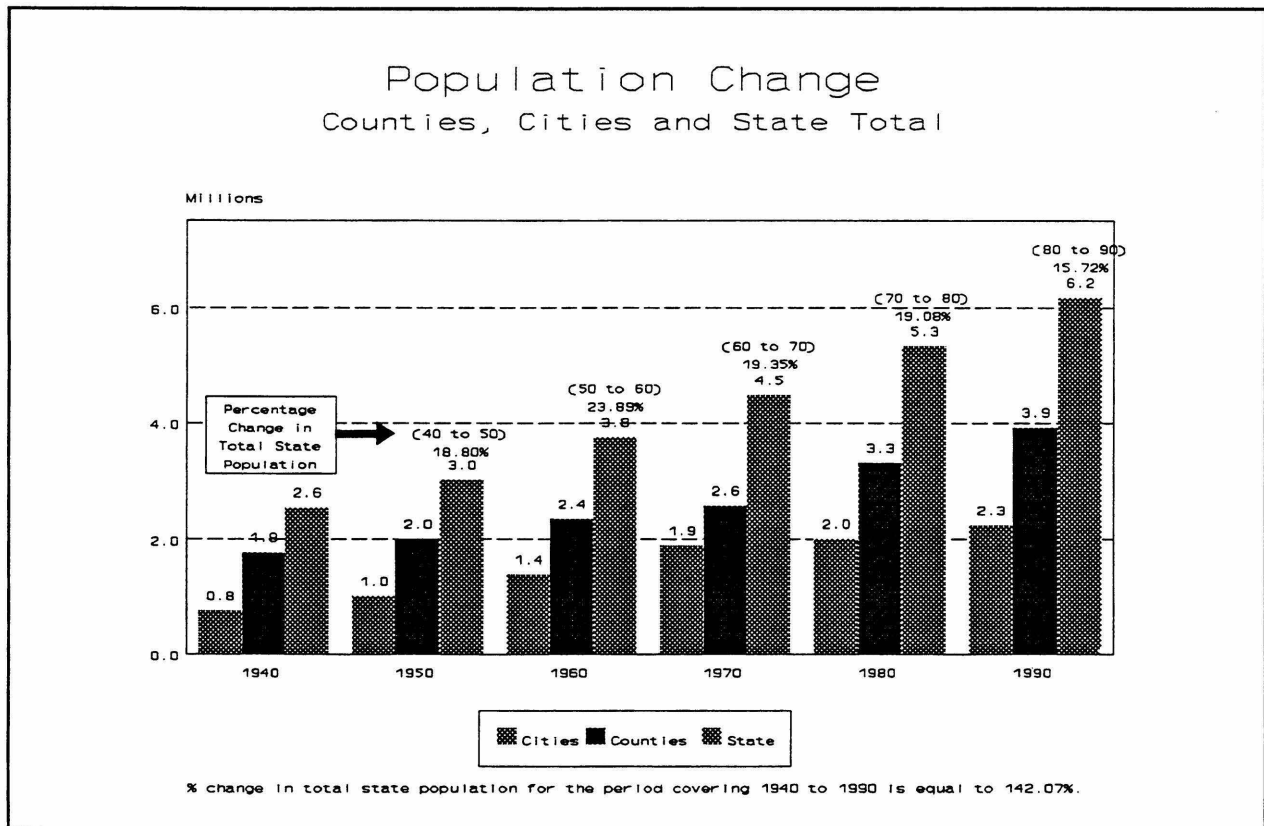
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# PART I - POPULATION CHANGES

**Population Changes** can reveal trends in the number of people utilizing services, paying taxes, or seeking employment. This information can assist local government officials in developing accurate portraits of their resident population. This information is very valuable when assessing the needs of various components of the population. Extreme changes in population, either growth or decline, can have profound impacts upon the level of services provided. Such changes can severely impact a locality's infrastructure needs, revenue generating ability and the quality and quantity of service. Accurate knowledge of a locality's population serves as the foundation for a more detailed analysis of the locality.

During the decade of the 1980's, the Commonwealth's population grew by 15.72%. The population changes varied significantly across the state with 86 localities showing population gains and 50 localities experiencing population losses. The five localities with the largest relative gains in population were: the City of Manassas (81.09%); the County of Spotsylvania (66.70%); the City of Harrisonburg (56.10%); the County of James City (53.14%); and the County of Stafford (51.31%). The five localities with the largest relative losses in population were: the City of Covington (-22.86%); the County of Greenville (-18.80%); the County of Bath (-18.11%); the County of Buchanan (-17.52%); and the County of Pittsylvania (-15.86%). Localities in the Northern Virginia and Tidewater regions of the state generally experienced the greatest growth, while those in the Southside and Southwest areas experienced the largest declines in population. Since 1940, the state population has increased by 142.07%.



**TABLE 1**  
**Census Counts 1980 and 1990**

ID#	LOCALITIES	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
1	Accomack	Co.	31,268	44	31,703	43	1.39%	81
2	Albemarle	Co.	55,783	22	68,040	18	21.97%	23
3	Alleghany	Co.	14,333	87	13,176	91	-8.07%	122
4	Amelia	Co.	8,405	113	8,787	112	4.54%	69
5	Amherst	Co.	29,122	47	28,578	51	-1.87%	99
6	Appomattox	Co.	11,971	94	12,298	96	2.73%	73
7	Arlington	Co.	152,599	6	170,936	8	12.02%	44
8	Augusta	Co.	53,732	23	54,677	26	1.76%	79
9	Bath	Co.	5,860	131	4,799	132	-18.11%	134
10	Bedford	Co.	34,927	39	45,656	34	30.72%	16
11	Bland	Co.	6,349	126	6,514	125	2.60%	74
12	Botetourt	Co.	23,270	56	24,992	59	7.40%	60
13	Brunswick	Co.	15,632	81	15,987	84	2.27%	76
14	Buchanan	Co.	37,989	34	31,333	45	-17.52%	133
15	Buckingham	Co.	11,751	96	12,873	93	9.55%	51
16	Campbell	Co.	45,424	29	47,572	30	4.73%	66
17	Caroline	Co.	17,904	74	19,217	71	7.33%	61
18	Carroll	Co.	27,270	49	26,594	55	-2.48%	103
19	Charles City	Co.	6,692	123	6,282	128	-6.13%	115
20	Charlotte	Co.	12,266	91	11,688	100	-4.71%	110
21	Chesterfield	Co.	141,372	9	209,274	6	48.03%	10
22	Clarke	Co.	9,965	104	12,101	97	21.44%	24
23	Craig	Co.	3,948	135	4,372	134	10.74%	47
24	Culpeper	Co.	22,620	58	27,791	53	22.86%	22
25	Cumberland	Co.	7,881	115	7,825	117	-.71%	90
26	Dickenson	Co.	19,806	65	17,620	76	-11.04%	131
27	Dinwiddie	Co.	22,602	59	20,960	68	-7.26%	118
28	Essex	Co.	8,864	110	8,689	113	-1.97%	100
29	Fairfax	Co.	596,901	1	818,584	1	37.14%	11
30	Fauquier	Co.	35,889	35	48,741	29	35.81%	12
31	Floyd	Co.	11,563	97	12,005	98	3.82%	71
32	Fluvanna	Co.	10,244	101	12,429	95	21.33%	25
33	Franklin	Co.	35,740	36	39,549	38	10.66%	48
34	Frederick	Co.	34,150	41	45,723	33	33.89%	14
35	Giles	Co.	17,810	76	16,366	80	-8.11%	123
36	Gloucester	Co.	20,107	64	30,131	47	49.85%	8
37	Goochland	Co.	11,761	95	14,163	89	20.42%	29
38	Grayson	Co.	16,579	78	16,278	81	-1.82%	98
39	Greene	Co.	7,625	117	10,297	108	35.04%	13
40	Greensville	Co.	10,903	98	8,853	111	-18.80%	135
41	Halifax	Co.	30,599	45	29,033	49	-5.12%	111
42	Hanover	Co.	50,398	25	63,306	20	25.61%	19
43	Henrico	Co.	180,735	5	217,881	4	20.55%	27
44	Henry	Co.	57,654	19	56,942	24	-1.23%	94
45	Highland	Co.	2,937	136	2,635	136	-10.28%	127
46	Isle of Wight	Co.	21,603	61	25,053	58	15.97%	40
47	James City	Co.	22,763	57	34,859	40	53.14%	4
48	King and Queen	Co.	5,968	130	6,289	127	5.38%	64
49	King George	Co.	10,543	100	13,527	90	28.30%	17
50	King William	Co.	9,334	108	10,913	104	16.92%	35
51	Lancaster	Co.	10,129	103	10,896	105	7.57%	59
52	Lee	Co.	25,956	50	24,496	60	-5.62%	112
53	Loudoun	Co.	57,427	20	86,129	15	49.98%	6
54	Louisa	Co.	17,825	75	20,325	69	14.03%	42
55	Lunenburg	Co.	12,124	93	11,419	102	-5.81%	114
56	Madison	Co.	10,232	102	11,949	99	16.78%	37
57	Mathews	Co.	7,995	114	8,348	115	4.42%	70
58	Mecklenburg	Co.	29,444	46	29,241	48	-.69%	89
59	Middlesex	Co.	7,719	116	8,653	114	12.10%	43
60	Montgomery	Co.	63,516	18	73,913	17	16.37%	38

**TABLE 1 (Continued...)**  
**Census Counts 1980 and 1990**

ID#	LOCALITIES	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
61	Nelson	Co.	12,204	92	12,778	94	4.70%	67
62	New Kent	Co.	8,781	111	10,445	107	18.95%	31
63	Northampton	Co.	14,625	86	13,061	92	-10.69%	128
64	Northumberland	Co.	9,828	106	10,524	106	7.08%	62
65	Nottoway	Co.	14,666	85	14,993	88	2.23%	78
66	Orange	Co.	18,063	72	21,421	67	18.59%	32
67	Page	Co.	19,401	67	21,690	66	11.80%	46
68	Patrick	Co.	17,647	77	17,473	78	-.99%	92
69	Pittsylvania	Co.	66,147	17	55,655	25	-15.86%	132
70	Powhatan	Co.	13,062	90	15,328	87	17.35%	34
71	Prince Edward	Co.	16,456	80	17,320	79	5.25%	65
72	Prince George	Co.	25,733	51	27,394	54	6.45%	63
73	Prince William	Co.	144,703	8	215,686	5	49.05%	9
74	Pulaski	Co.	35,229	38	34,496	41	-2.08%	101
75	Rappahannock	Co.	6,093	127	6,622	124	8.68%	55
76	Richmond	Co.	6,952	121	7,273	118	4.62%	68
77	Roanoke	Co.	72,945	15	79,332	16	8.76%	54
78	Rockbridge	Co.	17,911	73	18,350	75	2.45%	75
79	Rockingham	Co.	57,038	21	57,482	22	.78%	85
80	Russell	Co.	31,761	43	28,667	50	-9.74%	125
81	Scott	Co.	25,068	53	23,204	63	-7.44%	121
82	Shenandoah	Co.	27,559	48	31,636	44	14.79%	41
83	Smyth	Co.	33,366	42	32,370	42	-2.99%	105
84	Southampton	Co.	18,731	70	17,550	77	-6.31%	116
85	Spotsylvania	Co.	34,435	40	57,403	23	66.70%	2
86	Stafford	Co.	40,470	32	61,236	21	51.31%	5
87	Surry	Co.	6,046	128	6,145	129	1.64%	80
88	Sussex	Co.	10,874	99	10,248	109	-5.76%	113
89	Tazewell	Co.	50,511	24	45,960	31	-9.01%	124
90	Warren	Co.	21,200	62	26,142	56	23.31%	21
91	Washington	Co.	46,487	27	45,887	32	-1.29%	96
92	Westmoreland	Co.	14,041	88	15,480	86	10.25%	49
93	Wise	Co.	43,863	30	39,573	37	-9.78%	126
94	Wythe	Co.	25,522	52	25,466	57	-.22%	87
95	York	Co.	35,463	37	42,422	35	19.62%	30
<b>CITIES</b>								
96	Alexandria	Cty.	103,217	13	111,183	12	7.72%	57
97	Bedford	Cty.	5,991	129	6,073	130	1.37%	82
98	Bristol	Cty.	19,042	69	18,426	74	-3.23%	106
99	Buena Vista	Cty.	6,717	122	6,406	126	-4.63%	109
100	Charlottesville	Cty.	39,916	33	40,341	36	1.06%	84
101	Chesapeake	Cty.	114,486	11	151,976	10	32.75%	15
102	Clifton Forge	Cty.	5,046	132	4,679	133	-7.27%	119
103	Colonial Heights	Cty.	16,509	79	16,064	83	-2.70%	104
104	Covington	Cty.	9,063	109	6,991	120	-22.86%	136
105	Danville	Cty.	45,642	28	53,056	27	16.24%	39
106	Emporia	Cty.	4,840	133	5,306	131	9.63%	50
107	Fairfax	Cty.	19,390	68	19,622	70	1.20%	83
108	Falls Church	Cty.	9,515	107	9,578	110	.66%	86
109	Franklin	Cty.	7,308	118	7,864	116	7.61%	58
110	Fredericksburg	Cty.	15,322	84	19,027	72	24.18%	20
111	Galax	Cty.	6,524	124	6,670	123	2.24%	77
112	Hampton	Cty.	122,617	10	133,793	11	9.11%	53
113	Harrisonburg	Cty.	19,671	66	30,707	46	56.10%	3
114	Hopewell	Cty.	23,397	55	23,101	64	-1.27%	95
115	Lexington	Cty.	7,292	119	6,959	121	-4.57%	108

**TABLE 1 (Continued...)**  
**Census Counts 1980 and 1990**

ID#	LOCALITIES	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
116	Lynchburg	Cty.	66,743	16	66,049	19	-1.04%	93
117	Manassas	Cty.	15,438	82	27,957	52	81.09%	1
118	Manassas Park	Cty.	6,524	125	6,734	122	3.22%	72
119	Martinsville	Cty.	18,149	71	16,162	82	-10.95%	130
120	Newport News	Cty.	144,903	7	170,045	9	17.35%	33
121	Norfolk	Cty.	266,979	2	261,229	3	-2.15%	102
122	Norton	Cty.	4,757	134	4,247	135	-10.72%	129
123	Petersburg	Cty.	41,055	31	38,386	39	-6.50%	117
124	Poquoson	Cty.	8,726	112	11,005	103	26.12%	18
125	Portsmouth	Cty.	104,577	12	103,907	13	-.64%	88
126	Radford	Cty.	13,225	89	15,940	85	20.53%	28
127	Richmond	Cty.	219,214	4	203,056	7	-7.37%	120
128	Roanoke	Cty.	100,220	14	96,397	14	-3.81%	107
129	Salem	Cty.	23,958	54	23,756	62	-.84%	91
130	South Boston	Cty.	7,093	120	6,997	119	-1.35%	97
131	Staunton	Cty.	21,857	60	24,461	61	11.91%	45
132	Suffolk	Cty.	47,621	26	52,141	28	9.49%	52
133	Virginia Beach	Cty.	262,199	3	393,069	2	49.91%	7
134	Waynesboro	Cty.	15,329	83	18,549	73	21.01%	26
135	Williamsburg	Cty.	9,870	105	11,530	101	16.82%	36
136	Winchester	Cty.	20,217	63	21,947	65	8.56%	56
County Total			3,326,659	--	3,935,972	--	18.32%	--
% Change			--	--	18.32%	--	--	--
Average			35,017	--	41,431	--	9.28%	--
Minimum			2,937	--	2,635	--	-18.80%	--
Maximum			596,901	--	818,584	--	66.70%	--
Range			593,964	--	815,949	--	85.50%	--
City Total			2,020,159	--	2,251,386	--	11.45%	--
% Change			--	--	11.45%	--	--	--
Average			49,272	--	54,912	--	8.39%	--
Minimum			4,757	--	4,247	--	-22.86%	--
Maximum			266,979	--	393,069	--	81.09%	--
Range			262,222	--	388,822	--	103.95%	--
County and City Total			5,346,818	--	6,187,358	--	15.72%	--
% Change			--	--	15.72%	--	--	--
Average			39,315	--	45,495	--	9.01%	--
Minimum			2,937	--	2,635	--	-22.86%	--
Maximum			596,901	--	818,584	--	81.09%	--
Range			593,964	--	815,949	--	103.95%	--

DATA SOURCES: U.S. Department of Commerce, Bureau of the Census. *Census of the Population*. Washington, D.C. 1980, 1990.

**TABLE 2**  
**Census Counts and Population Projections (1940 through 2000)**

ID#	Localities	Gov. Type	1940 CENSUS COUNTS	1950 CENSUS COUNTS	1960 CENSUS COUNTS	1970 CENSUS COUNTS	1980 CENSUS COUNTS	1990 CENSUS COUNTS	2000 POP. PROJ.
1	Accomack	Co.	33,030	33,832	30,635	29,004	31,268	31,703	33,600
2	Albemarle	Co.	24,652	26,662	30,969	37,780	55,783	68,040	75,700
3	Alleghany	Co.	22,688	23,139	12,128	12,461	14,333	13,176	13,000
4	Amelia	Co.	8,495	7,908	7,815	7,592	8,405	8,787	9,600
5	Amherst	Co.	20,273	20,332	22,953	26,072	29,122	28,578	29,900
6	Appomattox	Co.	9,020	8,764	9,148	9,784	11,971	12,298	13,700
7	Arlington	Co.	57,040	135,449	163,401	174,284	152,599	170,936	171,000
8	Augusta	Co.	42,772	34,154	37,363	44,220	53,732	54,677	54,800
9	Bath	Co.	7,191	6,296	5,355	5,192	5,860	4,799	5,200
10	Bedford	Co.	29,687	29,627	31,028	26,728	34,927	45,656	50,900
11	Bland	Co.	6,731	6,436	5,982	5,423	6,349	6,514	6,700
12	Botetourt	Co.	16,447	15,766	16,715	18,193	23,270	24,992	28,000
13	Brunswick	Co.	19,575	20,136	17,779	16,172	15,632	15,987	16,600
14	Buchanan	Co.	31,477	35,748	36,724	32,071	37,989	31,333	34,000
15	Buckingham	Co.	13,398	12,288	10,877	10,597	11,751	12,873	13,700
16	Campbell	Co.	26,048	28,877	32,958	34,248	45,424	47,572	48,800
17	Caroline	Co.	13,945	12,471	12,725	13,925	17,904	19,217	21,600
18	Carroll	Co.	25,904	26,695	23,187	23,092	27,270	26,594	28,200
19	Charles City	Co.	4,275	4,676	5,492	6,158	6,692	6,282	7,100
20	Charlotte	Co.	15,861	14,057	13,368	12,366	12,266	11,688	11,500
21	Chesterfield	Co.	31,183	40,400	71,197	77,045	141,372	209,274	281,000
22	Clarke	Co.	7,159	7,074	7,942	8,102	9,965	12,101	12,800
23	Craig	Co.	3,769	3,452	3,356	3,524	3,948	4,372	4,500
24	Culpeper	Co.	13,365	13,242	15,088	18,218	22,620	27,791	33,000
25	Cumberland	Co.	7,505	7,252	6,360	6,179	7,881	7,825	8,800
26	Dickenson	Co.	21,266	23,393	20,211	16,077	19,806	17,620	18,400
27	Dinwiddie	Co.	18,166	18,839	22,183	21,668	22,602	20,960	22,100
28	Essex	Co.	7,006	6,530	6,690	7,099	8,864	8,689	9,400
29	Fairfax	Co.	40,924	98,557	275,002	454,275	596,901	818,584	917,200
30	Fauquier	Co.	21,039	21,248	24,066	26,375	35,889	48,741	65,000
31	Floyd	Co.	11,967	11,251	10,462	9,775	11,563	12,005	12,600
32	Fluvanna	Co.	7,088	7,121	7,227	7,621	10,244	12,429	14,700
33	Franklin	Co.	25,864	24,560	25,925	28,463	35,740	39,549	48,800
34	Frederick	Co.	14,008	17,537	21,941	24,107	34,150	45,723	51,000
35	Giles	Co.	14,635	18,956	17,219	16,741	17,810	16,366	16,800
36	Gloucester	Co.	9,548	10,343	11,919	14,059	20,107	30,131	48,300
37	Goochland	Co.	8,454	8,934	9,206	10,069	11,761	14,163	16,500
38	Grayson	Co.	21,916	21,379	17,390	15,439	16,579	16,278	16,400
39	Greene	Co.	5,218	4,745	4,715	5,248	7,625	10,297	11,100
40	Greensville	Co.	14,866	16,319	16,155	9,604	10,903	8,853	11,500
41	Halifax	Co.	41,271	41,442	33,637	30,076	30,599	29,033	28,900
42	Hanover	Co.	18,500	21,985	27,550	37,479	50,398	63,306	78,500
43	Henrico	Co.	41,960	57,430	117,339	154,463	180,735	217,881	234,000
44	Henry	Co.	26,481	31,219	40,335	50,901	57,654	56,942	60,600
45	Highland	Co.	4,875	4,069	3,221	2,529	2,937	2,635	2,500
46	Isle of Wight	Co.	13,381	14,906	17,164	18,285	21,603	25,053	33,000
47	James City	Co.	4,907	6,317	11,539	17,853	22,763	34,859	49,500
48	King & Queen	Co.	6,954	6,299	5,889	5,491	5,968	6,289	6,900
49	King George	Co.	5,431	6,710	7,243	8,039	10,543	13,527	15,100
50	King William	Co.	7,855	7,589	7,563	7,497	9,334	10,913	12,400
51	Lancaster	Co.	8,786	8,640	9,174	9,126	10,129	10,896	12,500
52	Lee	Co.	39,296	36,106	25,824	20,321	25,956	24,496	25,400
53	Loudoun	Co.	20,291	21,147	24,549	24,549	57,427	86,129	118,000
54	Louisa	Co.	13,665	12,826	12,959	14,004	17,825	20,325	22,600
55	Lunenburg	Co.	13,844	14,116	12,523	11,687	12,124	11,419	12,500
56	Madison	Co.	8,465	8,273	8,187	8,638	10,232	11,949	12,200
57	Mathews	Co.	7,149	7,148	7,121	7,168	7,995	8,348	10,200
58	Mecklenburg	Co.	31,933	33,497	31,428	29,426	29,444	29,241	30,200
59	Middlesex	Co.	6,673	6,715	6,319	6,295	7,719	8,653	10,500
60	Montgomery	Co.	21,206	29,780	32,923	47,157	63,516	73,913	74,000

**TABLE 2 (Continued...)**  
**Census Counts and Population Projections (1940 through 2000)**

ID#	Localities	Gov. Type	1940 CENSUS COUNTS	1950 CENSUS COUNTS	1960 CENSUS COUNTS	1970 CENSUS COUNTS	1980 CENSUS COUNTS	1990 CENSUS COUNTS	2000 POP. PROJ.
61	Nelson	Co.	16,241	14,042	12,752	11,702	12,204	12,778	13,400
62	New Kent	Co.	4,092	3,995	4,504	5,300	8,781	10,445	14,300
63	Northampton	Co.	17,597	17,300	16,966	14,442	14,625	13,061	14,100
64	Northumberland	Co.	10,463	10,012	10,185	9,239	9,828	10,524	11,000
65	Nottoway	Co.	15,556	15,479	15,141	14,260	14,666	14,993	15,300
66	Orange	Co.	12,649	12,755	12,900	13,792	18,063	21,421	25,800
67	Page	Co.	14,863	15,152	15,572	16,581	19,401	21,690	22,900
68	Patrick	Co.	16,613	15,642	15,282	15,282	17,647	17,473	17,200
69	Pittsylvania	Co.	61,697	66,096	58,296	58,789	66,147	55,655	56,000
70	Powhatan	Co.	5,671	5,556	6,747	7,696	13,062	15,328	18,700
71	Prince Edward	Co.	14,922	15,398	14,121	14,379	16,456	17,320	19,500
72	Prince George	Co.	12,226	19,697	20,270	24,371	25,733	27,394	28,900
73	Prince William	Co.	17,738	22,612	50,164	11,102	144,703	215,686	298,000
74	Pulaski	Co.	22,767	27,758	27,258	29,564	35,229	34,496	34,600
75	Rappahannock	Co.	7,208	6,112	5,368	5,199	6,093	6,622	7,300
76	Richmond	Co.	6,634	6,189	6,375	5,841	6,952	7,273	8,500
77	Roanoke	Co.	42,897	41,486	61,693	53,817	72,945	79,332	80,000
78	Rockbridge	Co.	22,384	23,359	24,039	16,637	17,911	18,350	18,500
79	Rockingham	Co.	31,289	35,079	40,485	47,890	57,038	57,482	61,800
80	Russell	Co.	26,627	26,818	26,290	24,533	31,761	28,667	30,000
81	Scott	Co.	26,989	27,640	25,813	24,376	25,068	23,204	24,700
82	Shenandoah	Co.	20,898	21,169	21,825	22,852	27,559	31,636	33,700
83	Smyth	Co.	28,861	30,187	31,066	31,349	33,366	32,370	33,800
84	Southampton	Co.	26,442	26,522	27,195	18,582	18,731	17,550	18,600
85	Spotsylvania	Co.	9,905	11,920	13,819	16,424	34,435	57,403	70,000
86	Stafford	Co.	9,548	11,902	16,876	24,587	40,470	61,236	83,600
87	Surry	Co.	6,193	6,220	6,220	5,882	6,046	6,145	7,100
88	Sussex	Co.	12,485	12,785	12,411	11,464	10,874	10,248	10,000
89	Tazewell	Co.	41,607	47,512	44,791	39,816	50,511	45,960	46,000
90	Warren	Co.	11,352	14,801	14,655	15,301	21,200	26,142	31,000
91	Washington	Co.	38,197	37,536	38,076	40,835	46,487	45,887	48,800
92	Westmoreland	Co.	9,512	10,148	11,042	12,142	14,041	15,480	16,400
93	Wise	Co.	52,458	56,336	43,579	35,947	43,863	39,573	43,000
94	Wythe	Co.	22,721	23,327	21,975	22,139	25,522	25,466	27,000
95	York	Co.	8,857	11,750	21,583	33,203	35,463	42,422	54,000
<b>CITIES</b>									
96	Alexandria	Cty.	33,523	61,787	91,023	110,927	103,217	111,183	112,000
97	Bedford	Cty.	N/A	N/A	N/A	6,011	5,991	6,073	6,600
98	Bristol	Cty.	9,768	15,954	17,144	14,857	19,042	18,426	17,200
99	Buena Vista	Cty.	N/A	N/A	N/A	6,425	6,717	6,406	6,100
100	Charlottesville	Cty.	19,400	25,969	29,427	38,880	39,916	40,341	44,200
101	Chesapeake	Cty.	N/A	N/A	N/A	89,580	114,486	151,976	188,000
102	Clifton Forge	Cty.	N/A	N/A	N/A	5,501	5,046	4,679	4,900
103	Colonial Heights	Cty.	3,194	6,077	9,587	15,097	16,509	16,064	18,600
104	Covington	Cty.	N/A	N/A	N/A	10,060	9,063	6,991	6,900
105	Danville	Cty.	32,749	35,066	46,577	47,391	45,642	53,056	52,000
106	Emporia	Cty.	N/A	N/A	N/A	5,300	4,840	5,306	6,300
107	Fairfax	Cty.	979	1,946	13,585	22,727	19,390	19,622	20,300
108	Falls Church	Cty.	N/A	N/A	N/A	10,772	9,515	9,578	10,800
109	Franklin	Cty.	N/A	N/A	N/A	6,880	7,308	7,864	7,700
110	Fredericksburg	Cty.	10,066	12,158	13,639	14,450	15,322	19,027	27,000
111	Galax	Cty.	N/A	N/A	N/A	6,278	6,524	6,670	7,400
112	Hampton	Cty.	5,898	5,966	89,258	120,779	122,617	133,793	143,000
113	Harrisonburg	Cty.	8,768	10,810	11,916	14,605	19,671	30,707	32,100
114	Hopewell	Cty.	8,679	10,219	17,895	23,471	23,397	23,101	24,600
115	Lexington	Cty.	N/A	N/A	N/A	7,597	7,292	6,959	7,200

**TABLE 2 (Continued...)**  
**Census Counts and Population Projections (1940 through 2000)**

ID#	Localities	Gov. Type	1940 CENSUS COUNTS	1950 CENSUS COUNTS	1960 CENSUS COUNTS	1970 CENSUS COUNTS	1980 CENSUS COUNTS	1990 CENSUS COUNTS	2000 POP. PROJ.
116	Lynchburg	Cty.	44,541	47,727	54,790	54,083	66,743	66,049	73,000
117	Manassas	Cty.	1,302	1,804	3,555	9,164	15,438	27,957	34,500
118	Manassas Park	Cty.	N/A	N/A	N/A	6,844	6,524	6,734	8,900
119	Martinsville	Cty.	10,080	17,251	18,798	19,653	18,149	16,162	18,000
120	Newport News	Cty.	37,067	42,358	113,662	138,177	144,903	170,045	184,000
121	Norfolk	Cty.	144,332	213,513	304,869	307,951	266,979	261,229	290,100
122	Norton	Cty.	N/A	N/A	N/A	4,172	4,757	4,247	4,500
123	Petersburg	Cty.	30,631	35,054	36,750	36,103	41,055	38,386	41,600
124	Poquoson	Cty.	N/A	N/A	N/A	5,441	8,726	11,005	16,300
125	Portsmouth	Cty.	50,745	80,039	114,773	110,963	104,577	103,907	118,600
126	Radford	Cty.	6,990	9,026	9,371	11,596	13,225	15,940	16,800
127	Richmond	Cty.	193,042	230,310	219,958	249,332	219,214	203,056	210,000
128	Roanoke	Cty.	69,287	91,921	97,110	92,115	100,220	96,397	99,000
129	Salem	Cty.	5,737	6,823	16,058	21,982	23,958	23,756	25,000
130	South Boston	Cty.	N/A	N/A	N/A	6,889	7,093	6,997	7,000
131	Staunton	Cty.	13,337	19,927	22,232	24,504	21,857	24,461	25,000
132	Suffolk	Cty.	11,343	12,339	12,609	9,858	47,621	52,141	62,100
133	Virginia Beach	Cty.	2,600	5,390	8,091	172,106	262,199	393,069	500,000
134	Waynesboro	Cty.	7,373	12,357	15,694	16,707	15,329	18,549	19,000
135	Williamsburg	Cty.	N/A	N/A	N/A	9,069	9,870	11,530	15,300
136	Winchester	Cty.	12,095	13,841	15,110	14,643	20,217	21,947	25,200
County Total			1,782,537	2,010,951	2,358,677	2,591,349	3,326,659	3,935,972	4,486,500
% Change			--	--	--	--	--	--	--
Average			18,764	21,168	24,828	27,277	35,017	41,431	47,226
Minimum			3,769	3,452	3,221	2,529	2,937	2,635	2,500
Maximum			61,697	135,449	275,002	454,275	596,901	818,584	917,200
Range			57,928	131,997	271,781	451,746	593,964	815,949	914,700
City Total			773,526	1,025,632	1,403,481	1,898,940	2,020,159	2,251,386	2,536,800
% Change			--	--	--	--	--	--	--
Average			29,751	39,447	53,980	46,316	49,272	54,912	61,873
Minimum			979	1,804	3,555	4,172	4,757	4,247	4,500
Maximum			193,042	230,310	304,869	307,951	266,979	393,069	500,000
Range			192,063	228,506	301,314	303,779	262,222	388,822	495,500
County and City Total			2,556,063	3,036,583	3,762,158	4,490,289	5,346,818	6,187,358	7,023,300
% Change			--	--	--	--	--	--	--
Average			21,124	25,096	31,092	33,017	39,315	45,495	51,642
Minimum			979	1,804	3,221	2,529	2,937	2,635	2,500
Maximum			193,042	230,310	304,869	454,275	596,901	818,584	917,200
Range			192,063	228,506	301,648	451,746	593,964	815,949	914,700

DATA SOURCES: U.S. Department of Commerce, Bureau of the Census. *Census of the Population*. Washington, D.C. 1980, 1990.

Virginia Employment Commission, Economic Services Division. *Population Projections Update*. Richmond, VA. 1989.

## PART II - ECONOMIC CHANGES

*Economic Indicators* can provide the local decision-maker with valuable information concerning the economic climate of a locality. Such information can be used in assessing a locality's overall economic health and taxing capacity. Each of the economic indicators addressed in this profile represent a major component of a locality's tax base and/or fiscal structure. Fluctuations in the assessed valuation of taxable properties or in other economic indicators can have major consequences for a locality's taxing policy, revenue generating capacity, and the overall quality of life enjoyed by its citizens.

**Fair Market Values of Real Estate (Tables 5 & 6) and Total Personal Property Values (Tables 10 & 11)** represent the two major revenue generating sources available to local jurisdictions. In general, these two indicators provide a good measure of a locality's overall economic base and the relative wealth of its citizens. Time series analysis of these indicators represents a good method for estimating the relative growth or decline of a local economy. Such information has important ramifications for long-term strategic planning.

**Adjusted Gross Income (Tables 3 & 4)** represents the total income of a locality's residents before any exemptions and/or deductions. As an indicator, it is probably the best measure of general income level for a locality. It is also a good indicator of the buying power and wealth of a community. Using a per capita number may mask serious inequities in the distribution of income.

**Taxable Retail Sales (Tables 8 & 9)** is a good indicator of the relative health of the local retail trade industry. It portrays the sheer size and volume of the retail trade industry and demonstrates how much revenue is being redistributed into the local economy via sales tax. Taxable retail sales reflect the total taxable value of retail goods exchanged within a locality.

**Tax Rates (Table 7)** are often viewed by local boards and councils as an indicator of effort or stress. The Virginia Department of Taxation collects and publishes nominal (actual) tax rates for real estate. The nominal rates are compared to another rate called the Average Effective True Tax Rate. The Average Effective True Tax Rate is calculated by using statistical procedures to compare assessed values of property to the selling prices for property in a given locality. The relationship between nominal and average effective true tax rates can vary widely. These variations can be linked to discrepancies between assessed values and changing market values of real estate in a locality. These discrepancies can be even greater if the locality's reassessment schedule spans several years.

**Public Service Corporation Values (Tables 12 & 13)** are another source of revenue for localities. Local tax rates are applied to the assessed value of such public corporations as utilities, rail roads, etc., that provide service across the boundaries of several localities or states. The assessed values are established and distributed through the State Corporation Commission and the State Department of Taxation. Local levies applied to these values can yield significant tax revenues to localities such as Bath, Louisa and Surry counties. It is important to monitor the fluctuations in values carefully if substantial revenues are derived from this source.

Virginia's economy showed considerable growth during the decade of the 80's. In nominal dollar values the **Adjusted Gross Income (AGI)** increased by 107.59% (1980-89) while the constant dollar value increased by only 37.99%. The largest percentage increase in AGI experienced by a locality was the City Manassas at 231.25%. The smallest increase was in Buchanan County with a growth of 16.24%. Buchanan's nominal rate of growth translates into an overall decline of -22.73% over the period of 1980-89. When a per capita measure is used, the least growth occurred in Dickenson County with a 31.38% increase in nominal dollar values.

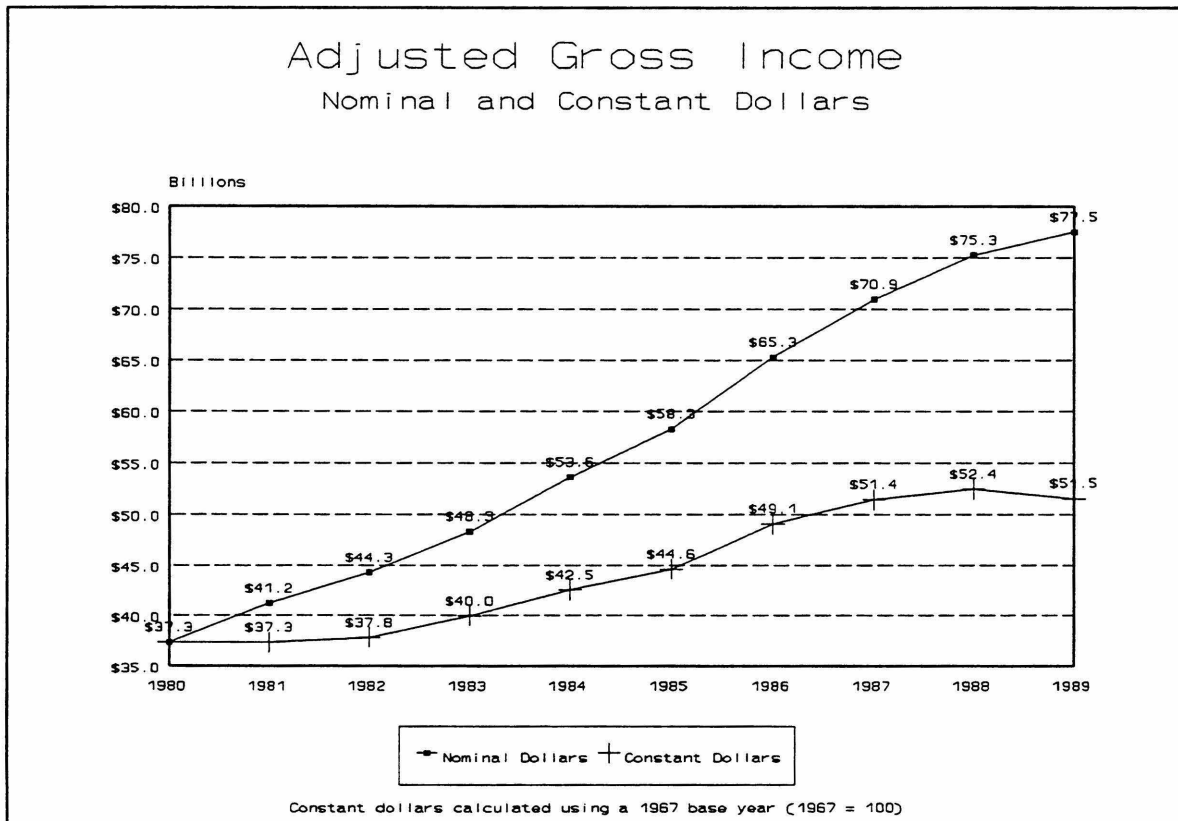
**Fair Market Value of Real Estate** increased by 221.46% in nominal dollars statewide. A part of that increase can be attributed to changes in assessment and reporting of values that occurred during the 1980-83 period when localities were required to report a Fair Market Value rather than an assessed value. Halifax County showed the least increase with 17.91% in nominal dollar value. Rappahannock County had the largest increase at 3,452.41% in nominal dollar value, an increase largely attributable to changes in the assessment and reporting system.

**Nominal Tax Rates** in Virginia ranged from a low of .26¢ per hundred dollars of assessed value in Cumberland County to a high of \$1.49 in the City of Petersburg in 1990.

**Gross Retail Sales** for the state showed an increase of 117.49%. The City of Manassas Park experienced the largest increase -- 369.08%. The greatest decrease occurred in the County of Greensville and represented a 9.76% decrease.

**Personal Property Values** increased by 252.08% in nominal dollars for the Commonwealth. The largest increase was experienced by Washington County with 2,290.12% change reflecting changes in both assessment and reporting practices. The only locality showing a decrease in total personal property values was Grayson County with a 37.20% decline.

**Public Service Corporation Values** increased across the state by 141.47%. The City of Chesapeake experienced a decrease of 85.82% in nominal dollar values. The largest increase occurred in Buchanan County -- 2,213.54%.



**TABLE 3**  
**Total Virginia Adjusted Gross Income -- Tax Years 1980-1989**

ID#	Localities	Gov. Type	1980	1980 Rank Hi to Lo	1989	1989 Rank Hi to Lo	% Change 80 to 89	Rank of % Change Hi to Lo
1	Accomack	Co.	140,602,542	54	268,993,009	54	91.31%	68
2	Albemarle	Co.	384,286,815	18	921,360,677	17	139.76%	21
3	Alleghany	Co.	77,240,255	84	132,041,439	90	70.95%	105
4	Amelia	Co.	38,683,906	120	81,193,340	117	109.89%	46
5	Amherst	Co.	147,812,387	51	265,146,759	57	79.38%	88
6	Appomattox	Co.	58,773,978	97	115,196,790	98	96.00%	57
7	Arlington	Co.	1,754,243,223	2	3,183,561,460	3	81.48%	84
8	Augusta	Co.	331,949,411	21	568,336,656	27	71.21%	104
9	Bath	Co.	34,909,827	122	54,048,936	129	54.82%	123
10	Bedford	Co.	210,037,585	38	525,624,243	29	150.25%	13
11	Bland	Co.	25,834,215	134	46,940,549	133	81.70%	83
12	Botetourt	Co.	138,903,528	56	280,344,987	50	101.83%	53
13	Brunswick	Co.	59,945,486	95	115,361,053	97	92.44%	66
14	Buchanan	Co.	213,945,212	36	248,696,793	59	16.24%	136
15	Buckingham	Co.	43,964,520	114	91,267,143	110	107.59%	49
16	Campbell	Co.	265,031,771	30	483,980,647	35	82.61%	80
17	Caroline	Co.	89,080,551	77	193,662,770	74	117.40%	40
18	Carroll	Co.	109,879,647	68	198,266,574	73	80.44%	85
19	Charles City	Co.	35,638,060	121	70,358,221	119	97.42%	56
20	Charlotte	Co.	46,656,655	112	85,194,815	114	82.60%	81
21	Chesterfield	Co.	1,190,653,521	8	3,094,554,955	4	159.90%	12
22	Clarke	Co.	66,840,550	89	151,236,165	83	126.26%	30
23	Craig	Co.	19,717,923	135	37,989,296	134	92.66%	64
24	Culpeper	Co.	134,848,898	58	316,024,167	43	134.35%	25
25	Cumberland	Co.	30,554,105	129	58,422,315	125	91.21%	69
26	Dickenson	Co.	89,626,438	76	107,961,764	102	20.46%	135
27	Dinwiddie	Co.	110,528,678	67	200,891,278	72	81.75%	82
28	Essex	Co.	47,090,212	111	91,296,928	109	93.88%	60
29	Fairfax	Co.	6,245,304,255	1	15,059,008,104	1	141.13%	18
30	Fauquier	Co.	287,619,029	26	816,738,997	19	183.97%	7
31	Floyd	Co.	49,347,482	105	98,884,725	106	100.38%	55
32	Fluvanna	Co.	50,409,581	104	120,627,005	94	139.29%	22
33	Franklin	Co.	178,998,970	42	372,030,457	40	107.84%	48
34	Frederick	Co.	207,308,527	39	593,326,808	25	186.20%	6
35	Giles	Co.	89,628,045	75	153,877,349	81	71.68%	102
36	Gloucester	Co.	124,183,868	64	303,161,166	46	144.12%	14
37	Goochland	Co.	81,677,403	82	215,295,165	67	163.59%	10
38	Grayson	Co.	66,391,125	90	114,687,877	99	72.75%	101
39	Greene	Co.	42,993,851	115	104,361,605	103	142.74%	16
40	Greensville	Co.	47,499,008	110	74,580,287	118	57.01%	121
41	Halifax	Co.	125,994,214	62	232,340,593	64	84.41%	79
42	Hanover	Co.	383,316,837	19	934,897,092	16	143.90%	15
43	Henrico	Co.	1,462,327,270	5	2,936,477,765	5	100.81%	54
44	Henry	Co.	338,045,703	20	587,870,559	26	73.90%	97
45	Highland	Co.	13,417,194	136	20,637,113	136	53.81%	124
46	Isle of Wight	Co.	131,983,935	59	285,059,739	48	115.98%	41
47	James City	Co.	160,510,003	46	495,057,807	33	208.43%	3
48	King George	Co.	67,739,401	88	158,090,015	80	133.38%	27
49	King and Queen	Co.	29,925,371	130	57,837,500	126	93.27%	62
50	King William	Co.	59,643,085	96	121,117,774	93	103.07%	52
51	Lancaster	Co.	62,469,613	92	138,949,672	88	122.43%	35
52	Lee	Co.	86,387,158	80	141,536,633	86	63.84%	114
53	Loudoun	Co.	515,086,972	16	1,532,066,623	12	197.44%	4
54	Louisa	Co.	83,785,309	81	188,247,038	75	124.68%	32
55	Lunenburg	Co.	48,440,153	108	83,860,339	115	73.12%	98
56	Madison	Co.	48,662,026	106	110,802,500	101	127.70%	29
57	Mathews	Co.	48,201,360	109	90,635,281	111	88.03%	74
58	Mecklenburg	Co.	136,263,436	57	256,941,989	58	88.56%	73
59	Middlesex	Co.	40,641,584	117	87,573,409	112	115.48%	42
60	Montgomery	Co.	294,721,254	25	643,877,750	23	118.47%	37

**TABLE 3 (Continued...)**  
**Total Virginia Adjusted Gross Income -- Tax Years 1980-1989**

ID#	Localities	Gov. Type	1980	1980 Rank Hi to Lo	1989	1989 Rank Hi to Lo	% Change 80 to 89	Rank of % Change Hi to Lo
61	Nelson	Co.	55,031,373	100	115,592,227	96	110.05%	45
62	New Kent	Co.	52,924,269	102	141,517,295	87	167.40%	9
63	Northampton	Co.	56,426,440	98	99,547,858	105	76.42%	94
64	Northumberland	Co.	54,858,699	101	103,804,590	104	89.22%	72
65	Nottoway	Co.	68,705,507	86	118,777,213	95	72.88%	100
66	Orange	Co.	113,138,913	66	246,965,010	61	118.28%	38
67	Page	Co.	92,219,435	74	188,104,244	76	103.97%	51
68	Patrick	Co.	81,376,922	83	152,644,528	82	87.58%	75
69	Pittsylvania	Co.	322,615,656	23	512,985,600	31	59.01%	120
70	Powhatan	Co.	70,845,338	85	170,432,533	77	140.57%	19
71	Prince Edward	Co.	65,486,425	91	122,789,559	92	87.50%	76
72	Prince George	Co.	109,378,526	69	237,806,896	63	117.42%	39
73	Prince William	Co.	1,073,529,033	9	2,827,416,022	6	163.38%	11
74	Pulaski	Co.	174,447,348	43	324,292,914	42	85.90%	77
75	Rappahannock	Co.	34,568,543	123	83,528,135	116	141.63%	17
76	Richmond	Co.	39,009,282	119	91,704,905	108	135.08%	24
77	Roanoke	Co.	530,002,077	15	1,017,556,549	15	91.99%	67
78	Rockbridge	Co.	86,969,202	79	160,997,616	79	85.12%	78
79	Rockingham	Co.	327,692,365	22	620,788,999	24	89.44%	71
80	Russell	Co.	145,173,530	52	207,688,782	69	43.06%	129
81	Scott	Co.	106,002,792	71	165,025,059	78	55.68%	122
82	Shenandoah	Co.	144,824,563	53	311,571,535	45	115.14%	43
83	Smyth	Co.	149,355,434	49	268,149,192	55	79.54%	86
84	Southampton	Co.	87,901,095	78	146,636,770	84	66.82%	111
85	Spotsylvania	Co.	210,584,949	37	690,492,333	22	227.89%	2
86	Stafford	Co.	272,000,245	28	789,174,495	20	190.14%	5
87	Surry	Co.	34,294,731	124	61,107,888	122	78.18%	91
88	Sussex	Co.	52,420,646	103	93,547,075	107	78.45%	90
89	Tazewell	Co.	286,721,852	27	387,069,804	39	35.00%	131
90	Warren	Co.	125,710,149	63	279,261,948	51	122.15%	36
91	Washington	Co.	219,201,851	34	422,258,117	38	92.63%	65
92	Westmoreland	Co.	68,444,592	87	144,454,447	85	111.05%	44
93	Wise	Co.	236,009,944	32	324,330,735	41	37.42%	130
94	Wythe	Co.	120,468,810	65	211,490,534	68	75.56%	95
95	York	Co.	217,358,300	35	488,203,402	34	124.61%	33
CITIES								
96	Alexandria	Cty.	1,306,513,153	6	2,534,403,172	8	93.98%	59
97	Bedford	Cty.	32,927,401	125	55,255,143	128	67.81%	110
98	Bristol	Cty.	185,807,969	40	278,853,223	52	50.08%	126
99	Buena Vista	Cty.	31,365,166	127	53,431,224	130	70.35%	106
100	Charlottesville	Cty.	261,963,544	31	466,620,077	36	78.12%	92
101	Chesapeake	Cty.	719,369,725	11	1,624,370,026	10	125.80%	31
102	Clifton Forge	Cty.	27,680,384	132	47,064,976	132	70.03%	107
103	Colonial Heights	Cty.	129,749,601	60	206,931,455	70	59.49%	119
104	Covington	Cty.	48,578,485	107	59,971,908	123	23.45%	133
105	Danville	Cty.	312,173,339	24	552,764,098	28	77.07%	93
106	Emporia	Cty.	27,291,004	133	51,892,579	131	90.15%	70
107	Fairfax	Cty.	162,659,433	45	265,682,563	56	63.34%	115
108	Falls Church	Cty.	182,793,018	41	435,248,514	37	138.11%	23
109	Franklin	Cty.	43,974,717	113	86,127,984	113	95.86%	58
110	Fredericksburg	Cty.	101,503,812	72	243,410,100	62	139.80%	20
111	Galax	Cty.	40,379,017	118	69,242,315	121	71.48%	103
112	Hampton	Cty.	701,068,624	12	1,213,056,546	13	73.03%	99
113	Harrisonburg	Cty.	99,621,355	73	280,519,063	49	181.59%	8
114	Hopewell	Cty.	153,194,192	47	221,779,041	66	44.77%	128
115	Lexington	Cty.	31,768,574	126	57,002,659	127	79.43%	87

**TABLE 3 (Continued...)**  
**Total Virginia Adjusted Gross Income -- Tax Years 1980-1989**

ID#	Localities	Gov. Type	1980	1980 Rank Hi to Lo	1989	1989 Rank Hi to Lo	% Change 80 to 89	Rank of % Change Hi to Lo
116	Lynchburg	Cty.	432,883,167	17	709,279,062	21	63.85%	113
117	Manassas	Cty.	150,490,166	48	498,505,682	32	231.25%	1
118	Manassas Park	Cty.	30,956,421	128	59,829,334	124	93.27%	63
119	Martinsville	Cty.	127,580,104	61	205,937,187	71	61.42%	118
120	Newport News	Cty.	883,438,016	10	1,543,545,085	11	74.72%	96
121	Norfolk	Cty.	1,242,066,722	7	1,869,438,346	9	50.51%	125
122	Norton	Cty.	28,223,697	131	34,484,233	135	22.18%	134
123	Petersburg	Cty.	235,611,985	33	313,410,387	44	33.02%	132
124	Poquoson	Cty.	60,613,780	94	138,501,724	89	128.50%	28
125	Portsmouth	Cty.	596,977,913	14	879,937,714	18	47.40%	127
126	Radford	Cty.	62,101,986	93	110,877,326	100	78.54%	89
127	Richmond	Cty.	1,593,045,813	4	2,587,676,554	7	62.44%	117
128	Roanoke	Cty.	629,980,939	13	1,028,822,807	14	63.31%	116
129	Salem	Cty.	164,037,327	44	277,693,239	53	69.29%	108
130	South Boston	Cty.	41,267,915	116	69,802,214	120	69.14%	109
131	Staunton	Cty.	149,010,487	50	248,156,054	60	66.54%	112
132	Suffolk	Cty.	266,260,694	29	515,142,242	30	93.47%	61
133	Virginia Beach	Cty.	1,689,426,106	3	3,955,633,208	2	134.14%	26
134	Waynesboro	Cty.	107,638,211	70	221,973,082	65	106.22%	50
135	Williamsburg	Cty.	56,257,077	99	125,910,249	91	123.81%	34
136	Winchester	Cty.	139,838,159	55	292,715,358	47	109.32%	47
County Total			23,391,901,757	--	51,446,125,274	--	119.93%	--
Percent Change			--	--	119.93%	--	--	--
Average			246,230,545	--	541,538,161	--	104.25%	--
Minimum			13,417,194	--	20,637,113	--	16.24%	--
Maximum			6,245,304,255	--	15,059,008,104	--	227.89%	--
Range			6,231,887,061	--	15,038,370,991	--	211.65%	--
City Total			13,288,089,198	--	24,490,897,753	--	84.31%	--
Percent Change			--	--	84.31%	--	--	--
Average			324,099,737	--	597,338,970	--	84.78%	--
Minimum			27,291,004	--	34,484,233	--	22.18%	--
Maximum			1,689,426,106	--	3,955,633,208	--	231.25%	--
Range			1,662,135,102	--	3,921,148,975	--	209.07%	--
County & City Total			36,679,990,955	--	75,937,023,027	--	107.03%	--
Percent Change			--	--	107.03%	--	--	--
Average			269,705,816	--	558,360,463	--	98.38%	--
Minimum			13,417,194	--	20,637,113	--	16.24%	--
Maximum			6,245,304,255	--	15,059,008,104	--	231.25%	--
Range			6,231,887,061	--	15,038,370,991	--	215.01%	--
Unassigned			664,223,604	--	1,584,284,311	--	138.52%	--
Percent Change			--	--	138.52%	--	--	--
State Total			37,344,214,559	--	77,521,307,338	--	107.59%	--
Percent Change			--	--	107.59%	--	--	--
Average			269,705,816	--	558,360,463	--	98.38%	--
Minimum			13,417,194	--	20,637,113	--	16.24%	--
Maximum			6,245,304,255	--	15,059,008,104	--	231.25%	--
Range			6,231,887,061	--	15,038,370,991	--	215.01%	--

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Department of Taxation Annual Report*. Richmond, VA. 1982-1991.

**TABLE 4**

**Total Virginia Adjusted Gross Income Per Capita -- Tax Years 1980-1989**

ID#	Localities	Gov. Type	1980		1989		% Change 80 to 89	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1989	Rank Hi to Lo		
1	Accomack	Co.	4,497	117	8,512	101	89.30%	46
2	Albemarle	Co.	6,889	24	14,269	14	107.13%	14
3	Alleghany	Co.	5,389	77	9,974	71	85.09%	59
4	Amelia	Co.	4,602	112	9,394	79	104.10%	16
5	Amherst	Co.	5,076	84	9,178	87	80.83%	76
6	Appomattox	Co.	4,910	92	9,291	83	89.23%	47
7	Arlington	Co.	11,496	3	19,595	4	70.45%	104
8	Augusta	Co.	6,178	40	10,901	49	76.44%	90
9	Bath	Co.	5,957	54	10,920	48	83.31%	67
10	Bedford	Co.	6,014	51	12,076	31	100.80%	21
11	Bland	Co.	4,069	125	7,214	125	77.29%	88
12	Botetourt	Co.	5,969	52	11,149	43	86.77%	55
13	Brunswick	Co.	3,835	132	7,236	124	88.68%	50
14	Buchanan	Co.	5,632	70	7,487	120	32.94%	135
15	Buckingham	Co.	3,741	134	7,110	129	90.04%	45
16	Campbell	Co.	5,835	58	10,290	61	76.35%	91
17	Caroline	Co.	4,975	89	10,030	69	101.59%	20
18	Carroll	Co.	4,029	126	7,263	123	80.26%	79
19	Charles City	Co.	5,325	80	10,839	50	103.54%	18
20	Charlotte	Co.	3,804	133	7,193	126	89.11%	48
21	Chesterfield	Co.	8,422	9	15,753	9	87.05%	54
22	Clarke	Co.	6,708	29	13,037	22	94.36%	32
23	Craig	Co.	4,994	88	8,864	96	77.47%	87
24	Culpeper	Co.	5,961	53	11,772	33	97.47%	27
25	Cumberland	Co.	3,877	130	7,384	122	90.45%	44
26	Dickenson	Co.	4,525	115	5,945	134	31.38%	136
27	Dinwiddie	Co.	4,890	93	9,553	77	95.34%	29
28	Essex	Co.	5,313	81	10,381	59	95.41%	28
29	Fairfax	Co.	10,463	5	18,957	6	81.18%	75
30	Fauquier	Co.	8,014	12	17,223	8	114.91%	8
31	Floyd	Co.	4,268	121	8,308	106	94.67%	31
32	Fluvanna	Co.	4,921	91	9,835	73	99.87%	22
33	Franklin	Co.	5,008	87	9,260	86	84.90%	61
34	Frederick	Co.	6,071	47	13,940	16	129.64%	3
35	Giles	Co.	5,032	86	9,141	91	81.65%	73
36	Gloucester	Co.	6,176	41	10,083	66	63.26%	114
37	Goochland	Co.	6,945	27	15,344	11	120.94%	7
38	Grayson	Co.	4,005	127	7,019	130	75.28%	93
39	Greene	Co.	5,639	69	10,816	52	91.83%	41
40	Greensville	Co.	4,357	120	7,747	118	77.83%	86
41	Halifax	Co.	4,118	124	7,980	114	93.79%	33
42	Hanover	Co.	7,606	14	15,127	12	98.89%	26
43	Henrico	Co.	8,091	11	13,768	17	70.16%	106
44	Henry	Co.	5,863	57	10,028	70	71.03%	102
45	Highland	Co.	4,568	114	8,197	111	79.44%	81
46	Isle of Wight	Co.	6,110	45	11,145	44	82.43%	70
47	James City	Co.	7,051	18	14,634	13	107.53%	13
48	King George	Co.	11,350	4	25,521	2	124.85%	5
49	King and Queen	Co.	2,838	136	4,462	136	57.19%	121
50	King William	Co.	6,390	35	11,366	41	77.87%	85
51	Lancaster	Co.	6,167	42	12,750	26	106.73%	15
52	Lee	Co.	3,328	135	5,685	135	70.80%	103
53	Loudoun	Co.	8,969	8	18,738	7	108.90%	12
54	Louisa	Co.	4,700	103	9,360	80	99.12%	25
55	Lunenburg	Co.	3,995	128	7,162	127	79.25%	83
56	Madison	Co.	4,756	98	9,699	75	103.93%	17
57	Mathews	Co.	6,029	48	10,759	53	78.46%	84
58	Mecklenburg	Co.	4,628	110	8,719	98	88.39%	51
59	Middlesex	Co.	5,265	82	10,152	63	92.81%	38
60	Montgomery	Co.	4,640	109	9,264	85	99.64%	23

**TABLE 4 (Continued...)**

**Total Virginia Adjusted Gross Income Per Capita -- Tax Years 1980-1989**

ID#	Localities	Gov. Type	1980	1980 Rank		1989	1989 Rank		% Change 80 to 89	Rank of % Change Hi to Lo
				Hi	Lo		Hi	Lo		
61	Nelson	Co.	4,509	116		9,146	90	102.82%	19	
62	New Kent	Co.	6,027	49		12,897	24	113.99%	9	
63	Northampton	Co.	3,858	131		7,440	121	92.83%	37	
64	Northumberland	Co.	5,582	73		10,066	67	80.34%	78	
65	Nottoway	Co.	4,685	106		7,947	115	69.63%	107	
66	Orange	Co.	6,264	38		11,616	35	85.46%	57	
67	Page	Co.	4,753	99		8,917	95	87.59%	53	
68	Patrick	Co.	4,611	111		8,704	99	88.76%	49	
69	Pittsylvania	Co.	4,877	94		8,489	102	74.06%	96	
70	Powhatan	Co.	5,424	76		11,505	38	112.12%	10	
71	Prince Edward	Co.	3,979	129		7,135	128	79.29%	82	
72	Prince George	Co.	4,251	122		9,009	93	111.95%	11	
73	Prince William	Co.	7,419	15		13,666	18	84.21%	62	
74	Pulaski	Co.	4,952	90		9,319	82	88.20%	52	
75	Rappahannock	Co.	5,673	66		12,635	27	122.70%	6	
76	Richmond	Co.	5,611	71		12,761	25	127.41%	4	
77	Roanoke	Co.	7,266	17		13,307	19	83.15%	68	
78	Rockbridge	Co.	4,856	96		8,858	97	82.43%	69	
79	Rockingham	Co.	5,745	60		11,058	46	92.47%	39	
80	Russell	Co.	4,571	113		6,869	131	50.29%	126	
81	Scott	Co.	4,229	123		6,833	132	61.58%	116	
82	Shenandoah	Co.	5,255	83		10,159	62	93.33%	35	
83	Smyth	Co.	4,476	118		8,242	108	84.12%	64	
84	Southampton	Co.	4,693	105		8,273	107	76.29%	92	
85	Spotsylvania	Co.	6,115	44		14,063	15	129.95%	2	
86	Stafford	Co.	6,721	28		13,127	21	95.31%	30	
87	Surry	Co.	5,672	67		9,665	76	70.39%	105	
88	Sussex	Co.	4,821	97		8,974	94	86.16%	56	
89	Tazewell	Co.	5,676	65		8,178	112	44.07%	131	
90	Warren	Co.	5,930	56		10,921	47	84.17%	63	
91	Washington	Co.	4,715	102		9,072	92	92.40%	40	
92	Westmoreland	Co.	4,875	95		9,417	78	93.18%	36	
93	Wise	Co.	5,381	78		7,846	116	45.82%	130	
94	Wythe	Co.	4,720	101		8,235	109	74.46%	95	
95	York	Co.	6,129	43		11,364	42	85.41%	58	
CITIES										
96	Alexandria	Cty.	12,658	2		23,084	3	82.37%	71	
97	Bedford	Cty.	5,496	74		9,154	89	66.54%	113	
98	Bristol	Cty.	9,758	6		15,567	10	59.53%	120	
99	Buena Vista	Cty.	4,670	107		8,477	103	81.54%	74	
100	Charlottesville	Cty.	6,563	31		11,389	40	73.54%	98	
101	Chesapeake	Cty.	6,283	37		10,837	51	72.47%	100	
102	Clifton Forge	Cty.	5,486	75		10,144	64	84.93%	60	
103	Colonial Heights	Cty.	7,859	13		12,044	32	53.24%	125	
104	Covington	Cty.	5,360	79		8,220	110	53.36%	124	
105	Danville	Cty.	6,840	26		11,521	37	68.45%	110	
106	Emporia	Cty.	5,639	68		10,372	60	83.95%	65	
107	Fairfax	Cty.	8,389	10		12,922	23	54.03%	122	
108	Falls Church	Cty.	19,211	1		45,628	1	137.51%	1	
109	Franklin	Cty.	6,017	50		11,068	45	83.93%	66	
110	Fredericksburg	Cty.	6,625	30		11,529	36	74.02%	97	
111	Galax	Cty.	6,189	39		10,436	56	68.61%	109	
112	Hampton	Cty.	5,718	62		9,169	88	60.37%	119	
113	Harrisonburg	Cty.	5,064	85		9,807	74	93.65%	34	
114	Hopewell	Cty.	6,548	32		9,279	84	41.72%	132	
115	Lexington	Cty.	4,357	119		8,347	104	91.58%	42	

**TABLE 4 (Continued...)**

**Total Virginia Adjusted Gross Income Per Capita -- Tax Years 1980-1989**

ID#	Localities	Gov. Type	1980		1989		% Change 80 to 89	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1989	Rank Hi to Lo		
116	Lynchburg	Cty.	6,486	33	10,442	55	61.00%	118
117	Manassas	Cty.	9,748	7	19,451	5	99.54%	24
118	Manassas Park	Cty.	4,745	100	8,526	100	79.69%	80
119	Martinsville	Cty.	7,030	19	12,272	30	74.58%	94
120	Newport News	Cty.	6,097	46	9,351	81	53.37%	123
121	Norfolk	Cty.	4,652	108	6,826	133	46.73%	128
122	Norton	Cty.	5,933	55	8,069	113	36.01%	133
123	Petersburg	Cty.	5,739	61	7,749	117	35.03%	134
124	Poquoson	Cty.	6,946	21	12,531	28	80.40%	77
125	Portsmouth	Cty.	5,709	63	8,325	105	45.83%	129
126	Radford	Cty.	4,696	104	7,584	119	61.50%	117
127	Richmond	Cty.	7,267	16	12,430	29	71.05%	101
128	Roanoke	Cty.	6,286	36	10,601	54	68.65%	108
129	Salem	Cty.	6,847	25	11,415	39	66.71%	111
130	South Boston	Cty.	5,818	59	10,046	68	72.66%	99
131	Staunton	Cty.	6,818	27	10,137	65	48.69%	127
132	Suffolk	Cty.	5,591	72	9,874	72	76.60%	89
133	Virginia Beach	Cty.	6,443	34	10,432	57	61.90%	115
134	Waynesboro	Cty.	7,022	20	11,698	34	66.60%	112
135	Williamsburg	Cty.	5,700	64	10,393	58	82.34%	72
136	Winchester	Cty.	6,917	23	13,231	20	91.29%	43
County Total			7,032	--	13,352	--	89.88%	--
Percent Change			--	--	89.88%	--	--	--
Average			5,522	--	10,426	--	87.74%	--
Minimum			2,838	--	4,462	--	31.38%	--
Maximum			11,496	--	25,521	--	129.95%	--
Range			8,657	--	21,059	--	98.58%	--
City Total			6,578	--	10,894	--	65.61%	--
Percent Change			--	--	65.61%	--	--	--
Average			6,761	--	11,717	--	69.89%	--
Minimum			4,357	--	6,826	--	35.03%	--
Maximum			19,211	--	45,628	--	137.51%	--
Range			14,854	--	38,802	--	102.48%	--
County & City Total			6,860	--	12,446	--	81.43%	--
Percent Change			--	--	81.43%	--	--	--
Average			5,896	--	10,815	--	82.36%	--
Minimum			2,838	--	4,462	--	31.38%	--
Maximum			19,211	--	45,628	--	137.51%	--
Range			16,373	--	41,167	--	106.14%	--
Unassigned			124	--	260	--	109.02%	--
Percent Change			--	--	109.02%	--	--	--
State Total			6,984	--	12,706	--	81.92%	--
Percent Change			--	--	81.92%	--	--	--
Average			5,854	--	10,738	--	82.36%	--
Minimum			124	--	260	--	31.38%	--
Maximum			19,211	--	45,628	--	137.51%	--
Range			16,373	--	41,167	--	106.14%	--

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Department of Taxation Annual Report*. Richmond, VA. 1982-1991.

**TABLE 5**  
**Total Fair Market Values of Real Estate -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980 Rank Hi to Lo	1990	1990 Rank Hi to Lo	% Change 80 to 90	Rank of % Change Hi to Lo
1	Accomack	Co.	70,291,656	119	1,104,499,700	42	1471.31%	10
2	Albemarle	Co.	1,215,736,426	15	3,426,001,165	15	181.80%	53
3	Alleghany	Co.	192,117,199	85	277,410,365	113	44.40%	126
4	Amelia	Co.	15,002,360	133	287,713,643	109	1817.79%	5
5	Amherst	Co.	310,417,604	59	739,613,419	57	138.26%	65
6	Appomattox	Co.	143,336,714	97	284,072,120	111	98.19%	87
7	Arlington	Co.	5,353,067,400	2	18,294,868,300	2	241.76%	34
8	Augusta	Co.	896,195,339	20	1,760,056,500	28	96.39%	90
9	Bath	Co.	74,493,833	115	230,618,900	119	209.58%	42
10	Bedford	Co.	554,454,150	32	1,525,740,563	30	175.18%	57
11	Bland	Co.	78,547,890	112	136,319,900	131	73.55%	105
12	Botetourt	Co.	394,644,000	41	724,712,440	60	83.64%	100
13	Brunswick	Co.	25,618,767	131	364,038,595	98	1320.98%	11
14	Buchanan	Co.	27,534,130	130	889,873,300	49	3131.89%	2
15	Buckingham	Co.	176,105,150	88	314,711,300	105	78.71%	104
16	Campbell	Co.	88,187,675	110	987,344,590	46	1019.59%	15
17	Caroline	Co.	348,175,720	54	654,044,417	64	87.85%	97
18	Carroll	Co.	382,221,335	42	547,488,150	78	43.24%	127
19	Charles City	Co.	102,945,794	108	184,626,310	123	79.34%	103
20	Charlotte	Co.	201,993,180	83	245,875,310	117	21.72%	135
21	Chesterfield	Co.	2,723,634,060	9	8,208,251,230	8	201.37%	46
22	Clarke	Co.	238,813,200	73	818,978,000	52	242.94%	33
23	Craig	Co.	8,096,920	136	109,112,850	134	1247.58%	12
24	Culpeper	Co.	528,076,067	33	1,114,353,549	41	111.02%	76
25	Cumberland	Co.	79,468,280	111	225,737,314	120	184.06%	50
26	Dickenson	Co.	350,936,047	52	484,694,074	86	38.11%	131
27	Dinwiddie	Co.	346,437,700	55	452,816,094	87	30.71%	133
28	Essex	Co.	234,203,220	75	330,612,380	103	41.16%	128
29	Fairfax	Co.	16,565,453,315	1	73,067,376,830	1	341.08%	24
30	Fauquier	Co.	1,166,683,640	17	3,915,783,820	14	235.63%	36
31	Floyd	Co.	172,249,740	90	338,842,450	102	96.72%	89
32	Fluvanna	Co.	214,352,200	81	444,067,885	89	107.17%	80
33	Franklin	Co.	471,605,883	37	1,476,193,855	32	213.01%	40
34	Frederick	Co.	125,451,538	100	1,472,234,123	33	1073.55%	13
35	Giles	Co.	239,398,200	72	361,796,050	99	51.13%	120
36	Gloucester	Co.	379,320,845	43	1,284,254,980	35	238.57%	35
37	Goochland	Co.	301,002,496	61	734,779,710	59	144.11%	63
38	Grayson	Co.	259,590,670	67	317,601,510	104	22.35%	134
39	Greene	Co.	139,865,053	98	288,894,885	108	106.55%	82
40	Greensville	Co.	148,050,085	95	241,997,252	118	63.46%	113
41	Halifax	Co.	474,058,900	36	558,951,140	75	17.91%	136
42	Hanover	Co.	1,141,056,200	18	2,421,467,900	20	112.21%	74
43	Henrico	Co.	3,283,669,915	4	9,219,446,282	7	180.77%	54
44	Henry	Co.	70,531,820	118	1,235,187,200	36	1651.25%	6
45	Highland	Co.	8,851,220	135	145,724,800	130	1546.38%	9
46	Isle of Wight	Co.	378,650,680	44	1,133,188,995	40	199.27%	47
47	James City	Co.	577,526,272	30	2,308,771,964	21	299.77%	26
48	King George	Co.	180,706,810	86	535,679,600	80	196.44%	48
49	King and Queen	Co.	116,898,080	101	211,981,280	122	81.34%	101
50	King William	Co.	30,005,870	128	349,515,600	101	1064.82%	14
51	Lancaster	Co.	265,046,810	65	751,473,600	56	183.52%	51
52	Lee	Co.	99,724,226	109	403,081,093	94	304.20%	25
53	Loudoun	Co.	1,764,511,840	12	12,441,565,300	4	605.10%	21
54	Louisa	Co.	375,347,580	47	798,304,500	53	112.68%	73
55	Lunenburg	Co.	15,097,830	132	260,911,400	116	1628.14%	7
56	Madison	Co.	208,204,737	82	396,833,500	95	90.60%	96
57	Mathews	Co.	42,537,590	125	377,141,640	96	786.61%	19
58	Mecklenburg	Co.	328,156,800	56	638,603,900	66	94.60%	93
59	Middlesex	Co.	219,727,418	79	523,790,660	83	138.38%	64
60	Montgomery	Co.	751,289,330	23	1,515,464,200	31	101.72%	85

**TABLE 5 (Continued...)**  
**Total Fair Market Values of Real Estate -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980	1990	1990	%	Rank of
				Rank		Rank	Change	% Change
				Hi to Lo		Hi to Lo	80 to 90	Hi to Lo
61	Nelson	Co.	226,908,715	78	642,262,670	65	183.05%	52
62	New Kent	Co.	164,713,100	92	506,386,250	84	207.44%	43
63	Northampton	Co.	149,918,400	94	407,718,600	93	171.96%	59
64	Northumberland	Co.	58,028,480	121	580,680,992	69	900.68%	18
65	Nottoway	Co.	167,060,460	91	300,552,010	106	79.91%	102
66	Orange	Co.	435,166,650	39	830,853,220	50	90.93%	95
67	Page	Co.	376,564,205	46	554,371,200	77	47.22%	124
68	Patrick	Co.	215,292,421	80	372,636,050	97	73.08%	107
69	Pittsylvania	Co.	105,624,060	106	1,149,430,000	39	988.23%	16
70	Powhatan	Co.	54,149,954	123	560,567,330	74	935.21%	17
71	Prince Edward	Co.	201,114,760	84	282,117,000	112	40.28%	130
72	Prince George	Co.	299,999,940	62	623,844,000	67	107.95%	79
73	Prince William	Co.	2,728,169,940	8	12,376,442,200	5	353.65%	23
74	Pulaski	Co.	494,554,970	34	739,356,280	58	49.50%	122
75	Rappahannock	Co.	11,582,821	134	411,469,300	92	3452.41%	1
76	Richmond	Co.	107,364,650	104	175,435,010	125	63.40%	114
77	Roanoke	Co.	323,044,810	58	2,642,484,741	17	717.99%	20
78	Rockbridge	Co.	348,657,235	53	490,356,900	85	40.64%	129
79	Rockingham	Co.	997,438,570	19	1,973,286,460	25	97.84%	88
80	Russell	Co.	27,983,220	129	539,888,916	79	1829.33%	4
81	Scott	Co.	237,898,420	74	351,486,600	100	47.75%	123
82	Shenandoah	Co.	661,562,400	27	990,873,900	45	49.78%	121
83	Smyth	Co.	450,153,897	38	599,013,818	68	33.07%	132
84	Southampton	Co.	327,396,300	57	565,026,200	73	72.58%	108
85	Spotsylvania	Co.	695,067,380	25	2,126,743,320	23	205.98%	44
86	Stafford	Co.	790,185,860	22	3,078,344,200	16	289.57%	27
87	Surry	Co.	135,446,716	99	276,018,300	114	103.78%	83
88	Sussex	Co.	176,379,603	87	285,171,070	110	61.68%	115
89	Tazewell	Co.	673,719,317	26	1,061,330,650	44	57.53%	118
90	Warren	Co.	404,209,828	40	669,464,436	62	65.62%	112
91	Washington	Co.	38,670,850	126	1,158,889,770	37	2896.80%	3
92	Westmoreland	Co.	174,762,374	89	579,933,270	70	231.84%	37
93	Wise	Co.	48,319,120	124	821,576,984	51	1600.31%	8
94	Wythe	Co.	293,477,376	63	573,516,918	71	95.42%	92
95	York	Co.	559,950,740	31	2,128,676,750	22	280.15%	29
CITIES								
96	Alexandria	Cty.	3,242,762,972	6	11,171,017,300	6	244.49%	32
97	Bedford	Cty.	106,144,600	105	176,500,700	124	66.28%	111
98	Bristol	Cty.	258,854,186	68	437,406,851	91	68.98%	110
99	Buena Vista	Cty.	75,268,200	114	130,336,300	133	73.16%	106
100	Charlottesville	Cty.	651,387,930	28	1,439,662,200	34	121.01%	69
101	Chesapeake	Cty.	2,135,310,800	10	6,089,297,300	11	185.17%	49
102	Clifton Forge	Cty.	32,032,439	127	72,896,530	136	127.57%	67
103	Colonial Heights	Cty.	261,061,946	66	569,145,800	72	118.01%	71
104	Covington	Cty.	57,119,995	122	148,731,225	129	160.38%	61
105	Danville	Cty.	351,625,700	51	1,150,369,700	38	227.16%	39
106	Emporia	Cty.	75,987,590	113	157,145,310	128	106.80%	81
107	Fairfax	Cty.	609,470,900	29	2,008,430,400	24	229.54%	38
108	Falls Church	Cty.	358,989,301	49	1,090,756,000	43	203.84%	45
109	Franklin	Cty.	107,845,450	102	225,087,100	121	108.71%	78
110	Fredericksburg	Cty.	231,009,854	76	895,546,390	48	287.67%	28
111	Galax	Cty.	107,430,300	103	172,467,350	126	60.54%	117
112	Hampton	Cty.	1,506,266,400	13	3,994,090,100	13	165.16%	60
113	Harrisonburg	Cty.	269,622,550	64	970,863,200	47	260.08%	30
114	Hopewell	Cty.	306,641,270	60	525,819,400	82	71.48%	109
115	Lexington	Cty.	104,508,500	107	168,859,400	127	61.57%	116

**TABLE 5 (Continued...)**  
**Total Fair Market Values of Real Estate -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
116	Lynchburg	Cty.	867,177,805	21	1,619,321,830	29	86.73%	98
117	Manassas	Cty.	377,490,390	45	1,961,851,300	26	419.71%	22
118	Manassas Park	Cty.	73,704,401	116	261,593,020	115	254.92%	31
119	Martinsville	Cty.	230,768,725	77	443,649,200	90	92.25%	94
120	Newport News	Cty.	2,020,373,220	11	5,671,610,000	12	180.72%	55
121	Norfolk	Cty.	2,762,111,490	7	6,342,380,460	10	129.62%	66
122	Norton	Cty.	68,745,200	120	99,418,600	135	44.62%	125
123	Petersburg	Cty.	488,621,800	35	762,630,165	55	56.08%	119
124	Poquoson	Cty.	161,972,649	93	450,182,504	88	177.94%	56
125	Portsmouth	Cty.	1,304,057,957	14	2,560,605,540	19	96.36%	91
126	Radford	Cty.	147,043,520	96	296,997,540	107	101.98%	84
127	Richmond	Cty.	3,273,934,580	5	7,311,925,900	9	123.34%	68
128	Roanoke	Cty.	1,196,265,477	16	2,636,320,572	18	120.38%	70
129	Salem	Cty.	356,045,700	50	711,333,700	61	99.79%	86
130	South Boston	Cty.	72,074,720	117	133,442,080	132	85.14%	99
131	Staunton	Cty.	257,406,620	69	558,139,150	76	116.83%	72
132	Suffolk	Cty.	704,148,015	24	1,802,170,700	27	155.94%	62
133	Virginia Beach	Cty.	5,218,647,825	3	16,214,719,124	3	210.71%	41
134	Waynesboro	Cty.	255,335,600	70	533,847,365	81	109.08%	77
135	Williamsburg	Cty.	240,936,700	71	660,628,500	63	174.19%	58
136	Winchester	Cty.	361,290,247	48	764,320,200	54	111.55%	75
County Total			58,835,912,951	--	206,321,297,697	--	250.67%	--
Percent Change			--	--	250.67%	--	--	--
Average			619,325,399	--	2,171,803,134	--	432.88%	--
Minimum Value			8,096,920	--	109,112,850	--	17.91%	--
Maximum Value			16,565,453,315	--	73,067,376,830	--	3452.41%	--
Range of Values			16,557,356,395	--	72,958,263,980	--	3434.50%	--
City Total			31,287,493,524	--	83,391,516,006	--	166.53%	--
Percent Change			--	--	166.53%	--	--	--
Average			763,109,598	--	2,033,939,415	--	143.79%	--
Minimum Value			32,032,439	--	72,896,530	--	44.62%	--
Maximum Value			5,218,647,825	--	16,214,719,124	--	419.71%	--
Range of Values			5,186,615,386	--	16,141,822,594	--	375.09%	--
State Total			90,123,406,475	--	289,712,813,703	--	221.46%	--
Percent Change			--	--	221.46%	--	--	--
Average			662,672,106	--	2,130,241,277	--	345.73%	--
Minimum Value			8,096,920	--	72,896,530	--	17.91%	--
Maximum Value			16,565,453,315	--	73,067,376,830	--	3452.41%	--
Range of Values			16,557,356,395	--	72,994,480,300	--	3434.50%	--

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Department of Taxation Annual Report*. Richmond, VA. 1982-1991.

**TABLE 6**  
**Total Fair Market Values of Real Estate Per Capita -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980 Rank		1990	1990 Rank		% Change 80 to 90	Rank of % Change Hi to Lo
				Hi	to Lo		Hi	to Lo		
1	Accomack	Co.	2,248	124		34,839	50	1449.75%	10	
2	Albemarle	Co.	21,794	22		50,353	20	131.04%	58	
3	Alleghany	Co.	13,404	81		21,054	115	57.08%	118	
4	Amelia	Co.	1,785	128		32,743	59	1734.42%	8	
5	Amherst	Co.	10,659	107		25,881	85	142.80%	51	
6	Appomattox	Co.	11,974	94		23,099	99	92.92%	84	
7	Arlington	Co.	35,079	2		107,028	3	205.10%	31	
8	Augusta	Co.	16,679	49		32,190	62	93.00%	83	
9	Bath	Co.	12,712	87		48,056	25	278.03%	23	
10	Bedford	Co.	15,875	55		33,418	55	110.51%	68	
11	Bland	Co.	12,372	90		20,927	117	69.15%	107	
12	Botetourt	Co.	16,959	48		28,998	72	70.98%	104	
13	Brunswick	Co.	1,639	129		22,771	104	1289.43%	11	
14	Buchanan	Co.	725	136		28,401	76	3818.44%	1	
15	Buckingham	Co.	14,986	65		24,447	93	63.13%	114	
16	Campbell	Co.	1,941	126		20,755	119	969.04%	14	
17	Caroline	Co.	19,447	30		34,035	54	75.01%	95	
18	Carroll	Co.	14,016	74		20,587	121	46.88%	124	
19	Charles City	Co.	15,383	62		29,390	70	91.05%	85	
20	Charlotte	Co.	16,468	51		21,037	116	27.74%	134	
21	Chesterfield	Co.	19,266	32		39,223	37	103.59%	70	
22	Clarke	Co.	23,965	18		67,679	11	182.40%	39	
23	Craig	Co.	2,051	125		24,957	90	1116.89%	13	
24	Culpeper	Co.	23,346	19		40,098	34	71.76%	102	
25	Cumberland	Co.	10,084	111		28,848	73	186.09%	37	
26	Dickenson	Co.	17,719	43		27,508	80	55.25%	121	
27	Dinwiddie	Co.	15,328	63		21,604	111	40.95%	127	
28	Essex	Co.	26,422	10		38,050	41	44.01%	125	
29	Fairfax	Co.	27,752	9		89,261	6	221.63%	27	
30	Fauquier	Co.	32,508	3		80,339	8	147.13%	48	
31	Floyd	Co.	14,897	67		28,225	77	89.47%	86	
32	Fluvanna	Co.	20,925	24		35,728	47	70.75%	105	
33	Franklin	Co.	13,195	83		37,326	43	182.87%	38	
34	Frederick	Co.	3,674	121		32,199	60	776.51%	18	
35	Giles	Co.	13,442	80		22,107	107	64.46%	111	
36	Gloucester	Co.	18,865	34		42,622	30	125.93%	61	
37	Goochland	Co.	25,593	12		51,880	19	102.71%	71	
38	Grayson	Co.	15,658	59		19,511	126	24.61%	135	
39	Greene	Co.	18,343	40		28,056	78	52.95%	122	
40	Greensville	Co.	13,579	78		27,335	83	101.31%	73	
41	Halifax	Co.	15,493	60		19,252	127	24.27%	136	
42	Hanover	Co.	22,641	20		38,250	40	68.94%	108	
43	Henrico	Co.	18,168	41		42,314	31	132.90%	57	
44	Henry	Co.	1,223	132		21,692	109	1673.15%	9	
45	Highland	Co.	3,014	123		55,304	17	1735.07%	6	
46	Isle of Wight	Co.	17,528	45		45,232	27	158.06%	46	
47	James City	Co.	25,371	13		66,232	12	161.05%	44	
48	King George	Co.	30,279	7		85,177	7	181.31%	41	
49	King and Queen	Co.	11,088	106		15,671	134	41.34%	126	
50	King William	Co.	3,215	122		32,027	63	896.29%	15	
51	Lancaster	Co.	26,167	11		68,968	10	163.57%	43	
52	Lee	Co.	3,842	120		16,455	132	328.29%	22	
53	Loudoun	Co.	30,726	6		144,453	1	370.13%	21	
54	Louisa	Co.	21,057	23		39,277	36	86.52%	90	
55	Lunenburg	Co.	1,245	131		22,849	101	1734.83%	7	
56	Madison	Co.	20,348	25		33,211	58	63.21%	113	
57	Mathews	Co.	5,321	117		45,177	28	749.12%	19	
58	Mecklenburg	Co.	11,145	104		21,839	108	95.95%	77	
59	Middlesex	Co.	28,466	8		60,533	14	112.65%	67	
60	Montgomery	Co.	11,828	97		20,503	122	73.34%	99	

**TABLE 6 (Continued...)**

**Total Fair Market Values of Real Estate Per Capita -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
61	Nelson	Co.	18,593	38	50,263	22	170.33%	42
62	New Kent	Co.	18,758	36	48,481	24	158.46%	45
63	Northampton	Co.	10,251	109	31,216	66	204.53%	32
64	Northumberland	Co.	5,904	116	55,177	18	834.50%	16
65	Nottoway	Co.	11,391	101	20,046	124	75.98%	94
66	Orange	Co.	24,092	16	38,787	39	61.00%	116
67	Page	Co.	19,410	31	25,559	88	31.68%	132
68	Patrick	Co.	12,200	93	21,326	113	74.81%	96
69	Pittsylvania	Co.	1,597	130	20,653	120	1193.38%	12
70	Powhatan	Co.	4,146	119	36,571	45	782.17%	17
71	Prince Edward	Co.	12,221	92	16,289	133	33.28%	131
72	Prince George	Co.	11,658	99	22,773	103	95.34%	79
73	Prince William	Co.	18,854	35	57,382	15	204.35%	33
74	Pulaski	Co.	14,038	73	21,433	112	52.68%	123
75	Rappahannock	Co.	1,901	127	62,137	13	3168.62%	2
76	Richmond	Co.	15,444	61	24,121	96	56.19%	120
77	Roanoke	Co.	4,429	118	33,309	57	652.14%	20
78	Rockbridge	Co.	19,466	29	26,722	84	37.28%	128
79	Rockingham	Co.	17,487	46	34,329	53	96.31%	76
80	Russell	Co.	881	134	18,833	129	2037.56%	4
81	Scott	Co.	9,490	112	15,148	136	59.62%	117
82	Shenandoah	Co.	24,005	17	31,321	65	30.48%	133
83	Smyth	Co.	13,491	79	18,505	131	37.16%	129
84	Southampton	Co.	17,479	47	32,195	61	84.20%	91
85	Spotsylvania	Co.	20,185	26	37,049	44	83.55%	92
86	Stafford	Co.	19,525	28	50,270	21	157.46%	47
87	Surry	Co.	22,403	21	44,918	29	100.50%	74
88	Sussex	Co.	16,220	54	27,827	79	71.56%	103
89	Tazewell	Co.	13,338	82	23,092	100	73.13%	100
90	Warren	Co.	19,067	33	25,609	87	34.31%	130
91	Washington	Co.	832	135	25,255	89	2935.99%	3
92	Westmoreland	Co.	12,447	89	37,463	42	200.99%	35
93	Wise	Co.	1,102	133	20,761	118	1784.64%	5
94	Wythe	Co.	11,499	100	22,521	106	95.85%	78
95	York	Co.	15,790	57	50,179	23	217.79%	29
CITIES								
96	Alexandria	Cty.	31,417	5	100,474	5	219.81%	28
97	Bedford	Cty.	17,717	44	29,063	71	64.04%	112
98	Bristol	Cty.	13,594	77	23,739	97	74.63%	97
99	Buena Vista	Cty.	11,206	103	20,346	123	81.57%	93
100	Charlottesville	Cty.	16,319	53	35,687	48	118.69%	64
101	Chesapeake	Cty.	18,651	37	40,067	35	114.82%	66
102	Clifton Forge	Cty.	6,348	114	15,580	135	145.42%	49
103	Colonial Heights	Cty.	15,813	56	35,430	49	124.05%	62
104	Covington	Cty.	6,303	115	21,275	114	237.56%	25
105	Danville	Cty.	7,704	113	21,682	110	181.44%	40
106	Emporia	Cty.	15,700	58	29,617	69	88.64%	88
107	Fairfax	Cty.	31,432	4	102,356	4	225.64%	26
108	Falls Church	Cty.	37,729	1	113,881	2	201.84%	34
109	Franklin	Cty.	14,757	70	28,622	75	93.96%	81
110	Fredericksburg	Cty.	15,077	64	47,067	26	212.18%	30
111	Galax	Cty.	16,467	52	25,857	86	57.02%	119
112	Hampton	Cty.	12,284	91	29,853	68	143.02%	50
113	Harrisonburg	Cty.	13,707	76	31,617	64	130.67%	59
114	Hopewell	Cty.	13,106	84	22,762	105	73.67%	98
115	Lexington	Cty.	14,332	72	24,265	95	69.31%	106

**TABLE 6 (Continued...)**

**Total Fair Market Values of Real Estate Per Capita -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
116	Lynchburg	Cty.	12,993	85	24,517	92	88.70%	87
117	Manassas	Cty.	24,452	14	70,174	9	186.99%	36
118	Manassas Park	Cty.	11,297	102	38,847	38	243.85%	24
119	Martinsville	Cty.	12,715	86	27,450	81	115.88%	65
120	Newport News	Cty.	13,943	75	33,354	56	139.21%	53
121	Norfolk	Cty.	10,346	108	24,279	94	134.67%	55
122	Norton	Cty.	14,451	71	23,409	98	61.99%	115
123	Petersburg	Cty.	11,902	96	19,867	125	66.93%	110
124	Poquoson	Cty.	18,562	39	40,907	33	120.38%	63
125	Portsmouth	Cty.	12,470	88	24,643	91	97.62%	75
126	Radford	Cty.	11,119	105	18,632	130	67.58%	109
127	Richmond	Cty.	14,935	66	36,009	46	141.11%	52
128	Roanoke	Cty.	11,936	95	27,349	82	129.12%	60
129	Salem	Cty.	14,861	68	29,943	67	101.49%	72
130	South Boston	Cty.	10,161	110	19,071	128	87.68%	89
131	Staunton	Cty.	11,777	98	22,818	102	93.75%	82
132	Suffolk	Cty.	14,787	69	34,563	52	133.75%	56
133	Virginia Beach	Cty.	19,903	27	41,252	32	107.26%	69
134	Waynesboro	Cty.	16,657	50	28,780	74	72.78%	101
135	Williamsburg	Cty.	24,411	15	57,296	16	134.72%	54
136	Winchester	Cty.	17,871	42	34,826	51	94.88%	80
County Per Capita Average			17,686	--	52,419	--	196.39%	--
Percent Change			--	--	196.39%	--	--	--
Series Average			14,532	--	36,468	--	414.89%	--
Minimum Value			725	--	15,148	--	24.27%	--
Maximum Value			35,079	--	144,453	--	3818.44%	--
Range of Values			34,355	--	129,305	--	3794.17%	--
City Per Capita Average			15,488	--	37,040	--	139.16%	--
Percent Change			--	--	139.16%	--	--	--
Series Average			15,639	--	36,030	--	123.86%	--
Minimum Value			6,303	--	15,580	--	57.02%	--
Maximum Value			37,729	--	113,881	--	243.85%	--
Range of Values			31,426	--	98,302	--	186.83%	--
State Per Capita Average			16,856	--	46,823	--	177.79%	--
Percent Change			--	--	177.79%	--	--	--
Series Average			14,866	--	36,336	--	327.15%	--
Minimum Value			725	--	15,148	--	24.27%	--
Maximum Value			37,729	--	144,453	--	3818.44%	--
Range of Values			37,004	--	129,305	--	3794.17%	--

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Department of Taxation Annual Report*. Richmond, VA. 1982-1991.

**TABLE 7**  
**Nominal and Average Effective True Tax Rates for Real Estate -- Tax Years 1983-1990**

Localities	Gov. Type	Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate			
		Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate		
		1983	1984	1985	1986	1987	1988	1989	1990								
Accomack	Co.	.41	.34	.64	.55	.65	.60	.64	.54	.72	.58	.71	.60	.71	.59	.60	---
Albemarle	Co.	.77	.72	.77	.71	.77	.74	.77	.72	.72	.68	.72	.64	.72	.63	.74	---
Alleghany	Co.	.74	.67	.74	.59	.74	.59	.68	.63	.68	.62	.70	.60	.70	.57	.75	---
Amelia	Co.	.48	.43	.48	.41	.52	.46	.57	.50	.67	.55	.67	.57	.67	.54	.67	---
Amherst	Co.	.69	.44	.63	.50	.63	.51	.63	.50	.63	.48	.63	.45	.68	.47	.51	---
Appomattox	Co.	.60	.35	.56	.44	.63	.49	.63	.47	.63	.43	.63	.42	.63	.42	.63	---
Arlington	Co.	.99	.91	.97	.90	.95	.89	.94	.80	.92	.77	.89	.70	.78	.66	.77	---
Augusta	Co.	.55	.47	.60	.50	.58	.53	.58	.52	.58	.48	.58	.44	.58	.48	.58	---
Bath	Co.	.46	.41	.39	.34	.39	.34	.39	.34	.39	.34	.39	.32	.39	.36	.39	---
Bedford	Co.	.48	.44	.50	.43	.61	.51	.61	.49	.61	.47	.69	.51	.60	.52	.62	---
Bland	Co.	.70	.55	.65	.52	.65	.54	.75	.70	.75	.53	.75	.58	.75	.57	.75	---
Botetourt	Co.	.75	.66	.75	.64	.75	.62	.75	.58	.75	.54	.75	.64	.75	.59	.75	---
Brunswick	Co.	.47	.42	.47	.40	.46	.39	.46	.39	.46	.36	.46	.37	.46	.37	.46	---
Buchanan	Co.	.42	.43	.42	.42	.55	.55	.55	.55	.55	.55	.59	.52	.59	.54	.59	---
Buckingham	Co.	.32	.27	.34	.33	.34	.29	.41	.36	.41	.34	.41	.35	.41	.32	.48	---
Campbell	Co.	.45	.40	.45	.40	.45	.42	.45	.41	.45	.41	.51	.44	.51	.42	.51	---
Caroline	Co.	.45	.37	.50	.41	.50	.38	.64	.46	.64	.52	.65	.46	.72	.49	.62	---
Carroll	Co.	.48	.41	.48	.40	.48	.40	.43	.39	.425	.39	.46	.38	.46	.36	.46	---
Charles City	Co.	1.18	.77	1.05	.77	1.15	.82	1.15	.87	1.29	.96	1.10	.91	1.10	.87	1.05	---
Charlotte	Co.	.35	.27	.40	.32	.40	.34	.50	.41	.50	.36	.55	.42	.60	.43	.60	---
Chesterfield	Co.	.98	.92	.98	.92	.98	.92	1.04	.94	1.04	.92	1.04	.89	1.09	.92	1.09	---
Clarke	Co.	.50	.44	.70	.60	.70	.59	.70	.61	.70	.57	.70	.49	.80	.48	.65	---
Craig	Co.	.55	.45	.55	.45	.55	.45	.55	.42	.55	.41	.60	.55	.65	.52	.70	---
Culpeper	Co.	.59	.56	.61	.56	.61	.52	.61	.52	.61	.44	.69	.57	.82	.58	.89	---
Cumberland	Co.	.30	.14	.31	.27	.31	.26	.31	.25	.31	.24	.31	.23	.31	.20	.26	---
Dickenson	Co.	.50	.33	.50	.38	.50	.35	.53	.42	.53	.47	.53	.53	.53	.49	.53	---
Dinwiddie	Co.	.81	.66	.81	.64	.81	.65	.80	.70	.80	.64	.80	.62	.80	.60	.80	---
Essex	Co.	.45	.36	.45	.32	.45	.40	.45	.40	.45	.38	.45	.37	.60	.45	.60	---
Fairfax	Co.	1.48	1.31	1.47	1.28	1.40	1.20	1.36	1.10	1.33	1.05	1.32	1.02	1.20	.99	1.11	---
Fauquier	Co.	.59	.54	.63	.56	.63	.53	.66	.53	.72	.52	.84	.53	.62	.52	.83	---
Floyd	Co.	.55	.45	.55	.43	.55	.43	.65	.46	.65	.46	.75	.51	.67	.55	.67	---
Fluvanna	Co.	.55	.52	.55	.51	.55	.50	.55	.51	.55	.52	.63	.58	.63	.55	.63	---
Franklin	Co.	.52	.31	.45	.39	.45	.39	.50	.41	.50	.40	.60	.45	.50	.45	.50	---
Frederick	Co.	.58	.51	.58	.50	.58	.49	.63	.50	.55	.45	.55	.41	.66	.45	.78	---
Giles	Co.	.56	.39	.66	.47	.61	.54	.61	.50	.68	.60	.70	.55	.68	.64	.68	---
Gloucester	Co.	.60	.51	.60	.46	.60	.45	.60	.54	.66	.56	.80	.66	.95	.77	.83	---
Goochland	Co.	.69	.49	.65	.51	.72	.53	.72	.51	.72	.46	.86	.53	.63	.54	.63	---
Grayson	Co.	.37	.32	.36	.32	.48	.43	.51	.43	.60	.52	.60	.51	.60	.46	.66	---
Greene	Co.	.55	.49	.75	.71	.75	.66	.75	.66	.75	.61	.89	.76	.89	.72	.89	---
Greensville	Co.	.41	.29	.40	.36	.42	.37	.45	.38	.45	.36	.55	.44	.55	.44	.50	---
Halifax	Co.	.36	.32	.36	.31	.36	.31	.36	.32	.36	.30	.42	.33	.42	.34	.42	---
Hanover	Co.	.76	.59	.67	.59	.67	.57	.67	.54	.70	.52	.69	.60	.72	.58	.78	---
Henrico	Co.	.98	.86	.98	.85	.98	.84	.98	.83	.98	.85	.98	.80	.98	.85	.98	---
Henry	Co.	.54	.45	.54	.44	.54	.48	.54	.45	.54	.42	.54	.39	.54	.44	.62	---
Highland	Co.	.36	.31	.38	.36	.42	.39	.50	.43	.55	.51	.55	.52	.60	.46	.60	---
Isle of Wight	Co.	.51	.48	.51	.44	.51	.41	.55	.44	.51	.45	.71	.59	.71	.57	.70	---
James City	Co.	.71	.65	.69	.63	.67	.59	.69	.63	.63	.59	.67	.63	.66	.63	.71	---
King and Queen	Co.	.88	.60	.74	.59	.79	.57	.82	.56	.82	.58	.92	.52	.95	.59	.78	---
King George	Co.	1.05	.70	.82	.69	.88	.67	.88	.64	.88	.63	1.10	.66	1.30	.65	.85	---
King William	Co.	.60	.53	.76	.64	.76	.62	.82	.64	.92	.80	.92	.73	1.17	.88	1.17	---
Lancaster	Co.	.31	.30	.34	.30	.39	.34	.39	.32	.39	.30	.50	.33	.50	.40	.50	---
Lee	Co.	.62	.55	.63	.57	.61	.54	.55	.52	.55	.48	.73	.67	.68	.65	.68	---
Loudoun	Co.	1.13	.97	1.10	.99	1.13	.97	1.02	.83	.88	.72	.95	.78	.88	.75	.85	---
Louisa	Co.	.35	.27	.35	.28	.40	.31	.40	.36	.48	.44	.54	.46	.54	.49	.54	---
Lunenburg	Co.	.38	.40	.44	.48	.48	.51	.57	.56	.57	.55	.57	.50	.60	.50	.54	---
Madison	Co.	.50	.46	.56	.52	.56	.50	.71	.66	.71	.61	.71	.57	.71	.47	.66	---
Mathews	Co.	.50	.42	.50	.41	.55	.43	.55	.41	.53	.45	.53	.41	.63	.46	.71	---
Mecklenburg	Co.	.50	.30	.50	.28	.50	.28	.42	.35	.42	.33	.42	.29	.42	.28	.63	---
Middlesex	Co.	.39	.36	.39	.34	.39	.34	.39	.32	.45	.35	.55	.38	.50	.41	.42	---
Montgomery	Co.	.67	.60	.69	.60	.69	.57	.74	.57	.66	.56	.76	.62	.76	.60	.81	---

**TABLE 7 (Continued...)**  
**Nominal and Average Effective True Tax Rates for Real Estate -- Tax Years 1983-1990**

Localities	Gov. Type	Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate		Ave. Eff. True Tax Rate			
		Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate	Nom. Tax Rate	Eff. Tax Rate		
		1983	1984	1985	1986	1987	1988	1989	1990								
Nelson	Co.	.55	.46	.59	.48	.59	.46	.59	.57	.62	.56	.66	.59	.66	.54	.71	---
New Kent	Co.	.75	.71	.75	.72	.75	.68	.88	.78	.88	.74	.88	.68	1.04	.72	.74	---
Northampton	Co.	1.08	.64	.77	.71	.77	.68	.77	.65	.77	.56	.89	.67	.89	.47	.76	---
Northumberland	Co.	.42	.38	.46	.41	.48	.41	.50	.40	.55	.39	.60	.44	.60	.37	.60	---
Nottoway	Co.	.36	.36	.36	.36	.36	.33	.44	.40	.44	.39	.46	.42	.55	.48	.60	---
Orange	Co.	.54	.51	.54	.50	.54	.46	.60	.52	.60	.48	.60	.53	.65	.51	.68	---
Page	Co.	.56	.50	.53	.48	.53	.47	.53	.48	.53	.42	.53	.40	.53	.39	.53	---
Patrick	Co.	.55	.33	.65	.35	.43	.37	.43	.36	.48	.41	.54	.41	.54	.41	.62	---
Pittsylvania	Co.	.33	.29	.35	.30	.35	.31	.35	.32	.35	.30	.43	.36	.43	.35	.43	---
Powhatan	Co.	.60	.53	.60	.52	.60	.50	.76	.65	.76	.62	.76	.57	.76	.51	.76	---
Prince Edward	Co.	.52	.35	.52	.31	.49	.40	.49	.38	.49	.34	.54	.37	.54	.35	.54	---
Prince George	Co.	.66	.59	.74	.68	.84	.73	.78	.71	.78	.68	.78	.66	.80	.69	.80	---
Prince William	Co.	1.45	1.31	1.49	1.36	1.49	1.38	1.49	1.33	1.37	1.19	1.45	1.26	1.44	1.29	1.36	---
Pulaski	Co.	.43	.42	.54	.42	.54	.40	.50	.45	.50	.44	.60	.51	.75	.62	.75	---
Rappahannock	Co.	.42	.36	.50	.40	.58	.46	.58	.42	.69	.43	.52	.39	.75	.45	.77	---
Richmond	Co.	.60	.36	.70	.39	.60	.48	.60	.45	.60	.40	.70	.41	.70	.48	.70	---
Roanoke	Co.	1.10	.94	1.15	.96	1.15	1.06	1.15	1.01	1.15	1.01	1.15	1.02	1.15	1.01	1.15	---
Rockbridge	Co.	.45	.34	.65	.53	.65	.48	.50	.45	.55	.45	.62	.47	.71	.53	.69	---
Rockingham	Co.	.39	.35	.43	.39	.46	.41	.51	.47	.62	.52	.65	.46	.65	.44	.68	---
Russell	Co.	.65	.54	.65	.56	.65	.52	.65	.57	.61	.60	.65	.60	.68	.64	.68	---
Scott	Co.	.72	.52	.72	.51	.72	.54	.58	.57	.58	.54	.75	.67	.75	.62	.75	---
Shenandoah	Co.	.51	.42	.55	.44	.55	.48	.55	.47	.55	.42	.60	.45	.65	.40	.70	---
Smyth	Co.	.50	.47	.50	.46	.50	.44	.50	.49	.50	.44	.65	.57	.65	.56	.65	---
Southampton	Co.	.32	.30	.37	.35	.37	.32	.37	.34	.37	.34	.41	.38	.51	.44	.51	---
Spotsylvania	Co.	.65	.58	.70	.60	.70	.57	.70	.55	.70	.51	.70	.58	.80	.58	.85	---
Stafford	Co.	1.21	1.14	1.21	1.10	1.20	1.06	1.20	1.00	1.20	.90	1.10	.88	1.25	.92	.99	---
Surry	Co.	.39	.36	.39	.32	.40	.32	.40	.35	.44	.38	.50	.42	.50	.37	.50	---
Sussex	Co.	.46	.38	.46	.34	.46	.35	.51	.40	.51	.41	.49	.46	.49	.40	.52	---
Tazewell	Co.	.60	.51	.56	.53	.56	.51	.56	.52	.56	.52	.56	.54	.56	.55	.56	---
Warren	Co.	.60	.44	.60	.43	.46	.39	.46	.37	.49	.35	.64	.39	.64	.35	.64	---
Washington	Co.	.50	.44	.61	.53	.61	.57	.61	.56	.61	.54	.65	.58	.70	.66	.70	---
Westmoreland	Co.	.68	.57	.72	.57	.72	.57	.72	.55	.72	.52	.80	.52	.72	.53	.76	---
Wise	Co.	.285	.25	.285	.25	.285	.26	.285	.27	.39	.38	.39	.38	.39	.39	.39	---
Wythe	Co.	.42	.41	.42	.41	.44	.41	.44	.41	.44	.40	.54	.48	.54	.45	.66	---
York	Co.	.64	.55	.66	.52	.68	.52	.57	.54	.57	.51	.57	.55	.63	.60	.63	---
<b>CITIES</b>																	
Alexandria	Cty.	1.41	1.30	1.41	1.32	1.39	1.29	1.38	1.23	1.34	1.13	1.25	1.07	1.10	.91	1.05	---
Bedford	Cty.	.66	.65	.66	.62	.66	.62	.79	.72	.79	.69	.79	.66	.79	.63	.71	---
Bristol	Cty.	1.11	.93	1.11	.92	1.08	1.00	1.08	.96	1.08	.92	1.08	.97	1.08	1.01	1.08	---
Buena Vista	Cty.	.91	.79	.91	.80	.91	.78	.91	.74	.92	.82	.98	.79	1.05	.80	.96	---
Charlottesville	Cty.	1.13	1.06	1.13	1.06	1.13	1.08	1.13	1.09	1.13	1.05	1.13	1.01	1.13	.98	1.11	---
Chesapeake	Cty.	1.04	.95	1.04	.95	1.04	.94	1.04	.92	1.04	.92	1.21	1.09	1.25	1.18	1.29	---
Clifton Forge	Cty.	1.15	1.09	1.15	1.20	1.20	1.06	1.20	1.15	1.20	1.16	1.20	1.15	1.20	1.18	1.20	---
Colonial Heights	Cty.	1.25	1.13	1.25	1.15	1.25	1.12	1.25	1.15	1.25	1.10	1.25	1.11	1.25	1.05	1.25	---
Covington	Cty.	.59	.57	.59	.55	.59	.55	.59	.56	.86	.85	.86	.79	.86	.85	.86	---
Danville	Cty.	.76	.57	.86	.61	.76	.64	.76	.63	.76	.67	.86	.73	.86	.72	.77	---
Emporia	Cty.	.68	.67	.72	.72	.72	.71	.75	.68	.75	.68	.80	.75	.80	.74	.80	---
Fairfax	Cty.	1.25	1.19	1.18	1.09	1.13	1.02	1.12	.96	1.08	.87	.96	.76	.88	.76	.84	---
Falls Church	Cty.	.96	.92	.98	.93	.98	.91	.98	.86	.98	.83	.92	.70	.87	.71	.84	---
Franklin	Cty.	.79	.78	.79	.73	.82	.75	.84	.73	.84	.76	.84	.72	.79	.74	.85	---
Fredericksburg	Cty.	1.29	1.15	1.29	1.14	1.25	1.05	1.02	.96	1.22	1.03	1.16	1.00	1.29	.99	1.19	---
Galax	Cty.	.86	.71	.82	.78	.82	.78	.82	.78	.82	.75	.82	.77	.82	.76	.82	---
Hampton	Cty.	1.31	1.10	1.26	1.04	1.19	1.02	1.17	.94	1.15	1.01	1.14	1.01	1.14	1.04	1.17	---
Harrisonburg	Cty.	.65	.62	.72	.68	.72	.66	.72	.63	.72	.65	.72	.60	.72	.56	.72	---
Hopewell	Cty.	1.10	1.04	1.10	1.04	1.10	1.04	1.10	.98	1.28	1.14	1.28	1.06	1.28	1.15	1.28	---
Lexington	Cty.	.86	.80	.94	.80	.99	.89	1.03	.88	1.05	.87	1.07	.87	1.10	.80	.90	---

**TABLE 7 (Continued...)**  
**Nominal and Average Effective True Tax Rates for Real Estate -- Tax Years 1983-1990**

Localities	Gov. Type	Ave. Eff. Tax Rate		Ave. Eff. Tax Rate		Ave. Eff. Tax Rate		Ave. Eff. Tax Rate		Ave. Eff. Tax Rate		Ave. Eff. Tax Rate					
		Nom. Rate	True Rate	Nom. Rate	True Rate	Nom. Rate	True Rate	Nom. Rate	True Rate	Nom. Rate	True Rate	Nom. Rate	True Rate				
		1983	1984	1985	1986	1987	1988	1989	1990								
Lynchburg	Cty.	1.12	1.03	1.12	1.01	1.12	1.03	1.12	1.04	1.12	1.04	1.16	1.04	1.18	1.12	1.18	---
Manassas	Cty.	1.22	1.18	1.18	1.11	1.16	1.08	1.14	1.05	1.16	1.03	1.18	1.00	1.18	1.06	1.18	---
Manassas Park	Cty.	1.90	1.68	1.80	1.70	1.80	1.55	1.78	1.53	1.69	1.38	1.45	1.21	1.45	1.08	1.30	---
Martinsville	Cty.	.86	.71	.76	.68	.76	.64	.76	.65	.76	.64	.76	.61	.76	.63	.76	---
Newport News	Cty.	1.20	1.03	1.20	1.02	1.18	1.04	1.15	1.03	1.11	.99	1.09	.99	1.09	1.02	1.15	---
Norfolk	Cty.	1.30	1.10	1.30	1.06	1.25	1.03	1.25	1.01	1.25	1.04	1.25	1.03	1.35	1.13	1.35	---
Norton	Cty.	.75	.68	.70	.71	.70	.70	.70	.67	.70	.70	.70	.67	.70	.78	.70	---
Petersburg	Cty.	1.65	1.53	1.55	1.42	1.55	1.47	1.55	1.38	1.49	1.33	1.49	1.28	1.49	1.30	1.49	---
Poquoson	Cty.	.785	.68	.825	.72	.85	.70	.855	.76	.885	.72	.91	.75	.96	.82	.92	---
Portsmouth	Cty.	1.30	1.14	1.35	1.16	1.35	1.17	1.30	1.11	1.30	1.10	1.22	1.04	1.22	1.05	1.32	---
Radford	Cty.	.94	.70	.73	.67	.73	.63	.75	.65	.75	.60	.65	.58	.70	.60	.70	---
Richmond	Cty.	1.533	1.40	1.50	1.36	1.47	1.35	1.47	1.31	1.53	1.40	1.53	1.35	1.53	1.37	1.46	---
Roanoke	Cty.	1.35	1.18	1.33	1.12	1.30	1.12	1.29	1.05	1.25	1.06	1.25	1.10	1.25	1.12	1.25	---
Salem	Cty.	1.25	1.06	1.25	1.08	1.25	1.06	1.25	1.03	1.18	1.02	1.18	.99	1.18	1.00	1.18	---
South Boston	Cty.	.90	.79	.94	.84	.94	.91	.98	.91	1.00	.88	1.00	.92	1.00	.82	1.00	---
Staunton	Cty.	1.05	1.02	1.10	1.05	1.10	1.04	1.10	1.00	1.10	.99	1.10	.91	1.10	.91	1.10	---
Suffolk	Cty.	1.00	.85	.98	.86	.95	.81	.95	.81	1.03	.90	1.15	1.01	1.14	.99	1.03	---
Virginia Beach	Cty.	.80	.70	.80	.70	.80	.70	.80	.71	.80	.72	.88	.78	.92	.83	1.03	---
Waynesboro	Cty.	1.01	.98	1.01	.95	.99	.94	.97	.90	.97	.88	.97	.82	.97	.79	.97	---
Williamsburg	Cty.	.62	.55	.60	.52	.56	.50	.52	.46	.51	.43	.50	.46	.52	.48	.54	---
Winchester	Cty.	.95	.91	.95	.87	.95	.84	.95	.80	.80	.69	.80	.62	.80	.55	.80	---
County Average		.60	.50	.61	.52	.62	.52	.63	.53	.64	.52	.68	.54	.69	.54	.68	---
Minimum		.29	.14	.29	.25	.29	.26	.29	.25	.31	.24	.31	.23	.31	.20	.26	---
Maximum		1.48	1.31	1.49	1.36	1.49	1.38	1.49	1.33	1.37	1.19	1.45	1.26	1.44	1.29	1.36	---
Range		1.20	1.17	1.21	1.11	1.21	1.12	1.21	1.08	1.06	.95	1.14	1.03	1.13	1.09	1.10	---
City Average		1.05	.95	1.05	.94	1.04	.93	1.03	.91	1.04	.91	1.04	.90	1.04	.90	1.03	---
Minimum		.59	.55	.59	.52	.56	.50	.52	.46	.51	.43	.50	.46	.52	.48	.54	---
Maximum		1.90	1.68	1.80	1.70	1.80	1.55	1.78	1.53	1.69	1.40	1.53	1.35	1.53	1.37	1.49	---
Range		1.31	1.13	1.21	1.18	1.24	1.05	1.26	1.07	1.18	.97	1.03	.89	1.01	.89	.95	---
State Average		.74	.64	.74	.65	.74	.65	.75	.65	.76	.64	.78	.65	.80	.65	.79	---
Minimum		.29	.14	.29	.25	.29	.26	.29	.25	.31	.24	.31	.23	.31	.20	.26	---
Maximum		1.90	1.68	1.80	1.70	1.80	1.55	1.78	1.53	1.69	1.40	1.53	1.35	1.53	1.37	1.49	---
Range		1.62	1.54	1.52	1.45	1.52	1.29	1.50	1.28	1.38	1.16	1.22	1.12	1.22	1.17	1.23	---
(*) REPORTED AVERAGE		1.02	.87	1.03	.87	1.01	.87	1.01	.84	1.03	.83	1.01	.83	1.01	.82	---	---

(\*) The REPORTED AVERAGE represents an adjusted average calculated by the state.

The County, City, and State Averages that appear above represent the average of all individual figures reported for each specific group. The figures for 1990 were taken from Local Tax Rates Tax Year 1990 Virginia Department of Taxation.

The Average Effective True Tax Rate for 1990 was unavailable as of the printing date.

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Assessment/Sales, Ratio Study*. Richmond, VA. 1982-1990.

Commonwealth of Virginia. Virginia Department of Taxation. *Local Tax Rates, Tax Year 1990*. Richmond, VA. 1991.

**TABLE 8**  
**Annual Retail Sales -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980	1990	1990	% Change	Rank of % Change
				Rank		Rank		
			Hi to Lo	Hi to Lo				
1	Accomack	Co.	78,325,347	55	153,460,093	55	95.93%	56
2	Albemarle	Co.	164,870,229	25	457,601,919	21	177.55%	16
3	Alleghany	Co.	18,569,304	113	35,439,050	107	90.85%	67
4	Amelia	Co.	14,287,617	122	23,205,774	123	62.42%	98
5	Amherst	Co.	66,640,113	60	121,376,044	62	82.14%	75
6	Appomattox	Co.	26,279,372	98	48,441,286	94	84.33%	73
7	Arlington	Co.	680,432,895	6	1,595,291,905	6	134.45%	32
8	Augusta	Co.	117,487,925	39	238,644,283	38	103.12%	47
9	Bath	Co.	45,284,167	77	44,460,085	99	-1.82%	135
10	Bedford	Co.	36,390,327	86	88,764,086	71	143.92%	28
11	Bland	Co.	4,214,957	132	7,306,621	133	73.35%	84
12	Botetourt	Co.	37,222,584	83	75,201,512	78	102.03%	50
13	Brunswick	Co.	26,139,457	99	43,435,768	101	66.17%	90
14	Buchanan	Co.	106,327,082	41	121,289,245	63	14.07%	134
15	Buckingham	Co.	15,896,839	117	26,396,991	116	66.05%	92
16	Campbell	Co.	91,748,814	48	213,652,276	42	132.87%	33
17	Caroline	Co.	26,665,823	97	51,045,538	91	91.43%	65
18	Carroll	Co.	33,506,487	89	62,387,811	85	86.20%	72
19	Charles City	Co.	3,172,467	136	10,071,975	132	217.48%	11
20	Charlotte	Co.	18,602,554	112	24,691,592	118	32.73%	119
21	Chesterfield	Co.	453,999,908	10	1,441,976,578	8	217.62%	10
22	Clarke	Co.	18,989,554	110	27,855,422	113	46.69%	112
23	Craig	Co.	4,012,912	134	5,182,290	135	29.14%	124
24	Culpeper	Co.	77,810,182	56	189,929,497	47	144.09%	27
25	Cumberland	Co.	8,890,655	128	18,723,421	129	110.60%	43
26	Dickenson	Co.	36,763,180	85	44,533,621	98	21.14%	130
27	Dinwiddie	Co.	30,212,250	92	46,207,144	96	52.94%	107
28	Essex	Co.	43,347,688	79	76,883,059	77	77.36%	79
29	Fairfax	Co.	2,255,648,830	1	6,498,346,412	1	188.09%	15
30	Fauquier	Co.	99,488,532	45	257,682,313	33	159.01%	24
31	Floyd	Co.	15,327,251	119	23,056,212	124	50.43%	109
32	Fluvanna	Co.	11,129,555	125	18,855,296	128	69.42%	87
33	Franklin	Co.	64,127,201	62	143,963,994	58	124.50%	38
34	Frederick	Co.	82,774,987	51	246,238,597	36	197.48%	13
35	Giles	Co.	47,075,941	73	65,999,723	84	40.20%	115
36	Gloucester	Co.	57,255,993	67	126,532,269	61	120.99%	39
37	Goochland	Co.	22,266,267	104	50,236,133	92	125.62%	35
38	Grayson	Co.	15,054,394	121	20,565,699	127	36.61%	118
39	Greene	Co.	9,436,587	126	23,417,314	121	148.15%	25
40	Greensville	Co.	19,871,603	108	17,931,429	130	-9.76%	136
41	Halifax	Co.	45,596,685	76	109,138,500	66	139.36%	30
42	Hanover	Co.	193,192,232	22	503,837,253	16	160.80%	23
43	Henrico	Co.	995,984,224	4	2,421,706,537	2	143.15%	29
44	Henry	Co.	138,095,912	32	239,441,363	37	73.39%	83
45	Highland	Co.	4,168,991	133	4,849,455	136	16.32%	132
46	Isle of Wight	Co.	58,461,826	65	104,089,105	67	78.05%	78
47	James City	Co.	118,900,477	37	328,345,936	27	176.15%	18
48	King George	Co.	15,522,637	118	43,004,398	102	177.04%	17
49	King and Queen	Co.	3,601,455	135	6,334,594	134	75.89%	81
50	King William	Co.	25,230,266	100	47,475,263	95	88.17%	69
51	Lancaster	Co.	43,516,260	78	80,010,242	75	83.86%	74
52	Lee	Co.	46,015,935	75	60,184,145	87	30.79%	121
53	Loudoun	Co.	244,065,647	19	757,354,764	14	210.31%	12
54	Louisa	Co.	32,060,698	91	67,446,299	82	110.37%	44
55	Lunenburg	Co.	22,214,768	105	27,101,107	114	22.00%	129
56	Madison	Co.	20,179,772	106	32,922,093	110	63.14%	97
57	Mathews	Co.	15,159,150	120	22,526,434	125	48.60%	111
58	Mecklenburg	Co.	93,413,965	47	162,471,525	53	73.93%	82
59	Middlesex	Co.	20,079,758	107	32,402,193	111	61.37%	100
60	Montgomery	Co.	181,088,713	23	424,920,068	25	134.65%	31

**TABLE 8 (Continued...)**  
**Annual Retail Sales Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980	1990	1990	% Change 80 to 90	Rank of % Change Hi to Lo
				Rank Hi to Lo		Rank Hi to Lo		
61	Nelson	Co.	17,436,373	114	37,321,247	104	114.04%	41
62	New Kent	Co.	12,260,830	123	23,702,956	120	93.32%	59
63	Northampton	Co.	48,760,433	70	58,126,464	88	19.21%	131
64	Northumberland	Co.	15,985,996	116	31,133,681	112	94.76%	57
65	Nottoway	Co.	37,876,217	82	62,316,608	86	64.53%	94
66	Orange	Co.	47,568,864	71	93,701,890	69	96.98%	52
67	Page	Co.	47,320,295	72	89,477,899	70	89.09%	68
68	Patrick	Co.	23,095,597	103	34,567,790	108	49.67%	110
69	Pittsylvania	Co.	76,092,508	58	87,202,292	72	14.60%	133
70	Powhatan	Co.	11,523,681	124	37,302,809	105	223.71%	8
71	Prince Edward	Co.	58,523,346	64	127,635,627	60	118.09%	40
72	Prince George	Co.	27,226,888	96	58,067,789	89	113.27%	42
73	Prince William	Co.	440,584,564	11	1,525,283,565	7	246.20%	5
74	Pulaski	Co.	100,183,767	44	165,408,352	52	65.10%	93
75	Rappahannock	Co.	6,871,620	130	15,451,304	131	124.86%	37
76	Richmond	Co.	24,836,778	101	42,115,803	103	69.57%	86
77	Roanoke	Co.	245,331,167	17	470,783,955	20	91.90%	63
78	Rockbridge	Co.	37,031,652	84	99,130,165	68	167.69%	21
79	Rockingham	Co.	139,777,969	30	172,167,674	51	23.17%	128
80	Russell	Co.	53,621,665	68	84,440,877	73	57.48%	102
81	Scott	Co.	40,572,852	81	82,042,042	74	102.21%	49
82	Shenandoah	Co.	77,468,281	57	152,400,717	56	96.73%	53
83	Smyth	Co.	87,461,481	49	145,308,096	57	66.14%	91
84	Southampton	Co.	19,661,313	109	24,701,955	117	25.64%	125
85	Spotsylvania	Co.	131,394,935	34	443,754,079	23	237.73%	6
86	Stafford	Co.	65,897,801	61	236,202,158	39	258.44%	4
87	Surry	Co.	8,007,255	129	21,503,879	126	168.55%	20
88	Sussex	Co.	23,813,468	102	32,928,026	109	38.27%	116
89	Tazewell	Co.	169,993,023	24	263,799,193	32	55.18%	105
90	Warren	Co.	71,647,358	59	142,334,284	59	98.66%	51
91	Washington	Co.	103,909,518	43	199,833,432	44	92.31%	61
92	Westmoreland	Co.	28,074,302	95	45,355,373	97	61.55%	99
93	Wise	Co.	126,698,844	36	191,146,493	46	50.87%	108
94	Wythe	Co.	78,830,499	52	155,034,337	54	96.67%	54
95	York	Co.	78,385,583	54	227,649,363	40	190.42%	14
CITIES								
96	Alexandria	Cty.	577,061,855	8	1,105,685,714	10	91.61%	64
97	Bedford	Cty.	35,965,083	87	67,170,278	83	86.77%	71
98	Bristol	Cty.	135,115,564	33	220,646,009	41	63.30%	96
99	Buena Vista	Cty.	17,055,566	115	26,686,367	115	56.47%	104
100	Charlottesville	Cty.	261,156,732	16	501,562,691	17	92.05%	62
101	Chesapeake	Cty.	275,789,531	15	921,726,653	12	234.21%	7
102	Clifton Forge	Cty.	18,928,497	111	23,335,855	122	23.28%	127
103	Colonial Heights	Cty.	57,969,766	66	257,618,809	34	344.40%	2
104	Covington	Cty.	51,195,576	69	79,095,887	76	54.50%	106
105	Danville	Cty.	244,533,657	18	441,615,793	24	80.60%	77
106	Emporia	Cty.	34,832,483	88	67,631,337	81	94.16%	58
107	Fairfax	Cty.	210,267,566	20	473,945,051	19	125.40%	36
108	Falls Church	Cty.	139,587,982	31	173,764,622	50	24.48%	126
109	Franklin	Cty.	33,235,674	90	68,801,276	80	107.01%	46
110	Fredericksburg	Cty.	130,944,853	35	273,143,361	31	108.59%	45
111	Galax	Cty.	58,870,590	63	112,512,054	64	91.12%	66
112	Hampton	Cty.	501,904,712	9	937,681,704	11	86.82%	70
113	Harrisonburg	Cty.	152,653,602	29	485,304,571	18	217.91%	9
114	Hopewell	Cty.	78,482,921	53	111,335,405	65	41.86%	113
115	Lexington	Cty.	28,522,334	93	37,019,152	106	29.79%	123

**TABLE 8 (Continued...)**  
**Annual Retail Sales Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
116	Lynchburg	Cty.	389,291,005	13	652,347,082	15	67.57%	89
117	Manassas	Cty.	94,137,707	46	246,870,586	35	162.24%	22
118	Manassas Park	Cty.	9,372,611	127	43,964,629	100	369.08%	1
119	Martinsville	Cty.	109,741,446	40	179,777,027	48	63.82%	95
120	Newport News	Cty.	430,886,788	12	873,027,681	13	102.61%	48
121	Norfolk	Cty.	1,146,755,848	3	1,832,634,765	4	59.81%	101
122	Norton	Cty.	46,302,525	74	72,526,930	79	56.64%	103
123	Petersburg	Cty.	206,785,403	21	274,436,027	30	32.72%	120
124	Poquoson	Cty.	6,048,013	131	24,147,883	119	299.27%	3
125	Portsmouth	Cty.	327,129,252	14	449,430,766	22	37.39%	117
126	Radford	Cty.	28,213,475	94	48,622,905	93	72.34%	85
127	Richmond	Cty.	1,234,710,159	2	1,749,259,878	5	41.67%	114
128	Roanoke	Cty.	628,388,534	7	1,142,694,728	9	81.85%	76
129	Salem	Cty.	154,995,385	27	299,077,014	29	92.96%	60
130	South Boston	Cty.	42,149,102	80	54,996,679	90	30.48%	122
131	Staunton	Cty.	104,283,086	42	175,066,624	49	67.88%	88
132	Suffolk	Cty.	117,771,708	38	208,783,337	43	77.28%	80
133	Virginia Beach	Cty.	868,121,999	5	2,372,539,391	3	173.30%	19
134	Waynesboro	Cty.	85,044,447	50	196,515,879	45	131.07%	34
135	Williamsburg	Cty.	153,025,057	28	300,697,833	28	96.50%	55
136	Winchester	Cty.	160,121,404	26	392,236,788	26	144.96%	26
County Total			9,885,823,924	--	23,941,173,725	--	142.18%	--
Percentage Change			--	--	142.18%	--	--	--
Average			104,061,304	--	252,012,355	--	98.42%	--
Minimum			3,172,467	--	4,849,455	--	-9.76%	--
Maximum			2,255,648,830	--	6,498,346,412	--	258.44%	--
Range			2,252,476,363	--	6,493,496,957	--	268.20%	--
City Total			9,387,349,498	--	17,975,937,021	--	91.49%	--
Percentage Change			--	--	91.49%	--	--	--
Average			228,959,744	--	438,437,488	--	105.26%	--
Minimum			6,048,013	--	23,335,855	--	23.28%	--
Maximum			1,234,710,159	--	2,372,539,391	--	369.08%	--
Range			1,228,662,146	--	2,349,203,536	--	345.79%	--
County & City Total			19,273,173,422	--	41,917,110,746	--	117.49%	--
Percentage Change			--	--	117.49%	--	--	--
Average			141,714,510	--	308,214,050	--	100.48%	--
Minimum			3,172,467	--	4,849,455	--	-9.76%	--
Maximum			2,255,648,830	--	6,498,346,412	--	369.08%	--
Range			2,252,476,363	--	6,493,496,957	--	378.84%	--
Unassigned			0	--	84,328,993	--	--	--
Percentage Change			--	--	--	--	--	--
State Total			19,273,173,422	--	42,001,439,739	--	117.49%	--
Percentage Change			--	--	117.93%	--	--	--

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Department of Taxation Annual Report*. Richmond, VA. 1982-1991.

**TABLE 9**  
**Annual Retail Sales Per Capita -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
1	Accomack	Co.	2,505	74	4,841	63	93.24%	42
2	Albemarle	Co.	2,956	57	6,725	45	127.55%	14
3	Alleghany	Co.	1,296	120	2,690	106	107.61%	25
4	Amelia	Co.	1,700	101	2,641	108	55.36%	97
5	Amherst	Co.	2,288	81	4,247	76	85.60%	53
6	Appomattox	Co.	2,195	84	3,939	85	79.43%	62
7	Arlington	Co.	4,459	31	9,333	23	109.30%	23
8	Augusta	Co.	2,187	86	4,365	72	99.61%	37
9	Bath	Co.	7,728	9	9,264	24	19.89%	134
10	Bedford	Co.	1,042	129	1,944	126	86.60%	52
11	Bland	Co.	664	134	1,122	135	68.96%	79
12	Botetourt	Co.	1,600	107	3,009	97	88.11%	49
13	Brunswick	Co.	1,672	103	2,717	104	62.48%	90
14	Buchanan	Co.	2,799	63	3,871	86	38.30%	119
15	Buckingham	Co.	1,353	115	2,051	123	51.58%	101
16	Campbell	Co.	2,020	89	4,491	68	122.35%	17
17	Caroline	Co.	1,489	110	2,656	107	78.35%	63
18	Carroll	Co.	1,229	122	2,346	114	90.93%	45
19	Charles City	Co.	474	135	1,603	129	238.20%	3
20	Charlotte	Co.	1,517	108	2,113	122	39.30%	116
21	Chesterfield	Co.	3,211	51	6,890	42	114.56%	20
22	Clarke	Co.	1,906	92	2,302	116	20.80%	133
23	Craig	Co.	1,016	130	1,185	134	16.62%	135
24	Culpeper	Co.	3,440	44	6,834	44	98.68%	38
25	Cumberland	Co.	1,128	124	2,393	112	112.10%	21
26	Dickenson	Co.	1,856	95	2,527	109	36.17%	123
27	Dinwiddie	Co.	1,337	116	2,205	119	64.92%	86
28	Essex	Co.	4,890	28	8,848	25	80.94%	60
29	Fairfax	Co.	3,779	39	7,939	32	110.07%	22
30	Fauquier	Co.	2,772	64	5,287	60	90.71%	46
31	Floyd	Co.	1,326	117	1,921	127	44.89%	107
32	Fluvanna	Co.	1,086	126	1,517	131	39.63%	115
33	Franklin	Co.	1,794	99	3,640	90	102.88%	31
34	Frederick	Co.	2,424	78	5,385	57	122.18%	18
35	Giles	Co.	2,643	67	4,033	83	52.57%	100
36	Gloucester	Co.	2,848	60	4,199	78	47.47%	104
37	Goochland	Co.	1,893	94	3,547	91	87.35%	50
38	Grayson	Co.	908	131	1,263	133	39.14%	117
39	Greene	Co.	1,238	121	2,274	117	83.76%	57
40	Greensville	Co.	1,823	97	2,025	124	11.13%	136
41	Halifax	Co.	1,490	109	3,759	88	152.27%	9
42	Hanover	Co.	3,833	37	7,959	31	107.62%	24
43	Henrico	Co.	5,511	24	11,115	17	101.69%	33
44	Henry	Co.	2,395	80	4,205	77	75.56%	67
45	Highland	Co.	1,419	113	1,840	128	29.65%	129
46	Isle of Wight	Co.	2,706	65	4,155	81	53.53%	98
47	James City	Co.	5,223	26	9,419	22	80.33%	61
48	King George	Co.	2,601	71	6,838	43	162.90%	7
49	King and Queen	Co.	342	136	468	136	37.09%	121
50	King William	Co.	2,703	66	4,350	74	60.94%	94
51	Lancaster	Co.	4,296	32	7,343	36	70.92%	75
52	Lee	Co.	1,773	100	2,457	110	38.59%	118
53	Loudoun	Co.	4,250	34	8,793	27	106.90%	27
54	Louisa	Co.	1,799	98	3,318	94	84.49%	54
55	Lunenburg	Co.	1,832	96	2,373	113	29.53%	130
56	Madison	Co.	1,972	91	2,755	103	39.70%	114
57	Mathews	Co.	1,896	93	2,698	105	42.32%	112
58	Mecklenburg	Co.	3,173	52	5,556	54	75.13%	69
59	Middlesex	Co.	2,601	70	3,745	89	43.95%	109
60	Montgomery	Co.	2,851	59	5,749	52	101.64%	34

**TABLE 9 (Continued...)**  
**Annual Retail Sales Per Capita Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
61	Nelson	Co.	1,429	112	2,921	102	104.43%	29
62	New Kent	Co.	1,396	114	2,269	118	62.52%	89
63	Northampton	Co.	3,334	49	4,450	70	33.48%	126
64	Northumberland	Co.	1,627	105	2,958	99	81.88%	59
65	Nottoway	Co.	2,583	72	4,156	80	60.94%	95
66	Orange	Co.	2,633	68	4,374	71	66.10%	85
67	Page	Co.	2,439	77	4,125	82	69.13%	78
68	Patrick	Co.	1,309	119	1,978	125	51.16%	102
69	Pittsylvania	Co.	1,150	123	1,567	130	36.20%	122
70	Powhatan	Co.	882	132	2,434	111	175.85%	5
71	Prince Edward	Co.	3,556	42	7,369	35	107.21%	26
72	Prince George	Co.	1,058	127	2,120	121	100.34%	35
73	Prince William	Co.	3,045	55	7,072	39	132.26%	13
74	Pulaski	Co.	2,844	61	4,795	67	68.61%	81
75	Rappahannock	Co.	1,128	125	2,333	115	106.89%	28
76	Richmond	Co.	3,573	41	5,791	51	62.09%	91
77	Roanoke	Co.	3,363	47	5,934	50	76.45%	66
78	Rockbridge	Co.	2,068	88	5,402	56	161.29%	8
79	Rockingham	Co.	2,451	76	2,995	98	22.22%	132
80	Russell	Co.	1,688	102	2,946	100	74.47%	70
81	Scott	Co.	1,619	106	3,536	92	118.45%	19
82	Shenandoah	Co.	2,811	62	4,817	66	71.37%	72
83	Smyth	Co.	2,621	69	4,489	69	71.25%	73
84	Southampton	Co.	1,050	128	1,408	132	34.09%	125
85	Spotsylvania	Co.	3,816	38	7,731	34	102.60%	32
86	Stafford	Co.	1,628	104	3,857	87	136.89%	12
87	Surry	Co.	1,324	118	3,499	93	164.23%	6
88	Sussex	Co.	2,190	85	3,213	95	46.72%	105
89	Tazewell	Co.	3,365	46	5,740	53	70.55%	76
90	Warren	Co.	3,380	45	5,445	55	61.10%	93
91	Washington	Co.	2,235	82	4,355	73	94.83%	40
92	Westmoreland	Co.	1,999	90	2,930	101	46.54%	106
93	Wise	Co.	2,889	58	4,830	64	67.22%	84
94	Wythe	Co.	3,089	54	6,088	47	97.10%	39
95	York	Co.	2,210	83	5,366	58	142.78%	11
<b>CITIES</b>								
96	Alexandria	Cty.	5,591	22	9,945	20	77.88%	64
97	Bedford	Cty.	6,003	17	11,060	18	84.24%	55
98	Bristol	Cty.	7,096	11	11,975	13	68.76%	80
99	Buena Vista	Cty.	2,539	73	4,166	79	64.06%	87
100	Charlottesville	Cty.	6,543	12	12,433	12	90.03%	47
101	Chesapeake	Cty.	2,409	79	6,065	48	151.77%	10
102	Clifton Forge	Cty.	3,751	40	4,987	62	32.95%	127
103	Colonial Heights	Cty.	3,511	43	16,037	7	356.71%	1
104	Covington	Cty.	5,649	20	11,314	15	100.29%	36
105	Danville	Cty.	5,358	25	8,324	30	55.36%	96
106	Emporia	Cty.	7,197	10	12,746	10	77.11%	65
107	Fairfax	Cty.	10,844	3	24,154	2	122.74%	16
108	Falls Church	Cty.	14,670	2	18,142	3	23.67%	131
109	Franklin	Cty.	4,548	30	8,749	28	92.37%	43
110	Fredericksburg	Cty.	8,546	6	14,356	9	67.98%	83
111	Galax	Cty.	9,024	5	16,868	6	86.93%	51
112	Hampton	Cty.	4,093	35	7,008	41	71.22%	74
113	Harrisonburg	Cty.	7,760	8	15,804	8	103.66%	30
114	Hopewell	Cty.	3,354	48	4,820	65	43.68%	110
115	Lexington	Cty.	3,911	36	5,320	59	36.00%	124

**TABLE 9 (Continued...)**  
**Annual Retail Sales Per Capita Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
116	Lynchburg	Cty.	5,833	19	9,877	21	69.33%	77
117	Manassas	Cty.	6,098	15	8,830	26	44.81%	108
118	Manassas Park	Cty.	1,437	111	6,529	46	354.45%	2
119	Martinsville	Cty.	6,047	16	11,123	16	83.96%	56
120	Newport News	Cty.	2,974	56	5,134	61	72.65%	71
121	Norfolk	Cty.	4,295	33	7,015	40	63.33%	88
122	Norton	Cty.	9,734	4	17,077	5	75.45%	68
123	Petersburg	Cty.	5,037	27	7,149	38	41.94%	113
124	Poquoson	Cty.	693	133	2,194	120	216.59%	4
125	Portsmouth	Cty.	3,128	53	4,325	75	38.27%	120
126	Radford	Cty.	2,133	87	3,050	96	42.99%	111
127	Richmond	Cty.	5,632	21	8,615	29	52.95%	99
128	Roanoke	Cty.	6,270	14	11,854	14	89.06%	48
129	Salem	Cty.	6,469	13	12,590	11	94.60%	41
130	South Boston	Cty.	5,942	18	7,860	33	32.27%	128
131	Staunton	Cty.	4,771	29	7,157	37	50.01%	103
132	Suffolk	Cty.	2,473	75	4,004	84	61.91%	92
133	Virginia Beach	Cty.	3,311	50	6,036	49	82.30%	58
134	Waynesboro	Cty.	5,548	23	10,594	19	90.96%	44
135	Williamsburg	Cty.	15,504	1	26,080	1	68.21%	82
136	Winchester	Cty.	7,920	7	17,872	4	125.65%	15
County Total			2,972	--	6,083	--	104.69%	--
Percentage Change			--	--	104.69%	--	--	--
Average			2,326	--	4,172	--	79.93%	--
Minimum			342	--	468	--	11.13%	--
Maximum			7,728	--	11,115	--	238.20%	--
Range			7,386	--	10,647	--	227.07%	--
City Total			4,647	--	7,984	--	71.82%	--
Percentage Change			--	--	71.82%	--	--	--
Average			5,699	--	10,225	--	89.25%	--
Minimum			693	--	2,194	--	23.67%	--
Maximum			15,504	--	26,080	--	356.71%	--
Range			14,811	--	23,885	--	333.05%	--
County & City Total			3,605	--	6,775	--	87.94%	--
Percentage Change			--	--	87.94%	--	--	--
Average			3,343	--	5,997	--	82.74%	--
Minimum			342	--	468	--	11.13%	--
Maximum			15,504	--	26,080	--	356.71%	--
Range			15,162	--	25,611	--	345.58%	--
Unassigned			0	--	14	--	--	--
Percentage Change			--	--	--	--	--	--
State Total			3,605	--	6,788	--	88.32%	--
Percentage Change			--	--	88.32%	--	--	--

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Department of Taxation Annual Report*. Richmond, VA. 1982-1991.

**TABLE 10**  
**Total Personal Property -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980	1990	1990	% Change 80 to 90	Rank of
				Rank Hi to Lo		Rank Hi to Lo		% Change Hi to Lo
1	Accomack	Co.	11,581,652	106	123,247,738	46	964.16%	6
2	Albemarle	Co.	74,101,006	27	251,771,405	23	239.77%	45
3	Alleghany	Co.	17,823,468	86	58,982,360	80	230.93%	52
4	Amelia	Co.	7,793,290	118	40,565,880	103	420.52%	22
5	Amherst	Co.	22,619,000	74	110,605,812	48	389.00%	23
6	Appomattox	Co.	12,027,869	103	35,540,020	111	195.48%	65
7	Arlington	Co.	222,817,493	9	975,994,169	6	338.02%	26
8	Augusta	Co.	67,815,520	29	151,641,450	42	123.61%	109
9	Bath	Co.	5,852,978	126	21,382,100	125	265.32%	35
10	Bedford	Co.	35,398,972	48	105,488,598	52	198.00%	63
11	Bland	Co.	1,347,415	136	31,349,000	115	2,226.60%	2
12	Botetourt	Co.	25,468,362	67	53,425,620	82	109.77%	119
13	Brunswick	Co.	25,667,390	65	60,251,260	78	134.74%	103
14	Buchanan	Co.	20,078,680	79	183,135,649	37	812.09%	7
15	Buckingham	Co.	12,108,238	102	35,500,994	112	193.20%	66
16	Campbell	Co.	79,387,560	25	201,684,180	33	154.05%	91
17	Caroline	Co.	17,364,890	88	45,686,680	94	163.10%	85
18	Carroll	Co.	26,687,230	63	55,779,475	81	109.01%	120
19	Charles City	Co.	11,788,030	105	24,366,400	123	106.70%	121
20	Charlotte	Co.	9,950,360	113	25,215,020	121	153.41%	92
21	Chesterfield	Co.	321,433,087	5	1,355,532,228	2	321.72%	28
22	Clarke	Co.	13,510,385	98	47,077,295	89	248.45%	42
23	Craig	Co.	1,802,285	135	12,227,387	132	578.44%	14
24	Culpeper	Co.	29,137,301	58	79,374,625	64	172.42%	78
25	Cumberland	Co.	7,234,039	119	40,989,935	101	466.63%	18
26	Dickenson	Co.	21,841,073	76	25,524,186	120	16.86%	135
27	Dinwiddie	Co.	26,762,897	62	65,911,382	72	146.28%	96
28	Essex	Co.	17,013,426	89	37,498,532	109	120.41%	111
29	Fairfax	Co.	942,395,740	1	5,013,536,399	1	432.00%	21
30	Fauquier	Co.	86,780,960	20	233,769,485	25	169.38%	82
31	Floyd	Co.	5,279,510	128	46,363,540	92	778.18%	9
32	Fluvanna	Co.	13,272,893	100	42,274,785	98	218.50%	56
33	Franklin	Co.	23,076,723	72	78,026,718	68	238.12%	46
34	Frederick	Co.	56,488,025	34	196,233,991	34	247.39%	44
35	Giles	Co.	23,326,040	70	38,673,335	108	65.79%	133
36	Gloucester	Co.	26,074,082	64	85,289,379	58	227.10%	53
37	Goochland	Co.	18,151,099	84	63,856,122	75	251.80%	41
38	Grayson	Co.	9,170,580	116	5,759,410	135	-37.20%	136
39	Greene	Co.	4,561,059	130	40,294,159	105	783.44%	8
40	Greensville	Co.	22,670,895	73	42,715,817	97	88.42%	127
41	Halifax	Co.	25,634,710	66	64,631,260	74	152.12%	94
42	Hanover	Co.	99,684,310	18	351,537,969	18	252.65%	40
43	Henrico	Co.	367,681,737	3	1,172,381,121	5	218.86%	55
44	Henry	Co.	36,507,260	46	94,992,345	56	160.20%	86
45	Highland	Co.	2,349,780	134	3,935,640	136	67.49%	132
46	Isle of Wight	Co.	240,738,652	6	426,264,413	14	77.07%	131
47	James City	Co.	82,127,236	22	212,451,520	30	158.69%	89
48	King George	Co.	15,075,390	94	50,871,550	85	237.45%	47
49	King and Queen	Co.	14,070,100	96	30,809,445	118	118.97%	113
50	King William	Co.	17,966,590	85	60,507,890	77	236.78%	48
51	Lancaster	Co.	16,098,811	92	43,796,556	95	172.05%	79
52	Lee	Co.	40,642,910	45	81,369,896	61	100.21%	124
53	Loudoun	Co.	98,888,700	19	561,221,067	11	467.53%	17
54	Louisa	Co.	16,322,907	90	46,919,785	91	187.45%	69
55	Lunenburg	Co.	6,971,035	120	46,137,280	93	561.84%	15
56	Madison	Co.	5,955,230	125	16,968,670	129	184.94%	72
57	Mathews	Co.	11,146,393	107	31,784,780	114	185.16%	71
58	Mecklenburg	Co.	33,590,250	52	79,421,323	63	136.44%	102
59	Middlesex	Co.	16,052,945	93	41,627,890	100	159.32%	88
60	Montgomery	Co.	31,008,950	56	249,841,764	24	705.71%	12

**TABLE 10 (Continued...)**  
**Total Personal Property -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980 Rank		1990	1990 Rank		% Change 80 to 90	Rank of % Change Hi to Lo
				Hi	Lo		Hi	Lo		
61	Nelson	Co.	19,864,516	80		40,423,230	104	103.49%	122	
62	New Kent	Co.	23,125,594	71		48,967,100	87	111.74%	116	
63	Northampton	Co.	9,253,750	115		40,774,000	102	340.62%	25	
64	Northumberland	Co.	11,826,347	104		42,250,134	99	257.25%	37	
65	Nottoway	Co.	20,535,728	78		47,423,860	88	130.93%	106	
66	Orange	Co.	28,393,833	61		78,057,836	67	174.91%	77	
67	Page	Co.	10,528,712	109		87,773,426	57	733.66%	10	
68	Patrick	Co.	16,312,756	91		38,926,942	106	138.63%	100	
69	Pittsylvania	Co.	47,441,690	40		102,595,351	53	116.26%	115	
70	Powhatan	Co.	4,353,610	132		50,574,064	86	1,061.66%	5	
71	Prince Edward	Co.	22,196,960	75		67,218,171	70	202.83%	62	
72	Prince George	Co.	24,036,980	68		80,157,798	62	233.48%	51	
73	Prince William	Co.	231,310,756	7		953,501,015	7	312.22%	29	
74	Pulaski	Co.	35,062,162	49		195,043,448	35	456.28%	19	
75	Rappahannock	Co.	4,474,726	131		21,402,806	124	378.30%	24	
76	Richmond	Co.	12,717,007	101		27,878,670	119	119.22%	112	
77	Roanoke	Co.	120,254,704	16		350,821,533	19	191.73%	67	
78	Rockbridge	Co.	28,921,040	59		60,907,373	76	110.60%	117	
79	Rockingham	Co.	86,377,550	21		330,532,077	20	282.66%	31	
80	Russell	Co.	6,822,840	121		113,057,905	47	1,557.05%	3	
81	Scott	Co.	29,411,966	57		79,184,252	65	169.22%	83	
82	Shenandoah	Co.	55,734,700	36		212,465,187	29	281.21%	32	
83	Smyth	Co.	74,380,258	26		182,756,076	38	145.71%	97	
84	Southampton	Co.	43,614,975	43		77,739,441	69	78.24%	130	
85	Spotsylvania	Co.	64,495,669	30		215,495,561	28	234.12%	50	
86	Stafford	Co.	53,017,789	38		190,202,157	36	258.75%	36	
87	Surry	Co.	23,399,804	69		43,033,165	96	83.90%	128	
88	Sussex	Co.	19,464,381	81		47,028,838	90	141.61%	98	
89	Tazewell	Co.	62,984,055	31		223,972,341	26	255.60%	39	
90	Warren	Co.	52,078,426	39		109,442,718	49	110.15%	118	
91	Washington	Co.	8,531,263	117		203,907,191	32	2,290.12%	1	
92	Westmoreland	Co.	32,719,940	53		78,646,360	66	140.36%	99	
93	Wise	Co.	54,765,740	37		439,890,837	13	703.22%	13	
94	Wythe	Co.	81,850,442	23		148,704,201	43	81.68%	129	
95	York	Co.	45,415,990	41		140,884,070	44	210.21%	59	
CITIES										
96	Alexandria	Cty.	190,673,148	11		710,155,477	9	272.45%	34	
97	Bedford	Cty.	20,821,893	77		51,624,120	84	147.93%	95	
98	Bristol	Cty.	13,832,812	97		31,114,050	116	124.93%	108	
99	Buena Vista	Cty.	9,410,544	114		18,908,170	127	100.93%	123	
100	Charlottesville	Cty.	42,175,487	44		98,328,417	55	133.14%	104	
101	Chesapeake	Cty.	141,861,560	12		477,512,432	12	236.60%	49	
102	Clifton Forge	Cty.	2,518,548	133		9,954,043	134	295.23%	30	
103	Colonial Heights	Cty.	28,888,805	60		67,057,119	71	132.12%	105	
104	Covington	Cty.	10,986,745	108		30,984,228	117	182.01%	73	
105	Danville	Cty.	61,320,746	33		218,914,696	27	257.00%	38	
106	Emporia	Cty.	6,022,917	124		17,888,395	128	197.01%	64	
107	Fairfax	Cty.	44,361,692	42		127,231,016	45	186.80%	70	
108	Falls Church	Cty.	18,884,275	82		65,664,814	73	247.72%	43	
109	Franklin	Cty.	10,381,996	110		24,681,977	122	137.74%	101	
110	Fredericksburg	Cty.	36,407,450	47		83,653,100	59	129.77%	107	
111	Galax	Cty.	5,779,240	127		14,731,550	131	154.90%	90	
112	Hampton	Cty.	125,305,218	15		395,397,004	15	215.55%	57	
113	Harrisonburg	Cty.	17,714,600	87		207,066,000	31	1,068.90%	4	
114	Hopewell	Cty.	79,734,515	24		177,519,962	39	122.64%	110	
115	Lexington	Cty.	6,423,681	122		12,138,240	133	88.96%	126	

**TABLE 10 (Continued...)**  
**Total Personal Property -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980 Rank		1990	1990 Rank		% Change 80 to 90	Rank of % Change Hi to Lo
				Hi	Lo		Hi	Lo		
116	Lynchburg	Cty.	105,511,334	17		292,890,603	21	177.59%	75	
117	Manassas	Cty.	31,999,213	54		266,596,480	22	733.13%	11	
118	Manassas Park	Cty.	6,301,088	123		34,920,276	113	454.19%	20	
119	Martinsville	Cty.	34,328,200	51		99,003,958	54	188.40%	68	
120	Newport News	Cty.	222,570,800	10		694,419,026	10	212.00%	58	
121	Norfolk	Cty.	323,552,436	4		817,989,794	8	152.82%	93	
122	Norton	Cty.	4,668,940	129		15,087,100	130	223.14%	54	
123	Petersburg	Cty.	70,640,733	28		107,647,393	50	52.39%	134	
124	Poquoson	Cty.	10,246,240	112		38,754,371	107	278.23%	33	
125	Portsmouth	Cty.	127,106,690	14		391,228,257	16	207.80%	60	
126	Radford	Cty.	14,191,800	95		60,056,320	79	323.18%	27	
127	Richmond	Cty.	583,916,294	2		1,265,935,356	4	116.80%	114	
128	Roanoke	Cty.	130,316,044	13		360,218,778	17	176.42%	76	
129	Salem	Cty.	56,339,399	35		153,164,936	41	171.86%	81	
130	South Boston	Cty.	10,341,250	111		20,652,550	126	99.71%	125	
131	Staunton	Cty.	18,830,580	83		52,861,773	83	180.72%	74	
132	Suffolk	Cty.	34,961,850	50		107,582,140	51	207.71%	61	
133	Virginia Beach	Cty.	229,041,613	8		1,340,410,169	3	485.23%	16	
134	Waynesboro	Cty.	31,627,650	55		82,186,357	60	159.86%	87	
135	Williamsburg	Cty.	13,387,540	99		36,405,240	110	171.93%	80	
136	Winchester	Cty.	61,676,509	32		165,840,333	40	168.89%	84	
County Total			5,021,852,057	--		18,981,653,818	--	277.98%	--	
Percentage Change			--	--		277.98%	--	--	--	
Average			52,861,601	--		199,806,882	--	313.69%	--	
Minimum			1,347,415	--		3,935,640	--	-37.20%	--	
Maximum			942,395,740	--		5,013,536,399	--	2,290.12%	--	
Range			941,048,325	--		5,009,600,759	--	2,327.31%	--	
City Total			2,995,062,075	--		9,244,376,020	--	208.65%	--	
Percentage Change			--	--		208.65%	--	--	--	
Average			73,050,295	--		225,472,586	--	228.64%	--	
Minimum			2,518,548	--		9,954,043	--	52.39%	--	
Maximum			583,916,294	--		1,340,410,169	--	1,068.90%	--	
Range			581,397,746	--		1,330,456,126	--	1,016.51%	--	
State Total			8,016,914,132	--		28,226,029,838	--	252.08%	--	
Percentage Change			--	--		252.08%	--	--	--	
Average			58,947,898	--		207,544,337	--	288.05%	--	
Minimum			1,347,415	--		3,935,640	--	-37.20%	--	
Maximum			942,395,740	--		5,013,536,399	--	2,290.12%	--	
Range			941,048,325	--		5,009,600,759	--	2,327.31%	--	

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Department of Taxation Annual Report*. Richmond, VA. 1982-1991.

**TABLE 11**  
**Total Personal Property Per Capita -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
1	Accomack	Co.	370	132	3,888	66	949.56%	5
2	Albemarle	Co.	1,328	65	3,700	78	178.56%	59
3	Alleghany	Co.	1,244	77	4,476	42	259.98%	33
4	Amelia	Co.	927	102	4,617	39	397.89%	19
5	Amherst	Co.	777	114	3,870	69	398.30%	18
6	Appomattox	Co.	1,005	94	2,890	105	187.62%	51
7	Arlington	Co.	1,460	54	5,710	24	291.04%	25
8	Augusta	Co.	1,262	73	2,773	110	119.74%	108
9	Bath	Co.	999	95	4,456	43	346.09%	22
10	Bedford	Co.	1,014	93	2,311	116	127.97%	101
11	Bland	Co.	212	135	4,813	35	2,167.67%	2
12	Botetourt	Co.	1,094	88	2,138	124	95.32%	121
13	Brunswick	Co.	1,642	42	3,769	73	129.53%	100
14	Buchanan	Co.	529	127	5,845	21	1,005.84%	4
15	Buckingham	Co.	1,030	91	2,758	111	167.64%	65
16	Campbell	Co.	1,748	37	4,240	54	142.58%	88
17	Caroline	Co.	970	99	2,377	114	145.12%	85
18	Carroll	Co.	979	98	2,097	126	114.32%	112
19	Charles City	Co.	1,762	35	3,879	68	120.20%	107
20	Charlotte	Co.	811	112	2,157	123	165.94%	66
21	Chesterfield	Co.	2,274	18	6,477	14	184.88%	54
22	Clarke	Co.	1,356	61	3,890	65	186.95%	53
23	Craig	Co.	457	131	2,797	109	512.64%	14
24	Culpeper	Co.	1,288	71	2,856	106	121.73%	105
25	Cumberland	Co.	918	104	5,238	30	470.68%	15
26	Dickenson	Co.	1,103	87	1,449	134	31.36%	135
27	Dinwiddie	Co.	1,184	83	3,145	95	165.57%	69
28	Essex	Co.	1,919	29	4,316	52	124.84%	104
29	Fairfax	Co.	1,579	48	6,125	19	287.93%	28
30	Fauquier	Co.	2,418	12	4,796	37	98.35%	119
31	Floyd	Co.	457	130	3,862	70	745.85%	8
32	Fluvanna	Co.	1,296	70	3,401	84	162.51%	72
33	Franklin	Co.	646	119	1,973	128	205.55%	44
34	Frederick	Co.	1,654	40	4,292	53	159.46%	73
35	Giles	Co.	1,310	67	2,363	115	80.42%	128
36	Gloucester	Co.	1,297	69	2,831	107	118.28%	109
37	Goochland	Co.	1,543	51	4,509	41	192.14%	46
38	Grayson	Co.	553	125	354	136	-36.04%	136
39	Greene	Co.	598	122	3,913	64	554.19%	13
40	Greensville	Co.	2,079	21	4,825	34	132.05%	96
41	Halifax	Co.	838	111	2,226	120	165.72%	68
42	Hanover	Co.	1,978	27	5,553	27	180.75%	57
43	Henrico	Co.	2,034	24	5,381	29	164.50%	70
44	Henry	Co.	633	120	1,668	132	163.45%	71
45	Highland	Co.	800	113	1,494	133	86.69%	124
46	Isle of Wight	Co.	11,144	1	17,015	1	52.68%	134
47	James City	Co.	3,608	3	6,095	20	68.92%	132
48	King George	Co.	2,526	10	8,089	5	220.22%	40
49	King and Queen	Co.	1,335	64	2,278	118	70.67%	130
50	King William	Co.	1,925	28	5,545	28	188.05%	49
51	Lancaster	Co.	1,589	46	4,020	61	152.90%	80
52	Lee	Co.	1,566	50	3,322	87	112.14%	113
53	Loudoun	Co.	1,722	38	6,516	12	278.40%	30
54	Louisa	Co.	916	105	2,308	117	152.09%	81
55	Lunenburg	Co.	575	124	4,040	60	602.70%	11
56	Madison	Co.	582	123	1,420	135	143.99%	87
57	Mathews	Co.	1,394	59	3,807	72	173.10%	62
58	Mecklenburg	Co.	1,141	86	2,716	112	138.08%	91
59	Middlesex	Co.	2,080	20	4,811	36	131.33%	98
60	Montgomery	Co.	488	129	3,380	85	592.37%	12

**TABLE 11 (Continued...)**  
**Total Personal Property Per Capita -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980 Rank		1990	1990 Rank		% Change 80 to 90	Rank of % Change Hi to Lo
				Hi	Lo		Hi	Lo		
61	Nelson	Co.	1,628	43		3,164	92	94.35%	122	
62	New Kent	Co.	2,634	9		4,688	38	78.01%	129	
63	Northampton	Co.	633	121		3,122	99	393.38%	20	
64	Northumberland	Co.	1,203	82		4,015	62	233.63%	37	
65	Nottoway	Co.	1,400	58		3,163	93	125.90%	102	
66	Orange	Co.	1,572	49		3,644	79	131.82%	97	
67	Page	Co.	543	126		4,047	59	645.68%	10	
68	Patrick	Co.	924	103		2,228	119	141.01%	89	
69	Pittsylvania	Co.	717	118		1,843	129	157.02%	76	
70	Powhatan	Co.	333	133		3,299	90	889.93%	6	
71	Prince Edward	Co.	1,349	62		3,881	67	187.72%	50	
72	Prince George	Co.	934	101		2,926	104	213.26%	41	
73	Prince William	Co.	1,599	45		4,421	50	176.55%	60	
74	Pulaski	Co.	995	96		5,654	25	468.10%	16	
75	Rappahannock	Co.	734	115		3,232	91	340.09%	23	
76	Richmond	Co.	1,829	33		3,833	71	109.55%	115	
77	Roanoke	Co.	1,649	41		4,422	49	168.24%	64	
78	Rockbridge	Co.	1,615	44		3,319	89	105.56%	116	
79	Rockingham	Co.	1,514	53		5,750	23	279.70%	29	
80	Russell	Co.	215	134		3,944	63	1,735.89%	3	
81	Scott	Co.	1,173	85		3,413	82	190.85%	47	
82	Shenandoah	Co.	2,022	25		6,716	11	232.08%	38	
83	Smyth	Co.	2,229	19		5,646	26	153.27%	79	
84	Southampton	Co.	2,328	16		4,430	48	90.23%	123	
85	Spotsylvania	Co.	1,873	31		3,754	76	100.43%	118	
86	Stafford	Co.	1,310	66		3,106	100	137.09%	92	
87	Surry	Co.	3,870	2		7,003	8	80.94%	127	
88	Sussex	Co.	1,790	34		4,589	40	156.37%	77	
89	Tazewell	Co.	1,247	75		4,873	33	290.81%	26	
90	Warren	Co.	2,457	11		4,186	55	70.42%	131	
91	Washington	Co.	184	136		4,444	44	2,321.37%	1	
92	Westmoreland	Co.	2,330	15		5,081	32	118.02%	110	
93	Wise	Co.	1,249	74		11,116	2	790.30%	7	
94	Wythe	Co.	3,207	6		5,839	22	82.08%	126	
95	York	Co.	1,281	72		3,321	88	159.32%	74	
<b>CITIES</b>										
96	Alexandria	Cty.	1,847	32		6,387	16	245.76%	35	
97	Bedford	Cty.	3,476	4		8,501	4	144.58%	86	
98	Bristol	Cty.	726	117		1,689	131	132.45%	95	
99	Buena Vista	Cty.	1,401	57		2,952	102	110.68%	114	
100	Charlottesville	Cty.	1,057	90		2,437	113	130.68%	99	
101	Chesapeake	Cty.	1,239	78		3,142	96	153.57%	78	
102	Clifton Forge	Cty.	499	128		2,127	125	326.23%	24	
103	Colonial Heights	Cty.	1,750	36		4,174	56	138.55%	90	
104	Covington	Cty.	1,212	80		4,432	46	265.60%	31	
105	Danville	Cty.	1,344	63		4,126	57	207.11%	43	
106	Emporia	Cty.	1,244	76		3,371	86	170.92%	63	
107	Fairfax	Cty.	2,288	17		6,484	13	183.41%	55	
108	Falls Church	Cty.	1,985	26		6,856	9	245.44%	36	
109	Franklin	Cty.	1,421	56		3,139	97	120.93%	106	
110	Fredericksburg	Cty.	2,376	13		4,397	51	85.03%	125	
111	Galax	Cty.	886	107		2,209	121	149.33%	83	
112	Hampton	Cty.	1,022	92		2,955	101	189.19%	48	
113	Harrisonburg	Cty.	901	106		6,743	10	648.80%	9	
114	Hopewell	Cty.	3,408	5		7,685	6	125.49%	103	
115	Lexington	Cty.	881	108		1,744	130	98.00%	120	

**TABLE 11 (Continued...)**  
**Total Personal Property Per Capita -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
116	Lynchburg	Cty.	1,581	47	4,434	45	180.51%	58
117	Manassas	Cty.	2,073	22	9,536	3	360.06%	21
118	Manassas Park	Cty.	966	100	5,186	31	436.91%	17
119	Martinsville	Cty.	1,891	30	6,126	18	223.86%	39
120	Newport News	Cty.	1,536	52	4,084	58	165.87%	67
121	Norfolk	Cty.	1,212	81	3,131	98	158.38%	75
122	Norton	Cty.	981	97	3,552	80	261.94%	32
123	Petersburg	Cty.	1,721	39	2,804	108	62.98%	133
124	Poquoson	Cty.	1,174	84	3,522	81	199.90%	45
125	Portsmouth	Cty.	1,215	79	3,765	75	209.78%	42
126	Radford	Cty.	1,073	89	3,768	74	251.10%	34
127	Richmond	Cty.	2,664	8	6,234	17	134.05%	93
128	Roanoke	Cty.	1,300	68	3,737	77	187.38%	52
129	Salem	Cty.	2,352	14	6,447	15	174.17%	61
130	South Boston	Cty.	1,458	55	2,952	103	102.45%	117
131	Staunton	Cty.	862	110	2,161	122	150.84%	82
132	Suffolk	Cty.	734	116	2,063	127	181.04%	56
133	Virginia Beach	Cty.	874	109	3,410	83	290.38%	27
134	Waynesboro	Cty.	2,063	23	4,431	47	114.75%	111
135	Williamsburg	Cty.	1,356	60	3,157	94	132.78%	94
136	Winchester	Cty.	3,051	7	7,556	7	147.69%	84
County Per Capita Total			1,510	--	4,823	--	219.47%	--
Percentage Change			--	--	219.47%	--	--	--
Average			1,458	--	4,105	--	289.45%	--
Minimum			184	--	354	--	-36.04%	--
Maximum			11,144	--	17,015	--	2,321.37%	--
Range			10,960	--	16,661	--	2,357.41%	--
City Per Capita Total			1,483	--	4,106	--	176.95%	--
Percentage Change			--	--	176.95%	--	--	--
Average			1,539	--	4,332	--	195.09%	--
Minimum			499	--	1,689	--	62.98%	--
Maximum			3,476	--	9,536	--	648.80%	--
Range			2,976	--	7,847	--	585.82%	--
State Per Capita Total			1,499	--	4,562	--	204.25%	--
Percentage Change			--	--	204.25%	--	--	--
Average			1,483	--	4,173	--	261.00%	--
Minimum			184	--	354	--	-36.04%	--
Maximum			11,144	--	17,015	--	2,321.37%	--
Range			10,960	--	16,661	--	2,357.41%	--

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Department of Taxation Annual Report*. Richmond, VA. 1982-1991.

**TABLE 12**  
**Public Service Corporation Values -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980	1990	1990	% Change	Rank of
				Rank		Rank		% Change
				Hi to Lo		Hi to Lo	80 to 90	Hi to Lo
1	Accomack	Co.	5,982,419	111	66,130,265	47	1,005.41%	11
2	Albemarle	Co.	62,974,747	22	141,560,190	20	124.79%	56
3	Alleghany	Co.	14,471,475	82	30,418,562	85	110.20%	66
4	Amelia	Co.	906,340	133	17,706,236	111	1,853.60%	3
5	Amherst	Co.	28,401,751	48	54,839,749	56	93.09%	85
6	Appomattox	Co.	23,767,847	54	34,723,177	79	46.09%	124
7	Arlington	Co.	312,118,462	6	751,124,966	6	140.65%	49
8	Augusta	Co.	56,878,700	26	129,137,640	22	127.04%	54
9	Bath	Co.	83,071,698	17	1,474,973,363	3	1,675.54%	5
10	Bedford	Co.	57,095,356	25	125,997,739	26	120.68%	60
11	Bland	Co.	4,513,787	119	10,916,985	126	141.86%	48
12	Botetourt	Co.	52,365,146	27	76,599,416	38	46.28%	123
13	Brunswick	Co.	2,600,789	127	22,806,109	99	776.89%	15
14	Buchanan	Co.	3,007,550	126	69,580,941	45	2,213.54%	1
15	Buckingham	Co.	33,811,811	42	49,770,283	61	47.20%	121
16	Campbell	Co.	15,288,755	76	108,079,944	31	606.92%	19
17	Caroline	Co.	27,315,125	49	56,100,296	54	105.38%	72
18	Carroll	Co.	20,557,896	62	37,123,904	74	80.58%	94
19	Charles City	Co.	9,142,603	100	20,824,260	105	127.77%	53
20	Charlotte	Co.	15,881,644	74	26,864,441	90	69.15%	105
21	Chesterfield	Co.	304,465,818	7	772,223,827	5	153.63%	42
22	Clarke	Co.	12,254,037	87	21,031,328	102	71.63%	102
23	Craig	Co.	706,811	135	8,104,948	132	1,046.69%	10
24	Culpeper	Co.	38,962,330	37	62,823,562	48	61.24%	111
25	Cumberland	Co.	10,951,446	91	37,578,062	72	243.13%	26
26	Dickenson	Co.	22,663,333	56	58,572,488	51	158.45%	38
27	Dinwiddie	Co.	30,738,286	46	49,513,308	62	61.08%	112
28	Essex	Co.	6,440,294	109	13,501,338	120	109.64%	67
29	Fairfax	Co.	568,889,255	2	1,581,961,627	2	178.08%	34
30	Fauquier	Co.	57,902,276	24	128,044,315	25	121.14%	59
31	Floyd	Co.	8,888,652	101	22,437,893	100	152.43%	43
32	Fluvanna	Co.	47,265,983	33	121,899,853	28	157.90%	39
33	Franklin	Co.	25,054,439	52	70,109,780	44	179.83%	33
34	Frederick	Co.	10,650,545	94	113,634,037	29	966.93%	12
35	Giles	Co.	64,485,166	21	79,700,836	37	23.60%	133
36	Gloucester	Co.	14,679,490	78	52,607,764	59	258.38%	25
37	Goochland	Co.	20,646,685	60	46,076,980	65	123.17%	57
38	Grayson	Co.	10,812,080	92	19,788,090	106	83.02%	89
39	Greene	Co.	8,420,183	104	12,747,874	122	51.40%	117
40	Greensville	Co.	9,742,901	97	19,276,830	108	97.86%	81
41	Halifax	Co.	37,939,463	38	53,718,943	58	41.59%	127
42	Hanover	Co.	64,696,682	20	140,214,787	21	116.73%	63
43	Henrico	Co.	174,779,084	11	511,187,972	10	192.48%	29
44	Henry	Co.	5,766,974	113	71,789,913	43	1,144.85%	8
45	Highland	Co.	727,857	134	14,578,229	118	1,902.90%	2
46	Isle of Wight	Co.	23,538,181	55	45,808,793	66	94.61%	83
47	James City	Co.	31,740,263	45	83,529,361	35	163.17%	37
48	King George	Co.	9,909,128	96	27,926,890	88	181.83%	31
49	King and Queen	Co.	4,906,675	117	9,931,118	128	102.40%	76
50	King William	Co.	2,490,849	129	22,395,761	101	799.12%	14
51	Lancaster	Co.	9,204,561	99	25,838,282	92	180.71%	32
52	Lee	Co.	8,605,917	102	50,633,210	60	488.35%	22
53	Loudoun	Co.	117,777,683	16	212,451,718	16	80.38%	95
54	Louisa	Co.	930,609,380	1	1,625,736,663	1	74.70%	99
55	Lunenburg	Co.	1,569,413	132	18,305,199	110	1,066.37%	9
56	Madison	Co.	8,093,790	105	16,733,455	113	106.74%	68
57	Mathews	Co.	1,623,960	131	12,219,615	123	652.46%	17
58	Mecklenburg	Co.	24,832,868	53	47,133,304	64	89.80%	86
59	Middlesex	Co.	11,640,895	90	19,245,127	109	65.32%	108
60	Montgomery	Co.	50,961,824	29	74,621,492	41	46.43%	122

**TABLE 12 (Continued...)**  
**Public Service Corporation Values -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980	1990	1990	% Change	Rank of
				Rank		Rank		% Change
			Hi	Lo	Hi	Lo	80 to 90	Hi to Lo
61	Nelson	Co.	19,312,189	64	37,357,715	73	93.44%	84
62	New Kent	Co.	11,681,787	89	31,386,952	83	168.68%	35
63	Northampton	Co.	14,124,078	83	23,252,160	98	64.63%	109
64	Northumberland	Co.	2,582,228	128	16,307,691	114	531.54%	21
65	Nottoway	Co.	17,548,996	70	35,637,593	78	103.07%	75
66	Orange	Co.	48,335,230	31	67,298,836	46	39.23%	131
67	Page	Co.	15,812,037	75	33,417,192	82	111.34%	65
68	Patrick	Co.	10,752,686	93	19,639,157	107	82.64%	92
69	Pittsylvania	Co.	19,157,151	66	147,853,690	19	671.79%	16
70	Powhatan	Co.	3,424,046	124	34,160,813	80	897.67%	13
71	Prince Edward	Co.	17,620,064	69	30,958,819	84	75.70%	98
72	Prince George	Co.	17,880,525	68	36,029,636	77	101.50%	77
73	Prince William	Co.	316,186,515	5	699,974,449	7	121.38%	58
74	Pulaski	Co.	34,895,519	41	58,840,272	49	68.62%	106
75	Rappahannock	Co.	661,649	136	11,501,174	125	1,638.26%	6
76	Richmond	Co.	11,858,665	88	16,182,496	115	36.46%	132
77	Roanoke	Co.	17,920,416	67	122,671,794	27	584.54%	20
78	Rockbridge	Co.	25,823,335	50	36,175,375	76	40.09%	130
79	Rockingham	Co.	48,507,283	30	88,645,497	34	82.75%	90
80	Russell	Co.	21,702,676	59	162,268,282	18	647.69%	18
81	Scott	Co.	22,231,423	58	44,770,155	68	101.38%	78
82	Shenandoah	Co.	41,155,192	35	43,149,151	69	4.84%	134
83	Smyth	Co.	37,848,464	39	54,424,230	57	43.80%	126
84	Southampton	Co.	14,843,798	77	36,723,010	75	147.40%	44
85	Spotsylvania	Co.	45,975,902	34	93,404,167	32	103.16%	74
86	Stafford	Co.	36,204,863	40	89,242,122	33	146.49%	45
87	Surry	Co.	353,507,282	3	1,124,212,603	4	218.02%	28
88	Sussex	Co.	14,518,483	81	34,047,279	81	134.51%	50
89	Tazewell	Co.	32,250,848	43	48,681,905	63	50.95%	119
90	Warren	Co.	25,116,340	51	24,088,424	96	-4.09%	135
91	Washington	Co.	3,197,847	125	56,783,003	52	1,675.66%	4
92	Westmoreland	Co.	7,899,979	106	25,331,333	93	220.65%	27
93	Wise	Co.	4,461,304	121	76,243,668	39	1,609.00%	7
94	Wythe	Co.	31,893,960	44	56,749,813	53	77.93%	97
95	York	Co.	206,859,156	10	414,600,488	12	100.43%	79
CITIES								
96	Alexandria	Cty.	255,621,055	8	403,920,040	13	58.02%	115
97	Bedford City	Cty.	4,727,277	118	7,495,731	134	58.56%	114
98	Bristol	Cty.	6,733,543	108	10,598,766	127	57.40%	116
99	Buena Vista	Cty.	3,749,427	122	8,229,817	131	119.50%	62
100	Charlottesville	Cty.	51,796,215	28	82,691,593	36	59.65%	113
101	Chesapeake	Cty.	165,286,433	13	23,444,645	97	-85.82%	136
102	Clifton Forge	Cty.	5,939,817	112	11,771,715	124	98.18%	80
103	Colonial Heights	Cty.	9,238,320	98	20,845,659	104	125.64%	55
104	Covington	Cty.	3,581,703	123	15,351,201	117	328.60%	23
105	Danville	Cty.	19,240,421	65	41,541,436	70	115.91%	64
106	Emporia	Cty.	9,912,694	95	16,829,644	112	69.78%	104
107	Fairfax	Cty.	29,112,243	47	74,662,701	40	156.46%	40
108	Falls Church	Cty.	7,792,754	107	13,892,116	119	78.27%	96
109	Franklin	Cty.	5,335,926	114	7,698,569	133	44.28%	125
110	Fredericksburg	Cty.	20,637,524	61	45,483,537	67	120.39%	61
111	Galax	Cty.	6,157,945	110	9,204,128	129	49.47%	120
112	Hampton	Cty.	78,767,420	18	183,852,141	17	133.41%	51
113	Harrisonburg	Cty.	12,602,289	86	25,920,769	91	105.68%	71
114	Hopewell	Cty.	22,633,744	57	54,857,704	55	142.37%	46
115	Lexington	Cty.	5,317,259	115	9,069,216	130	70.56%	103

**TABLE 12 (Continued...)**  
**Public Service Corporation Values -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980	1980 Rank	1990	1990 Rank	% Change	Rank of
				Hi to Lo		Hi to Lo	80 to 90	Hi to Lo
116	Lynchburg	Cty.	62,125,921	23	128,195,758	24	106.35%	69
117	Manassas	Cty.	20,396,699	63	58,747,803	50	188.03%	30
118	Manassas Park	Cty.	1,999,541	130	5,330,090	136	166.57%	36
119	Martinsville	Cty.	12,604,537	85	20,978,027	103	66.43%	107
120	Newport News	Cty.	137,072,672	15	260,105,657	14	89.76%	87
121	Norfolk	Cty.	248,220,047	9	453,377,266	11	82.65%	91
122	Norton	Cty.	17,264,457	71	24,372,568	95	41.17%	128
123	Petersburg	Cty.	39,570,660	36	73,799,718	42	86.50%	88
124	Poquoson	Cty.	4,478,649	120	6,776,881	135	51.32%	118
125	Portsmouth	Cty.	74,435,854	19	128,234,148	23	72.27%	101
126	Radford	Cty.	8,583,294	103	15,530,882	116	80.94%	93
127	Richmond	Cty.	321,885,592	4	663,489,570	8	106.13%	70
128	Roanoke	Cty.	153,449,616	14	215,680,845	15	40.55%	129
129	Salem	Cty.	16,421,874	72	26,879,879	89	63.68%	110
130	South Boston	Cty.	5,164,038	116	13,155,294	121	154.75%	41
131	Staunton	Cty.	16,197,171	73	39,214,644	71	142.11%	47
132	Suffolk	Cty.	47,697,539	32	108,676,031	30	127.84%	52
133	Virginia Beach	Cty.	171,452,436	12	637,571,058	9	271.86%	24
134	Waynesboro	Cty.	14,583,911	79	28,556,004	86	95.80%	82
135	Williamsburg	Cty.	14,561,196	80	25,153,868	94	72.75%	100
136	Winchester	Cty.	13,914,723	84	28,527,990	87	105.02%	73
County Total			5,179,941,274	--	13,612,923,982	--	162.80%	--
Percent Change			--	--	162.80%	--	--	--
Average			54,525,698	--	143,293,937	--	338.88%	--
Minimum			661,649	--	8,104,948	--	-4.09%	--
Maximum			930,609,380	--	1,625,736,663	--	2,213.54%	--
Range			929,947,731	--	1,617,631,715	--	2,217.63%	--
City Total			2,126,264,436	--	4,029,715,109	--	89.52%	--
Percent Change			--	--	89.52%	--	--	--
Average			51,860,108	--	98,285,734	--	100.46%	--
Minimum			1,999,541	--	5,330,090	--	-85.82%	--
Maximum			321,885,592	--	663,489,570	--	328.60%	--
Range			319,886,051	--	658,159,480	--	414.42%	--
State Total			7,306,205,710	--	17,642,639,091	--	141.47%	--
Percent Change			--	--	141.47%	--	--	--
Average			53,722,101	--	129,725,287	--	267.01%	--
Minimum			661,649	--	5,330,090	--	-85.82%	--
Maximum			930,609,380	--	1,625,736,663	--	2,213.54%	--
Range			929,947,731	--	1,620,406,573	--	2,299.36%	--

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Department of Taxation Annual Report*. Richmond, VA. 1982-1991.

**TABLE 13**  
**Public Service Corporation Values Per Capita -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
1	Accomack	Co.	191	127	2,086	60	990.24%	10
2	Albemarle	Co.	1,129	54	2,081	62	84.29%	77
3	Alleghany	Co.	1,010	59	2,309	44	128.65%	46
4	Amelia	Co.	108	132	2,015	66	1,768.67%	5
5	Amherst	Co.	975	62	1,919	73	96.76%	62
6	Appomattox	Co.	1,985	17	2,823	29	42.21%	118
7	Arlington	Co.	2,045	16	4,394	12	114.84%	52
8	Augusta	Co.	1,059	58	2,362	42	123.12%	48
9	Bath	Co.	14,176	3	307,350	1	2,068.09%	3
10	Bedford	Co.	1,635	22	2,760	30	68.82%	91
11	Bland	Co.	711	94	1,676	88	135.73%	43
12	Botetourt	Co.	2,250	11	3,065	25	36.20%	121
13	Brunswick	Co.	166	129	1,427	105	757.42%	13
14	Buchanan	Co.	79	135	2,221	53	2,705.00%	1
15	Buckingham	Co.	2,877	8	3,866	13	34.37%	123
16	Campbell	Co.	337	116	2,272	46	575.00%	19
17	Caroline	Co.	1,526	26	2,919	28	91.35%	63
18	Carroll	Co.	754	86	1,396	107	85.17%	73
19	Charles City	Co.	1,366	36	3,315	19	142.64%	40
20	Charlotte	Co.	1,295	44	2,298	45	77.52%	81
21	Chesterfield	Co.	2,154	13	3,690	15	71.34%	90
22	Clarke	Co.	1,230	48	1,738	83	41.33%	119
23	Craig	Co.	179	128	1,854	76	935.49%	11
24	Culpeper	Co.	1,722	19	2,261	47	31.24%	126
25	Cumberland	Co.	1,390	35	4,802	10	245.59%	24
26	Dickenson	Co.	1,144	52	3,324	17	190.51%	27
27	Dinwiddie	Co.	1,360	37	2,362	41	73.70%	85
28	Essex	Co.	727	92	1,554	95	113.86%	54
29	Fairfax	Co.	953	67	1,933	69	102.77%	59
30	Fauquier	Co.	1,613	23	2,627	32	62.83%	98
31	Floyd	Co.	769	85	1,869	75	143.14%	39
32	Fluvanna	Co.	4,614	5	9,808	4	112.56%	56
33	Franklin	Co.	701	95	1,773	81	152.88%	34
34	Frederick	Co.	312	118	2,485	34	696.88%	16
35	Giles	Co.	3,621	7	4,870	9	34.50%	122
36	Gloucester	Co.	730	89	1,746	82	139.15%	42
37	Goochland	Co.	1,756	18	3,253	21	85.32%	72
38	Grayson	Co.	652	102	1,216	122	86.40%	70
39	Greene	Co.	1,104	55	1,238	118	12.11%	133
40	Greensville	Co.	894	75	2,177	57	143.67%	38
41	Halifax	Co.	1,240	47	1,850	77	49.23%	110
42	Hanover	Co.	1,284	45	2,215	54	72.54%	87
43	Henrico	Co.	967	64	2,346	43	142.61%	41
44	Henry	Co.	100	134	1,261	117	1,160.41%	8
45	Highland	Co.	248	124	5,533	8	2,132.45%	2
46	Isle of Wight	Co.	1,090	56	1,828	78	67.81%	92
47	James City	Co.	1,394	34	2,396	36	71.85%	89
48	King George	Co.	1,660	21	4,441	11	167.44%	28
49	King and Queen	Co.	465	112	734	133	57.75%	105
50	King William	Co.	267	121	2,052	64	669.03%	17
51	Lancaster	Co.	909	73	2,371	40	160.95%	30
52	Lee	Co.	332	117	2,067	63	523.42%	21
53	Loudoun	Co.	2,051	14	2,467	35	20.27%	130
54	Louisa	Co.	52,208	2	79,987	3	53.21%	108
55	Lunenburg	Co.	129	130	1,603	94	1,138.38%	9
56	Madison	Co.	791	83	1,400	106	77.04%	84
57	Mathews	Co.	203	126	1,464	102	620.64%	18
58	Mecklenburg	Co.	843	78	1,612	92	91.12%	64
59	Middlesex	Co.	1,508	27	2,224	52	47.48%	114
60	Montgomery	Co.	802	81	1,010	126	25.83%	128

**TABLE 13 (Continued...)**  
**Public Service Corporation Values Per Capita -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
61	Nelson	Co.	1,582	24	2,924	27	84.75%	74
62	New Kent	Co.	1,330	41	3,005	26	125.88%	47
63	Northampton	Co.	966	65	1,780	80	84.34%	76
64	Northumberland	Co.	263	122	1,550	96	489.77%	22
65	Nottoway	Co.	1,197	49	2,377	38	98.65%	61
66	Orange	Co.	2,676	9	3,142	24	17.41%	132
67	Page	Co.	815	80	1,541	99	89.04%	66
68	Patrick	Co.	609	107	1,124	124	84.46%	75
69	Pittsylvania	Co.	290	120	2,657	31	817.29%	12
70	Powhatan	Co.	262	123	2,229	49	750.18%	14
71	Prince Edward	Co.	1,071	57	1,787	79	66.94%	94
72	Prince George	Co.	695	96	1,315	111	89.28%	65
73	Prince William	Co.	2,185	12	3,245	22	48.52%	111
74	Pulaski	Co.	991	61	1,706	86	72.20%	88
75	Rappahannock	Co.	109	131	1,737	84	1,499.40%	7
76	Richmond	Co.	1,706	20	2,225	51	30.44%	127
77	Roanoke	Co.	246	125	1,546	97	529.42%	20
78	Rockbridge	Co.	1,442	33	1,971	67	36.74%	120
79	Rockingham	Co.	850	77	1,542	98	81.34%	78
80	Russell	Co.	683	100	5,660	7	728.39%	15
81	Scott	Co.	887	76	1,929	70	117.56%	50
82	Shenandoah	Co.	1,493	29	1,364	110	-8.67%	134
83	Smyth	Co.	1,134	53	1,681	87	48.22%	112
84	Southampton	Co.	792	82	2,092	59	164.04%	29
85	Spotsylvania	Co.	1,335	40	1,627	90	21.87%	129
86	Stafford	Co.	895	74	1,457	103	62.90%	97
87	Surry	Co.	58,470	1	182,948	2	212.89%	25
88	Sussex	Co.	1,335	39	3,322	18	148.83%	35
89	Tazewell	Co.	638	106	1,059	125	65.89%	95
90	Warren	Co.	1,185	50	921	129	-22.22%	135
91	Washington	Co.	69	136	1,237	119	1,698.88%	6
92	Westmoreland	Co.	563	108	1,636	89	190.84%	26
93	Wise	Co.	102	133	1,927	71	1,794.27%	4
94	Wythe	Co.	1,250	46	2,228	50	78.32%	80
95	York	Co.	5,833	4	9,773	5	67.55%	93
CITIES								
96	Alexandria	Cty.	2,477	10	3,633	16	46.69%	115
97	Bedford City	Cty.	789	84	1,234	120	56.42%	106
98	Bristol	Cty.	354	115	575	135	62.66%	99
99	Buena Vista	Cty.	558	110	1,285	116	130.15%	45
100	Charlottesville	Cty.	1,298	43	2,050	65	57.97%	104
101	Chesapeake	Cty.	1,444	32	154	136	-89.31%	136
102	Clifton Forge	Cty.	1,177	51	2,516	33	113.73%	55
103	Colonial Heights	Cty.	560	109	1,298	115	131.89%	44
104	Covington	Cty.	395	114	2,196	55	455.63%	23
105	Danville	Cty.	422	113	783	132	85.74%	71
106	Emporia	Cty.	2,048	15	3,172	23	54.87%	107
107	Fairfax	Cty.	1,501	28	3,805	14	153.43%	33
108	Falls Church	Cty.	819	79	1,450	104	77.10%	83
109	Franklin	Cty.	730	88	979	127	34.08%	124
110	Fredericksburg	Cty.	1,347	38	2,390	37	77.48%	82
111	Galax	Cty.	944	70	1,380	108	46.20%	116
112	Hampton	Cty.	642	104	1,374	109	113.91%	53
113	Harrisonburg	Cty.	641	105	844	130	31.76%	125
114	Hopewell	Cty.	967	63	2,375	39	145.48%	37
115	Lexington	Cty.	729	90	1,303	112	78.72%	79

**TABLE 13 (Continued...)**  
**Public Service Corporation Values Per Capita -- Tax Years 1980-1990**

ID#	Localities	Gov. Type	1980		1990		% Change 80 to 90	Rank of % Change Hi to Lo
			1980	Rank Hi to Lo	1990	Rank Hi to Lo		
116	Lynchburg	Cty.	931	71	1,941	68	108.52%	57
117	Manassas	Cty.	1,321	42	2,101	58	59.05%	102
118	Manassas Park	Cty.	306	119	792	131	158.25%	31
119	Martinsville	Cty.	695	97	1,298	114	86.89%	68
120	Newport News	Cty.	946	69	1,530	101	61.70%	101
121	Norfolk	Cty.	930	72	1,736	85	86.67%	69
122	Norton	Cty.	3,629	6	5,739	6	58.12%	103
123	Petersburg	Cty.	964	66	1,923	72	99.47%	60
124	Poquoson	Cty.	513	111	616	134	19.98%	131
125	Portsmouth	Cty.	712	93	1,234	121	73.39%	86
126	Radford	Cty.	649	103	974	128	50.12%	109
127	Richmond	Cty.	1,468	31	3,268	20	122.53%	49
128	Roanoke	Cty.	1,531	25	2,237	48	46.13%	117
129	Salem	Cty.	685	99	1,131	123	65.08%	96
130	South Boston	Cty.	728	91	1,880	74	158.24%	32
131	Staunton	Cty.	741	87	1,603	93	116.33%	51
132	Suffolk	Cty.	1,002	60	2,084	61	108.09%	58
133	Virginia Beach	Cty.	654	101	1,622	91	148.05%	36
134	Waynesboro	Cty.	951	68	1,539	100	61.81%	100
135	Williamsburg	Cty.	1,475	30	2,182	56	47.88%	113
136	Winchester	Cty.	688	98	1,300	113	88.86%	67
County Per Capita Total			1,557	--	3,459	--	122.12%	--
Percent Change			--	--	122.12%	--	--	--
Average			2,397	--	8,340	--	330.70%	--
Minimum			69	--	734	--	-22.22%	--
Maximum			58,470	--	307,350	--	2,705.00%	--
Range			58,401	--	306,616	--	2,727.23%	--
City Per Capita Total			1,053	--	1,790	--	70.06%	--
Percent Change			--	--	70.06%	--	--	--
Average			1,009	--	1,793	--	89.99%	--
Minimum			306	--	154	--	-89.31%	--
Maximum			3,629	--	5,739	--	455.63%	--
Range			3,323	--	5,585	--	544.94%	--
State Per Capita Total			1,366	--	2,851	--	108.67%	--
Percent Change			--	--	108.67%	--	--	--
Average			1,979	--	6,366	--	258.13%	--
Minimum			69	--	154	--	-89.31%	--
Maximum			58,470	--	307,350	--	2,705.00%	--
Range			58,401	--	307,196	--	2,794.32%	--

Data Source: Commonwealth of Virginia. Virginia Department of Taxation. *Virginia Department of Taxation Annual Report*. Richmond, VA. 1982-1991.

## PART III - REVENUES AND EXPENDITURES

*Revenue and Expenditure Data* reflect the unique mixture and interaction between community resources and community values. Local decision-makers allocate revenues derived from federal, state, and local sources to support a wide variety of local expenditures.

*Revenue data (Tables 14-23)* provide detailed information concerning revenue by source -federal, state, and local. Understanding revenue sources is important because the changes in federal and state contributions can significantly impact the local tax policies. A significant decline in external funding will require major reductions in local services or increases in taxes. For most Virginia localities changes in state aid for education may have a significant impact on local taxes or education programs.

*Expenditure data (Tables 23-30)* provide detailed information on expenditure levels for maintenance and operation programs, capital outlays, gross debt, and enterprise funds. The level of expenditure associated with each of these program and project accounts represent how local governments are allocating their funds. The funding level associated with each of these categories is indicative of the relative value placed upon each of these governmental functions. Additionally, per capita figures for revenues, expenditures, capital improvements, debt retirement, interest on debt, and enterprise activities provide comparative information across the region and state.

**Local Revenues** provide insight into a combination of local capacity and local effort. During the 1981-90 period average local revenues increased by 147.72%. Local revenue in counties increased in nominal dollars by 166.24% while local revenues in cities increased by 122.74%.

In the 1989-90 fiscal year revenues from local sources accounted for 62.69% of all local revenues while revenue from state and federal sources represented 32.07% and 5.24% respectively. Revenue from local sources range from a high of 87.72% in the City of Fairfax to a low of 25.04% in Lee County during F.Y. 89-90.

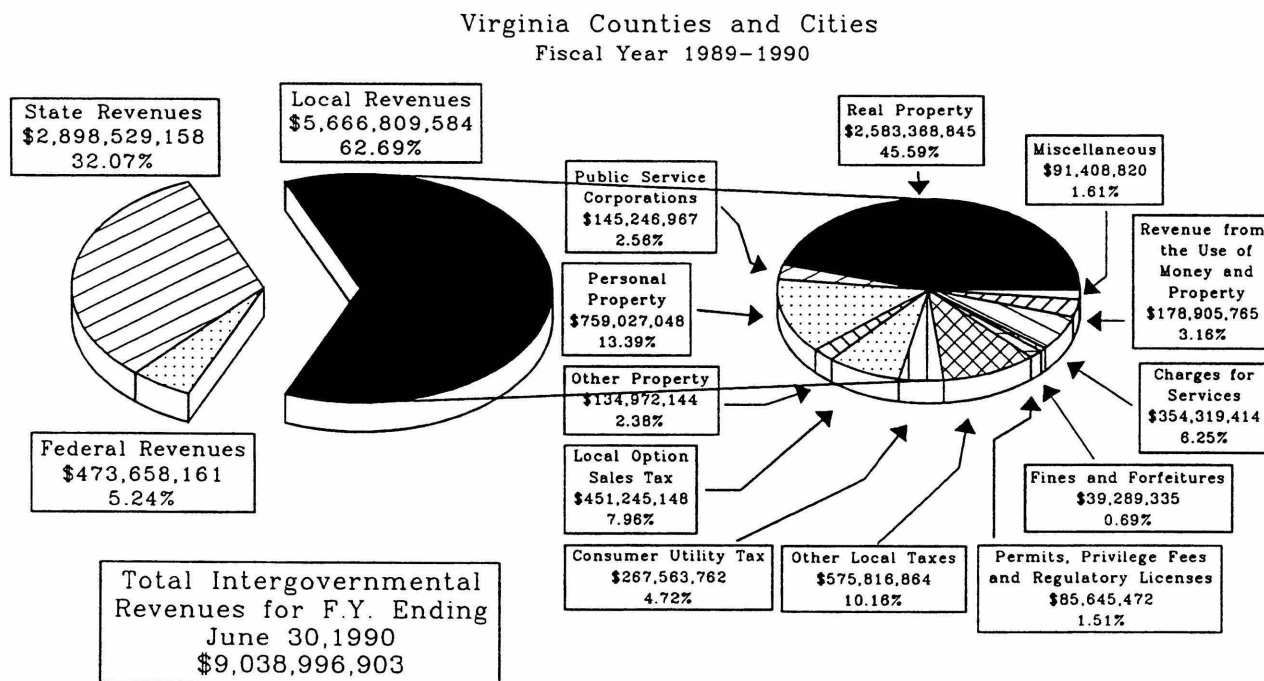
**Maintenance and Operation Expenditures** increased by 124.41% in nominal dollars for all counties and cities between 1980-81 and 1989-90. City expenditures increased on the average of 108.04% during the period while county expenditures for maintenance and operations increased by 136.57%. The largest increase of 267.57% occurred in Loudoun County. The smallest increase of 58.15% occurred in the City of Clifton Forge.

Among the nine reported categories of local government expenditures for maintenance and operation, expenditures for education account for an average 58.17% of the total within the state. Average expenditures for education in cities is 50.85% whereas the average expenditure for education in counties is 62.95%. Expenditures for education in the non-metropolitan counties typically will exceed 70.00%

**Total Gross Debt** per capita ranges from \$3,561.54 in the City of Bedford to \$5.13 per capita in Highland County. Much of the debt in the City of Bedford is associated with its enterprise fund relating to its hydro electric power plant that will be paid through revenue bonds.

The average expenditure for **capital applications** during F.Y. 1980-81 was \$63.20. By F .Y. 1989-90 the per capita expenditures for capital applications had increased \$190.83, an increase of 201.93%.

## Intergovernmental Revenues Percentage Contribution by Source



**TABLE 14**  
**Local Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	5,516,258	61	14,399,450	57	161.04%	39
2	Albemarle	Co.	19,803,619	20	50,492,244	18	154.96%	45
3	Alleghany	Co.	3,125,771	86	7,560,095	82	141.86%	57
4	Amelia	Co.	1,357,672	129	4,276,064	119	214.96%	17
5	Amherst	Co.	4,070,199	73	9,876,430	69	142.65%	56
6	Appomattox	Co.	2,112,265	110	3,843,845	127	81.98%	118
7	Arlington	Co.	123,562,217	3	264,038,288	4	113.69%	92
8	Augusta	Co.	11,807,178	28	26,038,595	32	120.53%	81
9	Bath	Co.	1,900,054	120	8,408,715	77	342.55%	1
10	Bedford	Co.	5,927,797	58	16,620,286	50	180.38%	32
11	Bland	Co.	701,938	134	1,723,824	134	145.58%	52
12	Botetourt	Co.	5,324,320	63	12,547,388	62	135.66%	64
13	Brunswick	Co.	2,627,409	95	5,523,758	102	110.24%	95
14	Buchanan	Co.	20,201,127	19	22,944,427	37	13.58%	136
15	Buckingham	Co.	1,877,391	121	4,022,699	122	114.27%	91
16	Campbell	Co.	9,360,269	39	16,582,666	51	77.16%	120
17	Caroline	Co.	2,928,224	91	8,736,566	75	198.36%	22
18	Carroll	Co.	3,303,461	81	6,460,804	93	95.58%	104
19	Charles City	Co.	1,362,922	128	4,963,764	110	264.20%	7
20	Charlotte	Co.	1,678,118	124	3,955,923	124	135.74%	63
21	Chesterfield	Co.	57,743,536	10	184,319,155	9	219.20%	16
22	Clarke	Co.	2,556,943	99	6,279,985	96	145.61%	51
23	Craig	Co.	570,383	136	1,336,317	136	134.28%	68
24	Culpeper	Co.	5,596,172	60	18,382,226	43	228.48%	13
25	Cumberland	Co.	945,899	133	2,324,322	133	145.73%	50
26	Dickenson	Co.	6,963,210	52	10,689,772	66	53.52%	133
27	Dinwiddie	Co.	4,759,216	67	9,834,693	70	106.65%	96
28	Essex	Co.	2,479,433	100	4,842,995	112	95.33%	105
29	Fairfax	Co.	462,584,603	1	1,326,356,139	1	186.73%	28
30	Fauquier	Co.	11,668,496	31	39,421,060	22	237.84%	10
31	Floyd	Co.	1,835,276	122	4,641,816	115	152.92%	48
32	Fluvanna	Co.	2,961,207	90	5,855,502	100	97.74%	102
33	Franklin	Co.	5,176,401	65	15,601,666	55	201.40%	19
34	Frederick	Co.	9,114,870	43	29,302,846	29	221.48%	15
35	Giles	Co.	3,949,652	74	7,319,094	84	85.31%	115
36	Gloucester	Co.	6,264,102	54	17,691,207	45	182.42%	30
37	Goochland	Co.	3,369,320	80	9,490,124	72	181.66%	31
38	Grayson	Co.	2,106,577	111	3,963,340	123	88.14%	110
39	Greene	Co.	1,271,740	130	5,020,915	109	294.81%	5
40	Greensville	Co.	2,078,277	114	4,545,907	116	118.73%	86
41	Halifax	Co.	4,126,936	71	9,234,399	74	123.76%	76
42	Hanover	Co.	13,267,447	26	44,805,982	21	237.71%	11
43	Henrico	Co.	90,368,613	6	209,514,783	7	131.84%	70
44	Henry	Co.	9,858,375	38	22,004,835	39	123.21%	77
45	Highland	Co.	698,006	135	1,368,587	135	96.07%	103
46	Isle of Wight	Co.	5,641,396	59	15,979,892	54	183.26%	29
47	James City	Co.	11,668,055	32	34,923,106	27	199.31%	20
48	King and Queen	Co.	1,121,526	131	3,024,986	131	169.72%	36
49	King George	Co.	3,262,663	84	7,983,092	81	144.68%	54
50	King William	Co.	2,221,411	107	5,354,535	104	141.04%	59
51	Lancaster	Co.	2,234,255	106	6,543,117	91	192.85%	24
52	Lee	Co.	3,653,338	76	6,817,514	88	86.61%	111
53	Loudoun	Co.	32,489,124	16	130,011,155	12	300.17%	4
54	Louisa	Co.	5,283,642	64	16,356,804	53	209.57%	18
55	Lunenburg	Co.	1,766,478	123	3,890,043	126	120.21%	82
56	Madison	Co.	2,102,811	112	5,145,183	106	144.68%	53
57	Mathews	Co.	1,502,545	127	4,443,268	117	195.72%	23
58	Mecklenburg	Co.	4,122,993	72	8,210,871	79	99.15%	100
59	Middlesex	Co.	2,066,852	115	4,736,596	113	129.17%	72
60	Montgomery	Co.	10,482,072	37	24,947,156	35	138.00%	62

**TABLE 14 (Continued...)**  
**Local Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		1989-90	89-90		% Change 80-81 to 89-90	Rank of	
			1980-81	Rank Hi to Lo		Rank Hi to Lo	% Change Hi to Lo			
61	Nelson	Co.	2,619,835	96	6,862,085	87	161.93%	38		
62	New Kent	Co.	2,441,400	102	7,013,175	86	187.26%	27		
63	Northampton	Co.	3,077,927	87	6,002,776	99	95.03%	106		
64	Northumberland	Co.	2,113,769	109	5,465,034	103	158.54%	41		
65	Nottoway	Co.	2,585,075	97	5,035,803	108	94.80%	107		
66	Orange	Co.	4,153,525	70	11,166,705	65	168.85%	37		
67	Page	Co.	3,169,278	85	6,299,290	95	98.76%	101		
68	Patrick	Co.	2,449,541	101	5,353,009	105	118.53%	87		
69	Pittsylvania	Co.	7,463,458	48	16,525,257	52	121.42%	80		
70	Powhatan	Co.	2,239,692	105	6,173,812	97	175.65%	34		
71	Prince Edward	Co.	2,132,790	108	5,137,883	107	140.90%	60		
72	Prince George	Co.	4,837,626	66	11,671,691	64	141.27%	58		
73	Prince William	Co.	78,313,280	8	261,846,094	5	234.36%	12		
74	Pulaski	Co.	6,124,780	57	13,951,395	59	127.79%	74		
75	Rappahannock	Co.	1,096,126	132	4,191,577	121	282.40%	6		
76	Richmond	Co.	1,502,549	126	3,692,416	128	145.74%	49		
77	Roanoke	Co.	37,446,549	15	61,538,746	16	64.34%	130		
78	Rockbridge	Co.	4,199,845	69	9,805,282	71	133.47%	69		
79	Rockingham	Co.	11,771,731	29	25,778,682	33	118.99%	85		
80	Russell	Co.	6,195,081	56	10,043,028	68	62.11%	131		
81	Scott	Co.	3,555,488	78	6,468,606	92	81.93%	119		
82	Shenandoah	Co.	5,498,731	62	14,000,070	58	154.61%	46		
83	Smyth	Co.	3,789,190	75	9,241,335	73	143.89%	55		
84	Southampton	Co.	3,436,130	79	7,538,945	83	119.40%	83		
85	Spotsylvania	Co.	9,199,293	41	38,517,187	24	318.70%	3		
86	Stafford	Co.	13,619,888	24	49,497,728	19	263.42%	8		
87	Surry	Co.	3,284,144	82	8,380,326	78	155.18%	44		
88	Sussex	Co.	2,435,341	103	4,432,219	118	82.00%	117		
89	Tazewell	Co.	10,644,931	36	16,811,147	49	57.93%	132		
90	Warren	Co.	4,387,700	68	10,338,013	67	135.61%	65		
91	Washington	Co.	7,499,876	47	17,581,794	46	134.43%	67		
92	Westmoreland	Co.	2,569,269	98	6,668,249	90	159.54%	40		
93	Wise	Co.	12,010,131	27	20,646,432	41	71.91%	125		
94	Wythe	Co.	3,584,999	77	8,422,709	76	134.94%	66		
95	York	Co.	11,704,030	30	29,773,288	28	154.38%	47		
<b>CITIES</b>										
96	Alexandria	Cty.	89,231,732	7	200,420,667	8	124.61%	75		
97	Bedford	Cty.	1,966,717	118	3,326,593	130	69.14%	128		
98	Bristol	Cty.	7,083,178	51	13,184,076	61	86.13%	112		
99	Buena Vista	Cty.	2,078,906	113	3,920,418	125	88.58%	109		
100	Charlottesville	Cty.	20,669,077	18	47,163,040	20	128.18%	73		
101	Chesapeake	Cty.	43,666,602	13	141,160,293	10	223.27%	14		
102	Clifton Forge	Cty.	1,559,458	125	2,682,449	132	72.01%	124		
103	Colonial Heights	Cty.	7,142,011	50	15,354,785	56	114.99%	90		
104	Covington	Cty.	3,270,997	83	6,056,892	98	85.17%	116		
105	Danville	Cty.	16,217,148	23	27,872,922	31	71.87%	126		
106	Emporia	Cty.	1,923,254	119	4,924,208	111	156.04%	42		
107	Fairfax	Cty.	16,714,297	22	37,101,914	26	121.98%	78		
108	Falls Church	Cty.	9,137,724	42	18,228,915	44	99.49%	98		
109	Franklin	Cty.	3,006,373	89	6,357,823	94	111.48%	93		
110	Fredericksburg	Cty.	7,965,851	46	23,216,782	36	191.45%	25		
111	Galax	Cty.	3,016,309	88	5,613,601	101	86.11%	113		
112	Hampton	Cty.	52,793,837	12	109,030,524	13	106.52%	97		
113	Harrisonburg	Cty.	8,122,106	45	22,203,684	38	173.37%	35		
114	Hopewell	Cty.	11,429,945	34	20,145,327	42	76.25%	122		
115	Lexington	Cty.	2,040,155	116	4,681,090	114	129.45%	71		

**TABLE 14 (Continued...)**  
**Local Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
116	Lynchburg	Cty.	32,387,595	17	60,098,270	17	85.56%	114
117	Manassas	Cty.	9,233,811	40	38,954,889	23	321.87%	2
118	Manassas Park	Cty.	2,832,365	92	6,791,163	89	139.77%	61
119	Martinsville	Cty.	7,155,064	49	11,871,885	63	65.92%	129
120	Newport News	Cty.	65,019,701	9	140,762,828	11	116.49%	88
121	Norfolk	Cty.	116,136,035	4	219,384,262	6	88.90%	108
122	Norton	Cty.	2,008,086	117	3,435,892	129	71.10%	127
123	Petersburg	Cty.	19,441,257	21	28,744,747	30	47.85%	135
124	Poquoson	Cty.	2,413,447	104	7,217,341	85	199.05%	21
125	Portsmouth	Cty.	38,832,353	14	86,008,269	15	121.49%	79
126	Radford	Cty.	2,794,053	94	8,083,948	80	189.33%	26
127	Richmond	Cty.	155,616,649	2	274,437,478	3	76.35%	121
128	Roanoke	Cty.	53,734,658	11	93,198,843	14	73.44%	123
129	Salem	Cty.	11,600,802	33	25,014,500	34	115.63%	89
130	South Boston	Cty.	2,821,331	93	4,269,369	120	51.32%	134
131	Staunton	Cty.	8,243,957	44	17,371,785	47	110.72%	94
132	Suffolk	Cty.	13,401,010	25	37,228,751	25	177.81%	33
133	Virginia Beach	Cty.	97,539,744	5	341,665,340	2	250.28%	9
134	Waynesboro	Cty.	6,625,451	53	16,958,260	48	155.96%	43
135	Williamsburg	Cty.	6,197,995	55	13,580,055	60	119.10%	84
136	Winchester	Cty.	10,886,729	35	21,683,102	40	99.17%	99
County Total			1,313,635,058	--	3,497,402,604	--	166.24%	--
% Change			--	--	166.24%	--	--	--
Average			13,827,737	--	36,814,764	--	150.42%	--
Minimum			570,383	--	1,336,317	--	13.58%	--
Maximum			462,584,603	--	1,326,356,139	--	342.55%	--
Range			462,014,220	--	1,325,019,822	--	328.97%	--
City Total			973,957,770	--	2,169,406,980	--	122.74%	--
% Change			--	--	122.74%	--	--	--
Average			23,755,068	--	52,912,365	--	121.79%	--
Minimum			1,559,458	--	2,682,449	--	47.85%	--
Maximum			155,616,649	--	341,665,340	--	321.87%	--
Range			154,057,191	--	338,982,891	--	274.02%	--
County and City Total			2,287,592,828	--	5,666,809,584	--	147.72%	--
% Change			--	--	147.72%	--	--	--
Average			16,820,536	--	41,667,718	--	141.79%	--
Minimum			570,383	--	1,336,317	--	13.58%	--
Maximum			462,584,603	--	1,326,356,139	--	342.55%	--
Range			462,014,220	--	1,325,019,822	--	328.97%	--

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 15**  
**Local Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81	80-81 Rank		1989-90	89-90 Rank		% Change 80-81 to 89-90	Rank of % Change	
				Hi	to Lo		Hi	to Lo		Hi	to Lo
1	Accomack	Co.	176.42	104		455.66	94	158.28%	18		
2	Albemarle	Co.	355.01	45		781.98	42	120.27%	67		
3	Alleghany	Co.	218.08	81		571.09	69	161.87%	15		
4	Amelia	Co.	161.53	115		494.71	87	206.27%	5		
5	Amherst	Co.	139.76	126		341.88	115	144.61%	33		
6	Appomattox	Co.	176.45	103		310.01	124	75.70%	124		
7	Arlington	Co.	809.72	4		1,625.17	6	100.71%	90		
8	Augusta	Co.	219.74	80		499.41	85	127.27%	61		
9	Bath	Co.	324.24	51		1,698.90	4	423.96%	1		
10	Bedford	Co.	169.72	109		381.83	108	124.98%	62		
11	Bland	Co.	110.56	136		264.92	134	139.62%	39		
12	Botetourt	Co.	228.81	76		498.98	86	118.08%	72		
13	Brunswick	Co.	168.08	110		346.46	114	106.13%	86		
14	Buchanan	Co.	531.76	14		690.75	52	29.90%	136		
15	Buckingham	Co.	159.76	117		313.38	122	96.15%	98		
16	Campbell	Co.	206.06	91		352.55	113	71.09%	126		
17	Caroline	Co.	163.55	113		452.47	95	176.65%	10		
18	Carroll	Co.	121.14	132		236.69	136	95.38%	100		
19	Charles City	Co.	203.66	93		764.71	44	275.48%	2		
20	Charlotte	Co.	136.81	128		334.00	117	144.13%	34		
21	Chesterfield	Co.	408.45	34		938.31	23	129.72%	56		
22	Clarke	Co.	256.59	70		541.35	76	110.98%	81		
23	Craig	Co.	144.47	121		311.79	123	115.81%	74		
24	Culpeper	Co.	247.40	71		684.74	55	176.78%	9		
25	Cumberland	Co.	120.02	133		293.75	128	144.75%	31		
26	Dickenson	Co.	351.57	46		588.64	65	67.43%	130		
27	Dinwiddie	Co.	210.57	87		467.65	91	122.09%	66		
28	Essex	Co.	279.72	61		550.68	72	96.87%	96		
29	Fairfax	Co.	774.98	5		1,669.65	5	115.45%	75		
30	Fauquier	Co.	325.13	50		831.31	31	155.69%	20		
31	Floyd	Co.	158.72	118		389.99	106	145.71%	29		
32	Fluvanna	Co.	289.07	57		477.44	89	65.16%	131		
33	Franklin	Co.	144.83	120		388.35	107	168.13%	14		
34	Frederick	Co.	266.91	67		688.48	53	157.95%	19		
35	Giles	Co.	221.77	78		434.81	99	96.07%	99		
36	Gloucester	Co.	311.54	52		588.42	66	88.88%	109		
37	Goochland	Co.	286.48	58		676.34	56	136.09%	44		
38	Grayson	Co.	127.06	131		242.57	135	90.90%	105		
39	Greene	Co.	166.79	111		520.38	81	212.01%	4		
40	Greensville	Co.	190.62	96		472.23	90	147.74%	25		
41	Halifax	Co.	134.87	129		317.15	121	135.15%	46		
42	Hanover	Co.	263.25	68		724.98	46	175.39%	11		
43	Henrico	Co.	500.01	19		982.30	18	96.46%	97		
44	Henry	Co.	170.99	108		375.37	110	119.53%	69		
45	Highland	Co.	237.66	73		543.63	74	128.74%	58		
46	Isle of Wight	Co.	261.14	69		624.79	60	139.25%	40		
47	James City	Co.	512.59	18		1,032.33	15	101.39%	88		
48	King and Queen	Co.	187.92	99		488.33	88	159.86%	17		
49	King George	Co.	309.46	54		615.81	62	98.99%	91		
50	King William	Co.	237.99	72		502.47	83	111.13%	80		
51	Lancaster	Co.	220.58	79		600.40	64	172.19%	13		
52	Lee	Co.	140.75	123		273.82	131	94.54%	102		
53	Loudoun	Co.	565.75	9		1,590.07	7	181.06%	7		
54	Louisa	Co.	296.42	56		813.27	37	174.36%	12		
55	Lunenburg	Co.	145.70	119		332.21	118	128.01%	60		
56	Madison	Co.	205.51	92		450.36	96	119.14%	70		
57	Mathews	Co.	187.94	98		527.45	79	180.66%	8		
58	Mecklenburg	Co.	140.03	125		278.61	130	98.97%	93		
59	Middlesex	Co.	267.76	65		549.08	73	105.06%	87		
60	Montgomery	Co.	165.03	112		358.92	111	117.49%	73		

**TABLE 15 (Continued...)**  
**Local Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
61	Nelson	Co.	214.67	84	542.93	75	152.91%	23
62	New Kent	Co.	278.03	62	639.16	58	129.89%	55
63	Northampton	Co.	210.46	88	448.62	97	113.17%	76
64	Northumberland	Co.	215.08	83	529.97	78	146.41%	28
65	Nottoway	Co.	176.26	105	336.92	116	91.15%	104
66	Orange	Co.	229.95	75	525.23	80	128.42%	59
67	Page	Co.	163.36	114	298.62	126	82.80%	117
68	Patrick	Co.	138.81	127	305.25	125	119.91%	68
69	Pittsylvania	Co.	112.83	135	273.47	132	142.37%	37
70	Powhatan	Co.	171.47	107	416.76	103	143.05%	36
71	Prince Edward	Co.	129.61	130	298.54	127	130.35%	52
72	Prince George	Co.	187.99	97	442.16	98	135.20%	45
73	Prince William	Co.	541.20	11	1,265.61	11	133.85%	48
74	Pulaski	Co.	173.86	106	400.93	105	130.61%	51
75	Rappahannock	Co.	179.90	102	634.03	59	252.44%	3
76	Richmond	Co.	216.13	82	513.80	82	137.72%	41
77	Roanoke	Co.	513.35	17	804.79	38	56.77%	133
78	Rockbridge	Co.	234.48	74	539.49	77	130.08%	53
79	Rockingham	Co.	206.38	90	459.18	92	122.49%	64
80	Russell	Co.	195.05	95	332.18	119	70.30%	127
81	Scott	Co.	141.83	122	267.83	133	88.83%	110
82	Shenandoah	Co.	199.53	94	456.50	93	128.79%	57
83	Smyth	Co.	113.56	134	284.04	129	150.12%	24
84	Southampton	Co.	183.45	100	425.33	101	131.85%	50
85	Spotsylvania	Co.	267.15	66	784.44	41	193.63%	6
86	Stafford	Co.	336.54	47	823.34	34	144.65%	32
87	Surry	Co.	543.19	10	1,325.48	9	144.02%	35
88	Sussex	Co.	223.96	77	425.19	102	89.85%	108
89	Tazewell	Co.	210.74	86	355.19	112	68.54%	128
90	Warren	Co.	206.97	89	404.29	104	95.34%	101
91	Washington	Co.	161.33	116	377.75	109	134.14%	47
92	Westmoreland	Co.	182.98	101	434.70	100	137.56%	42
93	Wise	Co.	273.81	64	499.47	84	82.42%	118
94	Wythe	Co.	140.47	124	327.95	120	133.47%	49
95	York	Co.	330.03	48	693.03	51	109.99%	82
<b>CITIES</b>								
96	Alexandria	Cty.	864.51	2	1,825.47	2	111.16%	79
97	Bedford	Cty.	328.28	49	551.08	71	67.87%	129
98	Bristol	Cty.	371.98	41	736.01	45	97.86%	95
99	Buena Vista	Cty.	309.50	53	621.99	61	100.97%	89
100	Charlottesville	Cty.	517.81	16	1,151.15	12	122.31%	65
101	Chesapeake	Cty.	381.41	38	941.77	22	146.92%	27
102	Clifton Forge	Cty.	309.05	55	578.18	68	87.08%	113
103	Colonial Heights	Cty.	432.61	28	893.66	26	106.57%	85
104	Covington	Cty.	360.92	43	830.22	32	130.03%	54
105	Danville	Cty.	355.31	44	580.95	67	63.50%	132
106	Emporia	Cty.	397.37	36	984.25	17	147.69%	26
107	Fairfax	Cty.	862.01	3	1,804.48	3	109.33%	83
108	Falls Church	Cty.	960.35	1	1,910.99	1	98.99%	92
109	Franklin	Cty.	411.38	33	816.99	35	98.60%	94
110	Fredericksburg	Cty.	519.90	15	1,099.62	14	111.51%	78
111	Galax	Cty.	462.34	24	846.06	29	82.99%	116
112	Hampton	Cty.	430.56	30	824.14	33	91.41%	103
113	Harrisonburg	Cty.	412.90	32	776.26	43	88.00%	112
114	Hopewell	Cty.	488.52	20	842.88	30	72.54%	125
115	Lexington	Cty.	279.78	60	685.42	54	144.99%	30

**TABLE 15 (Continued...)**  
**Local Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
116	Lynchburg	Cty.	485.26	21	884.78	27	82.33%	119
117	Manassas	Cty.	598.12	8	1,519.98	8	154.13%	21
118	Manassas Park	Cty.	434.15	27	967.82	20	122.92%	63
119	Martinsville	Cty.	394.24	37	707.46	50	79.45%	121
120	Newport News	Cty.	448.71	25	852.73	28	90.04%	107
121	Norfolk	Cty.	435.00	26	801.07	40	84.15%	115
122	Norton	Cty.	422.13	31	804.00	39	90.46%	106
123	Petersburg	Cty.	473.54	23	710.75	48	50.09%	135
124	Poquoson	Cty.	276.58	63	653.01	57	136.10%	43
125	Portsmouth	Cty.	371.33	42	813.67	36	119.13%	71
126	Radford	Cty.	211.27	85	552.94	70	161.72%	16
127	Richmond	Cty.	709.88	6	1,318.28	10	85.70%	114
128	Roanoke	Cty.	536.17	13	960.33	21	79.11%	122
129	Salem	Cty.	484.21	22	1,028.22	16	112.35%	77
130	South Boston	Cty.	397.76	35	614.43	63	54.47%	134
131	Staunton	Cty.	377.18	39	709.62	49	88.14%	111
132	Suffolk	Cty.	281.41	59	713.60	47	153.58%	22
133	Virginia Beach	Cty.	372.01	40	901.05	24	142.21%	38
134	Waynesboro	Cty.	432.22	29	893.74	25	106.78%	84
135	Williamsburg	Cty.	627.96	7	1,120.93	13	78.50%	123
136	Winchester	Cty.	538.49	12	980.09	19	82.01%	120
County Per Capita Total			394.88	--	907.69	--	129.86%	--
% Change			--	--	129.86%	--	--	--
Average			244.41	--	558.38	--	131.17%	--
Minimum			110.56	--	236.69	--	29.90%	--
Maximum			809.72	--	1,698.90	--	423.96%	--
Range			699.16	--	1,462.22	--	394.06%	--
City Per Capita Total			482.12	--	964.96	--	100.15%	--
% Change			--	--	100.15%	--	--	--
Average			457.66	--	922.20	--	103.26%	--
Minimum			211.27	--	551.08	--	50.09%	--
Maximum			960.35	--	1,910.99	--	161.72%	--
Range			749.08	--	1,359.91	--	111.63%	--
Co. & Cty. Per Capita Total			427.84	--	928.79	--	117.09%	--
% Change			--	--	117.09%	--	--	--
Average			308.70	--	668.06	--	122.76%	--
Minimum			110.56	--	236.69	--	29.90%	--
Maximum			960.35	--	1,910.99	--	423.96%	--
Range			849.79	--	1,674.30	--	394.06%	--

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 16**  
**State Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	6,459,485	51	16,748,612	45	159.29%	21
2	Albemarle	Co.	10,399,039	34	21,317,123	36	104.99%	107
3	Alleghany	Co.	4,376,704	65	9,974,469	71	127.90%	64
4	Amelia	Co.	1,897,288	113	5,511,955	102	190.52%	10
5	Amherst	Co.	6,644,477	47	14,030,317	52	111.16%	96
6	Appomattox	Co.	3,425,783	81	6,853,332	90	100.05%	116
7	Arlington	Co.	33,670,152	11	56,981,349	12	69.23%	133
8	Augusta	Co.	12,460,384	20	28,818,825	23	131.28%	61
9	Bath	Co.	1,414,383	126	2,237,515	134	58.20%	134
10	Bedford	Co.	8,900,003	37	19,635,327	38	120.62%	76
11	Bland	Co.	1,595,891	122	4,398,142	115	175.59%	16
12	Botetourt	Co.	5,822,638	55	12,275,672	58	110.83%	97
13	Brunswick	Co.	4,177,718	73	8,962,194	76	114.52%	89
14	Buchanan	Co.	10,472,019	32	22,300,427	34	112.95%	92
15	Buckingham	Co.	2,942,770	90	6,553,592	94	122.70%	75
16	Campbell	Co.	12,332,733	22	24,878,124	30	101.72%	114
17	Caroline	Co.	4,777,154	62	10,309,466	69	115.81%	83
18	Carroll	Co.	6,602,671	49	14,474,901	50	119.23%	80
19	Charles City	Co.	1,919,583	111	3,464,545	123	80.48%	131
20	Charlotte	Co.	3,363,408	83	7,536,046	86	124.06%	72
21	Chesterfield	Co.	34,133,665	10	103,421,171	6	202.99%	9
22	Clarke	Co.	1,685,657	117	4,567,991	112	170.99%	17
23	Craig	Co.	978,992	133	2,363,230	132	141.39%	46
24	Culpeper	Co.	5,057,302	59	13,102,526	56	159.08%	22
25	Cumberland	Co.	2,132,306	108	4,627,703	109	117.03%	81
26	Dickenson	Co.	5,509,968	58	12,422,378	57	125.45%	70
27	Dinwiddie	Co.	6,005,999	54	11,976,256	60	99.40%	117
28	Essex	Co.	1,959,160	110	4,532,685	113	131.36%	60
29	Fairfax	Co.	123,175,286	1	252,114,889	1	104.68%	108
30	Fauquier	Co.	7,124,474	46	18,025,814	41	153.01%	30
31	Floyd	Co.	2,566,614	98	6,430,971	96	150.56%	32
32	Fluvanna	Co.	2,498,310	100	5,797,867	100	132.07%	57
33	Franklin	Co.	8,309,062	41	17,808,286	43	114.32%	90
34	Frederick	Co.	8,063,787	42	21,562,070	35	167.39%	18
35	Giles	Co.	4,286,279	68	8,977,962	75	109.46%	100
36	Gloucester	Co.	4,281,741	69	14,626,874	49	241.61%	6
37	Goochland	Co.	2,336,830	102	5,027,184	107	115.13%	87
38	Grayson	Co.	3,752,403	78	8,925,002	77	137.85%	52
39	Greene	Co.	2,313,788	104	6,470,039	95	179.63%	13
40	Greensville	Co.	4,122,799	75	8,633,645	81	109.41%	101
41	Halifax	Co.	8,773,611	39	17,603,509	44	100.64%	115
42	Hanover	Co.	10,482,602	31	26,955,251	27	157.14%	27
43	Henrico	Co.	39,642,557	6	94,766,842	7	139.05%	49
44	Henry	Co.	14,228,877	19	27,706,304	25	94.72%	122
45	Highland	Co.	626,106	135	1,525,420	135	143.64%	41
46	Isle of Wight	Co.	4,828,468	61	11,747,032	63	143.29%	42
47	James City	Co.	4,287,021	67	11,841,951	62	176.23%	15
48	King and Queen	Co.	1,245,554	129	3,118,468	126	150.37%	34
49	King George	Co.	2,794,006	93	7,116,925	88	154.72%	29
50	King William	Co.	1,751,626	116	4,614,307	110	163.43%	20
51	Lancaster	Co.	2,067,230	109	4,190,432	116	102.71%	112
52	Lee	Co.	7,253,459	44	16,551,655	46	128.19%	63
53	Loudoun	Co.	14,748,032	17	33,310,615	18	125.86%	68
54	Louisa	Co.	3,345,439	84	6,596,480	92	97.18%	120
55	Lunenburg	Co.	2,893,387	91	7,034,994	89	143.14%	43
56	Madison	Co.	2,377,187	101	5,215,980	105	119.42%	79
57	Mathews	Co.	1,543,315	124	3,611,391	122	134.00%	56
58	Mecklenburg	Co.	7,198,869	45	15,518,727	48	115.57%	85
59	Middlesex	Co.	1,529,438	125	3,204,589	124	109.53%	99
60	Montgomery	Co.	11,534,361	27	25,350,420	29	119.78%	78

**TABLE 16 (Continued...)**  
**State Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
61	Nelson	Co.	2,984,915	88	5,736,400	101	92.18%	125
62	New Kent	Co.	2,161,003	107	5,245,929	104	142.75%	44
63	Northampton	Co.	2,648,509	96	9,319,839	72	251.89%	4
64	Northumberland	Co.	1,855,964	114	3,879,008	119	109.00%	102
65	Nottoway	Co.	3,407,326	82	7,515,366	87	120.56%	77
66	Orange	Co.	4,132,481	74	10,084,903	70	144.04%	39
67	Page	Co.	4,564,136	64	10,400,442	68	127.87%	65
68	Patrick	Co.	4,260,435	70	9,020,656	74	111.73%	95
69	Pittsylvania	Co.	16,959,673	16	33,383,317	17	96.84%	121
70	Powhatan	Co.	2,816,832	92	6,641,198	91	135.77%	53
71	Prince Edward	Co.	3,053,691	86	7,906,045	84	158.90%	23
72	Prince George	Co.	6,550,617	50	15,735,514	47	140.21%	47
73	Prince William	Co.	42,378,686	5	112,285,624	4	164.96%	19
74	Pulaski	Co.	9,388,004	36	19,345,367	39	106.06%	106
75	Rappahannock	Co.	1,175,602	130	2,873,548	129	144.43%	38
76	Richmond	Co.	1,673,430	118	3,808,084	120	127.56%	66
77	Roanoke	Co.	20,124,754	14	36,450,911	15	81.12%	130
78	Rockbridge	Co.	4,209,889	72	8,709,559	80	106.88%	105
79	Rockingham	Co.	11,506,434	28	26,278,907	28	128.38%	62
80	Russell	Co.	8,378,780	40	17,952,645	42	114.26%	91
81	Scott	Co.	6,633,094	48	14,338,467	51	116.17%	82
82	Shenandoah	Co.	5,640,084	57	13,268,075	55	135.25%	54
83	Smyth	Co.	8,838,698	38	18,056,093	40	104.28%	109
84	Southampton	Co.	4,338,486	66	8,353,877	82	92.55%	124
85	Spotsylvania	Co.	9,404,461	35	29,293,692	22	211.49%	7
86	Stafford	Co.	11,191,791	29	32,239,825	19	188.07%	11
87	Surry	Co.	1,667,775	119	2,335,425	133	40.03%	136
88	Sussex	Co.	3,057,863	85	5,333,683	103	74.43%	132
89	Tazewell	Co.	12,327,581	23	27,816,257	24	125.64%	69
90	Warren	Co.	4,681,222	63	12,040,755	59	157.21%	26
91	Washington	Co.	11,174,784	30	22,798,542	33	104.02%	110
92	Westmoreland	Co.	2,968,277	89	6,161,226	97	107.57%	104
93	Wise	Co.	12,048,709	25	26,969,368	26	123.84%	73
94	Wythe	Co.	6,226,530	53	14,016,320	53	125.11%	71
95	York	Co.	10,464,049	33	24,585,976	31	134.96%	55
<b>CITIES</b>								
96	Alexandria	Cty.	17,847,680	15	37,978,930	14	112.79%	93
97	Bedford	Cty.	582,466	136	2,890,696	128	396.29%	1
98	Bristol	Cty.	5,817,253	56	10,846,603	66	86.46%	129
99	Buena Vista	Cty.	1,917,324	112	4,583,757	111	139.07%	48
100	Charlottesville	Cty.	7,926,071	43	19,842,826	37	150.35%	35
101	Chesapeake	Cty.	35,863,086	8	90,027,639	8	151.03%	31
102	Clifton Forge	Cty.	1,308,725	127	2,749,810	130	110.11%	98
103	Colonial Heights	Cty.	4,054,554	76	8,015,116	83	97.68%	119
104	Covington	Cty.	1,824,923	115	3,795,243	121	107.97%	103
105	Danville	Cty.	12,000,737	26	30,644,498	20	155.36%	28
106	Emporia	Cty.	659,417	134	1,338,233	136	102.94%	111
107	Fairfax	Cty.	2,614,683	97	5,191,613	106	98.56%	118
108	Falls Church	Cty.	1,636,651	120	3,161,686	125	93.18%	123
109	Franklin	Cty.	2,317,299	103	5,988,455	99	158.42%	25
110	Fredericksburg	Cty.	3,010,442	87	7,785,305	85	158.61%	24
111	Galax	Cty.	1,553,297	123	3,890,957	118	150.50%	33
112	Hampton	Cty.	35,429,112	9	66,702,919	11	88.27%	127
113	Harrisonburg	Cty.	2,554,467	99	8,841,382	78	246.11%	5
114	Hopewell	Cty.	6,277,619	52	13,498,933	54	115.03%	88
115	Lexington	Cty.	1,100,387	132	2,629,775	131	138.99%	50

**TABLE 16 (Continued...)**  
**State Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		1989-90	89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo		Rank Hi to Lo			
116	Lynchburg	Cty.	14,726,293	18	34,116,858	16	131.67%	58	
117	Manassas	Cty.	3,581,342	80	10,964,443	65	206.15%	8	
118	Manassas Park	Cty.	2,294,594	106	4,630,953	108	101.82%	113	
119	Martinsville	Cty.	4,903,290	60	10,563,338	67	115.43%	86	
120	Newport News	Cty.	39,340,767	7	88,883,276	9	125.93%	67	
121	Norfolk	Cty.	60,473,175	4	128,470,504	3	112.44%	94	
122	Norton	Cty.	1,258,890	128	3,045,156	127	141.89%	45	
123	Petersburg	Cty.	12,159,911	24	22,832,609	32	87.77%	128	
124	Poquoson	Cty.	2,694,358	94	6,594,467	93	144.75%	36	
125	Portsmouth	Cty.	31,378,203	12	67,701,860	10	115.76%	84	
126	Radford	Cty.	2,687,927	95	6,015,538	98	123.80%	74	
127	Richmond	Cty.	66,650,662	3	103,759,227	5	55.68%	135	
128	Roanoke	Cty.	26,396,847	13	50,523,523	13	91.40%	126	
129	Salem	Cty.	2,303,752	105	10,992,127	64	377.14%	2	
130	South Boston	Cty.	1,148,047	131	4,458,782	114	288.38%	3	
131	Staunton	Cty.	4,244,309	71	11,886,536	61	180.06%	12	
132	Suffolk	Cty.	12,346,933	21	29,499,569	21	138.92%	51	
133	Virginia Beach	Cty.	66,777,073	2	184,707,331	2	176.60%	14	
134	Waynesboro	Cty.	3,614,752	79	8,808,266	79	143.68%	40	
135	Williamsburg	Cty.	1,602,535	121	3,917,505	117	144.46%	37	
136	Winchester	Cty.	4,022,771	77	9,314,303	73	131.54%	59	
County Total			781,994,415	--	1,766,438,611	--	125.89%	--	
% Change			--	--	125.89%	--	--	--	
Average			8,231,520	--	18,594,091	--	129.25%	--	
Minimum			626,106	--	1,525,420	--	40.03%	--	
Maximum			123,175,286	--	252,114,889	--	251.89%	--	
Range			122,549,180	--	250,589,469	--	211.86%	--	
City Total			510,902,624	--	1,132,090,547	--	121.59%	--	
% Change			--	--	121.59%	--	--	--	
Average			12,461,040	--	27,611,965	--	146.17%	--	
Minimum			582,466	--	1,338,233	--	55.68%	--	
Maximum			66,777,073	--	184,707,331	--	396.29%	--	
Range			66,194,607	--	183,369,098	--	340.61%	--	
County and City Total			1,292,897,039	--	2,898,529,158	--	124.19%	--	
% Change			--	--	124.19%	--	--	--	
Average			9,506,596	--	21,312,714	--	134.35%	--	
Minimum			582,466	--	1,338,233	--	40.03%	--	
Maximum			123,175,286	--	252,114,889	--	396.29%	--	
Range			122,592,820	--	250,776,656	--	356.25%	--	

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 17**  
**State Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	206.58	102	529.99	57	156.55%	10
2	Albemarle	Co.	186.42	122	330.14	130	77.10%	127
3	Alleghany	Co.	305.36	7	753.47	3	146.75%	16
4	Amelia	Co.	225.73	87	637.70	17	182.50%	6
5	Amherst	Co.	228.16	84	485.66	80	112.86%	65
6	Appomattox	Co.	286.17	17	552.73	43	93.15%	104
7	Arlington	Co.	220.64	93	350.72	126	58.95%	133
8	Augusta	Co.	231.90	81	552.74	42	138.35%	27
9	Bath	Co.	241.36	67	452.07	100	87.30%	118
10	Bedford	Co.	254.82	49	451.10	102	77.03%	128
11	Bland	Co.	251.36	52	675.91	8	168.90%	8
12	Botetourt	Co.	250.22	54	488.18	76	95.10%	97
13	Brunswick	Co.	267.25	34	562.12	39	110.33%	70
14	Buchanan	Co.	275.66	25	671.37	9	143.55%	20
15	Buckingham	Co.	250.43	53	510.54	67	103.87%	81
16	Campbell	Co.	271.50	29	528.92	59	94.81%	98
17	Caroline	Co.	266.82	35	533.93	53	100.11%	87
18	Carroll	Co.	242.12	64	530.27	56	119.01%	51
19	Charles City	Co.	286.85	15	533.75	54	86.07%	120
20	Charlotte	Co.	274.21	27	636.28	18	132.04%	36
21	Chesterfield	Co.	241.45	65	526.49	61	118.06%	55
22	Clarke	Co.	169.16	128	393.78	116	132.79%	35
23	Craig	Co.	247.97	55	551.38	45	122.36%	46
24	Culpeper	Co.	223.58	88	488.07	77	118.30%	53
25	Cumberland	Co.	270.56	31	584.86	33	116.16%	57
26	Dickenson	Co.	278.20	21	684.05	7	145.89%	18
27	Dinwiddie	Co.	265.73	37	569.48	35	114.31%	61
28	Essex	Co.	221.02	91	515.40	64	133.19%	33
29	Fairfax	Co.	206.36	103	317.37	133	53.80%	135
30	Fauquier	Co.	198.51	112	380.13	119	91.49%	108
31	Floyd	Co.	221.97	90	540.30	50	143.42%	21
32	Fluvanna	Co.	243.88	63	472.74	88	93.84%	102
33	Franklin	Co.	232.49	77	443.27	105	90.67%	110
34	Frederick	Co.	236.13	73	506.61	68	114.55%	60
35	Giles	Co.	240.67	69	533.35	55	121.62%	48
36	Gloucester	Co.	212.95	98	486.50	79	128.46%	40
37	Goochland	Co.	198.69	110	358.28	125	80.32%	126
38	Grayson	Co.	226.33	86	546.24	47	141.34%	24
39	Greene	Co.	303.45	9	670.57	10	120.99%	49
40	Greensville	Co.	378.13	1	896.86	1	137.18%	31
41	Halifax	Co.	286.73	16	604.59	22	110.86%	68
42	Hanover	Co.	208.00	101	436.15	106	109.69%	71
43	Henrico	Co.	219.34	95	444.31	104	102.57%	84
44	Henry	Co.	246.80	56	472.63	89	91.51%	107
45	Highland	Co.	213.18	97	605.93	20	184.23%	5
46	Isle of Wight	Co.	223.51	89	459.29	97	105.49%	79
47	James City	Co.	188.33	119	350.05	127	85.87%	121
48	King and Queen	Co.	208.71	100	503.43	70	141.21%	25
49	King George	Co.	265.01	38	549.00	46	107.16%	77
50	King William	Co.	187.66	121	433.00	108	130.74%	38
51	Lancaster	Co.	204.09	105	384.51	118	88.40%	114
52	Lee	Co.	279.45	20	664.78	11	137.89%	29
53	Loudoun	Co.	256.81	47	407.40	114	58.64%	134
54	Louisa	Co.	187.68	120	327.98	131	74.75%	129
55	Lunenburg	Co.	238.65	71	600.79	23	151.75%	13
56	Madison	Co.	232.33	78	456.56	98	96.52%	95
57	Mathews	Co.	193.04	116	428.70	110	122.09%	47
58	Mecklenburg	Co.	244.49	60	526.59	60	115.38%	59
59	Middlesex	Co.	198.14	113	371.48	121	87.49%	117
60	Montgomery	Co.	181.60	124	364.72	124	100.84%	86

**TABLE 17 (Continued...)**  
**State Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		1989-90	89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo		Rank Hi to Lo			
61	Nelson	Co.	244.58	59	453.87	99	85.57%	122	
62	New Kent	Co.	246.10	57	478.10	85	94.27%	99	
63	Northampton	Co.	181.09	125	696.52	6	284.62%	4	
64	Northumberland	Co.	188.84	118	376.16	120	99.19%	89	
65	Nottoway	Co.	232.33	79	502.82	71	116.43%	56	
66	Orange	Co.	228.78	83	474.35	87	107.34%	76	
67	Page	Co.	235.25	75	493.03	74	109.57%	72	
68	Patrick	Co.	241.43	66	514.39	65	113.07%	64	
69	Pittsylvania	Co.	256.39	48	552.45	44	115.47%	58	
70	Powhatan	Co.	215.65	96	448.31	103	107.88%	75	
71	Prince Edward	Co.	185.57	123	459.39	96	147.56%	15	
72	Prince George	Co.	254.56	51	596.11	27	134.17%	32	
73	Prince William	Co.	292.87	13	542.72	49	85.31%	123	
74	Pulaski	Co.	266.49	36	555.93	40	108.62%	74	
75	Rappahannock	Co.	192.94	117	434.66	107	125.28%	42	
76	Richmond	Co.	240.71	68	529.89	58	120.14%	50	
77	Roanoke	Co.	275.89	23	476.69	86	72.78%	131	
78	Rockbridge	Co.	235.04	76	479.21	83	103.88%	80	
79	Rockingham	Co.	201.73	107	468.09	93	132.03%	37	
80	Russell	Co.	263.81	42	593.80	28	125.09%	43	
81	Scott	Co.	264.60	41	593.68	29	124.36%	44	
82	Shenandoah	Co.	204.65	104	432.64	109	111.40%	67	
83	Smyth	Co.	264.90	39	554.97	41	109.50%	73	
84	Southampton	Co.	231.62	82	471.30	90	103.48%	83	
85	Spotsylvania	Co.	273.11	28	596.59	26	118.45%	52	
86	Stafford	Co.	276.55	22	536.28	52	93.92%	101	
87	Surry	Co.	275.85	24	369.38	122	33.91%	136	
88	Sussex	Co.	281.21	19	511.67	66	81.96%	125	
89	Tazewell	Co.	244.06	61	587.71	31	140.81%	26	
90	Warren	Co.	220.81	92	470.88	91	113.25%	63	
91	Washington	Co.	240.39	70	489.83	75	103.77%	82	
92	Westmoreland	Co.	211.40	99	401.64	115	89.99%	112	
93	Wise	Co.	274.69	26	652.43	13	137.52%	30	
94	Wythe	Co.	243.97	62	545.74	48	123.70%	45	
95	York	Co.	295.07	12	572.29	34	93.95%	100	
<b>CITIES</b>									
96	Alexandria	Cty.	172.91	126	345.92	128	100.05%	88	
97	Bedford	Cty.	97.22	135	478.87	84	392.55%	1	
98	Bristol	Cty.	305.50	6	605.52	21	98.21%	92	
99	Buena Vista	Cty.	285.44	18	727.23	4	154.77%	12	
100	Charlottesville	Cty.	198.57	111	484.32	82	143.91%	19	
101	Chesapeake	Cty.	313.25	4	600.63	24	91.74%	106	
102	Clifton Forge	Cty.	259.36	45	592.70	30	128.52%	39	
103	Colonial Heights	Cty.	245.60	58	466.48	94	89.94%	113	
104	Covington	Cty.	201.36	108	520.22	63	158.35%	9	
105	Danville	Cty.	262.93	44	638.72	16	142.92%	22	
106	Emporia	Cty.	136.24	132	267.49	135	96.33%	96	
107	Fairfax	Cty.	134.85	133	252.50	136	87.25%	119	
108	Falls Church	Cty.	172.01	127	331.45	129	92.69%	105	
109	Franklin	Cty.	317.09	3	769.53	2	142.68%	23	
110	Fredericksburg	Cty.	196.48	114	368.74	123	87.67%	115	
111	Galax	Cty.	238.09	72	586.43	32	146.31%	17	
112	Hampton	Cty.	288.94	14	504.19	69	74.50%	130	
113	Harrisonburg	Cty.	129.86	134	309.10	134	138.03%	28	
114	Hopewell	Cty.	268.31	33	564.80	37	110.50%	69	
115	Lexington	Cty.	150.90	131	385.06	117	155.17%	11	

**TABLE 17 (Continued...)**  
**State Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		1989-90	89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo		Rank Hi to Lo			
116	Lynchburg	Cty.	220.64	94	502.28	72	127.64%	41	
117	Manassas	Cty.	231.98	80	427.82	111	84.42%	124	
118	Manassas Park	Cty.	351.72	2	659.96	12	87.64%	116	
119	Martinsville	Cty.	270.17	32	629.48	19	133.00%	34	
120	Newport News	Cty.	271.50	30	538.45	51	98.33%	91	
121	Norfolk	Cty.	226.51	85	469.10	92	107.10%	78	
122	Norton	Cty.	264.64	40	712.57	5	169.26%	7	
123	Petersburg	Cty.	296.19	11	564.56	38	90.61%	111	
124	Poquoson	Cty.	308.77	5	596.65	25	93.23%	103	
125	Portsmouth	Cty.	300.05	10	640.49	15	113.46%	62	
126	Radford	Cty.	203.25	106	411.46	113	102.44%	85	
127	Richmond	Cty.	304.04	8	498.42	73	63.93%	132	
128	Roanoke	Cty.	263.39	43	520.60	62	97.65%	93	
129	Salem	Cty.	96.16	136	451.83	101	369.88%	2	
130	South Boston	Cty.	161.86	130	641.69	14	296.46%	3	
131	Staunton	Cty.	194.19	115	485.55	81	150.05%	14	
132	Suffolk	Cty.	259.27	46	565.45	36	118.09%	54	
133	Virginia Beach	Cty.	254.68	50	487.12	78	91.27%	109	
134	Waynesboro	Cty.	235.81	74	464.22	95	96.86%	94	
135	Williamsburg	Cty.	162.36	129	323.36	132	99.16%	90	
136	Winchester	Cty.	198.98	109	421.01	112	111.59%	66	
County Per Capita Total			235.07	--	458.45	--	95.03%	--	
% Change			--	--	95.03%	--	--	--	
Average			239.87	--	510.93	--	113.41%	--	
Minimum			169.16	--	317.37	--	33.91%	--	
Maximum			378.13	--	896.86	--	284.62%	--	
Range			208.98	--	579.49	--	250.71%	--	
City Per Capita Total			252.90	--	503.56	--	99.11%	--	
% Change			--	--	99.11%	--	--	--	
Average			230.51	--	507.61	--	130.10%	--	
Minimum			96.16	--	252.50	--	63.93%	--	
Maximum			351.72	--	769.53	--	392.55%	--	
Range			255.56	--	517.03	--	328.62%	--	
Co. & Cty. Per Capita Total			241.81	--	475.07	--	96.47%	--	
% Change			--	--	96.47%	--	--	--	
Average			237.05	--	509.93	--	118.44%	--	
Minimum			96.16	--	252.50	--	33.91%	--	
Maximum			378.13	--	896.86	--	392.55%	--	
Range			281.98	--	644.36	--	358.64%	--	

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 18**  
**Total Federal Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	3,674,456	25	3,888,269	25	5.82%	66
2	Albemarle	Co.	2,639,458	35	3,517,713	28	33.27%	26
3	Alleghany	Co.	1,087,967	85	1,604,067	65	47.44%	14
4	Amelia	Co.	644,871	112	568,742	115	-11.81%	96
5	Amherst	Co.	1,206,852	78	1,642,049	64	36.06%	25
6	Appomattox	Co.	693,717	103	842,191	95	21.40%	38
7	Arlington	Co.	14,090,531	6	15,617,347	6	10.84%	57
8	Augusta	Co.	2,331,023	43	2,788,242	37	19.61%	42
9	Bath	Co.	798,454	94	522,152	121	-34.60%	130
10	Bedford	Co.	1,443,350	64	2,114,401	47	46.49%	15
11	Bland	Co.	492,210	122	509,418	122	3.50%	71
12	Botetourt	Co.	1,252,015	75	1,176,072	82	-6.07%	87
13	Brunswick	Co.	2,046,917	48	1,737,371	59	-15.12%	105
14	Buchanan	Co.	5,004,716	19	4,842,202	19	-3.25%	81
15	Buckingham	Co.	1,041,139	88	1,211,038	80	16.32%	46
16	Campbell	Co.	2,360,803	42	2,698,450	39	14.30%	51
17	Caroline	Co.	1,277,556	72	1,540,660	68	20.59%	40
18	Carroll	Co.	2,438,395	40	2,029,276	49	-16.78%	109
19	Charles City	Co.	887,118	91	615,011	108	-30.67%	126
20	Charlotte	Co.	882,617	92	1,273,013	79	44.23%	17
21	Chesterfield	Co.	7,874,975	13	10,949,832	10	39.05%	20
22	Clarke	Co.	654,281	108	464,654	123	-28.98%	124
23	Craig	Co.	376,253	128	348,482	130	-7.38%	90
24	Culpeper	Co.	1,142,756	82	1,795,961	54	57.16%	10
25	Cumberland	Co.	709,917	99	849,186	94	19.62%	41
26	Dickenson	Co.	2,536,206	37	2,516,860	42	-.76%	77
27	Dinwiddie	Co.	1,682,851	57	1,442,312	73	-14.29%	101
28	Essex	Co.	696,378	102	531,854	117	-23.63%	119
29	Fairfax	Co.	41,163,006	2	43,121,490	1	4.76%	69
30	Fauquier	Co.	1,915,903	52	2,881,987	36	50.42%	13
31	Floyd	Co.	727,242	98	644,623	104	-11.36%	95
32	Fluvanna	Co.	503,580	121	799,451	99	58.75%	9
33	Franklin	Co.	1,734,287	56	1,892,857	53	9.14%	60
34	Frederick	Co.	1,358,392	68	1,713,511	61	26.14%	35
35	Giles	Co.	1,665,181	58	1,063,732	87	-36.12%	132
36	Gloucester	Co.	1,384,251	66	1,754,116	56	26.72%	33
37	Goochland	Co.	770,737	96	807,917	97	4.82%	68
38	Grayson	Co.	1,233,227	76	948,009	92	-23.13%	117
39	Greene	Co.	626,856	114	636,415	107	1.52%	74
40	Greensville	Co.	1,373,054	67	1,463,037	72	6.55%	63
41	Halifax	Co.	2,919,184	34	2,943,402	35	.83%	75
42	Hanover	Co.	3,510,513	26	2,039,077	48	-41.92%	133
43	Henrico	Co.	7,882,799	12	8,836,750	14	12.10%	55
44	Henry	Co.	3,893,640	24	3,166,846	32	-18.67%	112
45	Highland	Co.	276,909	134	251,112	134	-9.32%	92
46	Isle of Wight	Co.	1,525,268	60	1,926,949	52	26.34%	34
47	James City	Co.	2,020,429	49	1,693,556	62	-16.18%	108
48	King and Queen	Co.	455,474	125	598,994	111	31.51%	27
49	King George	Co.	620,967	115	892,270	93	43.69%	18
50	King William	Co.	590,348	118	608,322	110	3.04%	72
51	Lancaster	Co.	659,923	107	727,080	101	10.18%	59
52	Lee	Co.	3,473,640	27	3,858,186	26	11.07%	56
53	Loudoun	Co.	2,151,107	46	3,954,551	24	83.84%	2
54	Louisa	Co.	1,176,803	81	1,381,377	75	17.38%	44
55	Lunenburg	Co.	1,138,416	83	1,003,449	89	-11.86%	97
56	Madison	Co.	651,562	109	803,071	98	23.25%	36
57	Mathews	Co.	365,379	130	410,479	127	12.34%	54
58	Mecklenburg	Co.	2,294,359	44	2,186,617	45	-4.70%	84
59	Middlesex	Co.	729,783	97	597,127	112	-18.18%	110
60	Montgomery	Co.	3,449,422	28	2,787,979	38	-19.18%	115

**TABLE 18 (Continued...)**  
**Total Federal Revenues – F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
61	Nelson	Co.	982,923	90	981,645	91	-.13%	76
62	New Kent	Co.	435,681	126	528,356	119	21.27%	39
63	Northampton	Co.	2,572,341	36	1,724,750	60	-32.95%	129
64	Northumberland	Co.	692,698	104	640,074	106	-7.60%	91
65	Nottoway	Co.	1,511,217	61	1,751,786	57	15.92%	47
66	Orange	Co.	1,189,355	80	1,507,887	69	26.78%	32
67	Page	Co.	1,357,831	69	1,286,049	78	-5.29%	86
68	Patrick	Co.	1,062,205	87	1,024,493	88	-3.55%	82
69	Pittsylvania	Co.	4,935,304	20	3,435,001	29	-30.40%	125
70	Powhatan	Co.	648,450	110	746,767	100	15.16%	49
71	Prince Edward	Co.	1,269,453	74	1,301,213	76	2.50%	73
72	Prince George	Co.	2,377,673	41	4,005,459	23	68.46%	5
73	Prince William	Co.	7,496,580	15	9,642,294	12	28.62%	29
74	Pulaski	Co.	2,472,238	38	2,298,967	43	-7.01%	89
75	Rappahannock	Co.	384,344	127	529,525	118	37.77%	22
76	Richmond	Co.	645,020	111	527,185	120	-18.27%	111
77	Roanoke	Co.	3,407,860	29	3,324,530	30	-2.45%	79
78	Rockbridge	Co.	1,326,334	70	1,115,224	85	-15.92%	107
79	Rockingham	Co.	3,007,072	32	2,629,980	41	-12.54%	99
80	Russell	Co.	3,000,600	33	3,203,357	31	6.76%	62
81	Scott	Co.	2,210,711	45	2,179,557	46	-1.41%	78
82	Shenandoah	Co.	1,074,420	86	1,465,197	71	36.37%	24
83	Smyth	Co.	1,735,996	55	2,668,792	40	53.73%	11
84	Southampton	Co.	2,103,904	47	1,790,230	55	-14.91%	104
85	Spotsylvania	Co.	1,526,812	59	1,938,045	50	26.93%	31
86	Stafford	Co.	1,959,780	50	3,152,440	33	60.86%	8
87	Surry	Co.	1,006,546	89	817,029	96	-18.83%	113
88	Sussex	Co.	1,274,857	73	1,090,713	86	-14.44%	102
89	Tazewell	Co.	3,276,046	30	3,611,828	27	10.25%	58
90	Warren	Co.	1,217,305	77	1,408,701	74	15.72%	48
91	Washington	Co.	4,060,389	23	2,945,866	34	-27.45%	122
92	Westmoreland	Co.	1,310,675	71	1,116,405	84	-14.82%	103
93	Wise	Co.	4,391,874	22	4,652,281	20	5.93%	65
94	Wythe	Co.	1,391,363	65	1,931,167	51	38.80%	21
95	York	Co.	4,894,526	21	7,898,265	15	61.37%	7
<b>CITIES</b>								
96	Alexandria	Cty.	10,577,301	10	8,915,963	13	-15.71%	106
97	Bedford	Cty.	240,046	135	30,206	135	-87.42%	135
98	Bristol	Cty.	2,450,959	39	1,592,216	66	-35.04%	131
99	Buena Vista	Cty.	775,023	95	329,866	131	-57.44%	134
100	Charlottesville	Cty.	6,087,425	16	4,401,582	22	-27.69%	123
101	Chesapeake	Cty.	8,246,270	11	10,835,507	11	31.40%	28
102	Clifton Forge	Cty.	471,477	124	454,272	126	-3.65%	83
103	Colonial Heights	Cty.	674,571	106	641,257	105	-4.94%	85
104	Covington	Cty.	532,861	120	392,041	128	-26.43%	120
105	Danville	Cty.	3,264,468	31	4,481,778	21	37.29%	23
106	Emporia	Cty.	236,903	136	271,836	132	14.75%	50
107	Fairfax	Cty.	614,468	116	3,390	136	-99.45%	136
108	Falls Church	Cty.	303,080	133	649,418	103	114.27%	1
109	Franklin	Cty.	827,567	93	1,183,467	81	43.01%	19
110	Fredericksburg	Cty.	1,759,727	54	1,583,774	67	-10.00%	94
111	Galax	Cty.	566,249	119	549,105	116	-3.03%	80
112	Hampton	Cty.	10,736,137	9	13,696,864	7	27.58%	30
113	Harrisonburg	Cty.	1,107,869	84	1,684,016	63	52.00%	12
114	Hopewell	Cty.	1,925,433	51	2,291,133	44	18.99%	43
115	Lexington	Cty.	330,448	131	260,953	133	-21.03%	116

**TABLE 18 (Continued...)**  
**Total Federal Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
116	Lynchburg	Cty.	7,624,809	14	5,555,046	18	-27.15%	121
117	Manassas	Cty.	637,518	113	574,404	113	-9.90%	93
118	Manassas Park	Cty.	682,644	105	460,893	124	-32.48%	127
119	Martinsville	Cty.	1,190,499	79	1,742,542	58	46.37%	16
120	Newport News	Cty.	16,114,828	5	18,322,176	5	13.70%	52
121	Norfolk	Cty.	45,315,767	1	34,641,700	2	-23.55%	118
122	Norton	Cty.	328,900	132	571,252	114	73.69%	4
123	Petersburg	Cty.	5,205,507	18	6,339,579	16	21.79%	37
124	Poquoson	Cty.	491,149	123	458,560	125	-6.64%	88
125	Portsmouth	Cty.	11,976,259	7	13,498,699	8	12.71%	53
126	Radford	Cty.	702,502	101	609,486	109	-13.24%	100
127	Richmond	Cty.	30,315,516	3	33,048,733	3	9.02%	61
128	Roanoke	Cty.	11,551,000	8	12,301,457	9	6.50%	64
129	Salem	Cty.	590,946	117	691,837	102	17.07%	45
130	South Boston	Cty.	705,496	100	1,164,939	83	65.12%	6
131	Staunton	Cty.	1,470,511	63	1,292,707	77	-12.09%	98
132	Suffolk	Cty.	5,320,757	17	5,584,156	17	4.95%	67
133	Virginia Beach	Cty.	17,720,120	4	30,779,705	4	73.70%	3
134	Waynesboro	Cty.	1,489,720	62	1,002,031	90	-32.74%	128
135	Williamsburg	Cty.	372,311	129	388,761	129	4.42%	70
136	Winchester	Cty.	1,825,445	53	1,478,632	70	-19.00%	114
County Total			230,419,806	--	248,902,222	--	8.02%	--
% Change			--	--	8.02%	--	--	--
Average			2,425,472	--	2,620,023	--	8.44%	--
Minimum			276,909	--	251,112	--	-41.92%	--
Maximum			41,163,006	--	43,121,490	--	83.84%	--
Range			40,886,097	--	42,870,378	--	125.75%	--
City Total			213,360,486	--	224,755,939	--	5.34%	--
% Change			--	--	5.34%	--	--	--
Average			5,203,914	--	5,481,852	--	2.92%	--
Minimum			236,903	--	3,390	--	-99.45%	--
Maximum			45,315,767	--	34,641,700	--	114.27%	--
Range			45,078,864	--	34,638,310	--	213.72%	--
County and City Total			443,780,292	--	473,658,161	--	6.73%	--
% Change			--	--	6.73%	--	--	--
Average			3,263,090	--	3,482,781	--	6.77%	--
Minimum			236,903	--	3,390	--	-99.45%	--
Maximum			45,315,767	--	43,121,490	--	114.27%	--
Range			45,078,864	--	43,118,100	--	213.72%	--

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 19**  
**Total Federal Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	117.51	16	123.04	17	4.70%	55
2	Albemarle	Co.	47.32	118	54.48	99	15.14%	33
3	Alleghany	Co.	75.91	63	121.17	18	59.63%	5
4	Amelia	Co.	76.72	61	65.80	78	-14.24%	94
5	Amherst	Co.	41.44	125	56.84	96	37.16%	10
6	Appomattox	Co.	57.95	97	67.92	72	17.21%	28
7	Arlington	Co.	92.34	44	96.13	37	4.10%	57
8	Augusta	Co.	43.38	124	53.48	105	23.27%	20
9	Bath	Co.	136.25	7	105.50	28	-22.57%	112
10	Bedford	Co.	41.32	126	48.58	113	17.55%	27
11	Bland	Co.	77.53	59	78.29	53	.98%	63
12	Botetourt	Co.	53.80	104	46.77	119	-13.07%	92
13	Brunswick	Co.	130.94	11	108.97	22	-16.78%	99
14	Buchanan	Co.	131.74	10	145.78	9	10.65%	42
15	Buckingham	Co.	88.60	49	94.34	40	6.48%	51
16	Campbell	Co.	51.97	109	57.37	93	10.38%	44
17	Caroline	Co.	71.36	71	79.79	52	11.82%	39
18	Carroll	Co.	89.42	47	74.34	60	-16.86%	100
19	Charles City	Co.	132.56	9	94.75	39	-28.53%	123
20	Charlotte	Co.	71.96	69	107.48	23	49.37%	8
21	Chesterfield	Co.	55.70	101	55.74	97	.07%	65
22	Clarke	Co.	65.66	85	40.05	127	-38.99%	129
23	Craig	Co.	95.30	34	81.31	48	-14.69%	95
24	Culpeper	Co.	50.52	111	66.90	73	32.42%	14
25	Cumberland	Co.	90.08	46	107.32	25	19.14%	24
26	Dickenson	Co.	128.05	13	138.59	10	8.23%	47
27	Dinwiddie	Co.	74.46	65	68.58	70	-7.89%	79
28	Essex	Co.	78.56	57	60.48	87	-23.02%	113
29	Fairfax	Co.	68.96	78	54.28	101	-21.29%	106
30	Fauquier	Co.	53.38	105	60.78	86	13.84%	35
31	Floyd	Co.	62.89	93	54.16	102	-13.89%	93
32	Fluvanna	Co.	49.16	114	65.18	80	32.60%	13
33	Franklin	Co.	48.53	116	47.12	117	-2.90%	68
34	Frederick	Co.	39.78	130	40.26	125	1.21%	62
35	Giles	Co.	93.50	39	63.19	82	-32.41%	126
36	Gloucester	Co.	68.84	79	58.34	90	-15.25%	97
37	Goochland	Co.	65.53	87	57.58	92	-12.14%	90
38	Grayson	Co.	74.38	66	58.02	91	-22.00%	109
39	Greene	Co.	82.21	55	65.96	77	-19.77%	102
40	Greensville	Co.	125.93	15	151.98	7	20.68%	22
41	Halifax	Co.	95.40	33	101.09	32	5.96%	52
42	Hanover	Co.	69.66	76	32.99	131	-52.63%	133
43	Henrico	Co.	43.62	123	41.43	124	-5.01%	76
44	Henry	Co.	67.53	81	54.02	103	-20.01%	103
45	Highland	Co.	94.28	37	99.75	34	5.79%	53
46	Isle of Wight	Co.	70.60	72	75.34	57	6.71%	49
47	James City	Co.	88.76	48	50.06	111	-43.60%	130
48	King and Queen	Co.	76.32	62	96.70	36	26.70%	18
49	King George	Co.	58.90	95	68.83	68	16.86%	29
50	King William	Co.	63.25	91	57.08	94	-9.74%	83
51	Lancaster	Co.	65.15	88	66.72	75	2.40%	59
52	Lee	Co.	133.83	8	154.96	5	15.79%	31
53	Loudoun	Co.	37.46	133	48.37	114	29.12%	16
54	Louisa	Co.	66.02	83	68.68	69	4.03%	58
55	Lunenburg	Co.	93.90	38	85.70	44	-8.74%	82
56	Madison	Co.	63.68	90	70.29	66	10.39%	43
57	Mathews	Co.	45.70	120	48.73	112	6.62%	50
58	Mecklenburg	Co.	77.92	58	74.20	61	-4.78%	75
59	Middlesex	Co.	94.54	35	69.22	67	-26.79%	120
60	Montgomery	Co.	54.31	103	40.11	126	-26.14%	117

**TABLE 19 (Continued...)**  
**Total Federal Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
61	Nelson	Co.	80.54	56	77.67	54	-3.57%	71
62	New Kent	Co.	49.62	113	48.15	115	-2.95%	70
63	Northampton	Co.	175.89	1	128.90	13	-26.71%	119
64	Northumberland	Co.	70.48	73	62.07	83	-11.93%	89
65	Nottoway	Co.	103.04	28	117.20	19	13.74%	36
66	Orange	Co.	65.84	84	70.92	65	7.71%	48
67	Page	Co.	69.99	75	60.96	85	-12.89%	91
68	Patrick	Co.	60.19	94	58.42	89	-2.94%	69
69	Pittsylvania	Co.	74.61	64	56.84	95	-23.81%	114
70	Powhatan	Co.	49.64	112	50.41	110	1.54%	61
71	Prince Edward	Co.	77.14	60	75.61	56	-1.99%	67
72	Prince George	Co.	92.40	43	151.74	8	64.22%	4
73	Prince William	Co.	51.81	110	46.61	120	-10.04%	84
74	Pulaski	Co.	70.18	74	66.07	76	-5.86%	77
75	Rappahannock	Co.	63.08	92	80.10	51	26.98%	17
76	Richmond	Co.	92.78	42	73.36	62	-20.94%	105
77	Roanoke	Co.	46.72	119	43.48	121	-6.94%	78
78	Rockbridge	Co.	74.05	67	61.36	84	-17.14%	101
79	Rockingham	Co.	52.72	107	46.85	118	-11.14%	88
80	Russell	Co.	94.47	36	105.95	27	12.15%	38
81	Scott	Co.	88.19	50	90.24	42	2.33%	60
82	Shenandoah	Co.	38.99	131	47.78	116	22.55%	21
83	Smyth	Co.	52.03	108	82.03	46	57.66%	7
84	Southampton	Co.	112.32	24	101.00	33	-10.08%	85
85	Spotsylvania	Co.	44.34	122	39.47	128	-10.98%	87
86	Stafford	Co.	48.43	117	52.44	108	8.28%	46
87	Surry	Co.	166.48	3	129.23	12	-22.38%	111
88	Sussex	Co.	117.24	17	104.63	29	-10.75%	86
89	Tazewell	Co.	64.86	89	76.31	55	17.66%	26
90	Warren	Co.	57.42	98	55.09	98	-4.06%	72
91	Washington	Co.	87.34	52	63.29	81	-27.54%	121
92	Westmoreland	Co.	93.35	41	72.78	63	-22.04%	110
93	Wise	Co.	100.13	30	112.55	20	12.40%	37
94	Wythe	Co.	54.52	102	75.19	58	37.93%	9
95	York	Co.	138.02	6	183.85	1	33.21%	12
<b>CITIES</b>								
96	Alexandria	Cty.	102.48	29	81.21	49	-20.75%	104
97	Bedford	Cty.	40.07	129	5.00	135	-87.51%	135
98	Bristol	Cty.	128.71	12	88.89	43	-30.94%	125
99	Buena Vista	Cty.	115.38	18	52.33	109	-54.64%	134
100	Charlottesville	Cty.	152.51	4	107.43	24	-29.55%	124
101	Chesapeake	Cty.	72.03	68	72.29	64	.36%	64
102	Clifton Forge	Cty.	93.44	40	97.91	35	4.79%	54
103	Colonial Heights	Cty.	40.86	128	37.32	130	-8.66%	81
104	Covington	Cty.	58.80	96	53.74	104	-8.60%	80
105	Danville	Cty.	71.52	70	93.41	41	30.61%	15
106	Emporia	Cty.	48.95	115	54.33	100	11.01%	41
107	Fairfax	Cty.	31.69	135	.16	136	-99.48%	136
108	Falls Church	Cty.	31.85	134	68.08	71	113.73%	1
109	Franklin	Cty.	113.24	23	152.08	6	34.30%	11
110	Fredericksburg	Cty.	114.85	20	75.01	59	-34.69%	127
111	Galax	Cty.	86.79	53	82.76	45	-4.65%	74
112	Hampton	Cty.	87.56	51	103.53	31	18.24%	25
113	Harrisonburg	Cty.	56.32	99	58.87	88	4.54%	56
114	Hopewell	Cty.	82.29	54	95.86	38	16.49%	30
115	Lexington	Cty.	45.32	121	38.21	129	-15.68%	98

**TABLE 19 (Continued...)**  
**Total Federal Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
116	Lynchburg	Cty.	114.24	22	81.78	47	-28.41%	122
117	Manassas	Cty.	41.30	127	22.41	134	-45.73%	132
118	Manassas Park	Cty.	104.64	27	65.68	79	-37.23%	128
119	Martinsville	Cty.	65.60	86	103.84	30	58.30%	6
120	Newport News	Cty.	111.21	26	110.99	21	-.19%	66
121	Norfolk	Cty.	169.74	2	126.49	16	-25.48%	115
122	Norton	Cty.	69.14	77	133.67	11	93.34%	2
123	Petersburg	Cty.	126.79	14	156.75	4	23.63%	19
124	Poquoson	Cty.	56.29	100	41.49	123	-26.29%	118
125	Portsmouth	Cty.	114.52	21	127.70	14	11.51%	40
126	Radford	Cty.	53.12	106	41.69	122	-21.52%	108
127	Richmond	Cty.	138.29	5	158.75	3	14.80%	34
128	Roanoke	Cty.	115.26	19	126.76	15	9.98%	45
129	Salem	Cty.	24.67	136	28.44	133	15.29%	32
130	South Boston	Cty.	99.46	31	167.65	2	68.56%	3
131	Staunton	Cty.	67.28	82	52.81	107	-21.51%	107
132	Suffolk	Cty.	111.73	25	107.04	26	-4.20%	73
133	Virginia Beach	Cty.	67.58	80	81.17	50	20.11%	23
134	Waynesboro	Cty.	97.18	32	52.81	106	-45.66%	131
135	Williamsburg	Cty.	37.72	132	32.09	132	-14.93%	96
136	Winchester	Cty.	90.29	45	66.84	74	-25.98%	116
County Per Capita Total			69.26	--	64.60	--	-6.74%	--
% Change			--	--	-6.74%	--	--	--
Average			77.28	--	76.31	--	.47%	--
Minimum			37.46	--	32.99	--	-52.63%	--
Maximum			175.89	--	183.85	--	64.22%	--
Range			138.43	--	150.85	--	116.86%	--
City Per Capita Total			105.62	--	99.97	--	-5.34%	--
% Change			--	--	-5.34%	--	--	--
Average			84.16	--	80.62	--	-3.48%	--
Minimum			24.67	--	.16	--	-99.48%	--
Maximum			169.74	--	167.65	--	113.73%	--
Range			145.07	--	167.49	--	213.21%	--
Co. & Cty. Per Capita Total			83.00	--	77.63	--	-6.47%	--
% Change			--	--	-6.47%	--	--	--
Average			79.35	--	77.61	--	-.72%	--
Minimum			24.67	--	.16	--	-99.48%	--
Maximum			175.89	--	183.85	--	113.73%	--
Range			151.22	--	183.68	--	213.21%	--

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 20**  
**Total Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81	80-81 Rank		1989-90	89-90 Rank		% Change 80-81 to 1989-90	Rank of % Change	
				Hi	Lo		Hi	Lo		Hi	Lo
1	Accomack	Co.	15,650,199	47		35,036,331	47	123.87%		52	
2	Albemarle	Co.	32,842,116	21		75,327,080	19	129.36%		45	
3	Alleghany	Co.	8,590,442	83		19,138,631	79	122.79%		53	
4	Amelia	Co.	3,899,831	123		10,356,761	115	165.57%		19	
5	Amherst	Co.	11,921,528	67		25,548,796	66	114.31%		64	
6	Appomattox	Co.	6,231,765	96		11,539,368	107	85.17%		113	
7	Arlington	Co.	171,322,900	5		336,636,984	6	96.49%		94	
8	Augusta	Co.	26,598,585	30		57,645,662	28	116.72%		62	
9	Bath	Co.	4,112,891	122		11,168,382	111	171.55%		16	
10	Bedford	Co.	16,271,150	45		38,370,014	42	135.82%		35	
11	Bland	Co.	2,790,039	132		6,631,384	131	137.68%		33	
12	Botetourt	Co.	12,398,973	62		25,999,132	62	109.69%		71	
13	Brunswick	Co.	8,852,044	82		16,223,323	85	83.27%		118	
14	Buchanan	Co.	35,677,862	19		50,087,056	36	40.39%		136	
15	Buckingham	Co.	5,861,300	102		11,787,329	105	101.10%		87	
16	Campbell	Co.	24,053,805	34		44,159,240	39	83.59%		117	
17	Caroline	Co.	8,982,934	81		20,586,692	77	129.18%		46	
18	Carroll	Co.	12,344,527	63		22,964,981	74	86.03%		111	
19	Charles City	Co.	4,169,623	121		9,043,320	121	116.89%		61	
20	Charlotte	Co.	5,924,143	101		12,764,982	100	115.47%		63	
21	Chesterfield	Co.	99,752,176	10		298,690,158	8	199.43%		6	
22	Clarke	Co.	4,896,881	114		11,312,630	110	131.02%		42	
23	Craig	Co.	1,925,628	135		4,048,029	135	110.22%		68	
24	Culpeper	Co.	11,796,230	69		33,280,713	49	182.13%		13	
25	Cumberland	Co.	3,788,122	125		7,801,211	126	105.94%		77	
26	Dickenson	Co.	15,009,384	50		25,629,010	64	70.75%		129	
27	Dinwiddie	Co.	12,448,066	60		23,253,261	72	86.80%		110	
28	Essex	Co.	5,134,971	109		9,907,534	119	92.94%		102	
29	Fairfax	Co.	626,922,895	1		1,621,592,518	1	158.66%		20	
30	Fauquier	Co.	20,708,873	36		60,328,861	26	191.32%		8	
31	Floyd	Co.	5,129,132	111		11,717,410	106	128.45%		47	
32	Fluvanna	Co.	5,963,097	99		12,452,820	101	108.83%		72	
33	Franklin	Co.	15,219,750	49		35,302,809	46	131.95%		38	
34	Frederick	Co.	18,537,049	40		52,578,427	33	183.64%		12	
35	Giles	Co.	9,901,112	75		17,360,788	83	75.34%		127	
36	Gloucester	Co.	11,930,094	66		34,072,197	48	185.60%		11	
37	Goochland	Co.	6,476,887	94		15,325,225	88	136.61%		34	
38	Grayson	Co.	7,092,207	89		13,836,351	95	95.09%		98	
39	Greene	Co.	4,212,384	120		12,127,369	102	187.90%		9	
40	Greensville	Co.	7,574,130	87		14,642,589	90	93.32%		101	
41	Halifax	Co.	15,819,731	46		29,781,310	57	88.25%		109	
42	Hanover	Co.	27,260,562	27		73,800,310	20	170.72%		17	
43	Henrico	Co.	137,893,969	6		313,118,375	7	127.07%		50	
44	Henry	Co.	27,980,892	26		52,877,985	32	88.98%		108	
45	Highland	Co.	1,601,021	136		3,145,119	136	96.44%		95	
46	Isle of Wight	Co.	11,995,132	65		29,653,873	58	147.22%		27	
47	James City	Co.	17,975,505	42		48,458,613	37	169.58%		18	
48	King and Queen	Co.	2,822,554	130		6,742,448	130	138.88%		30	
49	King George	Co.	6,677,636	92		15,992,287	86	139.49%		29	
50	King William	Co.	4,563,385	118		10,577,164	114	131.78%		39	
51	Lancaster	Co.	4,961,408	113		11,460,629	109	131.00%		43	
52	Lee	Co.	14,380,437	52		27,227,355	60	89.34%		107	
53	Loudoun	Co.	49,388,263	17		167,276,321	13	238.70%		3	
54	Louisa	Co.	9,805,884	77		24,334,661	68	148.16%		25	
55	Lunenburg	Co.	5,798,281	104		11,928,486	103	105.72%		80	
56	Madison	Co.	5,131,560	110		11,164,234	112	117.56%		59	
57	Mathews	Co.	3,411,239	128		8,465,138	124	148.15%		26	
58	Mecklenburg	Co.	13,616,221	56		25,916,215	63	90.33%		106	
59	Middlesex	Co.	4,326,073	119		8,538,312	123	97.37%		93	
60	Montgomery	Co.	25,465,855	33		53,085,555	31	108.46%		74	

**TABLE 20 (Continued...)**  
**Total Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81	80-81	1989-90	89-90	% Change	Rank of
				Rank		Rank	80-81 to	% Change
			Hi to Lo	Hi to Lo			Hi to Lo	Hi to Lo
61	Nelson	Co.	6,587,673	93	13,580,130	96	106.14%	76
62	New Kent	Co.	5,038,084	112	12,787,460	99	153.82%	23
63	Northampton	Co.	8,298,777	84	17,047,365	84	105.42%	81
64	Northumberland	Co.	4,662,431	117	9,984,116	118	114.14%	65
65	Nottoway	Co.	7,503,618	88	14,302,955	92	90.61%	104
66	Orange	Co.	9,475,361	79	22,759,495	75	140.20%	28
67	Page	Co.	9,091,245	80	17,985,781	80	97.84%	92
68	Patrick	Co.	7,772,181	86	15,398,158	87	98.12%	90
69	Pittsylvania	Co.	29,358,435	24	53,343,575	30	81.70%	123
70	Powhatan	Co.	5,704,974	105	13,561,777	97	137.72%	32
71	Prince Edward	Co.	6,455,934	95	14,345,141	91	122.20%	54
72	Prince George	Co.	13,765,916	55	31,412,664	53	128.19%	49
73	Prince William	Co.	128,188,546	7	383,774,012	4	199.38%	7
74	Pulaski	Co.	17,985,022	41	35,595,729	45	97.92%	91
75	Rappahannock	Co.	2,656,072	134	7,594,650	127	185.94%	10
76	Richmond	Co.	3,820,999	124	8,027,685	125	110.09%	70
77	Roanoke	Co.	60,979,163	15	101,314,187	16	66.15%	132
78	Rockbridge	Co.	9,736,068	78	19,630,065	78	101.62%	86
79	Rockingham	Co.	26,285,237	31	54,687,569	29	108.05%	75
80	Russell	Co.	17,574,461	43	31,199,030	54	77.52%	125
81	Scott	Co.	12,399,293	61	22,986,630	73	85.39%	112
82	Shenandoah	Co.	12,213,235	64	28,733,342	59	135.26%	36
83	Smyth	Co.	14,363,884	53	29,966,220	56	108.62%	73
84	Southampton	Co.	9,878,520	76	17,683,052	82	79.01%	124
85	Spotsylvania	Co.	20,130,566	37	69,748,924	23	246.48%	2
86	Stafford	Co.	26,771,459	29	84,889,993	18	217.09%	4
87	Surry	Co.	5,958,465	100	11,532,780	108	93.55%	100
88	Sussex	Co.	6,768,061	91	10,856,615	113	60.41%	134
89	Tazewell	Co.	26,248,558	32	48,239,232	38	83.78%	115
90	Warren	Co.	10,286,227	74	23,787,469	71	131.26%	41
91	Washington	Co.	22,735,049	35	43,326,202	40	90.57%	105
92	Westmoreland	Co.	6,848,221	90	13,945,880	94	103.64%	83
93	Wise	Co.	28,450,714	25	52,268,081	34	83.71%	116
94	Wythe	Co.	11,202,892	72	24,370,196	67	117.53%	60
95	York	Co.	27,062,605	28	62,257,529	25	130.05%	44
<b>CITIES</b>								
96	Alexandria	Cty.	117,656,713	9	247,315,560	10	110.20%	69
97	Bedford	Cty.	2,789,229	133	6,247,495	133	123.99%	51
98	Bristol	Cty.	15,351,390	48	25,622,895	65	66.91%	131
99	Buena Vista	Cty.	4,771,253	115	8,834,041	122	85.15%	114
100	Charlottesville	Cty.	34,682,573	20	71,407,448	22	105.89%	78
101	Chesapeake	Cty.	87,775,958	13	242,023,439	11	175.73%	15
102	Clifton Forge	Cty.	3,339,660	129	5,886,531	134	76.26%	126
103	Colonial Heights	Cty.	11,871,136	68	24,011,158	70	102.27%	85
104	Covington	Cty.	5,628,781	106	10,244,176	116	82.00%	122
105	Danville	Cty.	31,482,353	22	62,999,198	24	100.11%	88
106	Emporia	Cty.	2,819,574	131	6,534,277	132	131.75%	40
107	Fairfax	Cty.	19,943,448	38	42,296,917	41	112.08%	66
108	Falls Church	Cty.	11,077,455	73	22,040,019	76	98.96%	89
109	Franklin	Cty.	6,151,239	98	13,529,745	98	119.95%	55
110	Fredericksburg	Cty.	12,736,020	59	32,585,861	51	155.86%	21
111	Galax	Cty.	5,135,855	108	10,053,663	117	95.75%	97
112	Hampton	Cty.	98,959,086	11	189,430,307	12	91.42%	103
113	Harrisonburg	Cty.	11,784,442	70	32,729,082	50	177.73%	14
114	Hopewell	Cty.	19,632,997	39	35,935,393	44	83.04%	119
115	Lexington	Cty.	3,470,990	127	7,571,818	128	118.15%	58

**TABLE 20 (Continued...)**  
**Total Revenues -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81	80-81 Rank		1989-90	89-90 Rank		% Change 80-81 to 1989-90	Rank of % Change	
				Hi	Lo		Hi	Lo		Hi	Lo
116	Lynchburg	Cty.	54,738,697	16		99,770,174	17		82.27%	121	
117	Manassas	Cty.	13,452,671	57		50,493,736	35		275.34%	1	
118	Manassas Park	Cty.	5,809,603	103		11,883,009	104		104.54%	82	
119	Martinsville	Cty.	13,248,853	58		24,177,765	69		82.49%	120	
120	Newport News	Cty.	120,475,296	8		247,968,280	9		105.83%	79	
121	Norfolk	Cty.	221,924,977	3		382,496,466	5		72.35%	128	
122	Norton	Cty.	3,595,876	126		7,052,300	129		96.12%	96	
123	Petersburg	Cty.	36,806,675	18		57,916,935	27		57.35%	135	
124	Poquoson	Cty.	5,598,954	107		14,270,368	93		154.88%	22	
125	Portsmouth	Cty.	82,186,815	14		167,208,828	14		103.45%	84	
126	Radford	Cty.	6,184,482	97		14,708,972	89		137.84%	31	
127	Richmond	Cty.	252,582,827	2		411,245,438	3		62.82%	133	
128	Roanoke	Cty.	91,682,505	12		156,023,823	15		70.18%	130	
129	Salem	Cty.	14,495,500	51		36,698,464	43		153.17%	24	
130	South Boston	Cty.	4,674,874	116		9,893,090	120		111.62%	67	
131	Staunton	Cty.	13,958,777	54		30,551,028	55		118.87%	56	
132	Suffolk	Cty.	31,068,700	23		72,312,476	21		132.75%	37	
133	Virginia Beach	Cty.	182,036,937	4		557,152,376	2		206.07%	5	
134	Waynesboro	Cty.	11,729,923	71		26,768,557	61		128.21%	48	
135	Williamsburg	Cty.	8,172,841	85		17,886,321	81		118.85%	57	
136	Winchester	Cty.	16,734,945	44		32,476,037	52		94.06%	99	
County Total			2,326,049,279	--		5,512,743,437	--		137.00%	--	
% Change			--	--		137.00%	--		--	--	
Average			24,484,729	--		58,028,878	--		121.93%	--	
Minimum			1,601,021	--		3,145,119	--		40.39%	--	
Maximum			626,922,895	--		1,621,592,518	--		246.48%	--	
Range			625,321,874	--		1,618,447,399	--		206.10%	--	
City Total			1,698,220,880	--		3,526,253,466	--		107.64%	--	
% Change			--	--		107.64%	--		--	--	
Average			41,420,021	--		86,006,182	--		114.20%	--	
Minimum			2,789,229	--		5,886,531	--		57.35%	--	
Maximum			252,582,827	--		557,152,376	--		275.34%	--	
Range			249,793,598	--		551,265,845	--		217.99%	--	
County and City Total			4,024,270,159	--		9,038,996,903	--		124.61%	--	
% Change			--	--		124.61%	--		--	--	
Average			29,590,222	--		66,463,213	--		119.60%	--	
Minimum			1,601,021	--		3,145,119	--		40.39%	--	
Maximum			626,922,895	--		1,621,592,518	--		275.34%	--	
Range			625,321,874	--		1,618,447,399	--		234.96%	--	

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 21**  
**Total Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Locality	Gov. Type	80-81		89-90		% Change 80-81 to 1989-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	501	96	1,109	77	121.51%	26
2	Albemarle	Co.	589	59	1,167	68	98.15%	72
3	Alleghany	Co.	599	56	1,446	33	141.22%	6
4	Amelia	Co.	464	118	1,198	65	158.24%	3
5	Amherst	Co.	409	134	884	126	116.04%	33
6	Appomattox	Co.	521	89	931	119	78.78%	122
7	Arlington	Co.	1,123	4	2,072	4	84.56%	113
8	Augusta	Co.	495	98	1,106	79	123.35%	21
9	Bath	Co.	702	40	2,256	2	221.50%	1
10	Bedford	Co.	466	116	882	128	89.22%	102
11	Bland	Co.	439	126	1,019	97	131.91%	11
12	Botetourt	Co.	533	84	1,034	91	94.04%	87
13	Brunswick	Co.	566	67	1,018	99	79.69%	119
14	Buchanan	Co.	939	8	1,508	24	60.56%	134
15	Buckingham	Co.	499	97	918	122	84.10%	115
16	Campbell	Co.	530	85	939	116	77.29%	127
17	Caroline	Co.	502	94	1,066	87	112.51%	41
18	Carroll	Co.	453	121	841	134	85.85%	109
19	Charles City	Co.	623	52	1,393	48	123.60%	20
20	Charlotte	Co.	483	108	1,078	84	123.15%	22
21	Chesterfield	Co.	706	39	1,521	21	115.50%	35
22	Clarke	Co.	491	100	975	109	98.45%	70
23	Craig	Co.	488	104	944	115	93.64%	88
24	Culpeper	Co.	521	88	1,240	61	137.72%	8
25	Cumberland	Co.	481	109	986	106	105.12%	53
26	Dickenson	Co.	758	34	1,411	42	86.23%	107
27	Dinwiddie	Co.	551	74	1,106	78	100.77%	61
28	Essex	Co.	579	63	1,127	74	94.47%	84
29	Fairfax	Co.	1,050	5	2,041	7	94.35%	85
30	Fauquier	Co.	577	64	1,272	55	120.48%	28
31	Floyd	Co.	444	123	984	107	121.93%	25
32	Fluvanna	Co.	582	62	1,015	100	74.43%	130
33	Franklin	Co.	426	133	879	130	106.35%	52
34	Frederick	Co.	543	80	1,235	62	127.58%	14
35	Giles	Co.	556	69	1,031	93	85.52%	111
36	Gloucester	Co.	593	58	1,133	73	91.00%	94
37	Goochland	Co.	551	75	1,092	81	98.33%	71
38	Grayson	Co.	428	131	847	133	97.96%	73
39	Greene	Co.	552	73	1,257	58	127.52%	15
40	Greensville	Co.	695	41	1,521	20	118.96%	30
41	Halifax	Co.	517	91	1,023	95	97.84%	74
42	Hanover	Co.	541	81	1,194	66	120.76%	27
43	Henrico	Co.	763	33	1,468	30	92.41%	91
44	Henry	Co.	485	106	902	125	85.86%	108
45	Highland	Co.	545	78	1,249	59	129.18%	13
46	Isle of Wight	Co.	555	70	1,159	70	108.81%	50
47	James City	Co.	790	27	1,432	35	81.39%	117
48	King and Queen	Co.	473	113	1,088	82	130.14%	12
49	King George	Co.	633	51	1,234	63	94.77%	83
50	King William	Co.	489	103	993	104	103.02%	58
51	Lancaster	Co.	490	101	1,052	88	114.70%	37
52	Lee	Co.	554	71	1,094	80	97.38%	76
53	Loudoun	Co.	860	15	2,046	6	137.88%	7
54	Louisa	Co.	550	76	1,210	64	119.94%	29
55	Lunenburg	Co.	478	110	1,019	98	113.01%	40
56	Madison	Co.	502	95	977	108	94.85%	82
57	Mathews	Co.	427	132	1,005	102	135.52%	9
58	Mecklenburg	Co.	462	119	879	129	90.16%	100
59	Middlesex	Co.	560	68	990	105	76.61%	128
60	Montgomery	Co.	401	135	764	136	90.49%	96

**TABLE 21 (Continued...)**  
**Total Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Locality	Gov. Type	1980-81	80-81 Rank		1989-90	89-90 Rank		% Change 80-81 to 1989-90	Rank of % Change	
				Hi	Lo		Hi	Lo		Hi	Lo
61	Nelson	Co.	540	82		1,074	85	99.05%		66	
62	New Kent	Co.	574	65		1,165	69	103.12%		57	
63	Northampton	Co.	567	66		1,274	54	124.53%		18	
64	Northumberland	Co.	474	112		968	111	104.09%		54	
65	Nottoway	Co.	512	92		957	112	87.04%		104	
66	Orange	Co.	525	87		1,071	86	104.07%		55	
67	Page	Co.	469	114		853	132	81.95%		116	
68	Patrick	Co.	440	125		878	131	99.37%		65	
69	Pittsylvania	Co.	444	122		883	127	98.90%		67	
70	Powhatan	Co.	437	128		915	123	109.60%		48	
71	Prince Edward	Co.	392	136		834	135	112.47%		42	
72	Prince George	Co.	535	83		1,190	67	122.45%		23	
73	Prince William	Co.	886	12		1,855	10	109.39%		49	
74	Pulaski	Co.	511	93		1,023	94	100.37%		63	
75	Rappahannock	Co.	436	129		1,149	71	163.53%		2	
76	Richmond	Co.	550	77		1,117	75	103.24%		56	
77	Roanoke	Co.	836	18		1,325	50	58.50%		136	
78	Rockbridge	Co.	544	79		1,080	83	98.69%		68	
79	Rockingham	Co.	461	120		974	110	111.38%		46	
80	Russell	Co.	553	72		1,032	92	86.49%		105	
81	Scott	Co.	495	99		952	113	92.42%		90	
82	Shenandoah	Co.	443	124		937	117	111.41%		45	
83	Smyth	Co.	430	130		921	121	113.95%		38	
84	Southampton	Co.	527	86		998	103	89.16%		103	
85	Spotsylvania	Co.	585	60		1,421	40	142.99%		5	
86	Stafford	Co.	662	45		1,412	41	113.46%		39	
87	Surry	Co.	986	7		1,824	11	85.09%		112	
88	Sussex	Co.	622	53		1,042	89	67.33%		133	
89	Tazewell	Co.	520	90		1,019	96	96.13%		79	
90	Warren	Co.	485	107		930	120	91.73%		92	
91	Washington	Co.	489	102		931	118	90.34%		98	
92	Westmoreland	Co.	488	105		909	124	86.40%		106	
93	Wise	Co.	649	48		1,264	57	94.94%		81	
94	Wythe	Co.	439	127		949	114	116.17%		32	
95	York	Co.	763	32		1,449	32	89.90%		101	
<b>CITIES</b>											
96	Alexandria	Cty.	1,140	3		2,253	3	97.61%		75	
97	Bedford	Cty.	466	117		1,035	90	122.30%		24	
98	Bristol	Cty.	806	26		1,430	38	77.43%		124	
99	Buena Vista	Cty.	710	38		1,402	45	97.31%		78	
100	Charlottesville	Cty.	869	14		1,743	12	100.59%		62	
101	Chesapeake	Cty.	767	30		1,615	16	110.60%		47	
102	Clifton Forge	Cty.	662	44		1,269	56	91.70%		93	
103	Colonial Heights	Cty.	719	37		1,397	46	94.34%		86	
104	Covington	Cty.	621	54		1,404	44	126.09%		17	
105	Danville	Cty.	690	43		1,313	51	90.37%		97	
106	Emporia	Cty.	583	61		1,306	52	124.20%		19	
107	Fairfax	Cty.	1,029	6		2,057	5	100.01%		64	
108	Falls Church	Cty.	1,164	1		2,311	1	98.46%		69	
109	Franklin	Cty.	842	16		1,739	13	106.55%		51	
110	Fredericksburg	Cty.	831	21		1,543	19	85.67%		110	
111	Galax	Cty.	787	28		1,515	22	92.48%		89	
112	Hampton	Cty.	807	25		1,432	37	77.42%		125	
113	Harrisonburg	Cty.	599	57		1,144	72	91.00%		95	
114	Hopewell	Cty.	839	17		1,504	25	79.18%		120	
115	Lexington	Cty.	476	111		1,109	76	132.92%		10	

**TABLE 21 (Continued...)**  
**Total Revenues Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Locality	Gov. Type	1980-81	80-81 Rank		1989-90	89-90 Rank		% Change 80-81 to 1989-90	Rank of % Change	
				Hi	Lo		Hi	Lo		Hi	Lo
116	Lynchburg	Cty.	820	24		1,469	29	79.10%		121	
117	Manassas	Cty.	871	13		1,970	9	126.10%		16	
118	Manassas Park	Cty.	890	11		1,693	14	90.17%		99	
119	Martinsville	Cty.	730	36		1,441	34	97.37%		77	
120	Newport News	Cty.	831	19		1,502	26	80.68%		118	
121	Norfolk	Cty.	831	20		1,397	47	68.02%		132	
122	Norton	Cty.	756	35		1,650	15	118.31%		31	
123	Petersburg	Cty.	897	10		1,432	36	59.74%		135	
124	Poquoson	Cty.	642	49		1,291	53	101.23%		60	
125	Portsmouth	Cty.	786	29		1,582	18	101.28%		59	
126	Radford	Cty.	468	115		1,006	101	115.14%		36	
127	Richmond	Cty.	1,152	2		1,975	8	71.45%		131	
128	Roanoke	Cty.	915	9		1,608	17	75.74%		129	
129	Salem	Cty.	605	55		1,508	23	149.32%		4	
130	South Boston	Cty.	659	46		1,424	39	116.02%		34	
131	Staunton	Cty.	639	50		1,248	60	95.41%		80	
132	Suffolk	Cty.	652	47		1,386	49	112.45%		43	
133	Virginia Beach	Cty.	694	42		1,469	28	111.64%		44	
134	Waynesboro	Cty.	765	31		1,411	43	84.36%		114	
135	Williamsburg	Cty.	828	22		1,476	27	78.30%		123	
136	Winchester	Cty.	828	23		1,468	31	77.34%		126	
County Total			699	--		1,431	--	104.62%		--	
% Change			--	--		104.62%	--	--		--	
Average			562	--		1,146	--	105.01%		--	
Minimum			392	--		764	--	58.50%		--	
Maximum			1,123	--		2,256	--	221.50%		--	
Range			730	--		1,493	--	163.00%		--	
City Total			841	--		1,568	--	86.58%		--	
% Change			--	--		86.58%	--	--		--	
Average			772	--		1,510	--	97.69%		--	
Minimum			466	--		1,006	--	59.74%		--	
Maximum			1,164	--		2,311	--	149.32%		--	
Range			699	--		1,304	--	89.59%		--	
County and City Total			753	--		1,481	--	96.84%		--	
% Change			--	--		96.84%	--	--		--	
Average			625	--		1,256	--	102.80%		--	
Minimum			392	--		764	--	58.50%		--	
Maximum			1,164	--		2,311	--	221.50%		--	
Range			772	--		1,547	--	163.00%		--	

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 22**  
**Total Revenues (% Contribution by Source of Funding) F.Y. 1989-90**

ID#	Localities	Gov. Type	Local Revenues 89-90	% Contribution	Rank Hi to Lo	State Revenues 89-90	% Contribution	Rank Hi to Lo	Federal Revenues 89-90	% Contribution	Rank Hi to Lo	Total Revenues 89-90
1	Accomack	Co.	14,399,450	41.10%	102	16,748,612	47.80%	51	3,888,269	11.10%	6	35,036,331
2	Albemarle	Co.	50,492,244	67.03%	18	21,317,123	28.30%	119	3,517,713	4.67%	102	75,327,080
3	Alleghany	Co.	7,560,095	39.50%	106	9,974,469	52.12%	34	1,604,067	8.38%	31	19,138,631
4	Amelia	Co.	4,276,064	41.29%	101	5,511,955	53.22%	30	568,742	5.49%	85	10,356,761
5	Amherst	Co.	9,876,430	38.66%	109	14,030,317	54.92%	25	1,642,049	6.43%	64	25,548,796
6	Appomattox	Co.	3,843,845	33.31%	121	6,853,332	59.39%	9	842,191	7.30%	45	11,539,368
7	Arlington	Co.	264,038,288	78.43%	5	56,981,349	16.93%	132	15,617,347	4.64%	103	336,636,984
8	Augusta	Co.	26,038,595	45.17%	85	28,818,825	49.99%	44	2,788,242	4.84%	98	57,645,662
9	Bath	Co.	8,408,715	75.29%	10	2,237,515	20.03%	130	522,152	4.68%	101	11,168,382
10	Bedford	Co.	16,620,286	43.32%	92	19,635,327	51.17%	39	2,114,401	5.51%	82	38,370,014
11	Bland	Co.	1,723,824	25.99%	135	4,398,142	66.32%	1	509,418	7.68%	41	6,631,384
12	Botetourt	Co.	12,547,388	48.26%	73	12,275,672	47.22%	55	1,176,072	4.52%	105	25,999,132
13	Brunswick	Co.	5,523,758	34.05%	120	8,962,194	55.24%	23	1,737,371	10.71%	9	16,223,323
14	Buchanan	Co.	22,944,427	45.81%	82	22,300,427	44.52%	65	4,842,202	9.67%	19	50,087,056
15	Buckingham	Co.	4,022,699	34.13%	119	6,553,592	55.60%	22	1,211,038	10.27%	10	11,787,329
16	Campbell	Co.	16,582,666	37.55%	110	24,878,124	56.34%	21	2,698,450	6.11%	73	44,159,240
17	Caroline	Co.	8,736,566	42.44%	95	10,309,466	50.08%	43	1,540,660	7.48%	43	20,586,692
18	Carroll	Co.	6,460,804	28.13%	134	14,474,901	63.03%	3	2,029,276	8.84%	26	22,964,981
19	Charles City	Co.	4,963,764	54.89%	52	3,464,545	38.31%	93	615,011	6.80%	56	9,043,320
20	Charlotte	Co.	3,955,923	30.99%	128	7,536,046	59.04%	12	1,273,013	9.97%	16	12,764,982
21	Chesterfield	Co.	184,319,155	61.71%	28	103,421,171	34.62%	106	10,949,832	3.67%	117	298,690,158
22	Clarke	Co.	6,279,985	55.51%	46	4,567,991	40.38%	84	464,654	4.11%	111	11,312,630
23	Craig	Co.	1,336,317	33.01%	122	2,363,230	58.38%	16	348,482	8.61%	28	4,048,029
24	Culpeper	Co.	18,382,226	55.23%	48	13,102,526	39.37%	88	1,795,961	5.40%	87	33,280,713
25	Cumberland	Co.	2,324,322	29.79%	131	4,627,703	59.32%	10	849,186	10.89%	8	7,801,211
26	Dickenson	Co.	10,689,772	41.71%	98	12,422,378	48.47%	49	2,516,860	9.82%	18	25,629,010
27	Dinwiddie	Co.	9,834,693	42.29%	96	11,976,256	51.50%	38	1,442,312	6.20%	70	23,253,261
28	Essex	Co.	4,842,995	48.88%	70	4,532,685	45.75%	63	531,854	5.37%	88	9,907,534
29	Fairfax	Co.	1,326,356,139	81.79%	3	252,114,889	15.55%	133	43,121,490	2.66%	129	1,621,592,518
30	Fauquier	Co.	39,421,060	65.34%	23	18,025,814	29.88%	116	2,881,987	4.78%	100	60,328,861
31	Floyd	Co.	4,641,816	39.61%	105	6,430,971	54.88%	26	644,623	5.50%	84	11,717,410
32	Fluvanna	Co.	5,855,502	47.02%	77	5,797,867	46.56%	58	799,451	6.42%	65	12,452,820
33	Franklin	Co.	15,601,666	44.19%	89	17,808,286	50.44%	41	1,892,857	5.36%	89	35,302,809
34	Frederick	Co.	29,302,846	55.73%	45	21,562,070	41.01%	80	1,713,511	3.26%	122	52,578,427
35	Giles	Co.	7,319,094	42.16%	97	8,977,962	51.71%	36	1,063,732	6.13%	72	17,360,788
36	Gloucester	Co.	17,691,207	51.92%	58	14,626,874	42.93%	74	1,754,116	5.15%	93	34,072,197
37	Goochland	Co.	9,490,124	61.92%	26	5,027,184	32.80%	112	807,917	5.27%	90	15,325,225
38	Grayson	Co.	3,963,340	28.64%	132	8,925,002	64.50%	2	948,009	6.85%	55	13,836,351
39	Greene	Co.	5,020,915	41.40%	100	6,470,039	53.35%	29	636,415	5.25%	92	12,127,369
40	Greensville	Co.	4,545,907	31.05%	126	8,633,645	58.96%	14	1,463,037	9.99%	15	14,642,589
41	Halifax	Co.	9,234,399	31.01%	127	17,603,509	59.11%	11	2,943,402	9.88%	17	29,781,310
42	Hanover	Co.	44,805,982	60.71%	31	26,955,251	36.52%	101	2,039,077	2.76%	127	73,800,310
43	Henrico	Co.	209,514,783	66.91%	19	94,766,842	30.27%	114	8,836,750	2.82%	125	313,118,375
44	Henry	Co.	22,004,835	41.61%	99	27,706,304	52.40%	33	3,166,846	5.99%	74	52,877,985
45	Highland	Co.	1,368,587	43.51%	90	1,525,420	48.50%	48	251,112	7.98%	36	3,145,119
46	Isle of Wight	Co.	15,979,892	53.89%	55	11,747,032	39.61%	85	1,926,949	6.50%	61	29,653,873
47	James City	Co.	34,923,106	72.07%	12	11,841,951	24.44%	124	1,693,556	3.49%	119	48,458,613
48	King and Queen	Co.	3,024,986	44.86%	86	3,118,468	46.25%	60	598,994	8.88%	25	6,742,448
49	King George	Co.	7,983,092	49.92%	66	7,116,925	44.50%	66	892,270	5.58%	79	15,992,287
50	King William	Co.	5,354,535	50.62%	62	4,614,307	43.63%	72	608,322	5.75%	76	10,577,164
51	Lancaster	Co.	6,543,117	57.09%	40	4,190,432	36.56%	100	727,080	6.34%	68	11,460,629
52	Lee	Co.	6,817,514	25.04%	136	16,551,655	60.79%	6	3,858,186	14.17%	1	27,227,355
53	Loudoun	Co.	130,011,155	77.72%	6	33,310,615	19.91%	131	3,954,551	2.36%	131	167,276,321
54	Louisa	Co.	16,356,804	67.22%	17	6,596,480	27.11%	121	1,381,377	5.68%	78	24,334,661
55	Lunenburg	Co.	3,890,043	32.61%	123	7,034,994	58.98%	13	1,003,449	8.41%	30	11,928,486
56	Madison	Co.	5,145,183	46.09%	80	5,215,980	46.72%	56	803,071	7.19%	49	11,164,234
57	Mathews	Co.	4,443,268	52.49%	57	3,611,391	42.66%	75	410,479	4.85%	97	8,465,138
58	Mecklenburg	Co.	8,210,871	31.68%	125	15,518,727	59.88%	8	2,186,617	8.44%	29	25,916,215
59	Middlesex	Co.	4,736,596	55.47%	47	3,204,589	37.53%	97	597,127	6.99%	53	8,538,312
60	Montgomery	Co.	24,947,156	46.99%	78	25,350,420	47.75%	52	2,787,979	5.25%	91	53,085,555

**TABLE 22 (Continued...)**  
**Total Revenues (% Contribution by Source of Funding) F.Y. 1989-90**

ID#	Localities	Gov. Type	Local Revenues 89-90	% Contribution	Rank % Cont Hi to Lo	State Revenues 89-90	% Contribution	Rank % Cont Hi to Lo	Federal Revenues 89-90	% Contribution	Rank % Cont Hi to Lo	Total Revenues 89-90
61	Nelson	Co.	6,862,085	50.53%	64	5,736,400	42.24%	77	981,645	7.23%	47	13,580,130
62	New Kent	Co.	7,013,175	54.84%	53	5,245,929	41.02%	79	528,356	4.13%	110	12,787,460
63	Northampton	Co.	6,002,776	35.21%	113	9,319,839	54.67%	27	1,724,750	10.12%	13	17,047,365
64	Northumberland	Co.	5,465,034	54.74%	54	3,879,008	38.85%	91	640,074	6.41%	66	9,984,116
65	Nottoway	Co.	5,035,803	35.21%	114	7,515,366	52.54%	32	1,751,786	12.25%	4	14,302,955
66	Orange	Co.	11,166,705	49.06%	69	10,084,903	44.31%	68	1,507,887	6.63%	59	22,759,495
67	Page	Co.	6,299,290	35.02%	115	10,400,442	57.83%	17	1,286,049	7.15%	50	17,985,781
68	Patrick	Co.	5,353,009	34.76%	117	9,020,656	58.58%	15	1,024,493	6.65%	58	15,398,158
69	Pittsylvania	Co.	16,525,257	30.98%	129	33,383,317	62.58%	4	3,435,001	6.44%	63	53,343,575
70	Powhatan	Co.	6,173,812	45.52%	84	6,641,198	48.97%	46	746,767	5.51%	83	13,561,777
71	Prince Edward	Co.	5,137,883	35.82%	112	7,906,045	55.11%	24	1,301,213	9.07%	21	14,345,141
72	Prince George	Co.	11,671,691	37.16%	111	15,735,514	50.09%	42	4,005,459	12.75%	2	31,412,664
73	Prince William	Co.	261,846,094	68.23%	14	112,285,624	29.26%	117	9,642,294	2.51%	130	383,774,012
74	Pulaski	Co.	13,951,395	39.19%	108	19,345,367	54.35%	28	2,298,967	6.46%	62	35,595,729
75	Rappahannock	Co.	4,191,577	55.19%	50	2,873,548	37.84%	95	529,525	6.97%	54	7,594,650
76	Richmond	Co.	3,692,416	46.00%	81	3,808,084	47.44%	53	527,185	6.57%	60	8,027,685
77	Roanoke	Co.	61,538,746	60.74%	30	36,450,911	35.98%	102	3,324,530	3.28%	121	101,314,187
78	Rockbridge	Co.	9,805,282	49.95%	65	8,709,559	44.37%	67	1,115,224	5.68%	77	19,630,065
79	Rockingham	Co.	25,778,682	47.14%	76	26,278,907	48.05%	50	2,629,980	4.81%	99	54,687,569
80	Russell	Co.	10,043,028	32.19%	124	17,952,645	57.54%	19	3,203,357	10.27%	11	31,199,030
81	Scott	Co.	6,468,606	28.14%	133	14,338,467	62.38%	5	2,179,557	9.48%	20	22,986,630
82	Shenandoah	Co.	14,000,070	48.72%	71	13,268,075	46.18%	62	1,465,197	5.10%	95	28,733,342
83	Smyth	Co.	9,241,335	30.84%	130	18,056,093	60.25%	7	2,668,792	8.91%	23	29,966,220
84	Southampton	Co.	7,538,945	42.63%	94	8,353,877	47.24%	54	1,790,230	10.12%	12	17,683,052
85	Spotsylvania	Co.	38,517,187	55.22%	49	29,293,692	42.00%	78	1,938,045	2.78%	126	69,748,924
86	Stafford	Co.	49,497,728	58.31%	36	32,239,825	37.98%	94	3,152,440	3.71%	116	84,889,993
87	Surry	Co.	8,380,326	72.67%	11	2,335,425	20.25%	129	817,029	7.08%	52	11,532,780
88	Sussex	Co.	4,432,219	40.83%	103	5,333,683	49.13%	45	1,090,713	10.05%	14	10,856,615
89	Tazewell	Co.	16,811,147	34.85%	116	27,816,257	57.66%	18	3,611,828	7.49%	42	48,239,232
90	Warren	Co.	10,338,013	43.46%	91	12,040,755	50.62%	40	1,408,701	5.92%	75	23,787,469
91	Washington	Co.	17,581,794	40.58%	104	22,798,542	52.62%	31	2,945,866	6.80%	57	43,326,202
92	Westmoreland	Co.	6,668,249	47.82%	75	6,161,226	44.18%	70	1,116,405	8.01%	35	13,945,880
93	Wise	Co.	20,646,432	39.50%	107	26,969,368	51.60%	37	4,652,281	8.90%	24	52,268,081
94	Wythe	Co.	8,422,709	34.56%	118	14,016,320	57.51%	20	1,931,167	7.92%	37	24,370,196
95	York	Co.	29,773,288	47.82%	74	24,585,976	39.49%	86	7,898,265	12.69%	3	62,257,529
<b>CITIES</b>												
96	Alexandria	Cty.	200,420,667	81.04%	4	37,978,930	15.36%	134	8,915,963	3.61%	118	247,315,560
97	Bedford	Cty.	3,326,593	53.25%	56	2,890,696	46.27%	59	30,206	.48%	135	6,247,495
98	Bristol	Cty.	13,184,076	51.45%	60	10,846,603	42.33%	76	1,592,216	6.21%	69	25,622,895
99	Buena Vista	Cty.	3,920,418	44.38%	87	4,583,757	51.89%	35	329,866	3.73%	115	8,834,041
100	Charlottesville	Cty.	47,163,040	66.05%	22	19,842,826	27.79%	120	4,401,582	6.16%	71	71,407,448
101	Chesapeake	Cty.	141,160,293	58.33%	35	90,027,639	37.20%	98	10,835,507	4.48%	106	242,023,439
102	Clifton Forge	Cty.	2,682,449	45.57%	83	2,749,810	46.71%	57	454,272	7.72%	40	5,886,531
103	Colonial Heights	Cty.	15,354,785	63.95%	24	8,015,116	33.38%	109	641,257	2.67%	128	24,011,158
104	Davignon	Cty.	6,056,892	59.13%	34	3,795,243	37.05%	99	392,041	3.83%	113	10,244,176
105	Covington	Cty.	27,872,922	44.24%	88	30,644,498	48.64%	47	4,481,778	7.11%	51	62,999,198
106	Emporia	Cty.	4,924,208	75.36%	9	1,338,233	20.48%	128	271,836	4.16%	108	6,534,277
107	Fairfax	Cty.	37,101,914	87.72%	1	5,191,613	12.27%	136	3,390	.01%	136	42,296,917
108	Falls Church	Cty.	18,228,915	82.71%	2	3,161,686	14.35%	135	649,418	2.95%	124	22,040,019
109	Franklin	Cty.	6,357,823	46.99%	79	5,988,455	44.26%	69	1,183,467	8.75%	27	13,529,745
110	Fredericksburg	Cty.	23,216,782	71.25%	13	7,785,305	23.89%	125	1,583,774	4.86%	96	32,585,861
111	Galax	Cty.	5,613,601	55.84%	44	3,890,957	38.70%	92	549,105	5.46%	86	10,053,663
112	Hampton	Cty.	109,030,524	57.56%	37	66,702,919	35.21%	104	13,696,864	7.23%	46	189,430,307
113	Harrisonburg	Cty.	22,203,684	67.84%	16	8,841,382	27.01%	122	1,684,016	5.15%	94	32,729,082
114	Hopewell	Cty.	20,145,327	56.06%	43	13,498,933	37.56%	96	2,291,133	6.38%	67	35,935,393
115	Lexington	Cty.	4,681,090	61.82%	27	2,629,775	34.73%	105	260,953	3.45%	120	7,571,818

**TABLE 22 (Continued...)**  
**Total Revenues (% Contribution by Source of Funding) F.Y. 1989-90**

ID# Localities	Gov. Type	Local Revenues 89-90	% Contribution	Rank % Cont Hi to Lo	State Revenues 89-90	% Contribution	Rank % Cont Hi to Lo	Federal Revenues 89-90	% Contribution	Rank % Cont Hi to Lo	Total Revenues 89-90
116 Lynchburg	Cty.	60,098,270	60.24%	32	34,116,858	34.20%	107	5,555,046	5.57%	80	99,770,174
117 Manassas	Cty.	38,954,889	77.15%	7	10,964,443	21.71%	127	574,404	1.14%	134	50,493,736
118 Manassas Park	Cty.	6,791,163	57.15%	39	4,630,953	38.97%	89	460,893	3.88%	112	11,883,009
119 Martinsville	Cty.	11,871,885	49.10%	68	10,563,338	43.69%	71	1,742,542	7.21%	48	24,177,765
120 Newport News	Cty.	140,762,828	56.77%	42	88,883,276	35.84%	103	18,322,176	7.39%	44	247,968,280
121 Norfolk	Cty.	219,384,262	57.36%	38	128,470,504	33.59%	108	34,641,700	9.06%	22	382,496,466
122 Norton	Cty.	3,435,892	48.72%	72	3,045,156	43.18%	73	571,252	8.10%	32	7,052,300
123 Petersburg	Cty.	28,744,747	49.63%	67	22,832,609	39.42%	87	6,339,579	10.95%	7	57,916,935
124 Poquoson	Cty.	7,217,341	50.58%	63	6,594,467	46.21%	61	458,560	3.21%	123	14,270,368
125 Portsmouth	Cty.	86,008,269	51.44%	61	67,701,860	40.49%	83	13,498,699	8.07%	33	167,208,828
126 Radford	Cty.	8,083,948	54.96%	51	6,015,538	40.90%	81	609,486	4.14%	109	14,708,972
127 Richmond	Cty.	274,437,478	66.73%	21	103,759,227	25.23%	123	33,048,733	8.04%	34	411,245,438
128 Roanoke	Cty.	93,198,843	59.73%	33	50,523,523	32.38%	113	12,301,457	7.88%	38	156,023,823
129 Salem	Cty.	25,014,500	68.16%	15	10,992,127	29.95%	115	691,837	1.89%	133	36,698,464
130 South Boston	Cty.	4,269,369	43.16%	93	4,458,782	45.07%	64	1,164,939	11.78%	5	9,893,090
131 Staunton	Cty.	17,371,785	56.86%	41	11,886,536	38.91%	90	1,292,707	4.23%	107	30,551,028
132 Suffolk	Cty.	37,228,751	51.48%	59	29,499,569	40.79%	82	5,584,156	7.72%	39	72,312,476
133 Virginia Beach	Cty.	341,665,340	61.32%	29	184,707,331	33.15%	110	30,779,705	5.52%	81	557,152,376
134 Waynesboro	Cty.	16,958,260	63.35%	25	8,808,266	32.91%	111	1,002,031	3.74%	114	26,768,557
135 Williamsburg	Cty.	13,580,055	75.92%	8	3,917,505	21.90%	126	388,761	2.17%	132	17,886,321
136 Winchester	Cty.	21,683,102	66.77%	20	9,314,303	28.68%	118	1,478,632	4.55%	104	32,476,037
County Total		3,497,402,604	63.44%	--	1,766,438,611	32.04%	--	248,902,222	4.52%	--	5,512,743,437
Average		36,814,764	46.48%	--	18,594,091	46.67%	--	2,620,023	6.85%	--	58,028,878
Minimum		1,336,317	25.04%	--	1,525,420	15.55%	--	251,112	2.36%	--	3,145,119
Maximum		1,326,356,139	81.79%	--	252,114,889	66.32%	--	43,121,490	14.17%	--	1,621,592,518
Range		1,325,019,822	56.75%	--	250,589,469	50.78%	--	42,870,378	11.81%	--	1,618,447,399
City Total		2,169,406,980	61.52%	--	1,132,090,547	32.10%	--	224,755,939	6.37%	--	3,526,253,466
Average		52,912,365	59.93%	--	27,611,965	34.69%	--	5,481,852	5.38%	--	86,006,182
Minimum		2,682,449	43.16%	--	1,338,233	12.27%	--	3,390	.01%	--	5,886,531
Maximum		341,665,340	87.72%	--	184,707,331	51.89%	--	34,641,700	11.78%	--	557,152,376
Range		338,982,891	44.56%	--	183,369,098	39.61%	--	34,638,310	11.77%	--	551,265,845
County and City Total		5,666,809,584	62.69%	--	2,898,529,158	32.07%	--	473,658,161	5.24%	--	9,038,996,903
Average		41,667,718	50.53%	--	21,312,714	43.06%	--	3,482,781	6.41%	--	66,463,213
Minimum		1,336,317	25.04%	--	1,338,233	12.27%	--	3,390	.01%	--	3,145,119
Maximum		1,326,356,139	87.72%	--	252,114,889	66.32%	--	43,121,490	14.17%	--	1,621,592,518
Range		1,325,019,822	62.68%	--	250,776,656	54.05%	--	43,118,100	14.16%	--	1,618,447,399

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 23**  
**Maintenance and Operation Expenditures -- F.Y. 1980-81 - 1989-90**

ID#	LOCALITY	Gov. Type	80-81		1989-90	89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo		Rank Hi to Lo			
1	Accomack	Co.	14,689,511	46	34,665,664	43	135.99%	40	
2	Albemarle	Co.	29,105,299	21	71,362,136	19	145.19%	30	
3	Alleghany	Co.	7,878,030	83	17,290,217	80	119.47%	63	
4	Amelia	Co.	3,931,709	121	9,270,738	118	135.79%	41	
5	Amherst	Co.	11,536,274	63	24,646,389	65	113.64%	71	
6	Appomattox	Co.	5,724,923	98	12,301,455	99	114.88%	70	
7	Arlington	Co.	151,922,716	5	302,942,571	6	99.41%	93	
8	Augusta	Co.	25,440,035	28	51,874,965	30	103.91%	83	
9	Bath	Co.	3,862,763	122	9,523,169	116	146.54%	26	
10	Bedford	Co.	15,160,722	43	36,827,868	42	142.92%	32	
11	Bland	Co.	2,702,090	132	6,528,867	131	141.62%	33	
12	Botetourt	Co.	11,358,862	66	22,915,549	70	101.74%	87	
13	Brunswick	Co.	9,379,051	77	15,314,464	85	63.28%	135	
14	Buchanan	Co.	25,835,495	26	46,187,580	35	78.78%	125	
15	Buckingham	Co.	5,833,301	97	11,050,777	107	89.44%	116	
16	Campbell	Co.	21,316,500	33	41,492,829	39	94.65%	100	
17	Caroline	Co.	8,603,042	81	20,017,123	76	132.67%	42	
18	Carroll	Co.	11,457,226	64	22,504,665	71	96.42%	96	
19	Charles City	Co.	4,540,509	116	8,106,769	122	78.54%	126	
20	Charlotte	Co.	5,578,952	102	12,346,042	98	121.30%	55	
21	Chesterfield	Co.	93,681,368	10	269,153,324	8	187.31%	9	
22	Clarke	Co.	4,570,195	115	11,172,188	105	144.46%	31	
23	Craig	Co.	1,955,103	135	3,958,447	135	102.47%	86	
24	Culpeper	Co.	10,650,183	69	29,133,067	56	173.55%	14	
25	Cumberland	Co.	3,545,324	125	7,840,005	125	121.14%	56	
26	Dickenson	Co.	12,901,894	54	25,505,980	63	97.69%	95	
27	Dinwiddie	Co.	11,872,271	61	21,042,422	75	77.24%	127	
28	Essex	Co.	4,827,411	111	9,284,869	117	92.34%	104	
29	Fairfax	Co.	547,185,605	1	1,411,364,562	1	157.93%	20	
30	Fauquier	Co.	18,899,533	36	56,684,205	26	199.92%	7	
31	Floyd	Co.	5,047,471	109	11,098,795	106	119.89%	58	
32	Fluvanna	Co.	5,157,097	105	11,261,923	104	118.38%	64	
33	Franklin	Co.	14,055,032	48	32,214,535	46	129.20%	45	
34	Frederick	Co.	17,400,685	39	47,917,906	34	175.38%	11	
35	Giles	Co.	9,793,781	74	16,439,086	82	67.85%	131	
36	Gloucester	Co.	10,008,533	72	30,337,967	51	203.12%	6	
37	Goochland	Co.	6,286,541	94	13,666,014	92	117.39%	65	
38	Grayson	Co.	6,179,968	95	13,747,419	91	122.45%	52	
39	Greene	Co.	4,306,713	119	10,686,317	109	148.13%	25	
40	Greensville	Co.	7,012,024	86	14,691,803	89	109.52%	75	
41	Halifax	Co.	15,126,128	44	28,767,181	57	90.18%	113	
42	Hanover	Co.	25,489,434	27	64,062,474	23	151.33%	23	
43	Henrico	Co.	130,424,318	6	272,692,157	7	109.08%	76	
44	Henry	Co.	26,573,839	25	50,471,558	32	89.93%	114	
45	Highland	Co.	1,573,370	136	3,163,038	136	101.04%	90	
46	Isle of Wight	Co.	10,627,377	70	29,224,234	53	174.99%	12	
47	James City	Co.	15,023,319	45	45,057,719	37	199.92%	8	
48	King and Queen	Co.	2,852,910	130	6,267,564	133	119.69%	61	
49	King George	Co.	5,685,325	99	14,940,640	88	162.79%	19	
50	King William	Co.	4,203,135	120	9,657,053	114	129.76%	44	
51	Lancaster	Co.	4,808,237	113	9,892,317	112	105.74%	81	
52	Lee	Co.	13,786,188	50	25,830,121	62	87.36%	120	
53	Loudoun	Co.	42,462,859	17	156,082,312	14	267.57%	1	
54	Louisa	Co.	8,918,580	79	19,824,505	77	122.28%	53	
55	Lunenburg	Co.	5,642,149	101	11,870,035	101	110.38%	73	
56	Madison	Co.	4,939,912	110	10,857,963	108	119.80%	60	
57	Mathews	Co.	3,380,509	128	7,854,463	124	132.35%	43	
58	Mecklenburg	Co.	12,830,906	55	25,872,430	61	101.64%	88	
59	Middlesex	Co.	3,629,283	124	7,677,269	126	111.54%	72	
60	Montgomery	Co.	23,741,725	30	51,439,524	31	116.66%	68	

**TABLE 23 (Continued...)**  
**Maintenance and Operation Expenditures -- F.Y. 1980-81 - 1989-90**

ID#	LOCALITY	Gov. Type	1980-81	80-81		1989-90	89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
				Rank	Hi to Lo		Rank	Hi to Lo		
61	Nelson	Co.	6,495,302	91		13,062,021	95	101.10%	89	
62	New Kent	Co.	5,086,545	108		11,613,753	102	128.32%	47	
63	Northampton	Co.	7,829,702	84		16,358,289	84	108.93%	77	
64	Northumberland	Co.	4,787,149	114		8,968,059	119	87.34%	121	
65	Nottoway	Co.	6,641,268	90		12,589,883	97	89.57%	115	
66	Orange	Co.	8,835,628	80		21,677,579	74	145.34%	29	
67	Page	Co.	8,321,748	82		18,054,786	78	116.96%	67	
68	Patrick	Co.	7,453,169	85		15,201,389	86	103.96%	82	
69	Pittsylvania	Co.	28,160,499	23		52,647,795	29	86.96%	122	
70	Powhatan	Co.	5,213,844	104		11,949,260	100	129.18%	46	
71	Prince Edward	Co.	6,811,081	88		13,070,646	94	91.90%	106	
72	Prince George	Co.	13,112,832	52		29,665,581	52	126.23%	48	
73	Prince William	Co.	119,706,192	7		340,893,689	5	184.78%	10	
74	Pulaski	Co.	17,002,844	41		33,184,551	44	95.17%	98	
75	Rappahannock	Co.	2,482,802	134		6,814,743	129	174.48%	13	
76	Richmond	Co.	3,794,989	123		7,261,477	128	91.34%	107	
77	Roanoke	Co.	56,081,921	15		92,770,501	16	65.42%	133	
78	Rockbridge	Co.	9,400,208	76		17,924,895	79	90.69%	111	
79	Rockingham	Co.	23,610,305	31		53,199,355	28	125.32%	49	
80	Russell	Co.	16,774,098	42		32,083,367	47	91.27%	108	
81	Scott	Co.	11,556,857	62		22,239,674	72	92.44%	103	
82	Shenandoah	Co.	11,405,298	65		28,079,443	58	146.20%	27	
83	Smyth	Co.	13,862,359	49		29,148,778	55	110.27%	74	
84	Southampton	Co.	9,107,585	78		16,693,397	81	83.29%	124	
85	Spotsylvania	Co.	18,171,707	37		62,004,851	24	241.22%	3	
86	Stafford	Co.	21,308,346	34		72,469,315	18	240.10%	4	
87	Surry	Co.	5,491,318	103		10,450,593	111	90.31%	112	
88	Sussex	Co.	6,386,792	93		10,555,693	110	65.27%	134	
89	Tazewell	Co.	23,479,476	32		46,064,770	36	96.19%	97	
90	Warren	Co.	9,506,268	75		23,379,215	68	145.93%	28	
91	Washington	Co.	20,857,437	35		40,594,982	40	94.63%	101	
92	Westmoreland	Co.	6,854,444	87		12,977,422	96	89.33%	117	
93	Wise	Co.	26,727,455	24		50,417,695	33	88.64%	119	
94	Wythe	Co.	10,313,182	71		23,115,115	69	124.13%	51	
95	York	Co.	24,877,610	29		59,646,471	25	139.76%	36	
CITIES										
96	Alexandria	Cty.	103,654,166	9		209,895,382	11	102.50%	85	
97	Bedford	Cty.	2,593,892	133		7,910,278	123	204.96%	5	
98	Bristol	Cty.	13,324,018	51		25,471,977	64	91.17%	109	
99	Buena Vista	Cty.	4,345,857	118		8,350,873	121	92.16%	105	
100	Charlottesville	Cty.	32,560,069	18		67,052,689	22	105.94%	80	
101	Chesapeake	Cty.	83,379,567	12		223,043,352	10	167.50%	16	
102	Clifton Forge	Cty.	3,484,844	126		5,511,175	134	58.15%	136	
103	Colonial Heights	Cty.	10,702,019	68		22,075,514	73	106.27%	79	
104	Covington	Cty.	5,671,258	100		9,858,120	113	73.83%	129	
105	Danville	Cty.	30,600,023	20		67,261,552	21	119.81%	59	
106	Emporia	Cty.	2,703,054	131		6,485,410	132	139.93%	35	
107	Fairfax	Cty.	18,143,244	38		37,748,642	41	108.06%	78	
108	Falls Church	Cty.	9,849,817	73		23,417,604	67	137.75%	39	
109	Franklin	Cty.	5,874,498	96		14,106,174	90	140.13%	34	
110	Fredericksburg	Cty.	12,216,536	59		29,150,912	54	138.62%	37	
111	Galax	Cty.	4,818,952	112		9,643,497	115	100.12%	92	
112	Hampton	Cty.	86,686,114	11		176,136,736	12	103.19%	84	
113	Harrisonburg	Cty.	12,054,307	60		31,904,130	48	164.67%	18	
114	Hopewell	Cty.	17,362,213	40		32,851,061	45	89.21%	118	
115	Lexington	Cty.	3,463,394	127		6,741,671	130	94.66%	99	

**TABLE 23 (Continued...)**  
**Maintenance and Operation Expenditures -- F.Y. 1980-81 - 1989-90**

ID#	LOCALITY	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
116	Lynchburg	Cty.	46,824,787	16	89,415,042	17	90.96%	110
117	Manassas	Cty.	12,324,811	58	42,186,560	38	242.29%	2
118	Manassas Park	Cty.	5,131,618	106	11,324,528	103	120.68%	57
119	Martinsville	Cty.	13,059,166	53	26,026,057	60	99.29%	94
120	Newport News	Cty.	111,086,683	8	241,107,728	9	117.04%	66
121	Norfolk	Cty.	211,237,831	3	369,420,520	4	74.88%	128
122	Norton	Cty.	2,907,990	129	7,408,571	127	154.77%	22
123	Petersburg	Cty.	32,127,913	19	54,345,237	27	69.15%	130
124	Poquoson	Cty.	5,130,609	107	13,652,991	93	166.11%	17
125	Portsmouth	Cty.	82,710,935	13	159,898,770	13	93.32%	102
126	Radford	Cty.	6,646,855	89	14,967,068	87	125.18%	50
127	Richmond	Cty.	228,467,121	2	380,581,706	3	66.58%	132
128	Roanoke	Cty.	78,322,287	14	144,503,908	15	84.50%	123
129	Salem	Cty.	12,381,279	57	31,091,797	50	151.12%	24
130	South Boston	Cty.	4,362,763	117	8,768,494	120	100.98%	91
131	Staunton	Cty.	12,425,927	56	27,281,583	59	119.55%	62
132	Suffolk	Cty.	28,875,833	22	68,858,935	20	138.47%	38
133	Virginia Beach	Cty.	178,731,196	4	484,716,061	2	171.20%	15
134	Waynesboro	Cty.	11,175,364	67	24,062,272	66	115.32%	69
135	Williamsburg	Cty.	6,400,886	92	16,432,000	83	156.71%	21
136	Winchester	Cty.	14,331,737	47	31,793,901	49	121.84%	54
County Total			2,110,421,505	--	4,992,704,261	--	136.57%	--
% Change			--	--	136.57%	--	--	--
Average			22,214,963	--	52,554,782	--	122.18%	--
Minimum			1,573,370	--	3,163,038	--	63.28%	--
Maximum			547,185,605	--	1,411,364,562	--	267.57%	--
Range			545,612,235	--	1,408,201,524	--	204.29%	--
City Total			1,568,151,433	--	3,262,460,478	--	108.04%	--
% Change			--	--	108.04%	--	--	--
Average			38,247,596	--	79,572,207	--	119.96%	--
Minimum			2,593,892	--	5,511,175	--	58.15%	--
Maximum			228,467,121	--	484,716,061	--	242.29%	--
Range			225,873,229	--	479,204,886	--	184.14%	--
County and City Total			3,678,572,938	--	8,255,164,739	--	124.41%	--
% Change			--	--	124.41%	--	--	--
Average			27,048,330	--	60,699,741	--	121.52%	--
Minimum			1,573,370	--	3,163,038	--	58.15%	--
Maximum			547,185,605	--	1,411,364,562	--	267.57%	--
Range			545,612,235	--	1,408,201,524	--	209.43%	--

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 24**  
**Maintenance and Operation Expenditures Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	LOCALITY	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	472.33	100	1,093.45	64	131.50%	15
2	Albemarle	Co.	514.23	73	1,048.83	71	103.96%	67
3	Alleghany	Co.	554.79	56	1,312.25	38	136.53%	10
4	Amelia	Co.	473.70	99	1,055.05	69	122.73%	30
5	Amherst	Co.	395.08	133	862.43	124	118.29%	36
6	Appomattox	Co.	477.08	96	1,000.28	89	109.67%	51
7	Arlington	Co.	991.02	3	1,772.26	8	78.83%	127
8	Augusta	Co.	498.82	79	948.75	101	90.20%	106
9	Bath	Co.	715.33	23	1,984.41	2	177.41%	2
10	Bedford	Co.	423.48	120	806.64	133	90.48%	103
11	Bland	Co.	415.71	126	1,002.28	86	141.10%	9
12	Botetourt	Co.	479.28	95	916.92	108	91.31%	99
13	Brunswick	Co.	601.22	50	957.93	99	59.33%	135
14	Buchanan	Co.	679.88	32	1,474.09	21	116.82%	40
15	Buckingham	Co.	494.35	83	858.45	125	73.65%	131
16	Campbell	Co.	465.43	103	872.21	122	87.40%	116
17	Caroline	Co.	480.62	94	1,041.64	74	116.73%	41
18	Carroll	Co.	418.15	124	846.23	127	102.38%	70
19	Charles City	Co.	677.69	34	1,290.48	44	90.42%	104
20	Charlotte	Co.	461.07	108	1,056.30	68	129.10%	16
21	Chesterfield	Co.	628.73	44	1,286.13	45	104.56%	65
22	Clarke	Co.	461.64	107	923.25	107	99.99%	77
23	Craig	Co.	501.31	76	905.41	113	80.61%	125
24	Culpeper	Co.	467.11	102	1,048.29	72	124.42%	26
25	Cumberland	Co.	448.78	112	1,001.92	88	123.26%	29
26	Dickenson	Co.	648.34	38	1,447.56	24	123.27%	28
27	Dinwiddie	Co.	527.66	68	1,003.93	85	90.26%	105
28	Essex	Co.	548.57	60	1,068.58	67	94.79%	90
29	Fairfax	Co.	882.13	6	1,724.15	10	95.45%	88
30	Fauquier	Co.	514.97	72	1,162.97	59	125.83%	21
31	Floyd	Co.	424.16	119	924.51	106	117.97%	37
32	Fluvanna	Co.	495.87	81	906.10	112	82.73%	121
33	Franklin	Co.	390.42	134	814.55	132	108.63%	52
34	Frederick	Co.	504.37	75	1,048.00	73	107.79%	56
35	Giles	Co.	550.21	58	1,004.47	84	82.56%	123
36	Gloucester	Co.	474.34	98	1,006.87	83	112.27%	48
37	Goochland	Co.	528.28	65	964.91	96	82.65%	122
38	Grayson	Co.	370.06	135	844.54	128	128.22%	18
39	Greene	Co.	552.14	57	1,037.81	77	87.96%	114
40	Greensville	Co.	637.46	41	1,659.53	14	160.34%	4
41	Halifax	Co.	499.21	78	990.84	92	98.48%	81
42	Hanover	Co.	497.84	80	1,011.95	82	103.27%	69
43	Henrico	Co.	707.29	27	1,251.56	50	76.95%	129
44	Henry	Co.	464.58	105	886.37	118	90.79%	100
45	Highland	Co.	561.92	54	1,200.39	54	113.62%	46
46	Isle of Wight	Co.	483.06	92	1,166.50	58	141.48%	8
47	James City	Co.	644.78	39	1,292.57	43	100.47%	74
48	King and Queen	Co.	483.54	91	996.59	91	106.10%	61
49	King George	Co.	531.34	64	1,104.51	63	107.87%	55
50	King William	Co.	442.44	115	884.91	119	100.01%	76
51	Lancaster	Co.	471.40	101	907.89	110	92.60%	96
52	Lee	Co.	526.19	69	1,054.46	70	100.40%	75
53	Loudoun	Co.	725.86	21	1,812.19	6	149.66%	6
54	Louisa	Co.	495.48	82	975.38	94	96.86%	84
55	Lunenburg	Co.	462.47	106	1,039.50	75	124.77%	24
56	Madison	Co.	484.31	89	908.69	109	87.63%	115
57	Mathews	Co.	417.35	125	940.88	103	125.44%	23
58	Mecklenburg	Co.	440.92	117	884.80	120	100.67%	73
59	Middlesex	Co.	465.29	104	887.24	117	90.68%	102
60	Montgomery	Co.	369.23	136	695.95	136	88.48%	112

**TABLE 24 (Continued...)**  
**Maintenance and Operation Expenditures Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	LOCALITY	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
61	Nelson	Co.	528.07	67	1,022.23	80	93.58%	94
62	New Kent	Co.	565.17	53	1,111.90	62	96.74%	85
63	Northampton	Co.	539.98	63	1,252.45	49	131.94%	14
64	Northumberland	Co.	483.55	90	852.15	126	76.23%	130
65	Nottoway	Co.	458.02	111	839.72	129	83.34%	120
66	Orange	Co.	485.47	88	1,011.98	81	108.45%	53
67	Page	Co.	431.18	118	832.40	131	93.05%	95
68	Patrick	Co.	423.48	121	869.99	123	105.44%	64
69	Pittsylvania	Co.	423.47	122	945.97	102	123.39%	27
70	Powhatan	Co.	398.00	132	779.57	134	95.87%	87
71	Prince Edward	Co.	405.42	130	754.66	135	86.14%	117
72	Prince George	Co.	489.28	85	1,082.92	65	121.33%	32
73	Prince William	Co.	784.96	12	1,580.51	16	101.35%	72
74	Pulaski	Co.	481.67	93	961.98	97	99.72%	78
75	Rappahannock	Co.	413.80	128	1,029.11	79	148.70%	7
76	Richmond	Co.	550.00	59	998.42	90	81.53%	124
77	Roanoke	Co.	756.84	16	1,169.40	57	54.51%	136
78	Rockbridge	Co.	528.10	66	976.83	93	84.97%	118
79	Rockingham	Co.	445.48	113	925.50	105	107.75%	57
80	Russell	Co.	524.19	70	1,119.17	60	113.51%	47
81	Scott	Co.	460.43	109	958.44	98	108.16%	54
82	Shenandoah	Co.	411.74	129	887.58	116	115.57%	44
83	Smyth	Co.	413.80	127	900.49	114	117.61%	38
84	Southampton	Co.	500.42	77	951.19	100	90.08%	107
85	Spotsylvania	Co.	545.70	61	1,080.17	66	97.94%	83
86	Stafford	Co.	504.94	74	1,183.44	55	134.37%	13
87	Surry	Co.	900.22	5	1,700.67	11	88.92%	110
88	Sussex	Co.	596.90	51	1,030.02	78	72.56%	132
89	Tazewell	Co.	458.58	110	1,002.28	87	118.56%	35
90	Warren	Co.	442.15	116	894.32	115	102.26%	71
91	Washington	Co.	443.78	114	884.67	121	99.35%	79
92	Westmoreland	Co.	486.13	87	838.33	130	72.45%	133
93	Wise	Co.	606.06	47	1,274.04	46	110.22%	49
94	Wythe	Co.	401.29	131	907.69	111	126.19%	19
95	York	Co.	681.58	31	1,406.03	32	106.29%	59
CITIES								
96	Alexandria	Cty.	983.44	4	1,887.84	4	91.96%	98
97	Bedford	Cty.	418.37	123	1,302.53	41	211.34%	1
98	Bristol	Cty.	712.51	24	1,382.39	33	94.02%	93
99	Buena Vista	Cty.	639.10	40	1,303.60	40	103.98%	66
100	Charlottesville	Cty.	807.94	8	1,662.15	13	105.73%	62
101	Chesapeake	Cty.	711.43	25	1,467.62	22	106.29%	58
102	Clifton Forge	Cty.	711.19	26	1,177.85	56	65.62%	134
103	Colonial Heights	Cty.	633.26	42	1,374.22	34	117.01%	39
104	Covington	Cty.	651.87	36	1,410.12	31	116.32%	43
105	Danville	Cty.	672.53	35	1,267.75	47	88.50%	111
106	Emporia	Cty.	540.61	62	1,222.28	53	126.09%	20
107	Fairfax	Cty.	876.49	7	1,923.79	3	119.49%	33
108	Falls Church	Cty.	1,036.82	2	2,444.94	1	135.81%	12
109	Franklin	Cty.	783.27	13	1,793.77	7	129.01%	17
110	Fredericksburg	Cty.	678.70	33	1,532.08	18	125.74%	22
111	Galax	Cty.	730.14	19	1,445.80	25	98.02%	82
112	Hampton	Cty.	699.65	29	1,316.49	37	88.16%	113
113	Harrisonburg	Cty.	474.58	97	1,038.99	76	118.93%	34
114	Hopewell	Cty.	729.50	20	1,422.06	27	94.94%	89
115	Lexington	Cty.	487.80	86	968.77	95	98.60%	80

**TABLE 24 (Continued...)**  
**Maintenance and Operation Expenditures Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	LOCALITY	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
116	Lynchburg	Cty.	695.76	30	1,353.77	35	94.57%	92
117	Manassas	Cty.	733.62	18	1,508.98	19	105.69%	63
118	Manassas Park	Cty.	801.82	9	1,681.69	12	109.74%	50
119	Martinsville	Cty.	717.54	22	1,610.32	15	124.42%	25
120	Newport News	Cty.	748.56	17	1,417.91	28	89.42%	109
121	Norfolk	Cty.	770.94	15	1,414.16	30	83.43%	119
122	Norton	Cty.	632.17	43	1,744.42	9	175.94%	3
123	Petersburg	Cty.	793.28	10	1,415.76	29	78.47%	128
124	Poquoson	Cty.	557.67	55	1,240.62	51	122.46%	31
125	Portsmouth	Cty.	790.74	11	1,538.86	17	94.61%	91
126	Radford	Cty.	492.36	84	938.96	104	90.71%	101
127	Richmond	Cty.	1,045.14	1	1,874.27	5	79.33%	126
128	Roanoke	Cty.	780.10	14	1,499.05	20	92.16%	97
129	Salem	Cty.	515.89	71	1,308.80	39	153.70%	5
130	South Boston	Cty.	614.47	45	1,253.18	48	103.94%	68
131	Staunton	Cty.	567.39	52	1,115.31	61	96.57%	86
132	Suffolk	Cty.	610.48	46	1,320.63	36	116.33%	42
133	Virginia Beach	Cty.	650.88	37	1,233.16	52	89.46%	108
134	Waynesboro	Cty.	604.07	48	1,297.23	42	114.75%	45
135	Williamsburg	Cty.	603.86	49	1,425.15	26	136.01%	11
136	Winchester	Cty.	702.54	28	1,448.67	23	106.21%	60
County Per Capita Total			624.74	--	1,268.48	--	103.04%	--
Percent Change			--	--	103.04%	--	--	--
Average			519.90	--	1,062.04	--	104.90%	--
Minimum			369.23	--	695.95	--	54.51%	--
Maximum			991.02	--	1,984.41	--	177.41%	--
Range			621.78	--	1,288.46	--	122.90%	--
City Per Capita Total			759.40	--	1,449.09	--	90.82%	--
Percent Change			--	--	90.82%	--	--	--
Average			692.89	--	1,438.68	--	109.60%	--
Minimum			418.37	--	938.96	--	65.62%	--
Maximum			1,045.14	--	2,444.94	--	211.34%	--
Range			626.77	--	1,505.97	--	145.72%	--
State Per Capita Total			675.82	--	1,334.20	--	97.42%	--
Percent Change			--	--	97.42%	--	--	--
Average			572.05	--	1,175.59	--	106.32%	--
Minimum			369.23	--	695.95	--	54.51%	--
Maximum			1,045.14	--	2,444.94	--	211.34%	--
Range			675.90	--	1,748.99	--	156.83%	--

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 25**  
**% of Total Maintenance and Operation Expenditures by Program Area (F.Y. 1989-90)**

ID#	Localities	Gov. Type	Gen. Gov. Adm.	Jud. Adm.	Public Safety	Public Works	Health & Welfare	Ed.	Rec. & Cult.	Comm. Dev.	Non-Dept.	Total Expenditures
1	Accomack	Co.	4.14%	1.33%	5.41%	3.94%	12.48%	69.14%	1.37%	2.18%	.00%	34,665,664
2	Albemarle	Co.	4.40%	1.62%	7.48%	2.84%	4.40%	69.08%	3.01%	3.39%	3.77%	71,362,136
3	Alleghany	Co.	5.09%	1.75%	9.78%	5.00%	9.12%	66.52%	2.19%	.55%	.00%	17,290,217
4	Amelia	Co.	4.21%	1.67%	7.77%	3.72%	14.10%	66.70%	.80%	1.04%	.00%	9,270,738
5	Annerst	Co.	4.13%	1.43%	5.44%	2.55%	7.13%	75.77%	1.78%	1.77%	.00%	24,646,389
6	Appomattox	Co.	4.30%	1.08%	8.09%	5.64%	8.01%	69.96%	1.06%	1.87%	.00%	12,301,455
7	Arlington	Co.	8.46%	1.99%	18.56%	7.64%	13.60%	37.55%	8.18%	4.02%	.00%	302,942,571
8	Augusta	Co.	2.87%	.64%	7.36%	2.49%	6.00%	77.89%	1.65%	1.11%	.00%	51,874,965
9	Bath	Co.	6.43%	1.47%	8.10%	3.30%	6.33%	68.52%	3.51%	2.33%	.00%	9,523,169
10	Bedford	Co.	2.80%	1.81%	6.34%	1.87%	6.33%	77.50%	2.47%	.88%	.00%	36,827,868
11	Bland	Co.	4.85%	2.27%	7.79%	4.06%	4.73%	75.12%	.45%	.73%	.00%	6,528,867
12	Botetourt	Co.	4.15%	1.59%	8.13%	3.28%	5.80%	72.31%	1.77%	2.97%	.00%	22,915,549
13	Brunswick	Co.	3.43%	1.80%	5.13%	2.36%	11.27%	74.29%	.97%	.76%	.00%	15,314,464
14	Buchanan	Co.	1.81%	1.21%	4.18%	16.28%	8.48%	64.31%	.87%	2.86%	.00%	46,187,580
15	Buckingham	Co.	4.12%	2.30%	6.31%	2.97%	7.76%	75.60%	.51%	.43%	.00%	11,050,777
16	Campbell	Co.	3.45%	1.18%	5.47%	2.78%	8.62%	75.44%	2.58%	.48%	.00%	41,492,829
17	Caroline	Co.	4.97%	1.77%	8.34%	2.69%	6.50%	73.39%	1.01%	1.25%	.06%	20,017,123
18	Carroll	Co.	3.54%	1.85%	5.82%	2.82%	5.86%	78.79%	.83%	.48%	.00%	22,504,665
19	Charles City	Co.	8.36%	2.33%	6.06%	5.40%	7.94%	64.50%	1.80%	2.46%	1.15%	8,106,769
20	Charlotte	Co.	3.80%	1.94%	7.38%	3.08%	11.22%	71.08%	1.05%	.46%	.00%	12,346,042
21	Chesterfield	Co.	5.20%	1.37%	14.41%	2.42%	6.12%	66.65%	2.39%	1.43%	.01%	269,153,324
22	Clarke	Co.	7.35%	1.59%	7.73%	2.04%	6.46%	70.47%	3.30%	1.05%	.00%	11,172,188
23	Craig	Co.	7.76%	2.50%	9.27%	3.11%	4.51%	71.89%	.04%	.93%	.00%	3,958,447
24	Culpeper	Co.	2.71%	.97%	9.00%	1.79%	8.95%	74.98%	.30%	1.30%	.00%	29,133,067
25	Cumberland	Co.	6.18%	2.42%	7.95%	2.36%	10.64%	69.37%	.31%	.77%	.00%	7,840,005
26	Dickenson	Co.	4.34%	2.16%	3.86%	13.17%	9.65%	65.75%	.61%	.48%	.00%	25,505,980
27	Dinwiddie	Co.	3.03%	1.86%	6.82%	3.47%	5.95%	76.28%	1.22%	1.37%	.00%	21,042,422
28	Essex	Co.	5.35%	2.51%	7.90%	4.34%	7.33%	70.73%	1.23%	.61%	.00%	9,284,869
29	Fairfax	Co.	5.07%	1.00%	13.71%	6.40%	10.32%	55.50%	4.14%	3.86%	.00%	1,411,364,562
30	Fauquier	Co.	4.17%	1.68%	6.51%	3.42%	9.45%	69.73%	2.64%	2.40%	.00%	56,684,205
31	Floyd	Co.	3.93%	2.89%	5.96%	5.76%	7.90%	71.41%	1.29%	.86%	.00%	11,098,795
32	Fluvanna	Co.	5.31%	4.16%	4.37%	3.38%	6.46%	74.28%	1.59%	.44%	.00%	11,261,923
33	Franklin	Co.	4.25%	2.22%	8.67%	1.40%	6.39%	74.85%	1.68%	.55%	.00%	32,214,535
34	Frederick	Co.	4.43%	3.21%	9.82%	4.18%	4.60%	68.16%	3.38%	2.23%	.00%	47,917,906
35	Giles	Co.	4.38%	1.34%	8.33%	3.50%	8.04%	72.55%	1.32%	.54%	.00%	16,439,086
36	Gloucester	Co.	5.85%	1.30%	7.32%	4.39%	6.59%	71.90%	1.17%	1.48%	.00%	30,337,967
37	Goochland	Co.	4.93%	1.78%	10.04%	4.48%	12.27%	63.41%	1.70%	1.40%	.00%	13,666,014
38	Grayson	Co.	3.27%	1.52%	6.41%	3.62%	7.33%	75.24%	2.01%	.61%	.00%	13,747,419
39	Greene	Co.	4.30%	1.64%	5.75%	1.69%	5.50%	76.70%	.86%	3.56%	.00%	10,686,317
40	Greensville	Co.	4.24%	1.66%	5.24%	3.12%	6.01%	76.21%	1.12%	2.38%	.00%	14,691,803
41	Halifax	Co.	2.41%	1.25%	5.34%	3.01%	10.00%	75.97%	.93%	1.08%	.00%	28,767,181
42	Hanover	Co.	5.20%	1.12%	9.95%	3.16%	6.73%	69.53%	1.96%	2.37%	.00%	64,062,474
43	Henrico	Co.	6.59%	1.63%	17.63%	6.79%	5.82%	56.38%	3.90%	1.25%	.00%	272,692,157
44	Henry	Co.	2.77%	1.51%	8.28%	2.27%	6.72%	75.79%	1.78%	.88%	.00%	50,471,558
45	Highland	Co.	6.83%	2.55%	13.01%	3.37%	8.57%	63.91%	.88%	.87%	.00%	3,163,038
46	Isle of Wight	Co.	5.15%	2.13%	4.82%	4.24%	10.90%	66.68%	2.20%	1.63%	2.26%	29,224,234
47	James City	Co.	5.56%	1.56%	14.92%	4.07%	8.48%	58.43%	2.67%	4.31%	.00%	45,057,719
48	King and Queen	Co.	7.11%	2.14%	7.00%	2.15%	11.79%	66.62%	.00%	3.19%	.00%	6,267,564
49	King George	Co.	4.87%	1.92%	7.04%	2.53%	7.87%	70.87%	3.09%	1.80%	.00%	14,940,640
50	King William	Co.	5.57%	2.17%	6.69%	4.61%	7.84%	71.04%	1.67%	.40%	.00%	9,657,053
51	Lancaster	Co.	5.17%	2.58%	9.14%	2.82%	8.81%	68.81%	.72%	1.82%	.14%	9,892,317
52	Lee	Co.	2.67%	1.15%	4.99%	2.52%	8.72%	78.70%	.70%	.54%	.00%	25,830,121
53	Loudoun	Co.	10.59%	1.20%	10.96%	3.56%	10.49%	53.33%	4.29%	5.57%	.00%	156,082,312
54	Louisa	Co.	4.07%	1.64%	7.87%	2.62%	5.61%	76.21%	1.45%	.54%	.00%	19,824,505
55	Lunenburg	Co.	2.91%	1.65%	5.48%	5.68%	7.93%	74.76%	.88%	.72%	.00%	11,870,035
56	Madison	Co.	3.45%	2.16%	6.93%	1.60%	8.11%	76.25%	.29%	1.20%	.00%	10,857,963
57	Mathews	Co.	6.34%	3.56%	9.03%	3.28%	7.64%	66.82%	1.58%	1.75%	.00%	7,854,463
58	Mecklenburg	Co.	4.15%	1.06%	6.90%	1.68%	9.48%	75.20%	.76%	.77%	.00%	25,872,430
59	Middlesex	Co.	5.82%	3.82%	7.82%	4.46%	9.39%	66.39%	.53%	1.77%	.00%	7,677,269
60	Montgomery	Co.	4.73%	1.18%	6.09%	2.23%	8.82%	73.95%	1.85%	1.16%	.00%	51,439,524

**TABLE 25 (Continued...)**

**% of Total Maintenance and Operation Expenditures by Program Area (F.Y. 1989-90)**

ID#	Localities	Gov. Type	Gen. Gov. Adm.	Jud. Adm.	Public Safety	Public Works	Health & Welfare	Ed.	Rec. & Cult.	Comm. Dev.	Non-Dept.	Total Expenditures
61	Nelson	Co.	5.18%	1.80%	7.33%	3.36%	6.21%	72.69%	1.48%	1.95%	.00%	13,062,021
62	New Kent	Co.	5.58%	2.82%	7.08%	4.34%	4.46%	73.40%	.19%	1.66%	.47%	11,613,753
63	Northampton	Co.	4.36%	1.43%	5.62%	2.81%	13.34%	69.78%	1.01%	1.64%	.00%	16,358,289
64	Northumberland	Co.	6.15%	2.31%	9.51%	3.60%	10.84%	64.95%	.70%	1.94%	.00%	8,968,059
65	Nottoway	Co.	3.23%	1.07%	5.84%	2.09%	8.41%	77.09%	.91%	1.36%	.00%	12,589,883
66	Orange	Co.	2.52%	1.10%	6.50%	2.75%	9.27%	76.15%	.92%	.79%	.00%	21,677,579
67	Page	Co.	5.42%	2.92%	4.95%	2.45%	7.89%	74.70%	.40%	1.27%	.00%	18,054,786
68	Patrick	Co.	3.98%	3.42%	5.22%	1.85%	10.42%	73.08%	1.59%	.44%	.00%	15,201,389
69	Pittsylvania	Co.	2.47%	2.12%	5.04%	2.03%	6.87%	79.26%	.69%	1.53%	.00%	52,647,795
70	Powhatan	Co.	5.16%	2.06%	6.77%	2.55%	11.93%	69.82%	.39%	1.30%	.00%	11,949,260
71	Prince Edward	Co.	4.45%	1.78%	6.40%	2.73%	11.84%	71.72%	.26%	.82%	.00%	13,070,646
72	Prince George	Co.	4.80%	2.26%	8.92%	2.08%	4.05%	75.11%	1.29%	1.50%	.00%	29,665,581
73	Prince William	Co.	5.56%	1.56%	16.33%	3.76%	6.96%	62.45%	1.73%	1.63%	.00%	340,893,689
74	Pulaski	Co.	3.24%	1.72%	6.69%	3.13%	12.00%	71.46%	1.04%	.71%	.00%	33,184,551
75	Rappahannock	Co.	4.50%	1.98%	10.70%	4.84%	13.40%	62.77%	.66%	1.15%	.00%	6,814,743
76	Richmond	Co.	6.11%	2.83%	8.63%	3.62%	7.15%	69.47%	.21%	1.98%	.00%	7,261,477
77	Roanoke	Co.	5.46%	1.76%	9.52%	5.98%	5.38%	68.37%	2.66%	.87%	.00%	92,770,501
78	Rockbridge	Co.	4.20%	2.01%	13.19%	5.65%	4.46%	65.98%	2.86%	1.65%	.00%	17,924,895
79	Rockingham	Co.	3.22%	1.06%	5.56%	2.10%	6.37%	79.44%	1.17%	1.09%	.00%	53,199,355
80	Russell	Co.	2.58%	2.22%	4.46%	6.65%	11.67%	69.02%	.75%	2.66%	.00%	32,083,367
81	Scott	Co.	3.26%	2.80%	4.36%	3.36%	6.71%	78.03%	.80%	.67%	.00%	22,239,674
82	Shenandoah	Co.	3.19%	1.15%	6.50%	2.99%	8.45%	75.66%	.85%	1.21%	.00%	28,079,443
83	Smyth	Co.	3.12%	1.81%	4.32%	2.76%	8.46%	77.13%	1.94%	.47%	.00%	29,148,778
84	Southampton	Co.	5.18%	1.13%	11.81%	4.50%	9.17%	65.40%	1.03%	1.43%	.34%	16,693,397
85	Spotsylvania	Co.	4.01%	1.45%	6.07%	2.99%	5.62%	76.76%	1.82%	1.27%	.00%	62,004,851
86	Stafford	Co.	5.31%	.81%	8.88%	2.60%	5.39%	72.63%	2.93%	1.44%	.00%	72,469,315
87	Surry	Co.	7.03%	1.72%	5.19%	3.72%	8.83%	69.42%	2.53%	1.57%	.00%	10,450,593
88	Sussex	Co.	5.09%	2.76%	9.31%	5.80%	8.68%	66.88%	1.04%	.43%	.00%	10,555,693
89	Tazewell	Co.	2.51%	1.48%	4.74%	3.35%	10.45%	75.16%	1.64%	.68%	.00%	46,064,770
90	Warren	Co.	3.65%	2.31%	8.21%	2.49%	9.45%	71.36%	.77%	1.76%	.00%	23,379,215
91	Washington	Co.	2.61%	1.69%	5.29%	4.36%	6.67%	76.95%	1.65%	.78%	.00%	40,594,982
92	Westmoreland	Co.	5.48%	1.75%	11.23%	4.40%	9.35%	65.05%	1.90%	.84%	.00%	12,977,422
93	Wise	Co.	2.82%	1.08%	4.05%	8.56%	6.99%	72.57%	1.14%	2.79%	.00%	50,417,695
94	Wythe	Co.	3.29%	2.25%	6.06%	2.74%	6.91%	75.29%	1.60%	.68%	1.18%	23,115,115
95	York	Co.	5.14%	1.06%	10.53%	5.95%	8.39%	64.78%	1.97%	2.19%	.00%	59,646,471
<b>CITIES</b>												
96	Alexandria	Cty.	6.67%	3.12%	20.73%	9.99%	15.68%	36.02%	5.63%	2.16%	.00%	209,895,382
97	Bedford	Cty.	7.33%	.35%	13.22%	21.36%	2.18%	43.43%	8.74%	1.26%	2.12%	7,910,278
98	Bristol	Cty.	5.09%	2.25%	16.52%	13.11%	5.66%	50.43%	4.23%	2.45%	.27%	25,471,977
99	Buena Vista	Cty.	6.21%	1.75%	10.69%	13.07%	7.05%	57.46%	2.83%	.93%	.00%	8,350,873
100	Charlottesville	Cty.	5.96%	1.57%	14.49%	9.66%	9.00%	50.91%	5.68%	2.73%	.00%	67,052,689
101	Chesapeake	Cty.	4.28%	1.47%	14.76%	12.00%	7.58%	56.25%	2.48%	1.19%	.00%	223,043,352
102	Clifton Forge	Cty.	6.55%	2.69%	10.96%	10.39%	4.98%	60.95%	2.20%	.96%	.32%	5,511,175
103	Colonial Heights	Cty.	5.79%	2.87%	13.23%	9.86%	3.09%	60.83%	3.89%	.44%	.00%	22,075,514
104	Covington	Cty.	5.69%	.36%	11.10%	15.92%	6.90%	53.74%	5.45%	.85%	.00%	9,858,120
105	Danville	Cty.	4.27%	1.38%	16.34%	10.91%	8.50%	52.01%	4.47%	1.91%	.20%	67,261,552
106	Emporia	Cty.	10.01%	4.78%	21.08%	18.73%	9.25%	29.90%	2.81%	3.41%	.03%	6,485,410
107	Fairfax	Cty.	10.03%	.60%	25.67%	12.93%	5.51%	39.04%	4.59%	1.63%	.00%	37,748,642
108	Falls Church	Cty.	8.39%	1.04%	15.89%	12.95%	7.98%	44.00%	7.46%	2.29%	.00%	23,417,604
109	Franklin	Cty.	5.26%	.30%	14.04%	14.44%	5.05%	55.47%	2.22%	3.22%	.00%	14,106,174
110	Fredericksburg	Cty.	6.42%	3.10%	18.30%	12.52%	10.18%	40.49%	4.68%	4.16%	.16%	29,150,912
111	Galax	Cty.	8.12%	.50%	10.96%	17.10%	5.94%	51.45%	5.53%	.40%	.00%	9,643,497
112	Hampton	Cty.	5.18%	1.10%	15.21%	8.05%	8.84%	54.03%	4.49%	3.11%	.00%	176,136,736
113	Harrisonburg	Cty.	5.23%	.70%	14.14%	20.09%	6.16%	48.97%	4.55%	.16%	.00%	31,904,130
114	Hopewell	Cty.	5.03%	1.05%	15.29%	9.95%	5.37%	58.26%	3.24%	1.36%	.45%	32,851,061
115	Lexington	Cty.	7.29%	.02%	15.39%	18.99%	9.22%	39.54%	5.06%	4.49%	.00%	6,741,671

**TABLE 25 (Continued...)**

**% of Total Maintenance and Operation Expenditures by Program Area (F.Y. 1989-90)**

ID#	Localities	Gov. Type	Gen. Gov. Adm.	Jud. Adm.	Public Safety	Public Works	Health & Welfare	Ed.	Rec. & Cult.	Comm. Dev.	Non-Dept.	Total Expenditures
116	Lynchburg	Cty.	3.72%	1.70%	19.62%	10.87%	9.65%	47.70%	4.70%	2.05%	.00%	89,415,042
117	Manassas	Cty.	7.40%	.79%	15.34%	10.23%	4.55%	57.24%	3.39%	1.06%	.00%	42,186,560
118	Manassas Park	Cty.	8.47%	1.33%	13.03%	12.69%	6.26%	53.71%	3.37%	1.14%	.00%	11,324,528
119	Martinsville	Cty.	4.31%	2.40%	17.34%	12.21%	8.06%	50.47%	2.83%	2.38%	.00%	26,026,057
120	Newport News	Cty.	3.95%	1.26%	15.62%	10.32%	7.60%	55.37%	4.36%	1.25%	.27%	241,107,728
121	Norfolk	Cty.	2.92%	1.28%	16.48%	9.93%	11.12%	50.35%	5.78%	2.15%	.00%	369,420,520
122	Norton	Cty.	5.95%	1.78%	9.46%	12.75%	6.45%	60.93%	1.69%	.87%	.12%	7,408,571
123	Petersburg	Cty.	4.99%	2.14%	20.27%	8.62%	10.72%	48.12%	2.37%	2.27%	.50%	54,345,237
124	Poquoson	Cty.	6.79%	.35%	11.78%	6.40%	3.84%	66.62%	3.33%	.88%	.00%	13,652,991
125	Portsmouth	Cty.	5.03%	1.50%	16.06%	8.38%	11.40%	51.99%	4.41%	1.23%	.00%	159,898,770
126	Radford	Cty.	6.11%	2.64%	15.72%	15.30%	7.75%	46.45%	4.54%	1.49%	.00%	14,967,068
127	Richmond	Cty.	4.89%	1.65%	20.29%	9.49%	11.91%	44.77%	4.47%	2.52%	.00%	380,581,706
128	Roanoke	Cty.	5.15%	2.09%	17.49%	12.20%	11.56%	47.45%	3.47%	.61%	.00%	144,503,908
129	Salem	Cty.	6.93%	2.10%	16.09%	13.21%	4.51%	51.50%	4.98%	.68%	.00%	31,091,797
130	South Boston	Cty.	3.80%	.64%	12.27%	17.86%	5.99%	56.16%	2.83%	.30%	.14%	8,768,494
131	Staunton	Cty.	5.28%	1.62%	12.68%	13.34%	11.13%	50.68%	3.80%	1.47%	.00%	27,281,583
132	Suffolk	Cty.	5.26%	2.09%	13.64%	6.42%	11.19%	57.73%	2.24%	1.44%	.00%	68,858,935
133	Virginia Beach	Cty.	3.68%	.64%	14.26%	12.30%	5.63%	56.73%	4.28%	2.48%	.00%	484,716,061
134	Waynesboro	Cty.	6.57%	1.40%	14.50%	12.58%	8.95%	49.89%	5.41%	.70%	.00%	24,062,272
135	Williamsburg	Cty.	4.59%	.71%	18.48%	11.38%	7.01%	43.93%	6.72%	6.92%	.26%	16,432,000
136	Winchester	Cty.	4.42%	1.78%	15.72%	9.05%	6.41%	57.39%	4.08%	1.14%	.00%	31,793,901
County Total (*)			5.14%	1.46%	11.43%	4.86%	8.65%	62.95%	3.00%	2.44%	.08%	4,992,704,261
Average			4.60%	1.86%	7.78%	3.77%	8.19%	70.68%	1.54%	1.47%	.10%	52,554,782
Minimum			1.81%	.64%	3.86%	1.40%	4.05%	37.55%	.00%	.40%	.00%	3,163,038
Maximum			10.59%	4.16%	18.56%	16.28%	14.10%	79.44%	8.18%	5.57%	3.77%	1,411,364,562
Range			8.78%	3.52%	14.70%	14.88%	10.05%	41.89%	8.18%	5.17%	3.77%	1,408,201,524
City Total (*)			4.74%	1.48%	16.56%	10.76%	9.21%	50.85%	4.40%	1.96%	.05%	3,262,460,478
Average			5.83%	1.53%	15.47%	12.38%	7.70%	50.94%	4.23%	1.81%	.12%	79,572,207
Minimum			2.92%	.02%	9.46%	6.40%	2.18%	29.90%	1.69%	.16%	.00%	5,511,175
Maximum			10.03%	4.78%	25.67%	21.36%	15.68%	66.62%	8.74%	6.92%	2.12%	484,716,061
Range			7.11%	4.76%	16.21%	14.95%	13.50%	36.73%	7.06%	6.76%	2.12%	479,204,886
State Total (*)			4.98%	1.47%	13.46%	7.19%	8.87%	58.17%	3.55%	2.25%	.07%	8,255,164,739
Average			4.97%	1.76%	10.09%	6.37%	8.05%	64.73%	2.35%	1.58%	.10%	60,699,741
Minimum			1.81%	.02%	3.86%	1.40%	2.18%	29.90%	.00%	.16%	.00%	3,163,038
Maximum			10.59%	4.78%	25.67%	21.36%	15.68%	79.44%	8.74%	6.92%	3.77%	1,411,364,562
Range			8.78%	4.76%	21.81%	19.95%	13.50%	49.54%	8.74%	6.76%	3.77%	1,408,201,524

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 26**  
**Total Gross Debt -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	2,638,220	83	6,718,768	77	154.67%	46
2	Albemarle	Co.	15,816,890	30	25,920,923	32	63.88%	82
3	Alleghany	Co.	4,836,200	59	3,761,430	96	-22.22%	124
4	Amelia	Co.	1,652,200	101	2,551,611	110	54.44%	88
5	Amherst	Co.	9,684,612	38	11,727,381	54	21.09%	99
6	Appomattox	Co.	1,968,650	95	2,248,049	113	14.19%	102
7	Arlington	Co.	125,074,104	4	187,626,307	9	50.01%	91
8	Augusta	Co.	4,220,439	65	6,983,948	75	65.48%	81
9	Bath	Co.	699,000	121	3,497,943	98	400.42%	19
10	Bedford	Co.	8,134,600	44	22,492,305	36	176.50%	43
11	Bland	Co.	60,300	135	503,839	133	735.55%	3
12	Botetourt	Co.	8,653,640	41	8,921,439	65	3.09%	111
13	Brunswick	Co.	2,038,440	94	2,144,244	116	5.19%	109
14	Buchanan	Co.	16,306,150	29	32,456,648	25	99.05%	70
15	Buckingham	Co.	1,794,750	96	1,657,779	123	-7.63%	119
16	Campbell	Co.	8,154,400	43	7,758,929	68	-4.85%	118
17	Caroline	Co.	3,430,689	74	6,166,332	79	79.74%	73
18	Carroll	Co.	5,010,523	58	5,110,316	85	1.99%	112
19	Charles City	Co.	411,100	128	1,961,616	118	377.16%	21
20	Charlotte	Co.	342,380	130	2,163,380	115	531.87%	10
21	Chesterfield	Co.	116,691,787	5	336,651,700	4	188.50%	39
22	Clarke	Co.	825,830	117	3,247,348	103	293.22%	27
23	Craig	Co.	615,300	125	2,353,961	112	282.57%	28
24	Culpeper	Co.	8,470,000	42	14,758,348	42	74.24%	78
25	Cumberland	Co.	301,050	133	1,554,407	125	416.33%	17
26	Dickenson	Co.	4,096,700	66	9,525,686	61	132.52%	55
27	Dinwiddie	Co.	5,603,024	57	4,869,322	87	-13.09%	121
28	Essex	Co.	795,000	119	1,638,663	124	106.12%	68
29	Fairfax	Co.	376,154,500	1	905,343,715	1	140.68%	52
30	Fauquier	Co.	18,464,500	26	30,617,445	27	65.82%	80
31	Floyd	Co.	325,800	131	1,950,503	119	498.68%	12
32	Fluvanna	Co.	2,345,350	86	3,732,802	97	59.16%	86
33	Franklin	Co.	6,207,196	52	13,304,268	48	114.34%	64
34	Frederick	Co.	10,763,300	36	19,747,965	38	83.48%	72
35	Giles	Co.	2,152,957	90	2,584,067	109	20.02%	100
36	Gloucester	Co.	6,714,902	48	41,982,584	24	525.22%	11
37	Goochland	Co.	2,277,840	88	7,419,906	74	225.74%	35
38	Grayson	Co.	2,369,770	85	4,726,564	88	99.45%	69
39	Greene	Co.	1,653,818	100	8,194,881	67	395.51%	20
40	Greensville	Co.	978,500	115	5,604,357	82	472.75%	14
41	Halifax	Co.	4,514,900	62	3,448,479	99	-23.62%	125
42	Hanover	Co.	25,677,100	20	62,796,887	18	144.56%	48
43	Henrico	Co.	109,970,000	6	162,555,390	10	47.82%	92
44	Henry	Co.	5,912,600	55	13,732,705	46	132.26%	56
45	Highland	Co.	--	136	12,919	136	--	136
46	Isle of Wight	Co.	6,956,350	47	7,493,911	72	7.73%	107
47	James City	Co.	4,668,861	60	19,170,990	39	310.61%	24
48	King & Queen	Co.	576,750	126	1,012,030	130	75.47%	76
49	King George	Co.	3,150,378	77	5,600,386	83	77.77%	74
50	King William	Co.	1,783,928	97	6,000,149	80	236.34%	33
51	Lancaster	Co.	1,375,626	109	9,924,214	58	621.43%	6
52	Lee	Co.	1,637,700	102	9,475,606	62	478.59%	13
53	Loudoun	Co.	28,447,370	18	69,483,856	16	144.25%	49
54	Louisa	Co.	2,208,910	89	12,029,687	53	444.60%	15
55	Lunenburg	Co.	790,189	120	517,328	132	-34.53%	129
56	Madison	Co.	1,723,499	98	1,206,672	128	-29.99%	126
57	Mathews	Co.	982,796	114	2,240,942	114	128.02%	57
58	Mecklenburg	Co.	6,575,678	49	3,849,118	94	-41.46%	133
59	Middlesex	Co.	619,600	124	1,390,257	127	124.38%	58
60	Montgomery	Co.	13,252,050	33	10,807,540	55	-18.45%	122

**TABLE 26 (Continued...)**  
**Total Gross Debt -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90	1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo		Rank Hi to Lo			
61	Nelson	Co.	2,145,188	91	2,397,330	111	11.75%	104	
62	New Kent	Co.	1,695,900	99	7,615,905	71	349.08%	23	
63	Northampton	Co.	2,862,500	80	3,088,774	104	7.90%	106	
64	Northumberland	Co.	410,620	129	3,974,567	93	867.94%	2	
65	Nottoway	Co.	6,029,700	53	2,937,359	105	-51.29%	134	
66	Orange	Co.	3,489,105	73	4,007,848	92	14.87%	101	
67	Page	Co.	1,626,598	103	1,715,498	122	5.47%	108	
68	Patrick	Co.	2,991,316	79	1,833,530	120	-38.70%	131	
69	Pittsylvania	Co.	1,605,000	104	2,620,461	108	63.27%	84	
70	Powhatan	Co.	3,794,050	68	5,952,567	81	56.89%	87	
71	Prince Edward	Co.	1,537,700	106	4,361,544	90	183.64%	40	
72	Prince George	Co.	5,772,616	56	17,212,585	40	198.18%	37	
73	Prince William	Co.	81,444,178	11	198,309,538	8	143.49%	50	
74	Pulaski	Co.	3,781,550	69	4,724,525	89	24.94%	96	
75	Rappahannock	Co.	563,925	127	1,750,181	121	210.36%	36	
76	Richmond	Co.	1,604,269	105	1,977,824	117	23.29%	97	
77	Roanoke	Co.	22,160,227	24	53,948,338	23	143.45%	51	
78	Rockbridge	Co.	3,425,900	75	7,667,199	70	123.80%	59	
79	Rockingham	Co.	9,437,624	39	25,534,037	33	170.56%	45	
80	Russell	Co.	2,067,720	93	13,798,761	45	567.34%	7	
81	Scott	Co.	4,227,410	64	8,916,605	66	110.92%	66	
82	Shenandoah	Co.	3,732,751	70	10,316,662	57	176.38%	44	
83	Smyth	Co.	2,651,925	82	3,378,608	101	27.40%	95	
84	Southampton	Co.	2,324,550	87	1,420,219	126	-38.90%	132	
85	Spotsylvania	Co.	31,796,516	17	61,955,467	20	94.85%	71	
86	Stafford	Co.	45,214,600	16	80,088,220	14	77.13%	75	
87	Surry	Co.	2,122,900	92	3,383,287	100	59.37%	85	
88	Sussex	Co.	325,800	132	439,685	134	34.96%	93	
89	Tazewell	Co.	15,570,965	31	9,683,984	59	-37.81%	130	
90	Warren	Co.	3,934,390	67	2,644,188	107	-32.79%	127	
91	Washington	Co.	16,384,949	28	10,753,010	56	-34.37%	128	
92	Westmoreland	Co.	1,137,080	112	3,808,887	95	234.97%	34	
93	Wise	Co.	7,750,075	45	7,461,648	73	-3.72%	117	
94	Wythe	Co.	3,259,211	76	7,690,863	69	135.97%	54	
95	York	Co.	22,516,618	23	27,696,665	30	23.01%	98	
<b>CITIES</b>									
96	Alexandria	Cty.	98,215,973	7	99,067,367	13	.87%	114	
97	Bedford	Cty.	2,824,550	81	21,499,225	37	661.16%	4	
98	Bristol	Cty.	13,920,880	32	13,876,240	44	-.32%	115	
99	Buena Vista	Cty.	1,038,300	113	1,181,417	129	13.78%	103	
100	Charlottesville	Cty.	8,740,161	40	31,073,728	26	255.53%	31	
101	Chesapeake	Cty.	74,752,212	12	221,398,201	7	196.18%	38	
102	Clifton Forge	Cty.	635,000	123	706,430	131	11.25%	105	
103	Colonial Heights	Cty.	9,721,448	37	14,715,643	43	51.37%	90	
104	Covington	Cty.	225,000	134	12,232,375	52	5,336.61%	1	
105	Danville	Cty.	24,922,451	22	61,683,668	21	147.50%	47	
106	Emporia	Cty.	871,612	116	4,078,284	91	367.90%	22	
107	Fairfax	Cty.	21,168,455	25	16,638,644	41	-21.40%	123	
108	Falls Church	Cty.	6,399,449	51	6,723,401	76	5.06%	110	
109	Franklin	Cty.	1,266,068	110	9,421,036	63	644.12%	5	
110	Fredericksburg	Cty.	4,536,305	61	29,860,426	28	558.25%	8	
111	Galax	Cty.	1,249,440	111	6,681,200	78	434.74%	16	
112	Hampton	Cty.	60,712,384	14	125,573,090	11	106.83%	67	
113	Harrisonburg	Cty.	6,540,205	50	26,765,414	31	309.24%	25	
114	Hopewell	Cty.	3,730,650	71	13,679,533	47	266.68%	30	
115	Lexington	Cty.	1,436,177	107	9,083,720	64	532.49%	9	

**TABLE 26 (Continued...)**  
**Total Gross Debt -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
116	Lynchburg	Cty.	47,311,009	15	72,327,071	15	52.88%	89
117	Manassas	Cty.	16,406,300	27	65,975,577	17	302.14%	26
118	Manassas Park	Cty.	6,026,270	54	13,023,256	51	116.11%	63
119	Martinsville	Cty.	1,387,600	108	3,310,976	102	138.61%	53
120	Newport News	Cty.	94,715,792	8	262,804,902	5	177.47%	42
121	Norfolk	Cty.	88,048,272	9	247,004,300	6	180.53%	41
122	Norton	Cty.	824,000	118	2,882,853	106	249.86%	32
123	Petersburg	Cty.	25,416,237	21	24,794,492	34	-2.45%	116
124	Poquoson	Cty.	4,286,053	63	9,589,066	60	123.73%	60
125	Portsmouth	Cty.	82,840,861	10	106,555,901	12	28.63%	94
126	Radford	Cty.	2,382,787	84	5,310,838	84	122.88%	61
127	Richmond	Cty.	274,613,401	2	466,052,388	2	69.71%	79
128	Roanoke	Cty.	62,057,509	13	62,644,782	19	.95%	113
129	Salem	Cty.	26,587,046	19	24,368,910	35	-8.34%	120
130	South Boston	Cty.	3,116,786	78	5,097,835	86	63.56%	83
131	Staunton	Cty.	7,560,000	46	13,232,878	49	75.04%	77
132	Suffolk	Cty.	12,023,067	35	61,324,224	22	410.05%	18
133	Virginia Beach	Cty.	212,269,332	3	453,964,452	3	113.86%	65
134	Waynesboro	Cty.	3,493,082	72	13,211,187	50	278.21%	29
135	Williamsburg	Cty.	689,697	122	328,891	135	-52.31%	135
136	Winchester	Cty.	13,223,916	34	28,859,881	29	118.24%	62
County Total			1,330,954,122	--	2,769,997,114	--	108.12%	--
% Change			--	--	108.12%	--	--	--
Average			14,159,086	--	29,157,864	--	145.85%	--
Minimum			60,300	--	12,919	--	-51.29%	--
Maximum			376,154,500	--	905,343,715	--	867.94%	--
Range			376,094,200	--	905,330,796	--	919.23%	--
City Total			1,328,185,737	--	2,668,603,702	--	100.92%	--
% Change			--	--	100.92%	--	--	--
Average			32,394,774	--	65,087,895	--	303.35%	--
Minimum			225,000	--	328,891	--	-52.31%	--
Maximum			274,613,401	--	466,052,388	--	5,336.61%	--
Range			274,388,401	--	465,723,497	--	5,388.92%	--
County & City Total			2,659,139,859	--	5,438,600,816	--	104.52%	--
% Change			--	--	104.52%	--	--	--
Average			19,697,332	--	39,989,712	--	193.68%	--
Minimum			60,300	--	12,919	--	-52.31%	--
Maximum			376,154,500	--	905,343,715	--	5,336.61%	--
Range			376,094,200	--	905,330,796	--	5,388.92%	--

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 27**  
**Total Gross Debt Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	84.37	115	212.61	99	151.98%	42
2	Albemarle	Co.	283.54	53	401.44	73	41.58%	85
3	Alleghany	Co.	337.42	41	284.14	88	-15.79%	122
4	Amelia	Co.	196.57	68	295.21	85	50.18%	79
5	Amherst	Co.	332.55	43	405.95	71	22.07%	97
6	Appomattox	Co.	164.45	91	181.31	110	10.25%	103
7	Arlington	Co.	819.63	10	1,154.85	19	40.90%	86
8	Augusta	Co.	78.55	121	133.95	121	70.54%	71
9	Bath	Co.	119.28	107	706.73	43	492.48%	12
10	Bedford	Co.	232.90	56	516.73	65	121.87%	52
11	Bland	Co.	9.50	135	77.43	131	715.27%	3
12	Botetourt	Co.	371.88	37	354.79	78	-4.60%	115
13	Brunswick	Co.	130.40	100	134.49	120	3.14%	108
14	Buchanan	Co.	429.23	34	977.12	26	127.64%	50
15	Buckingham	Co.	152.73	95	129.15	123	-15.44%	121
16	Campbell	Co.	179.52	81	164.96	112	-8.11%	118
17	Caroline	Co.	191.62	73	319.36	81	66.67%	75
18	Carroll	Co.	183.74	78	187.21	107	1.89%	110
19	Charles City	Co.	61.43	127	302.21	83	391.94%	16
20	Charlotte	Co.	27.91	132	182.66	109	554.38%	9
21	Chesterfield	Co.	825.42	9	1,713.79	5	107.63%	57
22	Clarke	Co.	82.87	117	279.93	89	237.78%	28
23	Craig	Co.	155.85	93	549.22	60	252.40%	26
24	Culpeper	Co.	374.45	36	549.75	59	46.82%	82
25	Cumberland	Co.	38.20	129	196.45	103	414.27%	15
26	Dickenson	Co.	206.84	65	524.54	64	153.60%	41
27	Dinwiddie	Co.	247.90	55	231.54	96	-6.60%	117
28	Essex	Co.	89.69	114	186.33	108	107.75%	56
29	Fairfax	Co.	630.18	20	1,139.67	20	80.85%	66
30	Fauquier	Co.	514.49	27	645.66	50	25.50%	95
31	Floyd	Co.	28.18	131	163.87	113	481.60%	13
32	Fluvanna	Co.	228.95	58	304.36	82	32.94%	90
33	Franklin	Co.	173.68	84	331.16	80	90.68%	65
34	Frederick	Co.	315.18	47	463.99	66	47.21%	81
35	Giles	Co.	120.88	106	153.51	117	26.99%	93
36	Gloucester	Co.	333.96	42	1,396.37	10	318.13%	21
37	Goochland	Co.	193.68	70	528.80	63	173.03%	38
38	Grayson	Co.	142.94	97	289.28	87	102.38%	58
39	Greene	Co.	216.89	63	849.34	36	291.59%	22
40	Greensville	Co.	89.75	113	582.18	55	548.70%	10
41	Halifax	Co.	147.55	96	118.44	124	-19.73%	123
42	Hanover	Co.	509.49	28	1,016.08	22	99.43%	63
43	Henrico	Co.	608.46	23	762.13	40	25.26%	96
44	Henry	Co.	102.55	109	234.26	95	128.43%	49
45	Highland	Co.	--	136	5.13	136	--	136
46	Isle of Wight	Co.	322.01	46	293.00	86	-9.01%	119
47	James City	Co.	205.11	66	566.69	57	176.29%	35
48	King and Queen	Co.	96.64	110	163.38	114	69.06%	73
49	King George	Co.	298.81	50	432.01	69	44.58%	84
50	King William	Co.	191.12	76	563.05	58	194.60%	31
51	Lancaster	Co.	135.81	98	910.65	30	570.53%	8
52	Lee	Co.	63.10	126	380.58	75	503.18%	11
53	Loudoun	Co.	495.37	29	849.80	35	71.55%	70
54	Louisa	Co.	123.92	104	598.12	54	382.66%	17
55	Lunenburg	Co.	65.18	124	44.18	132	-32.21%	126
56	Madison	Co.	168.44	89	105.62	125	-37.30%	130
57	Mathews	Co.	122.93	105	266.02	91	116.41%	55
58	Mecklenburg	Co.	223.33	61	130.61	122	-41.52%	132
59	Middlesex	Co.	80.27	119	161.16	115	100.78%	61
60	Montgomery	Co.	208.64	64	155.49	116	-25.48%	124

**TABLE 27 (Continued...)**  
**Total Gross Debt Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
61	Nelson	Co.	175.78	83	189.68	104	7.91%	104
62	New Kent	Co.	193.13	72	694.09	47	259.38%	24
63	Northampton	Co.	195.73	69	230.84	98	17.94%	102
64	Northumberland	Co.	41.78	128	385.43	74	822.51%	2
65	Nottoway	Co.	411.13	35	196.52	102	-52.20%	134
66	Orange	Co.	193.16	71	188.51	105	-2.41%	113
67	Page	Co.	83.84	116	81.32	129	-3.00%	114
68	Patrick	Co.	169.51	87	104.56	126	-38.32%	131
69	Pittsylvania	Co.	24.26	134	43.37	133	78.72%	67
70	Powhatan	Co.	290.46	52	401.82	72	38.34%	88
71	Prince Edward	Co.	93.44	111	253.43	93	171.21%	39
72	Prince George	Co.	224.33	60	652.07	49	190.68%	32
73	Prince William	Co.	562.84	25	958.51	27	70.30%	72
74	Pulaski	Co.	107.34	108	135.77	119	26.48%	94
75	Rappahannock	Co.	92.55	112	264.74	92	186.04%	33
76	Richmond	Co.	230.76	57	275.21	90	19.26%	100
77	Roanoke	Co.	303.79	49	705.52	44	132.24%	48
78	Rockbridge	Co.	191.27	75	421.85	70	120.55%	53
79	Rockingham	Co.	165.46	90	454.82	68	174.88%	36
80	Russell	Co.	65.10	125	456.41	67	601.06%	5
81	Scott	Co.	168.64	88	369.19	76	118.92%	54
82	Shenandoah	Co.	135.45	99	336.40	79	148.36%	43
83	Smyth	Co.	79.48	120	103.85	127	30.66%	91
84	Southampton	Co.	124.10	103	80.13	130	-35.44%	129
85	Spotsylvania	Co.	923.38	8	1,261.78	15	36.65%	89
86	Stafford	Co.	1,117.24	2	1,332.18	11	19.24%	101
87	Surry	Co.	351.12	39	535.12	62	52.40%	77
88	Sussex	Co.	29.96	130	42.18	134	40.78%	87
89	Tazewell	Co.	308.27	48	204.61	100	-33.63%	127
90	Warren	Co.	185.58	77	103.41	128	-44.28%	133
91	Washington	Co.	352.46	38	231.03	97	-34.45%	128
92	Westmoreland	Co.	80.98	118	248.30	94	206.61%	29
93	Wise	Co.	176.69	82	180.51	111	2.16%	109
94	Wythe	Co.	127.70	101	299.45	84	134.49%	47
95	York	Co.	634.93	19	644.69	52	1.54%	111
<b>CITIES</b>								
96	Alexandria	Cty.	951.55	6	902.32	31	-5.17%	116
97	Bedford	Cty.	471.47	32	3,561.54	1	655.42%	4
98	Bristol	Cty.	731.06	13	774.65	39	5.96%	105
99	Buena Vista	Cty.	154.58	94	187.44	106	21.26%	98
100	Charlottesville	Cty.	218.96	62	758.44	41	246.38%	27
101	Chesapeake	Cty.	652.94	18	1,477.09	8	126.22%	51
102	Clifton Forge	Cty.	125.84	102	152.26	118	21.00%	99
103	Colonial Heights	Cty.	588.86	24	856.46	34	45.44%	83
104	Covington	Cty.	24.83	133	1,676.70	6	6,653.75%	1
105	Danville	Cty.	546.04	26	1,285.67	14	135.45%	46
106	Emporia	Cty.	180.09	80	815.17	37	352.66%	20
107	Fairfax	Cty.	1,091.72	4	809.23	38	-25.88%	125
108	Falls Church	Cty.	672.56	15	704.83	45	4.80%	106
109	Franklin	Cty.	173.24	85	1,210.62	16	598.79%	6
110	Fredericksburg	Cty.	296.06	51	1,414.28	9	377.69%	18
111	Galax	Cty.	191.51	74	1,006.96	24	425.79%	14
112	Hampton	Cty.	495.14	30	949.18	28	91.70%	64
113	Harrisonburg	Cty.	332.48	44	935.74	29	181.44%	34
114	Hopewell	Cty.	159.45	92	572.35	56	258.95%	25
115	Lexington	Cty.	196.95	67	1,330.07	12	575.33%	7

**TABLE 27 (Continued...)**  
**Total Gross Debt Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81			1989-90			% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo				
116	Lynchburg	Cty.	708.85	14	1,064.82	21	50.22%	78		
117	Manassas	Cty.	1,062.72	5	2,574.31	2	142.24%	45		
118	Manassas Park	Cty.	923.71	7	1,855.96	4	100.92%	60		
119	Martinsville	Cty.	76.46	122	197.31	101	158.06%	40		
120	Newport News	Cty.	653.65	17	1,592.06	7	143.56%	44		
121	Norfolk	Cty.	329.79	45	901.92	32	173.48%	37		
122	Norton	Cty.	173.22	86	674.59	48	289.44%	23		
123	Petersburg	Cty.	619.08	22	613.07	53	- .97%	112		
124	Poquoson	Cty.	491.18	31	867.59	33	76.63%	69		
125	Portsmouth	Cty.	792.15	12	1,008.06	23	27.26%	92		
126	Radford	Cty.	180.17	79	363.26	77	101.62%	59		
127	Richmond	Cty.	1,252.72	1	2,238.72	3	78.71%	68		
128	Roanoke	Cty.	619.21	21	645.50	51	4.25%	107		
129	Salem	Cty.	1,109.74	3	1,001.68	25	-9.74%	120		
130	South Boston	Cty.	439.42	33	733.66	42	66.96%	74		
131	Staunton	Cty.	345.88	40	540.55	61	56.28%	76		
132	Suffolk	Cty.	252.47	54	1,175.46	18	365.58%	19		
133	Virginia Beach	Cty.	809.57	11	1,197.21	17	47.88%	80		
134	Waynesboro	Cty.	227.87	59	696.26	46	205.55%	30		
135	Williamsburg	Cty.	69.88	123	27.15	135	-61.15%	135		
136	Winchester	Cty.	654.10	16	1,304.49	13	99.43%	62		
County Total			400.09	--	718.90	--	79.69%	--		
% Change			--	--	79.69%	--	--	--		
Average			235.93	--	410.80	--	129.10%	--		
Minimum			9.50	--	5.13	--	-52.20%	--		
Maximum			1,117.24	--	1,713.79	--	822.51%	--		
Range			1,107.74	--	1,708.66	--	874.71%	--		
City Total			657.47	--	1,187.00	--	80.54%	--		
% Change			--	--	80.54%	--	--	--		
Average			488.96	--	1,040.36	--	313.74%	--		
Minimum			24.83	--	27.15	--	-61.15%	--		
Maximum			1,252.72	--	3,561.54	--	6,653.75%	--		
Range			1,227.89	--	3,534.39	--	6,714.90%	--		
County and City Total			497.33	--	891.39	--	79.23%	--		
% Change			--	--	79.23%	--	--	--		
Average			312.78	--	600.59	--	185.17%	--		
Minimum			9.50	--	5.13	--	-61.15%	--		
Maximum			1,252.72	--	3,561.54	--	6,653.75%	--		
Range			1,243.22	--	3,556.41	--	6,714.90%	--		

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 28**  
**Gross Debt by Function -- F.Y. 1989-90**

ID#	Localities	Gov. Type	Education	Streets, Roads and Bridges	Other General Government	Enterprise Activities	Total	Funds Restricted	Balance of Unfunded Debt
1	Accomack	Co.	6,053,932	--	589,487	75,349	6,718,768	79,813	6,638,955
2	Albemarle	Co.	24,692,062	--	1,228,861	--	25,920,923	--	25,920,923
3	Alleghany	Co.	1,315,640	--	125,373	2,320,417	3,761,430	1,441,013	2,320,417
4	Amelia	Co.	2,073,058	--	478,553	--	2,551,611	--	2,551,611
5	Amherst	Co.	11,274,121	--	453,260	--	11,727,381	--	11,727,381
6	Appomattox	Co.	1,370,477	--	877,572	--	2,248,049	--	2,248,049
7	Arlington	Co.	26,240,811	17,207,498	87,494,375	56,683,623	187,626,307	3,757,811	183,868,496
8	Augusta	Co.	6,704,319	--	279,629	--	6,983,948	129,449	6,854,499
9	Bath	Co.	3,468,475	--	29,468	--	3,497,943	182,009	3,315,934
10	Bedford	Co.	19,149,510	--	3,342,795	--	22,492,305	3,200,000	19,292,305
11	Bland	Co.	438,308	--	65,531	--	503,839	--	503,839
12	Botetourt	Co.	6,690,493	--	494,191	1,736,755	8,921,439	--	8,921,439
13	Brunswick	Co.	766,668	--	1,377,576	--	2,144,244	--	2,144,244
14	Buchanan	Co.	5,854,836	--	12,032,409	14,569,403	32,456,648	569,844	31,886,804
15	Buckingham	Co.	831,800	--	15,755	810,224	1,657,779	--	1,657,779
16	Campbell	Co.	7,227,709	--	531,220	--	7,758,929	136,085	7,622,844
17	Caroline	Co.	1,469,253	--	71,652	4,625,427	6,166,332	236,400	5,929,932
18	Carroll	Co.	4,966,470	--	143,846	--	5,110,316	--	5,110,316
19	Charles City	Co.	718,452	--	1,060,777	182,387	1,961,616	--	1,961,616
20	Charlotte	Co.	1,894,353	--	269,027	--	2,163,380	--	2,163,380
21	Chesterfield	Co.	145,525,345	45,371,042	64,354,050	81,401,263	336,651,700	15,594,577	321,057,123
22	Clarke	Co.	3,137,155	--	110,193	--	3,247,348	--	3,247,348
23	Craig	Co.	2,325,768	--	28,193	--	2,353,961	--	2,353,961
24	Culpeper	Co.	14,666,909	--	91,439	--	14,758,348	--	14,758,348
25	Cumberland	Co.	1,554,407	--	--	--	1,554,407	38,601	1,515,806
26	Dickenson	Co.	7,480,364	--	2,045,322	--	9,525,686	--	9,525,686
27	Dinwiddie	Co.	4,215,475	--	653,847	--	4,869,322	46,410	4,822,912
28	Essex	Co.	1,453,219	--	185,444	--	1,638,663	--	1,638,663
29	Fairfax	Co.	346,848,253	114,568,973	368,926,489	75,000,000	905,343,715	25,162,068	880,181,647
30	Fauquier	Co.	30,128,309	--	489,136	--	30,617,445	--	30,617,445
31	Floyd	Co.	828,006	--	1,122,497	--	1,950,503	--	1,950,503
32	Fluvanna	Co.	3,182,743	--	294,194	255,865	3,732,802	55,177	3,677,625
33	Franklin	Co.	12,901,070	--	403,198	--	13,304,268	--	13,304,268
34	Frederick	Co.	18,516,438	--	1,231,527	--	19,747,965	81,111	19,666,854
35	Giles	Co.	2,521,467	--	62,600	--	2,584,067	--	2,584,067
36	Gloucester	Co.	17,496,775	--	827,654	23,658,155	41,982,584	--	41,982,584
37	Goochland	Co.	6,558,198	--	861,708	--	7,419,906	--	7,419,906
38	Grayson	Co.	4,186,030	--	540,534	--	4,726,564	296,880	4,429,684
39	Greene	Co.	7,412,056	--	782,825	--	8,194,881	--	8,194,881
40	Greensville	Co.	5,571,413	--	32,944	--	5,604,357	--	5,604,357
41	Halifax	Co.	1,612,940	--	1,627,224	208,315	3,448,479	--	3,448,479
42	Hanover	Co.	42,151,778	--	6,093,217	14,551,892	62,796,887	--	62,796,887
43	Henrico	Co.	61,418,541	14,195,913	39,532,527	47,408,409	162,555,390	7,417,547	155,137,843
44	Henry	Co.	13,134,257	--	598,448	--	13,732,705	--	13,732,705
45	Highland	Co.	--	--	12,919	--	12,919	7,469	5,450
46	Isle of Wight	Co.	7,394,282	--	99,629	--	7,493,911	--	7,493,911
47	James City	Co.	17,950,448	--	1,075,907	144,635	19,170,990	3,921,327	15,249,663
48	King & Queen	Co.	996,872	--	15,158	--	1,012,030	--	1,012,030
49	King George	Co.	4,380,014	--	510,676	709,696	5,600,386	--	5,600,386
50	King William	Co.	5,978,739	--	21,410	--	6,000,149	--	6,000,149
51	Lancaster	Co.	9,477,581	--	446,633	--	9,924,214	--	9,924,214
52	Lee	Co.	8,904,302	--	571,304	--	9,475,606	80,692	9,394,914
53	Loudoun	Co.	36,445,673	--	33,038,183	--	69,483,856	2,269,243	67,214,613
54	Louisa	Co.	12,029,687	--	--	--	12,029,687	--	12,029,687
55	Lunenburg	Co.	284,370	--	232,958	--	517,328	--	517,328
56	Madison	Co.	1,172,428	--	34,244	--	1,206,672	--	1,206,672
57	Mathews	Co.	2,148,554	--	76,797	15,591	2,240,942	--	2,240,942
58	Mecklenburg	Co.	3,586,840	--	262,278	--	3,849,118	--	3,849,118
59	Middlesex	Co.	1,319,689	--	70,568	--	1,390,257	--	1,390,257
60	Montgomery	Co.	7,591,480	--	3,216,060	--	10,807,540	--	10,807,540

**TABLE 28 (Continued...)**  
**Gross Debt by Function -- F.Y. 1989-90**

ID#	Localities	Gov. Type	Education	Streets, Roads and Bridges	Other General Government	Enterprise Activities	Total	Funds Restricted	Balance of Unfunded Debt
61	Nelson	Co.	2,154,006	--	243,324	--	2,397,330	--	2,397,330
62	New Kent	Co.	7,561,334	--	54,571	--	7,615,905	--	7,615,905
63	Northampton	Co.	1,913,183	--	1,175,591	--	3,088,774	--	3,088,774
64	Northumberland	Co.	3,842,654	--	--	131,913	3,974,567	--	3,974,567
65	Nottoway	Co.	2,937,359	--	--	--	2,937,359	--	2,937,359
66	Orange	Co.	3,917,110	--	90,738	--	4,007,848	--	4,007,848
67	Page	Co.	1,675,000	--	40,498	--	1,715,498	--	1,715,498
68	Patrick	Co.	1,795,722	--	37,808	--	1,833,530	--	1,833,530
69	Pittsylvania	Co.	337,500	2,282,961	--	--	2,620,461	--	2,620,461
70	Powhatan	Co.	5,737,563	--	215,004	--	5,952,567	--	5,952,567
71	Prince Edward	Co.	2,832,598	--	1,528,946	--	4,361,544	--	4,361,544
72	Prince George	Co.	2,187,475	--	11,697,823	3,327,287	17,212,585	--	17,212,585
73	Prince William	Co.	113,444,087	17,100,039	66,765,412	1,000,000	198,309,538	--	198,309,538
74	Pulaski	Co.	514,161	--	4,210,364	--	4,724,525	--	4,724,525
75	Rappahannock	Co.	1,721,964	--	28,217	--	1,750,181	--	1,750,181
76	Richmond	Co.	1,940,107	--	37,717	--	1,977,824	--	1,977,824
77	Roanoke	Co.	23,359,692	--	17,155,186	13,433,460	53,948,338	175,271	53,773,067
78	Rockbridge	Co.	5,200,620	--	2,466,579	--	7,667,199	--	7,667,199
79	Rockingham	Co.	23,099,208	--	2,434,829	--	25,534,037	472,032	25,062,005
80	Russell	Co.	11,078,060	--	2,720,701	--	13,798,761	--	13,798,761
81	Scott	Co.	8,485,914	--	430,691	--	8,916,605	--	8,916,605
82	Shenandoah	Co.	8,002,591	--	364,071	1,950,000	10,316,662	--	10,316,662
83	Smyth	Co.	3,056,147	--	322,461	--	3,378,608	--	3,378,608
84	Southampton	Co.	769,599	--	28,010	622,610	1,420,219	--	1,420,219
85	Spotsylvania	Co.	50,731,233	--	3,618,389	7,605,845	61,955,467	--	61,955,467
86	Stafford	Co.	44,292,593	--	14,345,831	21,449,796	80,088,220	227,079	79,861,141
87	Surry	Co.	3,336,300	--	46,987	--	3,383,287	--	3,383,287
88	Sussex	Co.	278,391	--	161,294	--	439,685	--	439,685
89	Tazewell	Co.	9,154,141	--	529,843	--	9,683,984	--	9,683,984
90	Warren	Co.	2,577,555	--	66,633	--	2,644,188	--	2,644,188
91	Washington	Co.	9,938,372	--	814,638	--	10,753,010	--	10,753,010
92	Westmoreland	Co.	3,647,572	--	161,315	--	3,808,887	--	3,808,887
93	Wise	Co.	7,265,224	--	196,424	--	7,461,648	--	7,461,648
94	Wythe	Co.	5,229,834	--	2,071,029	390,000	7,690,863	--	7,690,863
95	York	Co.	18,033,265	--	6,887,258	2,776,142	27,696,665	45,342	27,651,323
<b>CITIES</b>									
96	Alexandria	Cty.	8,263,596	18,405,900	72,397,871	--	99,067,367	--	99,067,367
97	Bedford	Cty.	4,434,013	1,100,000	--	15,965,212	21,499,225	--	21,499,225
98	Bristol	Cty.	3,157,147	--	3,236,338	7,482,755	13,876,240	530,006	13,346,234
99	Buena Vista	Cty.	342,900	595,000	222,555	20,962	1,181,417	--	1,181,417
100	Charlottesville	Cty.	9,959,908	--	19,802,246	1,311,574	31,073,728	946,330	30,127,398
101	Chesapeake	Cty.	63,860,944	62,075,913	45,960,107	49,501,237	221,398,201	10,519,846	210,878,355
102	Clifton Forge	Cty.	552,500	--	125,770	28,160	706,430	59,075	647,355
103	Colonial Heights	Cty.	2,772,078	4,529,707	4,606,097	2,807,761	14,715,643	--	14,715,643
104	Covington	Cty.	2,614,032	--	488,343	9,130,000	12,232,375	--	12,232,375
105	Danville	Cty.	10,995,547	--	24,301,409	26,386,712	61,683,668	--	61,683,668
106	Emporia	Cty.	--	--	343,839	3,734,445	4,078,284	--	4,078,284
107	Fairfax	Cty.	2,235,291	3,000	2,128,353	12,272,000	16,638,644	--	16,638,644
108	Falls Church	Cty.	4,939,186	825,000	580,760	378,455	6,723,401	--	6,723,401
109	Franklin	Cty.	4,881,352	--	2,563,289	1,976,395	9,421,036	--	9,421,036
110	Fredericksburg	Cty.	5,475,445	--	24,284,981	100,000	29,860,426	--	29,860,426
111	Galax	Cty.	645,120	--	5,901,644	134,436	6,681,200	--	6,681,200
112	Hampton	Cty.	14,036,799	--	106,577,391	4,958,900	125,573,090	10,769,230	114,803,860
113	Harrisonburg	Cty.	8,971,130	--	3,671,061	14,123,223	26,765,414	--	26,765,414
114	Hopewell	Cty.	9,865,982	--	3,401,768	411,783	13,679,533	--	13,679,533
115	Lexington	Cty.	1,583,152	--	5,379,044	2,121,524	9,083,720	--	9,083,720

**TABLE 28 (Continued...)**  
**Gross Debt by Function -- F.Y. 1989-90**

ID#	Localities	Gov. Type	Education	Streets, Roads and Bridges	Other General Government	Enterprise Activities	Total	Funds Restricted	Balance of Unfunded Debt
116	Lynchburg	Cty.	12,367,859	15,654,962	13,101,768	31,202,482	72,327,071	--	72,327,071
117	Manassas	Cty.	35,458,428	4,418,543	10,966,177	15,132,429	65,975,577	1,125	65,974,452
118	Manassas Park	Cty.	3,159,039	--	8,077,753	1,786,464	13,023,256	--	13,023,256
119	Martinsville	Cty.	693,450	--	1,387,494	1,230,032	3,310,976	--	3,310,976
120	Newport News	Cty.	49,000,081	31,674,220	111,979,956	70,150,645	262,804,902	1,439,071	261,365,831
121	Norfolk	Cty.	27,824,221	23,663,586	86,366,151	109,150,342	247,004,300	--	247,004,300
122	Norton	Cty.	1,317,958	5,713	56,524	1,502,658	2,882,853	--	2,882,853
123	Petersburg	Cty.	3,050,027	596,750	11,350,193	9,797,522	24,794,492	--	24,794,492
124	Poquoson	Cty.	5,905,856	--	589,795	3,093,415	9,589,066	--	9,589,066
125	Portsmouth	Cty.	12,106,275	19,908,633	38,646,170	35,894,823	106,555,901	348,000	106,207,901
126	Radford	Cty.	1,557,300	--	575,363	3,178,175	5,310,838	--	5,310,838
127	Richmond	Cty.	54,607,809	22,718,855	168,375,501	220,350,223	466,052,388	--	466,052,388
128	Roanoke	Cty.	14,493,747	22,613,359	21,878,198	3,659,478	62,644,782	6,318,001	56,326,781
129	Salem	Cty.	6,536,634	--	4,303,750	13,528,526	24,368,910	2,775,850	21,593,060
130	South Boston	Cty.	247,502	--	3,402,925	1,447,408	5,097,835	--	5,097,835
131	Staunton	Cty.	2,883,147	--	8,311,309	2,038,422	13,232,878	--	13,232,878
132	Suffolk	Cty.	27,622,536	--	18,450,214	15,251,474	61,324,224	3,221,179	58,103,045
133	Virginia Beach	Cty.	130,838,611	108,744,853	122,354,174	92,026,814	453,964,452	995,355	452,969,097
134	Waynesboro	Cty.	1,119,357	--	2,929,516	9,162,314	13,211,187	1,897,689	11,313,498
135	Williamsburg	Cty.	--	--	295,744	33,147	328,891	--	328,891
136	Winchester	Cty.	2,775,136	--	20,582,159	5,502,586	28,859,881	--	28,859,881
County Total			1,399,736,756	210,726,426	782,489,473	377,044,459	2,769,997,114	65,623,250	2,704,373,864
Average			14,890,817	35,121,071	8,694,327	13,465,874	29,157,864	2,624,930	28,467,093
Minimum			278,391	2,282,961	12,919	15,591	12,919	7,469	5,450
Maximum			346,848,253	114,568,973	368,926,489	81,401,263	905,343,715	25,162,068	880,181,647
Range			346,569,862	112,286,012	368,913,570	81,385,672	905,330,796	25,154,599	880,176,197
City Total			553,151,095	337,533,994	979,953,700	797,964,913	2,668,603,702	39,820,757	2,628,782,945
Average			14,183,361	19,854,941	24,498,843	19,949,123	65,087,895	3,063,135	64,116,657
Minimum			247,502	3,000	56,524	20,962	328,891	1,125	328,891
Maximum			130,838,611	108,744,853	168,375,501	220,350,223	466,052,388	10,769,230	466,052,388
Range			130,591,109	108,741,853	168,318,977	220,329,261	465,723,497	10,768,105	465,723,497
County & City Total			1,952,887,851	548,260,420	1,762,443,173	1,175,009,372	5,438,600,816	105,444,007	5,333,156,809
Average			14,683,367	23,837,410	13,557,255	17,279,550	39,989,712	2,774,842	39,214,388
Minimum			247,502	3,000	12,919	15,591	12,919	1,125	5,450
Maximum			346,848,253	114,568,973	368,926,489	220,350,223	905,343,715	25,162,068	880,181,647
Range			346,600,751	114,565,973	368,913,570	220,334,632	905,330,796	25,160,943	880,176,197

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 29**  
**Total Capital Applications -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81	80-81	1989-90	89-90	% Change	Rank of
				Rank		Rank	80-81 to	% Change
			Hi to Lo	Hi to Lo	Hi to Lo	89-90	Hi to Lo	
1	Accomack	Co.	723,952	60	243,193	112	-66.41%	100
2	Albemarle	Co.	7,813,657	12	12,070,560	23	54.48%	77
3	Alleghany	Co.	11,067	114	200,377	114	1,710.58%	14
4	Amelia	Co.	294,517	87	58,034	124	-80.30%	109
5	Amherst	Co.	351,988	81	2,287,655	60	549.92%	34
6	Appomattox	Co.	398,496	77	146,056	119	-63.35%	97
7	Arlington	Co.	6,138,997	17	39,588,024	6	544.86%	35
8	Augusta	Co.	3,230,916	27	6,856,759	29	112.22%	65
9	Bath	Co.	705,166	61	1,297,275	78	83.97%	68
10	Bedford	Co.	612,660	66	5,153,352	36	741.14%	27
11	Bland	Co.	--	--	13,895	131	--	--
12	Botetourt	Co.	1,187,470	51	1,318,189	76	11.01%	84
13	Brunswick	Co.	619,130	65	2,398,696	59	287.43%	48
14	Buchanan	Co.	3,008,096	28	501,942	105	-83.31%	110
15	Buckingham	Co.	269,377	90	80,800	122	-70.00%	103
16	Campbell	Co.	1,319,990	48	1,869,943	64	41.66%	80
17	Caroline	Co.	13,419	113	3,552,373	44	26,372.71%	1
18	Carroll	Co.	422,521	74	3,165,540	50	649.20%	30
19	Charles City	Co.	507,379	71	831,797	93	63.94%	75
20	Charlotte	Co.	81,023	103	19,544	130	-75.88%	106
21	Chesterfield	Co.	11,731,577	6	60,943,411	5	419.48%	40
22	Clarke	Co.	322,131	84	551,117	104	71.08%	72
23	Craig	Co.	--	--	30,192	127	--	--
24	Culpeper	Co.	23,783	110	5,257,226	35	22,004.97%	2
25	Cumberland	Co.	--	--	1,377,578	73	--	--
26	Dickenson	Co.	388,158	79	1,151,841	81	196.75%	53
27	Dinwiddie	Co.	2,125,960	37	718,778	98	-66.19%	99
28	Essex	Co.	26,978	109	1,324,109	75	4,808.11%	7
29	Fairfax	Co.	53,399,789	1	234,105,588	1	338.40%	45
30	Fauquier	Co.	6,480,015	16	15,243,243	18	135.23%	62
31	Floyd	Co.	--	--	434,942	106	--	--
32	Fluvanna	Co.	--	--	919,158	89	--	--
33	Franklin	Co.	730,504	59	2,201,045	61	201.30%	52
34	Frederick	Co.	4,699,353	21	6,722,052	30	43.04%	79
35	Giles	Co.	432,788	72	400,791	108	-7.39%	89
36	Gloucester	Co.	640,271	64	7,675,554	27	1,098.80%	18
37	Goochland	Co.	73,728	104	3,997,749	40	5,322.29%	6
38	Grayson	Co.	676,616	63	2,561,350	58	278.55%	50
39	Greene	Co.	800,930	56	3,928,232	41	390.46%	42
40	Greensville	Co.	153,254	95	2,087,658	63	1,262.22%	16
41	Halifax	Co.	1,235,338	49	1,114,945	84	-9.75%	90
42	Hanover	Co.	2,269,512	33	23,878,109	14	952.13%	22
43	Henrico	Co.	6,929,395	14	34,587,236	8	399.14%	41
44	Henry	Co.	427,445	73	1,644,112	69	284.64%	49
45	Highland	Co.	--	--	149,744	117	--	--
46	Isle of Wight	Co.	696,990	62	1,317,600	77	89.04%	67
47	James City	Co.	1,999,861	39	4,565,194	38	128.28%	63
48	King and Queen	Co.	--	--	19,957	129	--	--
49	King George	Co.	--	--	2,671,593	57	--	--
50	King William	Co.	133,790	97	3,015,056	52	2,153.57%	12
51	Lancaster	Co.	84,039	102	703,222	101	736.78%	28
52	Lee	Co.	--	--	2,856,526	55	--	--
53	Loudoun	Co.	2,949,670	29	32,804,406	11	1,012.14%	21
54	Louisa	Co.	532,530	69	3,394,960	47	537.52%	36
55	Lunenburg	Co.	10,353	115	310,709	110	2,901.15%	10
56	Madison	Co.	396,259	78	709,660	100	79.09%	70
57	Mathews	Co.	156,561	94	146,344	118	-6.53%	88
58	Mecklenburg	Co.	3,820,797	22	--	--	-100.00%	112
59	Middlesex	Co.	173,013	93	55,746	125	-67.78%	102
60	Montgomery	Co.	3,667,575	24	950,349	88	-74.09%	105

**TABLE 29 (Continued...)**  
**Total Capital Applications -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81	80-81 Rank Hi to Lo	1989-90	89-90 Rank Hi to Lo	% Change 80-81 to 89-90	Rank of % Change Hi to Lo
61	Nelson	Co.	--	--	20,587	128	--	--
62	New Kent	Co.	--	--	1,110,473	85	--	--
63	Northampton	Co.	--	--	44,314	126	--	--
64	Northumberland	Co.	--	--	83,374	121	--	--
65	Nottoway	Co.	2,175,283	36	132,482	120	-93.91%	111
66	Orange	Co.	--	--	5,526,874	34	--	--
67	Page	Co.	89,357	101	--	--	-100.00%	115
68	Patrick	Co.	349,845	82	1,270,511	79	263.16%	51
69	Pittsylvania	Co.	1,489,479	44	1,780,017	67	19.51%	82
70	Powhatan	Co.	1,688,787	42	395,884	109	-76.56%	107
71	Prince Edward	Co.	8,556	116	1,429,868	72	16,611.87%	3
72	Prince George	Co.	111,705	100	4,965,604	37	4,345.28%	8
73	Prince William	Co.	9,122,316	9	62,704,437	4	587.37%	31
74	Pulaski	Co.	--	--	1,096,488	86	--	--
75	Rappahannock	Co.	16,859	111	--	--	-100.00%	116
76	Richmond	Co.	409,080	76	154,940	116	-62.12%	96
77	Roanoke	Co.	3,373,593	26	7,496,891	28	122.22%	64
78	Rockbridge	Co.	3,552,234	25	3,325,954	48	-6.37%	87
79	Rockingham	Co.	2,314,655	32	5,970,795	32	157.96%	57
80	Russell	Co.	1,448,305	46	307,502	111	-78.77%	108
81	Scott	Co.	140,825	96	1,124,768	83	698.70%	29
82	Shenandoah	Co.	15,111	112	1,481,098	71	9,701.46%	4
83	Smyth	Co.	755,832	58	3,509,801	46	364.36%	43
84	Southampton	Co.	298,578	85	714,840	99	139.41%	59
85	Spotsylvania	Co.	8,598,240	10	12,618,121	21	46.75%	78
86	Stafford	Co.	10,490,269	8	16,390,857	16	56.25%	76
87	Surry	Co.	43,867	106	424,145	107	866.89%	25
88	Sussex	Co.	819,651	55	--	--	-100.00%	113
89	Tazewell	Co.	5,916,455	18	2,713,602	56	-54.13%	94
90	Warren	Co.	39,803	107	845,948	92	2,025.34%	13
91	Washington	Co.	5,519,912	19	1,795,094	65	-67.48%	101
92	Westmoreland	Co.	197,636	92	1,095,055	87	454.08%	39
93	Wise	Co.	583,540	67	199,989	115	-65.73%	98
94	Wythe	Co.	1,346,017	47	861,229	90	-36.02%	92
95	York	Co.	2,266,859	34	6,154,948	31	171.52%	55
<b>CITIES</b>								
96	Alexandria	Cty.	15,506,495	4	10,931,396	24	-29.50%	91
97	Bedford	Cty.	131,065	98	856,085	91	553.18%	33
98	Bristol	Cty.	2,935,322	30	1,210,068	80	-58.78%	95
99	Buena Vista	Cty.	--	--	242,591	113	--	--
100	Charlottesville	Cty.	2,106,541	38	8,460,155	26	301.61%	47
101	Chesapeake	Cty.	7,508,095	13	33,790,058	9	350.05%	44
102	Clifton Forge	Cty.	207,446	91	60,451	123	-70.86%	104
103	Colonial Heights	Cty.	549,396	68	555,166	103	1.05%	86
104	Covington	Cty.	--	--	3,256,483	49	--	--
105	Danville	Cty.	975,175	53	5,838,921	33	498.76%	37
106	Emporia	Cty.	297,426	86	--	--	-100.00%	114
107	Fairfax	Cty.	294,028	89	2,867,959	54	875.40%	24
108	Falls Church	Cty.	1,739,581	41	4,130,778	39	137.46%	60
109	Franklin	Cty.	528,599	70	3,108,463	51	488.06%	38
110	Fredericksburg	Cty.	1,488,801	45	3,527,650	45	136.95%	61
111	Galax	Cty.	28,594	108	729,544	95	2,451.39%	11
112	Hampton	Cty.	1,637,397	43	18,667,777	15	1,040.09%	20
113	Harrisonburg	Cty.	--	--	1,733,780	68	--	--
114	Hopewell	Cty.	1,218,510	50	12,345,044	22	913.13%	23
115	Lexington	Cty.	343,169	83	581,822	102	69.54%	73

**TABLE 29 (Continued...)**  
**Total Capital Applications -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
116	Lynchburg	Cty.	8,541,819	11	9,914,319	25	16.07%	83
117	Manassas	Cty.	771,991	57	25,798,599	12	3,241.83%	9
118	Manassas Park	Cty.	61,804	105	3,747,610	42	5,963.70%	5
119	Martinsville	Cty.	--	--	794,227	94	--	--
120	Newport News	Cty.	13,601,386	5	35,430,575	7	160.49%	56
121	Norfolk	Cty.	5,461,925	20	63,531,534	3	1,063.17%	19
122	Norton	Cty.	--	--	728,664	96	--	--
123	Petersburg	Cty.	1,001,916	52	1,794,789	66	79.14%	69
124	Poquoson	Cty.	906,636	54	1,515,550	70	67.16%	74
125	Portsmouth	Cty.	10,875,807	7	14,717,258	20	35.32%	81
126	Radford	Cty.	415,310	75	1,133,233	82	172.86%	54
127	Richmond	Cty.	19,239,342	3	33,676,450	10	75.04%	71
128	Roanoke	Cty.	6,613,393	15	16,026,871	17	142.34%	58
129	Salem	Cty.	294,252	88	3,642,129	43	1,137.76%	17
130	South Boston	Cty.	361,907	80	726,427	97	100.72%	66
131	Staunton	Cty.	2,225,726	35	1,346,438	74	-39.51%	93
132	Suffolk	Cty.	3,781,730	23	25,100,461	13	563.73%	32
133	Virginia Beach	Cty.	22,553,436	2	95,772,152	2	324.65%	46
134	Waynesboro	Cty.	123,602	99	2,197,326	62	1,677.74%	15
135	Williamsburg	Cty.	2,762,220	31	2,908,994	53	5.31%	85
136	Winchester	Cty.	1,769,169	40	15,008,369	19	748.33%	26
County Total			199,081,433	--	695,927,576	--	249.57%	--
% Change			--	--	249.57%	--	--	--
Average			2,488,518	--	7,647,556	--	1,401.09%	--
Minimum			8,556	--	13,895	--	-100.00%	--
Maximum			53,399,789	--	234,105,588	--	26,372.71%	--
Range			53,391,233	--	234,091,693	--	26,472.71%	--
City Total			138,859,011	--	468,406,166	--	237.33%	--
% Change			--	--	237.33%	--	--	--
Average			3,857,195	--	11,710,154	--	641.48%	--
Minimum			28,594	--	60,451	--	-100.00%	--
Maximum			22,553,436	--	95,772,152	--	5,963.70%	--
Range			22,524,842	--	95,711,701	--	6,063.70%	--
County and City Total			337,940,444	--	1,164,333,742	--	244.54%	--
% Change			--	--	244.54%	--	--	--
Average			2,913,280	--	8,888,044	--	1,165.35%	--
Minimum			8,556	--	13,895	--	-100.00%	--
Maximum			53,399,789	--	234,105,588	--	26,372.71%	--
Range			53,391,233	--	234,091,693	--	26,472.71%	--

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.

**TABLE 30**  
**Total Capital Applications Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	23.15	74	7.70	121	-66.76%	100
2	Albemarle	Co.	140.07	10	186.94	34	33.46%	77
3	Alleghany	Co.	.77	113	15.14	113	1,860.35%	13
4	Amelia	Co.	35.04	63	6.71	123	-80.84%	109
5	Amherst	Co.	12.09	96	79.19	73	555.17%	31
6	Appomattox	Co.	33.29	64	11.78	117	-64.61%	99
7	Arlington	Co.	40.23	59	243.67	24	505.69%	34
8	Augusta	Co.	60.13	41	131.51	57	118.71%	61
9	Bath	Co.	120.34	15	262.10	19	117.81%	62
10	Bedford	Co.	17.54	86	118.39	60	574.94%	30
11	Bland	Co.	--	--	2.14	129	--	--
12	Botetourt	Co.	51.03	48	52.42	88	2.73%	84
13	Brunswick	Co.	39.61	60	150.45	47	279.86%	45
14	Buchanan	Co.	79.18	32	15.11	114	-80.92%	110
15	Buckingham	Co.	22.92	75	6.29	125	-72.54%	104
16	Campbell	Co.	29.06	71	39.76	96	36.81%	75
17	Caroline	Co.	.75	114	183.98	35	24,447.09%	1
18	Carroll	Co.	15.49	88	115.97	61	648.46%	29
19	Charles City	Co.	75.82	33	128.15	58	69.02%	70
20	Charlotte	Co.	6.61	102	1.65	130	-75.02%	105
21	Chesterfield	Co.	82.98	30	310.24	13	273.86%	47
22	Clarke	Co.	32.33	66	47.51	91	46.96%	74
23	Craig	Co.	--	--	7.04	122	--	--
24	Culpeper	Co.	1.05	111	195.83	32	18,525.64%	2
25	Cumberland	Co.	--	--	174.10	37	--	--
26	Dickenson	Co.	19.60	84	63.43	81	223.64%	51
27	Dinwiddie	Co.	94.06	23	34.18	101	-63.66%	98
28	Essex	Co.	3.04	108	150.56	46	4,846.89%	6
29	Fairfax	Co.	89.46	25	294.70	15	229.41%	50
30	Fauquier	Co.	180.56	6	321.45	12	78.03%	68
31	Floyd	Co.	--	--	36.54	100	--	--
32	Fluvanna	Co.	--	--	74.94	75	--	--
33	Franklin	Co.	20.44	82	54.79	87	168.05%	53
34	Frederick	Co.	137.61	11	157.94	44	14.77%	80
35	Giles	Co.	24.30	73	23.81	110	-2.02%	85
36	Gloucester	Co.	31.84	68	255.29	22	701.72%	25
37	Goochland	Co.	6.27	103	284.91	16	4,444.89%	7
38	Grayson	Co.	40.81	56	156.76	45	284.11%	44
39	Greene	Co.	105.04	18	407.13	8	287.60%	43
40	Greensville	Co.	14.06	92	216.87	28	1,442.86%	15
41	Halifax	Co.	40.37	58	38.29	99	-5.15%	87
42	Hanover	Co.	45.03	54	386.36	11	757.97%	23
43	Henrico	Co.	38.34	62	162.16	42	322.95%	41
44	Henry	Co.	7.41	100	28.05	107	278.29%	46
45	Highland	Co.	--	--	59.48	84	--	--
46	Isle of Wight	Co.	32.26	67	51.52	89	59.67%	72
47	James City	Co.	87.86	26	134.95	56	53.60%	73
48	King and Queen	Co.	--	--	3.22	128	--	--
49	King George	Co.	--	--	206.09	31	--	--
50	King William	Co.	14.33	90	282.93	17	1,873.90%	12
51	Lancaster	Co.	8.30	98	64.53	80	677.73%	27
52	Lee	Co.	--	--	114.73	63	--	--
53	Loudoun	Co.	51.36	47	401.21	9	681.11%	26
54	Louisa	Co.	29.88	70	168.80	39	465.01%	36
55	Lunenburg	Co.	.85	112	26.53	109	3,007.39%	9
56	Madison	Co.	38.73	61	62.12	82	60.40%	71
57	Mathews	Co.	19.58	85	17.37	112	-11.29%	89
58	Mecklenburg	Co.	129.76	12	--	--	-100.00%	112
59	Middlesex	Co.	22.41	78	6.46	124	-71.17%	103
60	Montgomery	Co.	57.74	43	13.67	115	-76.32%	106

**TABLE 30 (Continued...)**  
**Total Capital Applications Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90	1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo		Rank Hi to Lo	Rank Hi to Lo		
61	Nelson	Co.	--	--	1.63	131	--	--	
62	New Kent	Co.	--	--	101.21	68	--	--	
63	Northampton	Co.	--	--	3.31	127	--	--	
64	Northumberland	Co.	--	--	8.09	120	--	--	
65	Nottoway	Co.	148.32	9	8.86	119	-94.02%	111	
66	Orange	Co.	--	--	259.96	20	--	--	
67	Page	Co.	4.61	105	--	--	-100.00%	115	
68	Patrick	Co.	19.82	83	72.45	76	265.45%	48	
69	Pittsylvania	Co.	22.52	77	29.46	106	30.82%	79	
70	Powhatan	Co.	129.29	13	26.72	108	-79.33%	108	
71	Prince Edward	Co.	.52	116	83.08	72	15,879.70%	3	
72	Prince George	Co.	4.34	107	188.11	33	4,233.47%	8	
73	Prince William	Co.	63.04	39	303.08	14	380.76%	39	
74	Pulaski	Co.	--	--	31.51	105	--	--	
75	Rappahannock	Co.	2.77	109	--	--	-100.00%	116	
76	Richmond	Co.	58.84	42	21.56	111	-63.36%	96	
77	Roanoke	Co.	46.25	52	98.04	70	111.99%	63	
78	Rockbridge	Co.	198.33	4	183.00	36	-7.73%	88	
79	Rockingham	Co.	40.58	57	106.35	66	162.08%	54	
80	Russell	Co.	45.60	53	10.17	118	-77.70%	107	
81	Scott	Co.	5.62	104	46.57	93	728.99%	24	
82	Shenandoah	Co.	.55	115	48.29	90	8,707.82%	4	
83	Smyth	Co.	22.65	76	107.88	65	376.22%	40	
84	Southampton	Co.	15.94	87	40.33	95	153.00%	55	
85	Spotsylvania	Co.	249.69	3	256.98	21	2.92%	83	
86	Stafford	Co.	259.21	2	272.64	18	5.18%	82	
87	Surry	Co.	7.26	101	67.09	79	824.60%	21	
88	Sussex	Co.	75.38	34	--	--	-100.00%	113	
89	Tazewell	Co.	117.13	17	57.33	85	-51.05%	94	
90	Warren	Co.	1.88	110	33.08	103	1,662.04%	14	
91	Washington	Co.	118.74	16	38.57	97	-67.52%	101	
92	Westmoreland	Co.	14.08	91	71.39	77	407.16%	38	
93	Wise	Co.	13.30	94	4.84	126	-63.63%	97	
94	Wythe	Co.	52.74	45	33.53	102	-36.42%	92	
95	York	Co.	63.92	38	143.27	50	124.13%	60	
<b>CITIES</b>									
96	Alexandria	Cty.	150.23	8	99.57	69	-33.73%	91	
97	Bedford	Cty.	21.88	79	141.82	51	548.25%	32	
98	Bristol	Cty.	154.15	7	67.55	78	-56.18%	95	
99	Buena Vista	Cty.	--	--	38.49	98	--	--	
100	Charlottesville	Cty.	52.77	44	206.49	30	291.28%	42	
101	Chesapeake	Cty.	65.58	37	225.44	27	243.75%	49	
102	Clifton Forge	Cty.	41.11	55	13.03	116	-68.31%	102	
103	Colonial Heights	Cty.	33.28	65	32.31	104	-2.91%	86	
104	Dovington	Cty.	--	--	446.37	6	--	--	
105	Danville	Cty.	21.37	80	121.70	59	469.60%	35	
106	Emporia	Cty.	61.45	40	--	--	-100.00%	114	
107	Fairfax	Cty.	15.16	89	139.49	53	819.85%	22	
108	Falls Church	Cty.	182.83	5	433.04	7	136.86%	58	
109	Franklin	Cty.	72.33	35	399.44	10	452.24%	37	
110	Fredericksburg	Cty.	97.17	22	167.08	40	71.95%	69	
111	Galax	Cty.	4.38	106	109.95	64	2,408.71%	10	
112	Hampton	Cty.	13.35	93	141.11	52	956.67%	19	
113	Harrisonburg	Cty.	--	--	60.61	83	--	--	
114	Hopewell	Cty.	52.08	46	516.52	4	891.78%	20	
115	Lexington	Cty.	47.06	51	85.19	71	81.03%	67	

**TABLE 30 (Continued...)**  
**Total Capital Applications Per Capita -- F.Y. 1980-81 - 1989-90**

ID#	Localities	Gov. Type	1980-81		1989-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
116	Lynchburg	Cty.	127.98	14	145.96	49	14.05%	81
117	Manassas	Cty.	50.01	50	1,006.64	1	1,913.04%	11
118	Manassas Park	Cty.	9.47	97	534.08	3	5,537.68%	5
119	Martinsville	Cty.	--	--	47.33	92	--	--
120	Newport News	Cty.	93.87	24	214.64	29	128.66%	59
121	Norfolk	Cty.	20.46	81	231.98	26	1,033.93%	18
122	Norton	Cty.	--	--	170.51	38	--	--
123	Petersburg	Cty.	24.40	72	44.38	94	81.85%	66
124	Poquoson	Cty.	103.90	20	137.12	55	31.98%	78
125	Portsmouth	Cty.	104.00	19	139.23	54	33.88%	76
126	Radford	Cty.	31.40	69	77.51	74	146.83%	57
127	Richmond	Cty.	87.77	27	161.77	43	84.32%	65
128	Roanoke	Cty.	65.99	36	165.14	41	150.26%	56
129	Salem	Cty.	12.28	95	149.71	48	1,118.93%	17
130	South Boston	Cty.	51.02	49	104.54	67	104.90%	64
131	Staunton	Cty.	101.83	21	55.00	86	-45.99%	93
132	Suffolk	Cty.	79.41	31	481.12	5	505.85%	33
133	Virginia Beach	Cty.	86.02	29	252.57	23	193.63%	52
134	Waynesboro	Cty.	8.06	99	115.80	62	1,336.19%	16
135	Williamsburg	Cty.	279.86	1	240.12	25	-14.20%	90
136	Winchester	Cty.	87.51	28	678.39	2	675.22%	28
County Total			59.84	--	180.62	--	201.81%	--
% Change			--	--	201.81%	--	--	--
Average			51.42	--	110.04	--	1,268.77%	--
Minimum			.52	--	1.63	--	-100.00%	--
Maximum			259.21	--	407.13	--	24,447.09%	--
Range			258.69	--	405.51	--	24,547.09%	--
City Total			68.74	--	208.35	--	203.11%	--
% Change			--	--	203.11%	--	--	--
Average			69.76	--	214.97	--	559.50%	--
Minimum			4.38	--	13.03	--	-100.00%	--
Maximum			279.86	--	1,006.64	--	5,537.68%	--
Range			275.48	--	993.61	--	5,637.68%	--
County and City Total			63.20	--	190.83	--	201.93%	--
% Change			--	--	201.93%	--	--	--
Average			57.11	--	142.08	--	1,048.65%	--
Minimum			.52	--	1.63	--	-100.00%	--
Maximum			279.86	--	1,006.64	--	24,447.09%	--
Range			279.34	--	1,005.01	--	24,547.09%	--

Data Source: Commonwealth of Virginia, Auditor of Public Accounts. *Comparative Report of Local Government Revenues and Expenditures*. Richmond, VA. 1981 and 1991.



## PART IV - EDUCATION

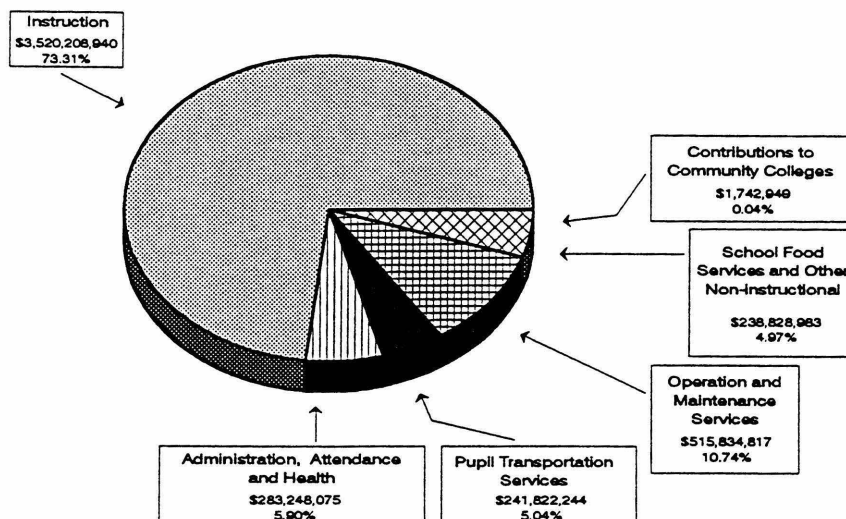
*Educational data can provide insight into one of the most expensive functions undertaken by local governments in Virginia. The educational variables identified in this profile provide detail on the most important trends that need to be reviewed when making budget decisions. Membership information is among the most important data for governing bodies, school boards and school staff to review when making budget decisions for current spending or projecting future demands on staff and facilities. As a cautionary note, decisionmakers should keep in mind that declines and/or increases in school membership do not translate directly into decreases or increases in short-term expenditures.*

*There are four sources of funds used to support educational operations expenditures -- local funds, state retail sales and use tax, state funds and federal funds. Per pupil expenditure information is generated for each source of funding by dividing the funds spent by the average daily membership. Per pupil expenditure data often is used as a basis for comparing local school systems. Such comparisons must be made with caution because many factors intervene in the funding and spending decisions. The data may not be indicative of a locality's general capacity or effort to fund its educational system and programs. The comparisons of per pupil expenditure data should not be used as a surrogate measure for quality.*

Between F.Y 81 and F.Y. 90, the overall membership in Virginia's public schools declined by 2.13%. Membership in county schools declined by -3.45%, while membership in city schools increased by 0.52%. The largest increase in membership was in Gloucester County (42.39%), while the greatest decline occurred in the City of Lexington (-42.93%).

The average per pupil expenditure in F.Y. 89-90 for all counties and cities was \$4,865. Arlington County spent the most per pupil, \$8,371, while Page County spent the least, \$3,700. Among all Virginia counties and cities in F.Y. 90, 49.87% of the per pupil expenditures was from local funds, 9.48% was from state retail sales and use tax, 35.15% was from state sources, and 5.50% was from federal sources. Funding from local sources ranged from a low of 16.44% in Lee County, to a high of 80.91% in the City of Falls Church.

Maintenance and Operation Expenditures  
Education Expenditures by Activity



**TABLE 31**  
**End-of-Year Membership – Academic Year 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of	
			80-81	Rank Hi to Lo	89-90	Rank Hi to Lo		Hi to Lo	% Change
1	Accomack	Co.	5,382	46	5,035	46	-6.45%	50	
2	Albemarle	Co.	9,114	28	9,615	19	5.50%	21	
3	Alleghany	Co.	3,171	76	3,137	69	-1.07%	40	
4	Amelia	Co.	1,537	111	1,521	106	-1.04%	39	
5	Amherst	Co.	5,271	47	4,441	53	-15.75%	90	
6	Appomattox	Co.	2,648	82	2,211	89	-16.50%	96	
7	Arlington	Co.	14,932	14	14,115	12	-5.47%	48	
8	Augusta	Co.	10,691	19	9,566	21	-10.52%	68	
9	Bath	Co.	1,051	125	803	127	-23.60%	119	
10	Bedford	Co.	7,872	34	8,007	32	1.71%	30	
11	Bland	Co.	1,273	120	1,071	121	-15.87%	91	
12	Botetourt	Co.	4,650	55	4,097	56	-11.89%	74	
13	Brunswick	Co.	3,042	79	2,591	80	-14.83%	85	
14	Buchanan	Co.	8,589	32	6,574	37	-23.46%	118	
15	Buckingham	Co.	2,487	84	1,977	96	-20.51%	113	
16	Campbell	Co.	9,517	26	7,946	33	-16.51%	97	
17	Caroline	Co.	3,861	62	3,346	67	-13.34%	81	
18	Carroll	Co.	5,025	51	4,052	58	-19.36%	106	
19	Charles City	Co.	1,421	114	1,029	122	-27.59%	124	
20	Charlotte	Co.	2,564	83	2,051	94	-20.01%	109	
21	Chesterfield	Co.	33,027	5	42,462	3	28.57%	4	
22	Clarke	Co.	1,797	101	1,575	105	-12.35%	76	
23	Craig	Co.	751	130	673	129	-10.39%	67	
24	Culpeper	Co.	4,459	58	4,721	49	5.88%	20	
25	Cumberland	Co.	1,620	107	1,246	114	-23.09%	117	
26	Dickenson	Co.	4,348	59	3,623	63	-16.67%	98	
27	Dinwiddie	Co.	4,535	56	3,525	64	-22.27%	116	
28	Essex	Co.	1,659	106	1,481	108	-10.73%	70	
29	Fairfax	Co.	127,060	1	126,996	1	-.05%	34	
30	Fauquier	Co.	7,282	38	7,899	34	8.47%	15	
31	Floyd	Co.	2,118	97	1,879	97	-11.28%	71	
32	Fluvanna	Co.	2,116	98	2,102	93	-.66%	37	
33	Franklin	Co.	6,758	40	6,075	38	-10.11%	66	
34	Frederick	Co.	7,174	39	7,845	35	9.35%	12	
35	Giles	Co.	3,745	64	2,662	79	-28.92%	125	
36	Gloucester	Co.	3,845	63	5,475	44	42.39%	1	
37	Goochland	Co.	1,948	99	1,720	103	-11.70%	72	
38	Grayson	Co.	2,338	90	2,249	88	-3.81%	44	
39	Greene	Co.	1,608	108	1,734	102	7.84%	17	
40	Greensville	Co.	3,315	74	2,703	76	-18.46%	103	
41	Halifax	Co.	6,327	43	5,777	40	-8.69%	60	
42	Hanover	Co.	10,277	21	10,826	18	5.34%	23	
43	Henrico	Co.	31,847	6	31,610	6	-.74%	38	
44	Henry	Co.	11,368	17	8,938	26	-21.38%	115	
45	Highland	Co.	418	131	397	131	-5.02%	46	
46	Isle of Wight	Co.	3,968	60	4,050	59	2.07%	28	
47	James City	Co.	--	--	--	--	--	--	
48	King George	Co.	2,335	91	2,447	84	4.80%	25	
49	King and Queen	Co.	988	127	861	126	-12.85%	79	
50	King William	Co.	1,424	113	1,489	107	4.56%	26	
51	Lancaster	Co.	1,663	105	1,643	104	-1.20%	41	
52	Lee	Co.	5,535	45	4,545	52	-17.89%	101	
53	Loudoun	Co.	13,310	15	14,032	13	5.42%	22	
54	Louisa	Co.	3,514	67	3,492	65	-.63%	36	
55	Lunenburg	Co.	2,371	88	2,172	90	-8.39%	56	
56	Madison	Co.	1,944	100	1,835	100	-5.61%	49	
57	Mathews	Co.	1,299	119	1,209	115	-6.93%	52	
58	Mecklenburg	Co.	5,700	44	5,003	47	-12.23%	75	
59	Middlesex	Co.	1,252	121	1,144	118	-8.63%	59	
60	Montgomery	Co.	9,012	29	8,325	30	-7.62%	54	

**TABLE 31 (Continued...)**  
**End-of-Year Membership -- Academic Year 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of	
			80-81	Rank Hi to Lo	89-90	Rank Hi to Lo		% Change Hi to Lo	
61	Nelson	Co.	2,410	87	2,027	95	-15.89%	92	
62	New Kent	Co.	1,696	104	1,841	99	8.55%	14	
63	Northampton	Co.	2,434	85	2,529	82	3.90%	27	
64	Northumberland	Co.	1,470	112	1,350	111	-8.16%	55	
65	Nottoway	Co.	2,725	81	2,339	86	-14.17%	83	
66	Orange	Co.	3,686	65	3,688	62	.05%	33	
67	Page	Co.	3,669	66	3,281	68	-10.58%	69	
68	Patrick	Co.	3,397	69	2,721	75	-19.90%	108	
69	Pittsylvania	Co.	13,136	16	9,580	20	-27.07%	123	
70	Powhatan	Co.	2,369	89	2,133	92	-9.96%	63	
71	Prince Edward	Co.	2,165	96	2,374	85	9.65%	11	
72	Prince George	Co.	5,112	50	4,843	48	-5.26%	47	
73	Prince William	Co.	35,035	3	40,332	4	15.12%	9	
74	Pulaski	Co.	7,524	36	5,615	41	-25.37%	122	
75	Rappahannock	Co.	1,094	124	916	124	-16.27%	93	
76	Richmond	Co.	1,300	118	1,262	113	-2.92%	43	
77	Roanoke	Co.	19,172	11	13,142	14	-31.45%	126	
78	Rockbridge	Co.	3,263	75	2,935	73	-10.05%	64	
79	Rockingham	Co.	9,936	23	8,934	27	-10.08%	65	
80	Russell	Co.	6,408	42	5,360	45	-16.35%	94	
81	Scott	Co.	4,948	53	4,089	57	-17.36%	99	
82	Shenandoah	Co.	5,117	49	4,676	50	-8.62%	58	
83	Smyth	Co.	6,613	41	5,530	43	-16.38%	95	
84	Southampton	Co.	3,131	78	2,469	83	-21.14%	114	
85	Spotsylvania	Co.	8,313	33	11,468	17	37.95%	2	
86	Stafford	Co.	9,699	24	11,974	16	23.46%	7	
87	Surry	Co.	1,246	122	1,139	119	-8.59%	57	
88	Sussex	Co.	2,273	93	1,472	109	-35.24%	127	
89	Tazewell	Co.	10,629	20	8,981	25	-15.50%	88	
90	Warren	Co.	3,914	61	3,992	60	1.99%	29	
91	Washington	Co.	9,159	27	7,560	36	-17.46%	100	
92	Westmoreland	Co.	2,241	94	1,791	101	-20.08%	111	
93	Wise	Co.	9,638	25	8,705	29	-9.68%	62	
94	Wythe	Co.	5,180	48	4,373	54	-15.58%	89	
95	York	Co.	8,709	31	9,163	23	5.21%	24	
<b>CITIES</b>									
96	Alexandria	Cty.	10,874	18	9,234	22	-15.08%	87	
97	Bedford	Cty.	--	--	--	--	--	--	
98	Bristol	Cty.	3,334	73	2,692	77	-19.26%	105	
99	Buena Vista	Cty.	1,419	115	1,133	120	-20.16%	112	
100	Charlottesville	Cty.	4,982	52	4,338	55	-12.93%	80	
101	Chesapeake	Cty.	24,595	9	28,013	7	13.90%	10	
102	Clifton Forge	Cty.	818	128	--	--	--	--	
103	Colonial Heights	Cty.	3,376	71	2,570	81	-23.87%	120	
104	Covington	Cty.	1,603	109	1,010	123	-36.99%	128	
105	Danville	Cty.	7,535	35	8,070	31	7.10%	18	
106	Emporia	Cty.	--	--	--	--	--	--	
107	Fairfax	Cty.	--	--	--	--	--	--	
108	Falls Church	Cty.	1,095	123	1,191	116	8.77%	13	
109	Franklin	Cty.	1,755	103	1,864	98	6.21%	19	
110	Fredericksburg	Cty.	2,172	95	2,162	91	-.46%	35	
111	Galax	Cty.	1,374	116	1,176	117	-14.41%	84	
112	Hampton	Cty.	23,407	10	20,628	10	-11.87%	73	
113	Harrisonburg	Cty.	2,426	86	3,002	70	23.74%	6	
114	Hopewell	Cty.	4,503	57	3,900	61	-13.39%	82	
115	Lexington	Cty.	813	129	464	130	-42.93%	130	

**TABLE 31 (Continued...)**  
**End-of-Year Membership -- Academic Year 1980-81 - 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			80-81	Rank Hi to Lo	89-90	Rank Hi to Lo		
116	Lynchburg	Cty.	10,008	22	9,104	24	-9.03%	61
117	Manassas	Cty.	3,358	72	4,604	51	37.11%	3
118	Manassas Park	Cty.	1,564	110	1,279	112	-18.22%	102
119	Martinsville	Cty.	3,467	68	2,773	74	-20.02%	110
120	Newport News	Cty.	25,629	8	27,642	8	7.85%	16
121	Norfolk	Cty.	34,522	4	33,974	5	-1.59%	42
122	Norton	Cty.	1,019	126	889	125	-12.76%	78
123	Petersburg	Cty.	7,382	37	5,549	42	-24.83%	121
124	Poquoson	Cty.	2,303	92	2,337	87	1.48%	31
125	Newport News	Cty.	18,568	12	17,831	11	-3.97%	45
126	Radford	Cty.	1,789	102	1,442	110	-19.40%	107
127	Richmond	Cty.	29,362	7	24,972	9	-14.95%	86
128	Roanoke	Cty.	15,505	13	12,565	15	-18.96%	104
129	Salem	Cty.	--	--	3,396	66	--	--
130	South Boston	Cty.	1,345	117	801	128	-40.45%	129
131	Staunton	Cty.	3,381	70	2,962	71	-12.39%	77
132	Suffolk	Cty.	8,739	30	8,779	28	.46%	32
133	Virginia Beach	Cty.	54,065	2	66,650	2	23.28%	8
134	Waynesboro	Cty.	2,857	80	2,671	78	-6.51%	51
135	Williamsburg	Cty.	4,701	54	5,919	39	25.91%	5
136	Winchester	Cty.	3,157	77	2,937	72	-6.97%	53
County Total			658,964	--	636,209	--	-3.45%	--
% Change			--	--	-3.45%	--	--	--
Average			7,010	--	6,768	--	-7.80%	--
Minimum			418	--	397	--	-35.24%	--
Maximum			127,060	--	126,996	--	42.39%	--
Range			126,642	--	126,599	--	77.63%	--
City Total			328,802	--	330,523	--	.52%	--
% Change			--	--	.52%	--	--	--
Average			8,887	--	8,933	--	-7.38%	--
Minimum			813	--	464	--	-42.93%	--
Maximum			54,065	--	66,650	--	37.11%	--
Range			53,252	--	66,186	--	80.03%	--
State Total			987,766	--	966,732	--	-2.13%	--
% Change			--	--	-2.13%	--	--	--
Average			7,540	--	7,380	--	-7.68%	--
Minimum			418	--	397	--	-42.93%	--
Maximum			127,060	--	126,996	--	42.39%	--
Range			126,642	--	126,599	--	85.32%	--

- 1 Operations include regular day school, school food services, summer school, adult education, and other educational programs, but do not include capital outlay, debt service, and refunds.
- 2 Sales tax amount for the fiscal year is determined by month of receipt, not month of collection.
- 3 Support by sources may not equal total expenditures due to rounding.
- 4 Beginning in 1980-81, State contributions for Social Security, Virginia Supplemental Retirement System, and Group Life Insurance are included in the expenditures for operations for local school divisions. Prior to 1980-81, these were reported as state-level expenditures.
- 5 Beginning in 1987-88, expenditures made by the local school divisions on behalf of state operated education programs (hospitals, clinics, and detention homes) located within the local school divisions are no longer included in total expenditures for operations for the local school division.
- 6 Alleghany Highlands is the merger of Alleghany County and Clifton Forge City.
- 7 Bedford County data include Bedford City.
- 8 Fairfax County data include Fairfax City.
- 9 Greensville County data include Emporia City.
- 10 Williamsburg City data include James City County.
- 11 In 1983-84, Salem City began operating its own schools.
- 12 Grayson County data include the Town of Fries. Effective with the 1987-88 school year.
- 13 Northampton County data include the Town of Cape Charles.
- 14 Rockbridge County data include Lexington City secondary pupils.
- 15 State total ADM figures discount for those student who would be counted twice by attending a school system different than the one paying tuition.

**DATA SOURCE:** Virginia Department of Education. *Facing Up-15 and 25, Statistical Data on Virginia's Public Schools*. Richmond, VA. 1990.

Virginia Department of Education. *1989-90 Superintendent's Annual Report For Virginia*. Richmond, VA. 1991.

**TABLE 32**  
**Per Pupil Expenditures by Source of Funds -- F.Y. 1989-90**

ID#	Localities	Gov. Type	Funds From Local Sources	Local Rank Hi to Lo	Funds From State Retail Sales & Use Tax	State Retail Sales & Use Tax Rank Hi to Lo	Funds From State Sources	State Rank Hi to Lo	Funds From Federal Sources	Federal Rank Hi to Lo	Total Funds	Total Rank Hi to Lo
1	Accomack	Co.	1,572	72	393	124	2,155	29	406	18	4,525	49
2	Albemarle	Co.	3,255	14	434	94	1,404	116	146	121	5,238	14
3	Alleghany	Co.	1,470	80	428	99	2,255	13	384	20	4,537	46
4	Amelia	Co.	1,137	105	496	18	2,048	46	198	98	3,879	118
5	Amherst	Co.	1,262	94	449	71	2,149	30	193	103	4,052	99
6	Appomattox	Co.	999	117	454	63	2,110	40	191	104	3,754	130
7	Arlington	Co.	6,579	2	538	8	935	130	319	45	8,371	1
8	Augusta	Co.	1,453	82	379	129	2,120	38	204	94	4,156	89
9	Bath	Co.	5,033	6	437	86	1,123	125	341	36	6,934	5
10	Bedford	Co.	1,800	61	455	61	1,802	85	174	111	4,231	79
11	Bland	Co.	809	126	433	95	2,965	1	245	77	4,452	55
12	Botetourt	Co.	1,445	85	444	79	1,944	59	156	120	3,989	106
13	Brunswick	Co.	1,121	106	479	34	2,229	20	513	8	4,341	67
14	Buchanan	Co.	1,173	100	480	32	2,238	18	373	25	4,264	76
15	Buckingham	Co.	1,047	110	470	39	2,134	35	423	15	4,075	97
16	Campbell	Co.	1,161	102	477	36	2,053	43	199	97	3,889	116
17	Caroline	Co.	1,451	83	457	58	2,017	50	304	48	4,229	81
18	Carroll	Co.	776	129	470	38	2,530	6	352	32	4,129	94
19	Charles City	Co.	2,141	32	400	121	2,167	27	368	26	5,076	19
20	Charlotte	Co.	988	119	494	20	2,271	11	421	16	4,173	86
21	Chesterfield	Co.	1,977	49	426	101	1,671	101	119	129	4,192	83
22	Clarke	Co.	2,565	23	497	17	1,607	105	163	117	4,833	27
23	Craig	Co.	1,001	116	483	27	2,142	31	339	37	3,965	107
24	Culpeper	Co.	2,140	33	383	128	1,743	96	173	113	4,440	57
25	Cumberland	Co.	1,008	115	647	1	2,051	45	469	11	4,175	85
26	Dickenson	Co.	1,538	76	442	81	2,247	16	345	35	4,572	43
27	Dinwiddie	Co.	1,407	88	396	123	2,236	19	230	84	4,268	75
28	Essex	Co.	1,850	58	463	49	1,820	80	252	73	4,384	63
29	Fairfax	Co.	4,651	7	465	46	1,086	127	162	118	6,365	8
30	Facquier	Co.	2,995	17	452	67	1,215	124	172	114	4,834	26
31	Floyd	Co.	1,117	107	466	44	2,240	17	239	79	4,062	98
32	Fluvanna	Co.	1,327	90	413	113	1,836	77	265	64	3,841	121
33	Franklin	Co.	1,314	92	436	90	1,927	61	213	89	3,890	115
34	Frederick	Co.	1,686	65	419	109	1,791	87	138	123	4,035	102
35	Giles	Co.	1,364	89	470	40	2,160	28	261	69	4,255	78
36	Gloucester	Co.	1,578	71	443	80	1,679	100	213	90	3,912	114
37	Goochland	Co.	2,684	20	434	92	1,423	115	264	68	4,805	29
38	Grayson	Co.	729	130	524	10	2,726	2	299	49	4,278	74
39	Greene	Co.	1,478	78	486	24	2,217	22	160	119	4,341	68
40	Greenville	Co.	1,148	103	432	96	2,393	8	380	24	4,353	65
41	Halifax	Co.	868	125	461	52	2,211	23	381	23	3,920	112
42	Hanover	Co.	2,030	42	445	77	1,539	107	94	131	4,109	95
43	Henrico	Co.	2,738	19	454	65	1,451	114	137	125	4,779	31
44	Henry	Co.	1,436	86	486	25	2,016	51	225	86	4,164	88
45	Highland	Co.	2,127	36	408	117	2,111	39	332	39	4,978	21
46	Isle of Wight	Co.	2,011	47	456	60	1,814	81	270	63	4,551	44
47	James City	Co.	--	--	--	--	--	--	--	--	--	--
48	King George	Co.	1,884	56	416	110	1,861	72	199	96	4,360	64
49	King and Queen	Co.	1,750	63	543	6	2,053	42	444	14	4,790	30
50	King William	Co.	1,784	62	387	126	1,912	63	305	47	4,389	62
51	Lancaster	Co.	2,023	43	415	111	1,316	120	265	65	4,019	103
52	Lee	Co.	728	131	550	5	2,538	4	611	2	4,427	58
53	Loudoun	Co.	3,809	10	422	105	1,219	123	118	130	5,568	11
54	Louisa	Co.	2,585	22	468	42	927	131	281	56	4,262	77
55	Lunenburg	Co.	993	118	411	115	2,190	26	346	34	3,939	110
56	Madison	Co.	1,731	64	455	62	1,812	82	229	85	4,227	82
57	Mathews	Co.	1,906	54	429	98	1,594	106	211	91	4,141	92
58	Mecklenburg	Co.	1,018	112	457	59	2,024	49	324	43	3,823	125
59	Middlesex	Co.	2,198	31	432	97	1,391	117	324	41	4,344	66
60	Montgomery	Co.	1,948	50	480	31	1,843	74	207	92	4,479	52

**TABLE 32 (Continued...)**  
**Per Pupil Expenditures by Source of Funds -- F.Y. 1989-90**

ID#	Localities	Gov. Type	Funds From Local Sources	Local Rank Hi to Lo	Funds From State Retail Sales & Use Tax	State Retail Sales & Use Tax Rank Hi to Lo	Funds From State Sources	State Rank Hi to Lo	Funds From Federal Sources	Federal Rank Hi to Lo	Total Funds	Total Rank Hi to Lo
61	Nelson	Co.	2,021	44	451	69	1,713	98	265	66	4,451	56
62	New Kent	Co.	1,937	51	511	12	1,829	78	177	110	4,453	54
63	Northampton	Co.	1,108	108	458	56	2,385	9	366	28	4,317	72
64	Northumberland	Co.	2,136	34	446	75	1,484	111	252	72	4,319	71
65	Nottoway	Co.	793	128	479	33	2,138	34	534	6	3,944	109
66	Orange	Co.	1,871	57	402	120	1,762	94	292	53	4,327	70
67	Page	Co.	1,014	114	444	78	2,052	44	191	105	3,700	132
68	Patrick	Co.	1,162	101	464	47	2,094	41	242	78	3,963	108
69	Pittsylvania	Co.	799	127	493	21	2,486	7	237	81	4,014	104
70	Powhatan	Co.	1,299	93	442	82	1,903	65	193	102	3,838	122
71	Prince Edward	Co.	940	123	495	19	2,039	48	359	29	3,834	124
72	Prince George	Co.	1,142	104	440	83	2,265	12	607	3	4,455	53
73	Prince William	Co.	2,683	21	460	54	1,863	71	134	126	5,140	18
74	Pulaski	Co.	1,244	96	482	29	2,191	25	232	82	4,150	90
75	Rappahannock	Co.	2,413	28	462	50	1,526	110	247	76	4,648	37
76	Richmond	Co.	1,326	91	404	119	1,803	84	270	62	3,803	127
77	Roanoke	Co.	2,460	25	451	68	1,759	95	138	124	4,808	28
78	Rockbridge	Co.	1,593	69	426	102	1,971	56	297	50	4,286	73
79	Rockingham	Co.	2,014	46	469	41	1,943	60	196	99	4,622	39
80	Russell	Co.	944	122	438	85	2,226	21	276	59	3,883	117
81	Scott	Co.	679	132	448	72	2,535	5	386	19	4,048	100
82	Shenandoah	Co.	2,070	39	451	70	1,764	92	201	95	4,486	51
83	Smyth	Co.	869	124	461	51	2,252	14	254	71	3,835	123
84	Southampton	Co.	1,486	77	561	4	1,894	66	478	10	4,420	61
85	Spotsylvania	Co.	1,624	67	387	125	1,790	88	121	127	3,922	111
86	Stafford	Co.	1,847	59	420	108	1,894	67	174	112	4,334	69
87	Surry	Co.	4,595	8	369	130	972	129	353	31	6,289	9
88	Sussex	Co.	1,617	68	618	2	1,999	54	507	9	4,740	32
89	Tazewell	Co.	962	120	434	93	2,138	33	265	67	3,798	128
90	Warren	Co.	1,552	75	477	35	1,780	90	232	83	4,041	101
91	Washington	Co.	1,026	111	508	13	2,001	53	284	55	3,819	126
92	Westmoreland	Co.	1,890	55	440	84	1,910	64	412	17	4,652	36
93	Wise	Co.	1,074	109	437	87	2,248	15	383	21	4,141	91
94	Wythe	Co.	953	121	466	43	2,207	24	292	52	3,919	113
95	York	Co.	1,207	99	413	114	1,804	83	806	1	4,230	80
<b>CITIES</b>												
96	Alexandria	Cty.	6,161	3	505	15	1,113	126	382	22	8,160	3
97	Bedford	Cty.	--	--	--	--	--	--	--	--	--	--
98	Bristol	Cty.	2,087	38	423	104	1,866	70	324	42	4,700	33
99	Buena Vista	Cty.	1,240	97	436	89	2,309	10	181	106	4,166	87
100	Charlottesville	Cty.	5,631	4	487	23	1,539	108	294	51	7,951	4
101	Chesapeake	Cty.	1,929	52	436	91	1,839	76	222	87	4,426	59
102	Clifton Forge	Cty.	--	--	--	--	--	--	--	--	--	--
103	Colonial Heights	Cty.	2,790	18	460	53	1,764	93	193	101	5,207	16
104	Covington	Cty.	2,118	37	464	48	1,995	55	292	54	4,868	24
105	Danville	Cty.	1,473	79	502	16	1,841	75	271	61	4,087	96
106	Emporia	Cty.	--	--	--	--	--	--	--	--	--	--
107	Fairfax	Cty.	5,419	5	526	9	921	132	3	132	6,869	6
108	Falls Church	Cty.	6,770	1	436	88	1,020	128	141	122	8,368	2
109	Franklin	Cty.	1,419	87	297	132	2,132	36	336	38	4,184	84
110	Fredericksburg	Cty.	3,290	13	459	55	1,323	119	314	46	5,385	12
111	Galax	Cty.	1,461	81	335	131	1,793	86	256	70	3,846	120
112	Hampton	Cty.	2,019	45	483	28	1,787	89	332	40	4,620	40
113	Harrisonburg	Cty.	3,299	12	407	118	1,286	121	205	93	5,198	17
114	Hopewell	Cty.	2,220	30	396	122	2,040	47	281	57	4,937	22
115	Lexington	Cty.	1,581	70	414	112	1,764	91	237	80	3,996	105

**TABLE 32 (Continued...)**  
**Per Pupil Expenditures by Source of Funds -- F.Y. 1989-90**

ID#	Localities	Gov. Type	Funds From Local Sources	Local Rank Hi to Lo	Funds From State Retail Sales & Use Tax	State Retail Sales & Use Tax Rank Hi to Lo	Funds From State Sources	State Rank Hi to Lo	Funds From Federal Sources	Federal Rank Hi to Lo	Total Funds	Total Rank Hi to Lo
116	Lynchburg	Cty.	2,128	35	448	73	1,723	97	249	74	4,548	45
117	Manassas	Cty.	3,163	15	386	127	1,340	118	119	128	5,007	20
118	Manassas Park	Cty.	1,211	98	481	30	2,659	3	178	108	4,529	47
119	Martinsville	Cty.	1,989	48	426	100	1,824	79	280	58	4,518	50
120	Newport News	Cty.	1,925	53	473	37	1,879	68	367	27	4,644	38
121	Norfolk	Cty.	2,263	29	505	14	1,873	69	585	4	5,226	15
122	Norton	Cty.	2,051	41	489	22	1,951	57	347	33	4,838	25
123	Petersburg	Cty.	1,564	74	484	26	2,015	52	545	5	4,608	41
124	Poquoson	Cty.	1,255	95	425	103	1,850	73	181	107	3,711	131
125	Portsmouth	Cty.	1,570	73	420	106	2,141	32	447	13	4,578	42
126	Radford	Cty.	2,062	40	452	66	1,949	58	194	100	4,657	35
127	Richmond	Cty.	4,110	9	539	7	1,483	112	518	7	6,649	7
128	Roanoke	Cty.	2,500	24	598	3	1,706	99	465	12	5,268	13
129	Salem	Cty.	2,428	26	420	107	1,646	103	170	116	4,664	34
130	South Boston	Cty.	1,017	113	410	116	2,123	37	247	75	3,797	129
131	Staunton	Cty.	1,801	60	457	57	1,656	102	222	88	4,137	93
132	Suffolk	Cty.	1,624	66	518	11	1,925	62	354	30	4,421	60
133	Virginia Beach	Cty.	1,448	84	466	45	1,632	104	321	44	3,868	119
134	Waynesboro	Cty.	2,427	27	454	64	1,476	113	170	115	4,526	48
135	Williamsburg	Cty.	3,048	16	447	74	1,259	122	177	109	4,932	23
136	Winchester	Cty.	3,664	11	446	76	1,533	109	274	60	5,916	10
County Total			2,493	--	454	--	1,699	--	221	--	4,867	--
Average			1,725	--	456	--	1,929	--	284	--	4,394	--
Minimum			679	--	369	--	927	--	94	--	3,700	--
Maximum			6,579	--	647	--	2,965	--	806	--	8,371	--
Range			5,900	--	278	--	2,038	--	712	--	4,671	--
City Total			2,299	--	474	--	1,731	--	356	--	4,861	--
Average			2,530	--	453	--	1,736	--	281	--	5,000	--
Minimum			1,017	--	297	--	921	--	3	--	3,711	--
Maximum			6,770	--	598	--	2,659	--	585	--	8,368	--
Range			5,753	--	301	--	1,739	--	582	--	4,657	--
State Total			2,426	--	461	--	1,710	--	268	--	4,865	--
Average			1,957	--	455	--	1,873	--	283	--	4,568	--
Minimum			679	--	297	--	921	--	3	--	3,700	--
Maximum			6,770	--	647	--	2,965	--	806	--	8,371	--
Range			6,091	--	350	--	2,044	--	803	--	4,671	--

- <sup>1</sup> Operations include regular day school, school food services, summer school, adult education, and other educational programs, but do not include capital outlay, debt service, and refunds.
- <sup>2</sup> Sales tax amount for the fiscal year is determined by month of receipt, not month of collection.
- <sup>3</sup> Support by sources may not equal total expenditures due to rounding.
- <sup>4</sup> Beginning in 1980-81, State contributions for Social Security, Virginia Supplemental Retirement System, and Group Life Insurance are included in the expenditures for operations for local school divisions. Prior to 1980-81, these were reported as state-level expenditures.
- <sup>5</sup> Beginning in 1987-88, expenditures made by the local school divisions on behalf of state operated education programs (hospitals, clinics, and detention homes) located within the local school divisions are no longer included in total expenditures for operations for the local school division.
- <sup>6</sup> Alleghany Highlands is the merger of Alleghany County and Clifton Forge City.
- <sup>7</sup> Bedford County data include Bedford City.
- <sup>8</sup> Fairfax County data include Fairfax City.
- <sup>9</sup> Greensville County data include Emporia City.
- <sup>10</sup> Williamsburg City data include James City County.
- <sup>11</sup> In 1983-84, Salem City began operating its own schools.
- <sup>12</sup> Grayson County data include the Town of Fries. Effective with the 1987-88 school year.
- <sup>13</sup> Northampton County data include the Town of Cape Charles.
- <sup>14</sup> Rockbridge County data include Lexington City secondary pupils.
- <sup>15</sup> State total ADM figures discount for those student who would be counted twice by attending a school system different than the one paying tuition.

DATA SOURCE: Virginia Department of Education. *Facing Up-15 and 25, Statistical Data on Virginia's Public Schools*. Richmond, VA. 1990.

Virginia Department of Education. *1989-90 Superintendent's Annual Report For Virginia*. Richmond, VA. 1991.

**TABLE 33**  
**Per Pupil Expenditures (% Contribution by Source of Funding) -- F.Y. 1989-90**

ID#	Localities	Gov. Type	Funds From Local Sources	Local Rank Hi to Lo	Funds From State Retail Sales & Use Tax	State Retail Sales & Use Tax Rank Hi to Lo	Funds From State Sources	State Rank Hi to Lo	Funds From Federal Sources	Federal Rank Hi to Lo
1	Accomack	Co.	34.74%	78	8.68%	112	47.62%	52	8.97%	19
2	Albemarle	Co.	62.13%	12	8.28%	115	26.80%	115	2.79%	125
3	Alleghany	Co.	32.40%	93	9.44%	96	49.69%	43	8.46%	29
4	Amelia	Co.	29.32%	100	12.78%	5	52.80%	30	5.10%	88
5	Amherst	Co.	31.13%	95	11.09%	42	53.02%	26	4.76%	95
6	Appomattox	Co.	26.61%	109	12.10%	14	56.21%	13	5.08%	89
7	Arlington	Co.	78.59%	3	6.43%	127	11.17%	132	3.81%	111
8	Augusta	Co.	34.96%	76	9.13%	103	51.00%	38	4.92%	93
9	Bath	Co.	72.58%	7	6.30%	128	16.19%	127	4.92%	92
10	Bedford	Co.	42.53%	56	10.75%	52	42.60%	73	4.12%	104
11	Bland	Co.	18.16%	129	9.73%	87	66.60%	1	5.50%	75
12	Botetourt	Co.	36.23%	74	11.12%	41	48.73%	48	3.91%	109
13	Brunswick	Co.	25.82%	112	11.03%	46	51.34%	36	11.81%	6
14	Buchanan	Co.	27.50%	102	11.26%	38	52.48%	32	8.76%	23
15	Buckingham	Co.	25.70%	113	11.55%	27	52.36%	35	10.39%	11
16	Campbell	Co.	29.85%	97	12.26%	10	52.79%	31	5.11%	86
17	Caroline	Co.	34.30%	81	10.81%	49	47.70%	51	7.19%	40
18	Carroll	Co.	18.79%	128	11.39%	33	61.28%	5	8.53%	26
19	Charles City	Co.	42.19%	58	7.88%	119	42.69%	70	7.24%	39
20	Charlotte	Co.	23.67%	123	11.83%	20	54.42%	21	10.09%	12
21	Chesterfield	Co.	47.17%	34	10.16%	71	39.85%	92	2.83%	124
22	Clarke	Co.	53.07%	23	10.29%	69	33.26%	107	3.38%	120
23	Craig	Co.	25.26%	117	12.18%	12	54.02%	24	8.55%	25
24	Culpeper	Co.	48.21%	32	8.63%	113	39.27%	95	3.90%	110
25	Cumberland	Co.	24.14%	122	15.50%	1	49.13%	47	11.24%	7
26	Dickenson	Co.	33.64%	90	9.67%	91	49.14%	46	7.55%	35
27	Dinwiddie	Co.	32.96%	92	9.27%	101	52.39%	34	5.38%	82
28	Essex	Co.	42.18%	59	10.57%	58	41.51%	80	5.74%	70
29	Fairfax	Co.	73.07%	5	7.31%	125	17.07%	126	2.54%	127
30	Facquier	Co.	61.96%	13	9.34%	99	25.13%	119	3.57%	118
31	Floyd	Co.	27.49%	103	11.48%	30	55.14%	19	5.89%	67
32	Fluvanna	Co.	34.55%	79	10.75%	53	47.80%	50	6.90%	49
33	Franklin	Co.	33.78%	89	11.21%	39	49.55%	45	5.47%	78
34	Frederick	Co.	41.79%	60	10.39%	64	44.39%	59	3.43%	119
35	Giles	Co.	32.05%	94	11.06%	45	50.77%	41	6.12%	60
36	Gloucester	Co.	40.32%	66	11.33%	35	42.91%	66	5.44%	79
37	Goochland	Co.	55.86%	20	9.03%	105	29.61%	114	5.50%	76
38	Grayson	Co.	17.03%	130	12.25%	11	63.72%	2	7.00%	45
39	Greene	Co.	34.05%	84	11.20%	40	51.07%	37	3.68%	115
40	Greensville	Co.	26.36%	110	9.92%	81	54.99%	20	8.73%	24
41	Halifax	Co.	22.15%	125	11.75%	22	56.39%	10	9.71%	14
42	Hanover	Co.	49.40%	31	10.84%	48	37.47%	100	2.29%	129
43	Henrico	Co.	57.29%	19	9.49%	94	30.35%	113	2.87%	122
44	Henry	Co.	34.49%	80	11.68%	25	48.41%	49	5.42%	81
45	Highland	Co.	42.72%	54	8.20%	116	42.40%	74	6.68%	52
46	Isle of Wight	Co.	44.19%	42	10.02%	77	39.85%	91	5.94%	64
47	James City	Co.	--	--	--	--	--	--	--	--
48	King George	Co.	43.21%	53	9.54%	92	42.69%	71	4.57%	99
49	King and Queen	Co.	36.53%	73	11.33%	36	42.87%	67	9.27%	17
50	King William	Co.	40.66%	64	8.81%	110	43.58%	64	6.95%	47
51	Lancaster	Co.	50.34%	29	10.33%	67	32.74%	109	6.60%	56
52	Lee	Co.	16.45%	132	12.42%	7	57.33%	8	13.81%	2
53	Loudoun	Co.	68.41%	9	7.58%	123	21.89%	123	2.12%	130
54	Louisa	Co.	60.66%	18	10.99%	47	21.76%	124	6.59%	57
55	Lunenburg	Co.	25.20%	118	10.42%	63	55.60%	15	8.78%	22
56	Madison	Co.	40.96%	63	10.75%	51	42.87%	68	5.42%	80
57	Mathews	Co.	46.03%	37	10.36%	65	38.50%	97	5.10%	87
58	Mecklenburg	Co.	26.63%	108	11.96%	18	52.94%	27	8.47%	28
59	Middlesex	Co.	50.59%	28	9.94%	79	32.02%	112	7.46%	37
60	Montgomery	Co.	43.49%	49	10.73%	54	41.16%	82	4.62%	98

**TABLE 33 (Continued...)**  
**Per Pupil Expenditures (% Contribution by Source of Funding) -- F.Y. 1989-90**

ID#	Localities	Gov. Type	Funds From Local Sources	Local Rank Hi to Lo	Funds From State Retail Sales & Use Tax	State Retail Sales & Use Tax Rank Hi to Lo	Funds From State Sources	State Rank Hi to Lo	Funds From Federal Sources	Federal Rank Hi to Lo
61	Nelson	Co.	45.42%	38	10.14%	73	38.49%	98	5.95%	63
62	New Kent	Co.	43.49%	50	11.48%	29	41.06%	84	3.97%	106
63	Northampton	Co.	25.67%	114	10.61%	57	55.23%	18	8.49%	27
64	Northumberland	Co.	49.47%	30	10.33%	68	34.37%	105	5.84%	68
65	Nottoway	Co.	20.12%	126	12.15%	13	54.19%	23	13.54%	4
66	Orange	Co.	43.23%	52	9.29%	100	40.73%	86	6.75%	51
67	Page	Co.	27.41%	104	12.00%	17	55.44%	16	5.15%	85
68	Patrick	Co.	29.33%	99	11.72%	24	52.85%	28	6.10%	61
69	Pittsylvania	Co.	19.90%	127	12.28%	9	61.92%	4	5.90%	66
70	Powhatan	Co.	33.85%	87	11.52%	28	49.60%	44	5.03%	90
71	Prince Edward	Co.	24.52%	119	12.92%	4	53.19%	25	9.37%	16
72	Prince George	Co.	25.64%	115	9.87%	82	50.85%	40	13.63%	3
73	Prince William	Co.	52.20%	24	8.95%	108	36.25%	102	2.60%	126
74	Pulaski	Co.	29.99%	96	11.62%	26	52.80%	29	5.59%	74
75	Rappahannock	Co.	51.91%	26	9.95%	78	32.84%	108	5.30%	84
76	Richmond	Co.	34.87%	77	10.62%	56	47.40%	53	7.11%	43
77	Roanoke	Co.	51.17%	27	9.39%	98	36.58%	101	2.86%	123
78	Rockbridge	Co.	37.16%	71	9.93%	80	45.99%	56	6.92%	48
79	Rockingham	Co.	43.58%	46	10.15%	72	42.03%	77	4.24%	102
80	Russell	Co.	24.30%	121	11.27%	37	57.33%	9	7.10%	44
81	Scott	Co.	16.77%	131	11.07%	43	62.61%	3	9.54%	15
82	Shenandoah	Co.	46.15%	36	10.05%	75	39.32%	94	4.48%	100
83	Smyth	Co.	22.66%	124	12.02%	16	58.71%	7	6.61%	55
84	Southampton	Co.	33.63%	91	12.69%	6	42.86%	69	10.81%	9
85	Spotsylvania	Co.	41.41%	62	9.87%	83	45.64%	57	3.08%	121
86	Stafford	Co.	42.61%	55	9.68%	89	43.70%	63	4.02%	105
87	Surry	Co.	73.06%	6	5.87%	131	15.45%	128	5.61%	73
88	Sussex	Co.	34.10%	83	13.04%	3	42.16%	76	10.70%	10
89	Tazewell	Co.	25.33%	116	11.43%	32	56.28%	12	6.97%	46
90	Warren	Co.	38.40%	68	11.81%	21	44.06%	61	5.73%	71
91	Washington	Co.	26.87%	105	13.31%	2	52.39%	33	7.43%	38
92	Westmoreland	Co.	40.63%	65	9.45%	95	41.06%	83	8.86%	20
93	Wise	Co.	25.93%	111	10.55%	59	54.28%	22	9.25%	18
94	Wythe	Co.	24.31%	120	11.90%	19	56.33%	11	7.46%	36
95	York	Co.	28.55%	101	9.75%	86	42.64%	72	19.06%	1
<b>CITIES</b>										
96	Alexandria	Cty.	75.50%	4	6.19%	129	13.64%	129	4.68%	96
97	Bedford	Cty.	--	--	--	--	--	--	--	--
98	Bristol	Cty.	44.40%	40	8.99%	107	39.71%	93	6.89%	50
99	Buena Vista	Cty.	29.77%	98	10.47%	61	55.43%	17	4.34%	101
100	Charlottesville	Cty.	70.82%	8	6.13%	130	19.35%	125	3.70%	114
101	Chesapeake	Cty.	43.58%	45	9.85%	85	41.55%	79	5.03%	91
102	Clifton Forge	Cty.	--	--	--	--	--	--	--	--
103	Colonial Heights	Cty.	53.58%	22	8.83%	109	33.87%	106	3.71%	113
104	Covington	Cty.	43.51%	48	9.53%	93	40.97%	85	5.99%	62
105	Danville	Cty.	36.05%	75	12.29%	8	45.04%	58	6.62%	54
106	Emporia	Cty.	--	--	--	--	--	--	--	--
107	Fairfax	Cty.	78.89%	2	7.66%	122	13.40%	130	.05%	132
108	Falls Church	Cty.	80.91%	1	5.21%	132	12.19%	131	1.69%	131
109	Franklin	Cty.	33.92%	86	7.09%	126	50.96%	39	8.03%	31
110	Fredericksburg	Cty.	61.09%	17	8.53%	114	24.56%	121	5.83%	69
111	Galax	Cty.	38.00%	69	8.71%	111	46.63%	55	6.66%	53
112	Hampton	Cty.	43.70%	44	10.45%	62	38.67%	96	7.18%	41
113	Harrisonburg	Cty.	63.48%	10	7.83%	120	24.74%	120	3.95%	107
114	Hopewell	Cty.	44.96%	39	8.03%	118	41.32%	81	5.68%	72
115	Lexington	Cty.	39.56%	67	10.36%	66	44.15%	60	5.94%	65

**TABLE 33 (Continued...)**  
**Per Pupil Expenditures (% Contribution by Source of Funding) -- F.Y. 1989-90**

ID#	Localities	Gov. Type	Funds From Local Sources	Local Rank Hi to Lo	Funds From State Retail Sales & Use Tax	State Retail Sales & Use Tax Rank Hi to Lo	Funds From State Sources	State Rank Hi to Lo	Funds From Federal Sources	Federal Rank Hi to Lo
116	Lynchburg	Cty.	46.78%	35	9.85%	84	37.89%	99	5.48%	77
117	Manassas	Cty.	63.17%	11	7.70%	121	26.76%	116	2.37%	128
118	Manassas Park	Cty.	26.74%	107	10.63%	55	58.71%	6	3.92%	108
119	Martinsville	Cty.	44.02%	43	9.43%	97	40.36%	88	6.19%	59
120	Newport News	Cty.	41.45%	61	10.19%	70	40.46%	87	7.90%	33
121	Norfolk	Cty.	43.29%	51	9.67%	90	35.83%	103	11.20%	8
122	Norton	Cty.	42.39%	57	10.10%	74	40.34%	89	7.17%	42
123	Petersburg	Cty.	33.94%	85	10.51%	60	43.72%	62	11.83%	5
124	Poquoson	Cty.	33.83%	88	11.46%	31	49.84%	42	4.86%	94
125	Portsmouth	Cty.	34.30%	82	9.17%	102	46.77%	54	9.76%	13
126	Radford	Cty.	44.28%	41	9.70%	88	41.85%	78	4.16%	103
127	Richmond	Cty.	61.81%	16	8.11%	117	22.30%	122	7.79%	34
128	Roanoke	Cty.	47.46%	33	11.35%	34	32.37%	111	8.82%	21
129	Salem	Cty.	52.07%	25	9.00%	106	35.30%	104	3.63%	116
130	South Boston	Cty.	26.79%	106	10.79%	50	55.92%	14	6.49%	58
131	Staunton	Cty.	43.53%	47	11.06%	44	40.04%	90	5.37%	83
132	Suffolk	Cty.	36.74%	72	11.73%	23	43.53%	65	8.01%	32
133	Virginia Beach	Cty.	37.45%	70	12.05%	15	42.21%	75	8.29%	30
134	Waynesboro	Cty.	53.61%	21	10.02%	76	32.61%	110	3.76%	112
135	Williamsburg	Cty.	61.81%	15	9.07%	104	25.53%	118	3.59%	117
136	Winchester	Cty.	61.93%	14	7.53%	124	25.92%	117	4.62%	97
County Total			51.23%	--	9.32%	--	34.91%	--	4.54%	--
Average			37.71%	--	10.54%	--	45.17%	--	6.57%	--
Minimum			16.45%	--	5.87%	--	11.17%	--	2.12%	--
Maximum			78.59%	--	15.50%	--	66.60%	--	19.06%	--
Range			62.14%	--	9.63%	--	55.43%	--	16.94%	--
City Total			47.30%	--	9.76%	--	35.61%	--	7.33%	--
Average			47.87%	--	9.35%	--	36.96%	--	5.82%	--
Minimum			26.74%	--	5.21%	--	12.19%	--	.05%	--
Maximum			80.91%	--	12.29%	--	58.71%	--	11.83%	--
Range			54.17%	--	7.08%	--	46.52%	--	11.78%	--
State Total			49.87%	--	9.48%	--	35.15%	--	5.50%	--
Average			40.64%	--	10.20%	--	42.80%	--	6.36%	--
Minimum			16.45%	--	5.21%	--	11.17%	--	.05%	--
Maximum			80.91%	--	15.50%	--	66.60%	--	19.06%	--
Range			64.46%	--	10.28%	--	55.43%	--	19.01%	--

- <sup>1</sup> Operations include regular day school, school food services, summer school, adult education, and other educational programs, but do not include capital outlay, debt service, and refunds.
- <sup>2</sup> Sales tax amount for the fiscal year is determined by month of receipt, not month of collection.
- <sup>3</sup> Support by sources may not equal total expenditures due to rounding.
- <sup>4</sup> Beginning in 1980-81, State contributions for Social Security, Virginia Supplemental Retirement System, and Group Life Insurance are included in the expenditures for operations for local school divisions. Prior to 1980-81, these were reported as state-level expenditures.
- <sup>5</sup> Beginning in 1987-88, expenditures made by the local school divisions on behalf of state operated education programs (hospitals, clinics, and detention homes) located within the local school divisions are no longer included in total expenditures for operations for the local school division.
- <sup>6</sup> Alleghany Highlands is the merger of Alleghany County and Clifton Forge City.
- <sup>7</sup> Bedford County data include Bedford City.
- <sup>8</sup> Fairfax County data include Fairfax City.
- <sup>9</sup> Greensville County data include Emporia City.
- <sup>10</sup> Williamsburg City data include James City County.
- <sup>11</sup> In 1983-84, Salem City began operating its own schools.
- <sup>12</sup> Grayson County data include the Town of Fries. Effective with the 1987-88 school year.
- <sup>13</sup> Northampton County data include the Town of Cape Charles.
- <sup>14</sup> Rockbridge County data include Lexington City secondary pupils.
- <sup>15</sup> State total ADM figures discount for those student who would be counted twice by attending a school system different than the one paying tuition.

DATA SOURCE: Virginia Department of Education. *Facing Up-15 and 25, Statistical Data on Virginia's Public Schools*. Richmond, VA. 1990.

Virginia Department of Education. *1989-90 Superintendent's Annual Report For Virginia*. Richmond, VA. 1991.

**TABLE 34**  
**Per Pupil Expenditures Local Source of Funds -- F.Y. 1980-81 -- 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
1	Accomack	Co.	544.35	97	1,571.64	72	188.72%	28
2	Albemarle	Co.	1,078.02	24	3,254.83	14	201.93%	15
3	Alleghany	Co.	469.77	111	1,470.34	80	212.99%	12
4	Amelia	Co.	578.76	90	1,137.26	105	96.50%	107
5	Amherst	Co.	532.37	100	1,261.53	94	136.96%	66
6	Appomattox	Co.	447.54	116	999.02	117	123.22%	80
7	Arlington	Co.	2,907.28	2	6,579.06	2	126.30%	77
8	Augusta	Co.	656.01	76	1,452.75	82	121.45%	83
9	Bath	Co.	1,251.57	15	5,032.76	6	302.12%	2
10	Bedford	Co.	515.14	103	1,799.57	61	249.34%	5
11	Bland	Co.	332.42	130	808.52	126	143.23%	64
12	Botetourt	Co.	700.83	67	1,445.43	85	106.24%	96
13	Brunswick	Co.	602.68	85	1,120.98	106	86.00%	116
14	Buchanan	Co.	631.54	82	1,172.74	100	85.70%	117
15	Buckingham	Co.	510.56	105	1,047.30	110	105.13%	97
16	Campbell	Co.	460.32	113	1,160.75	102	152.16%	51
17	Caroline	Co.	461.47	112	1,450.67	83	214.36%	10
18	Carroll	Co.	357.26	126	775.73	129	117.13%	88
19	Charles City	Co.	576.96	91	2,141.46	32	271.16%	3
20	Charlotte	Co.	403.35	121	987.61	119	144.85%	62
21	Chesterfield	Co.	771.66	55	1,977.40	49	156.25%	47
22	Clarke	Co.	885.90	37	2,564.78	23	189.51%	27
23	Craig	Co.	590.37	89	1,001.40	116	69.62%	124
24	Culpeper	Co.	800.07	51	2,140.35	33	167.52%	40
25	Cumberland	Co.	337.95	128	1,007.85	115	198.22%	21
26	Dickenson	Co.	825.81	46	1,537.83	76	86.22%	114
27	Dinwiddie	Co.	707.64	64	1,406.65	88	98.78%	104
28	Essex	Co.	868.26	39	1,849.55	58	113.02%	91
29	Fairfax	Co.	1,735.24	7	4,650.80	7	168.02%	39
30	Facquier	Co.	1,082.35	23	2,995.29	17	176.74%	34
31	Floyd	Co.	613.99	84	1,116.53	107	81.85%	119
32	Fluvanna	Co.	778.30	54	1,326.96	90	70.49%	123
33	Franklin	Co.	455.50	114	1,313.99	92	188.47%	29
34	Frederick	Co.	733.01	58	1,686.27	65	130.05%	73
35	Giles	Co.	706.38	65	1,363.72	89	93.06%	109
36	Gloucester	Co.	695.80	69	1,577.50	71	126.72%	76
37	Goochland	Co.	1,101.86	20	2,684.01	20	143.59%	63
38	Grayson	Co.	292.54	132	728.60	130	149.06%	55
39	Greene	Co.	598.19	88	1,478.12	78	147.10%	60
40	Greensville	Co.	346.97	127	1,147.51	103	230.73%	7
41	Halifax	Co.	430.94	118	868.22	125	101.47%	103
42	Hanover	Co.	678.22	71	2,029.64	42	199.26%	20
43	Henrico	Co.	1,355.25	11	2,737.64	19	102.00%	102
44	Henry	Co.	564.36	92	1,436.22	86	154.49%	49
45	Highland	Co.	1,187.75	18	2,126.58	36	79.04%	121
46	Isle of Wight	Co.	670.02	73	2,010.85	47	200.12%	16
47	James City	Co.	--	--	--	--	--	--
48	King and Queen	Co.	632.95	81	1,883.77	56	197.62%	22
49	King George	Co.	888.32	36	1,749.93	63	96.99%	105
50	King William	Co.	721.28	61	1,784.29	62	147.38%	58
51	Lancaster	Co.	858.78	41	2,023.05	43	135.57%	68
52	Lee	Co.	371.27	124	728.12	131	96.12%	108
53	Loudoun	Co.	1,271.03	14	3,808.91	10	199.67%	18
54	Louisa	Co.	1,009.27	28	2,585.02	22	156.13%	48
55	Lunenburg	Co.	533.18	99	992.51	118	86.15%	115
56	Madison	Co.	812.17	50	1,731.37	64	113.18%	90
57	Mathews	Co.	817.60	48	1,906.03	54	133.13%	69
58	Mecklenburg	Co.	447.83	115	1,018.14	112	127.35%	75
59	Middlesex	Co.	895.76	34	2,197.58	31	145.33%	61
60	Montgomery	Co.	601.28	86	1,947.72	50	223.93%	8

**TABLE 34 (Continued...)**  
**Per Pupil Expenditures Local Source of Funds -- F.Y. 1980-81 -- 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
61	Nelson	Co.	732.84	59	2,021.47	44	175.84%	36
62	New Kent	Co.	1,014.33	27	1,936.52	51	90.92%	111
63	Northampton	Co.	846.17	43	1,108.44	108	30.99%	131
64	Northumberland	Co.	1,046.87	26	2,136.23	34	104.06%	99
65	Nottoway	Co.	510.91	104	793.39	128	55.29%	127
66	Orange	Co.	744.71	56	1,870.68	57	151.20%	52
67	Page	Co.	489.09	108	1,014.21	114	107.36%	95
68	Patrick	Co.	470.27	110	1,162.42	101	147.18%	59
69	Pittsylvania	Co.	367.99	125	798.92	127	117.10%	89
70	Powhatan	Co.	637.10	80	1,298.95	93	103.88%	101
71	Prince Edward	Co.	666.85	74	939.97	123	40.96%	129
72	Prince George	Co.	545.32	96	1,142.38	104	109.49%	93
73	Prince William	Co.	1,084.00	22	2,683.42	21	147.55%	57
74	Pulaski	Co.	415.59	120	1,244.47	96	199.44%	19
75	Rappahannock	Co.	697.27	68	2,413.05	28	246.07%	6
76	Richmond	Co.	783.42	53	1,326.33	91	69.30%	125
77	Roanoke	Co.	1,075.45	25	2,460.37	25	128.78%	74
78	Rockbridge	Co.	854.61	42	1,592.65	69	86.36%	113
79	Rockingham	Co.	671.38	72	2,014.23	46	200.01%	17
80	Russell	Co.	719.29	62	943.82	122	31.22%	130
81	Scott	Co.	376.19	122	678.94	132	80.48%	120
82	Shenandoah	Co.	738.72	57	2,070.42	39	180.27%	32
83	Smyth	Co.	319.75	131	868.95	124	171.76%	38
84	Southampton	Co.	558.33	93	1,486.39	77	166.22%	41
85	Spotsylvania	Co.	534.60	98	1,624.21	67	203.81%	14
86	Stafford	Co.	508.84	107	1,846.56	59	262.89%	4
87	Surry	Co.	1,579.29	9	4,594.83	8	190.94%	26
88	Sussex	Co.	639.39	79	1,616.58	68	152.83%	50
89	Tazewell	Co.	433.82	117	962.03	120	121.76%	82
90	Warren	Co.	618.77	83	1,551.56	75	150.75%	53
91	Washington	Co.	375.68	123	1,026.01	111	173.11%	37
92	Westmoreland	Co.	814.08	49	1,889.85	55	132.14%	71
93	Wise	Co.	526.13	101	1,073.54	109	104.05%	100
94	Wythe	Co.	336.14	129	952.54	121	183.38%	31
95	York	Co.	549.08	95	1,207.44	99	119.90%	85
CITIES								
96	Alexandria	Cty.	2,665.43	3	6,160.99	3	131.14%	72
97	Bedford	Cty.	--	--	--	--	--	--
98	Bristol	Cty.	784.80	52	2,086.78	38	165.90%	42
99	Buena Vista	Cty.	518.35	102	1,240.05	97	139.23%	65
100	Charlottesville	Cty.	1,828.64	6	5,630.71	4	207.92%	13
101	Chesapeake	Cty.	598.57	87	1,928.95	52	222.26%	9
102	Clifton Forge	Cty.	1,197.30	17	--	--	--	--
103	Colonial Heights	Cty.	967.84	31	2,789.66	18	188.24%	30
104	Covington	Cty.	948.52	32	2,118.07	37	123.30%	79
105	Danville	Cty.	702.43	66	1,473.36	79	109.75%	92
106	Emporia	Cty.	--	--	--	--	--	--
107	Fairfax	Cty.	2,081.36	4	5,418.81	5	160.35%	45
108	Falls Church	Cty.	3,043.99	1	6,770.08	1	122.41%	81
109	Franklin	Cty.	682.53	70	1,419.28	87	107.94%	94
110	Fredericksburg	Cty.	1,715.66	8	3,289.69	13	91.75%	110
111	Galax	Cty.	1,002.40	29	1,461.49	81	45.80%	128
112	Hampton	Cty.	642.55	78	2,019.31	45	214.27%	11
113	Harrisonburg	Cty.	1,285.96	13	3,299.31	12	156.56%	46
114	Hopewell	Cty.	889.98	35	2,219.84	30	149.43%	54
115	Lexington	Cty.	726.26	60	1,580.63	70	117.64%	87

**TABLE 34 (Continued...)**  
**Per Pupil Expenditures Local Source of Funds -- F.Y. 1980-81 -- 1989-90**

ID#	Localities	Gov. Type	80-81		89-90		% Change 80-81 to 89-90	Rank of % Change Hi to Lo
			1980-81	Rank Hi to Lo	1989-90	Rank Hi to Lo		
116	Lynchburg	Cty.	1,224.45	16	2,127.59	35	73.76%	122
117	Manassas	Cty.	1,131.82	19	3,162.54	15	179.42%	33
118	Manassas Park	Cty.	664.73	75	1,211.07	98	82.19%	118
119	Martinsville	Cty.	842.85	44	1,988.88	48	135.97%	67
120	Newport News	Cty.	978.57	30	1,924.67	53	96.68%	106
121	Norfolk	Cty.	861.90	40	2,262.51	29	162.50%	44
122	Norton	Cty.	509.39	106	2,050.79	41	302.60%	1
123	Petersburg	Cty.	823.66	47	1,564.02	74	89.89%	112
124	Poquoson	Cty.	426.73	119	1,255.45	95	194.20%	24
125	Portsmouth	Cty.	715.83	63	1,570.47	73	119.39%	86
126	Radford	Cty.	831.19	45	2,062.08	40	148.09%	56
127	Richmond	Cty.	1,835.63	5	4,109.62	9	123.88%	78
128	Roanoke	Cty.	905.98	33	2,500.22	24	175.97%	35
129	Salem	Cty.	--	--	2,428.27	26	--	--
130	South Boston	Cty.	649.86	77	1,017.31	113	56.54%	126
131	Staunton	Cty.	878.45	38	1,800.80	60	105.00%	98
132	Suffolk	Cty.	552.31	94	1,624.26	66	194.08%	25
133	Virginia Beach	Cty.	487.16	109	1,448.36	84	197.31%	23
134	Waynesboro	Cty.	1,096.72	21	2,426.68	27	121.27%	84
135	Williamsburg	Cty.	1,308.52	12	3,048.29	16	132.96%	70
136	Winchester	Cty.	1,382.39	10	3,663.81	11	165.03%	43
County Total			966.15	--	2,493.05	--	158.04%	--
% Change			--	--	158.04%	--	--	--
Average			712.51	--	1,724.92	--	142.58%	--
Minimum			292.54	--	678.94	--	30.99%	--
Maximum			2,907.28	--	6,579.06	--	302.12%	--
Range			2,614.74	--	5,900.12	--	271.12%	--
City Total			964.74	--	2,299.13	--	138.32%	--
% Change			--	--	138.32%	--	--	--
Average			1,062.91	--	2,530.39	--	143.53%	--
Minimum			426.73	--	1,017.31	--	45.80%	--
Maximum			3,043.99	--	6,770.08	--	302.60%	--
Range			2,617.25	--	5,752.78	--	256.80%	--
State Total (*)			965.67	--	2,425.87	--	151.21%	--
% Change			--	--	151.21%	--	--	--
Average			813.38	--	1,956.80	--	142.85%	--
Minimum			292.54	--	678.94	--	30.99%	--
Maximum			3,043.99	--	6,770.08	--	302.60%	--
Range			2,751.45	--	6,091.15	--	271.60%	--

- <sup>1</sup> Operations include regular day school, school food services, summer school, adult education, and other educational programs, but do not include capital outlay, debt service, and refunds.
- <sup>2</sup> Sales tax amount for the fiscal year is determined by month of receipt, not month of collection.
- <sup>3</sup> Support by sources may not equal total expenditures due to rounding.
- <sup>4</sup> Beginning in 1980-81, State contributions for Social Security, Virginia Supplemental Retirement System, and Group Life Insurance are included in the expenditures for operations for local school divisions. Prior to 1980-81, these were reported as state-level expenditures.
- <sup>5</sup> Beginning in 1987-88, expenditures made by the local school divisions on behalf of state operated education programs (hospitals, clinics, and detention homes) located within the local school divisions are no longer included in total expenditures for operations for the local school division.
- <sup>6</sup> Alleghany Highlands is the merger of Alleghany County and Clifton Forge City.
- <sup>7</sup> Bedford County data include Bedford City.
- <sup>8</sup> Fairfax County data include Fairfax City.
- <sup>9</sup> Greensville County data include Emporia City.
- <sup>10</sup> Williamsburg City data include James City County.
- <sup>11</sup> In 1983-84, Salem City began operating its own schools.
- <sup>12</sup> Grayson County data include the Town of Fries. Effective with the 1987-88 school year.
- <sup>13</sup> Northampton County data include the Town of Cape Charles.
- <sup>14</sup> Rockbridge County data include Lexington City secondary pupils.
- <sup>15</sup> State total ADM figures discount for those student who would be counted twice by attending a school system different than the one paying tuition.

DATA SOURCE: Virginia Department of Education. *Facing Up-15 and 25, Statistical Data on Virginia's Public Schools*. Richmond, VA. 1990.

Virginia Department of Education. *1989-90 Superintendent's Annual Report For Virginia*. Richmond, VA. 1991.

