

Section 27

Fiscal Content Information on Local Web Sites, 2009

This year, we have included a new table providing information on what localities carry their budget, financial, and tax information on the web. The web has in the last decade moved from being a backup source of material to a primary source because of the efficiency and inexpensiveness of information transfer. In the final section of the survey, we asked several questions about the web presence of localities.

The first question was about the existence of a locality web site. If the answer was affirmative, then we were interested in knowing if the locality carried information about its budget, tax rates, utilities, and the assessed value of real estate. There were eight questions about these topics.

Table 27.1 lists the answers from the respondents. The text table summarizes the fiscal content information for those localities that answered affirmatively the question of whether there was a web site.

All cities and 87 counties reported having a web site, as did 103 of the 149 towns that answered the survey. Many more localities maintain a web site now than in 2003, the first year we asked for information about web sites. In that year only 18 cities, 26 counties and 19 towns reported they had a web site.

According to our most recent survey, 25 cities and 60 counties, about two-thirds of each, show web information on their proposed budget. Forty-two towns reported having the proposed budget on their sites. Somewhat higher numbers of cities, counties and towns reported putting adopted budgets on the web. Large majorities of cities, counties and towns with web sites showed tax rates but, nonetheless, the practice was far from universal. Utility rate schedules were shown by 29 cities, 39 counties and 66 towns. Not all jurisdictions maintain their own systems, a fact that should be considered in evaluating web sites. Capital programs are shown by 26 cities, 38 counties, and 18 towns. In many cases capital

Resources Available on Locality Websites, 2009

Content	Number of Localities			
	City	County	Town	Total
Have a website	39	87	103	229
Proposed budget	25	60	42	127
Adopted budget	30	67	55	152
Tax rates	35	76	72	183
Utility charges	29	39	66	134
Capital programs	26	38	18	82
Landbook	27	59	6	92
GIS* mapping	23	51	11	85
CAFR†	17	25	15	57

* Geographical Information System

† Comprehensive Annual Financial Report

programs may be reported as part of the adopted budget instead of as a separate category. By law, all localities must provide public access to the land book, the local listing of individual land parcels by owner and the assessed value of the land and improvements. Such access is greatly enhanced when it can be provided on the web. A majority of cities (27) and counties (59) now provide convenient web access to this important information. Most with web access also provide corollary geographic information system (GIS) mapping. Relatively few towns reported web inclusion of the land book or GIS mapping, a reflection of the fact that towns generally rely on their host counties for real property assessment. A minority of cities, counties, and towns with web sites showed their latest comprehensive annual financial report, a document also known as an audit. The omission was curious given that the audits are public documents and all cities and counties are required to have them.



Table 27.1
Fiscal Content Information on Local Websites, 2009

Locality	Have a Website?	Information That Exists on Website							
		Proposed Budget	Adopted Budget	Tax Rates	Utility Charges	Capital Improvement Programs	Landbook Information	GIS Mapping*	CAFR†
Cities									
Alexandria	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Bedford	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes
Bristol	Yes	No	No	Yes	No	No	No	No	...
Buena Vista	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No
Charlottesville	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Chesapeake	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Colonial Heights	Yes	No	No	Yes	Yes	No	Yes	No	...
Covington	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Danville	Yes	...	...	Yes	...	...	No	No	...
Emporia	Yes	No	Yes	Yes	No	No	No	No	...
Fairfax	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	...
Falls Church	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Franklin	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Fredericksburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	...
Galax	Yes	...	...	...	...	...	No	No	...
Hampton	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Harrisonburg	Yes	...	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hopewell	Yes	No	Yes	Yes	No	Yes	No	No	...
Lexington	Yes	Yes	Yes	Yes	No	No	Yes	No	...
Lynchburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Manassas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Manassas Park	Yes	No	Yes	Yes	Yes	No	Yes	Yes	...
Martinsville	Yes	No	No	Yes	Yes	No	Yes	Yes	No
Newport News	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Norfolk	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	...
Norton	Yes	No	No	No	No	No	No	No	...
Petersburg	Yes	...	...	...	...	...	No	No	...
Poquoson	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Portsmouth	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Radford	Yes	Yes	No	No	Yes	Yes	No	No	...
Richmond	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Roanoke	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	...
Salem	Yes	No	No	Yes	No	No	Yes	Yes	...
Staunton	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes
Suffolk	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Virginia Beach	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Waynesboro	Yes	Yes	Yes	Yes	No	Yes	No	No	No
Williamsburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Winchester	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	...
Counties									
Accomack	Yes	No	No	No	No	No	No	No	...
Albemarle	Yes	Yes	Yes	Yes	...	Yes	Yes	Yes	Yes
Alleghany	Yes	No	No	Yes	Yes	No	Yes	Yes	...
Amelia	Yes	...	...	...	...	...	No	No	...
Amherst	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No
Appomattox	Yes	No	No	Yes	No	No	No	No	...
Arlington	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	...
Augusta	Yes	Yes	Yes	Yes	...	Yes	Yes	Yes	Yes
Bath	Yes	No	No	Yes	No	No	Yes	No	...
Bedford	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Bland	Yes	No	Yes	Yes	No	No	No	No	No
Botetourt	Yes	No	Yes	Yes	Yes	No	Yes	Yes	...
Brunswick	Yes	No	Yes	Yes	No	No	No	No	No
Buchanan	No	No	No	No	No	No	No	No	...
Buckingham	Yes	Yes	No	Yes	No	No	No	No	No-
Campbell	Yes	Yes	Yes	Yes	No	No	Yes	Yes	...
Caroline	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes
Carroll	Yes	Yes	Yes	Yes	No	No	No	No	Yes
Charles City	Yes	Yes	Yes	No	No	No	Yes	No	...
Charlotte	Yes	No	Yes	Yes	No	No	No	No	No

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

... Not applicable.

Table 27.1: Fiscal Content Information on Local Websites, 2009 (continued)

Locality	Information That Exists on Website								
	Have a Website?	Proposed Budget	Adopted Budget	Tax Rates	Utility Charges	Capital Improvement Programs	Landbook Information	GIS Mapping*	CAFR†
Counties (continued)									
Chesterfield	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Clarke	Yes	Yes	Yes	Yes	No	...	...	Yes	...
Craig	No	No	No	No	No	No	No	No	...
Culpeper	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Cumberland	Yes	...	...	Yes	...	...	No	No	...
Dickenson	Yes	No	No	Yes	Yes	No	No	No	No
Dinwiddie	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No
Essex	Yes	Yes	Yes	Yes	No	No	Yes	No	No
Fairfax	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fauquier	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	...
Floyd	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	...
Fluvanna	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	...
Franklin	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Frederick	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Giles	Yes	No	No	No	No	No	No	No	...
Gloucester	Yes	Yes	Yes	Yes	Yes	Yes	No	No	...
Goochland	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Grayson	Yes	Yes	Yes	Yes	No	No	Yes	No	No
Greene	Yes	...	Yes	Yes	Yes	Yes	Yes	Yes	...
Greensville	Yes	No	No	Yes	Yes	No	No	No	No
Halifax	No	...	...	...	...	...	No	No	...
Hanover	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Henrico	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Henry	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes
Highland	Yes	No	No	No	No	No	No	No	...
Isle of Wight	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
James City	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
King & Queen	Yes	No	No	No	No	No	No	No	No
King George	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
King William	Yes	No	Yes	Yes	Yes	No	Yes	Yes	No
Lancaster	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Lee	No	No	No	No	No	No	No	No	...
Loudoun	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	...
Louisa	Yes	Yes	Yes	Yes	No	No	Yes	Yes	...
Lunenburg	Yes	No	No	Yes	No	No	No	No	No
Madison	Yes	Yes	Yes	...	...	...	No	No	...
Mathews	Yes	Yes	Yes	Yes	No	No	Yes	No	...
Mecklenburg	No	No	No	No	No	No	No	No	...
Middlesex	Yes	Yes	Yes	Yes	No	No	Yes	Yes	...
Montgomery	Yes	Yes	Yes	No	No	No	Yes	Yes	...
Nelson	No	...	...	...	...	...	No	No	...
New Kent	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Northampton	Yes	No	Yes	Yes	...	Yes	Yes	Yes	...
Northumberland	Yes	Yes	Yes	No	No	No	Yes	No	No
Nottoway	Yes	No	No	No	No	No	No	No	No
Orange	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	...
Page	Yes	No	No	Yes	No	No	Yes	Yes	...
Patrick	Yes	No	No	Yes	Yes	No	No	No	No
Pittsylvania	Yes	No	Yes	Yes	No	No	Yes	Yes	No
Powhatan	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Prince Edward	Yes	No	No	Yes	No	No	No	No	...
Prince George	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	...
Prince William	Yes	...	Yes	Yes	Yes	...	Yes	Yes	Yes
Pulaski	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	...
Rappahannock	Yes	Yes	Yes	Yes	Yes	No	No	No	...
Richmond	Yes	Yes	Yes	Yes	No	No	Yes	Yes	...
Roanoke	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Rockbridge	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No
Rockingham	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No
Russell	No	...	...	...	...	...	No	No	...

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

... Not applicable.

Table 27.1: Fiscal Content Information on Local Websites, 2009 (continued)

Locality	Information That Exists on Website								
	Have a Website?	Proposed Budget	Adopted Budget	Tax Rates	Utility Charges	Capital Improvement Programs	Landbook Information	GIS Mapping*	CAFR†
Counties (continued)									
Scott	No	No	No	No	No	No	No	No	...
Shenandoah	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	...
Smyth	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	...
Southampton	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	...
Spotsylvania	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Stafford	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	...
Surry	Yes	Yes	Yes	Yes	No	No	No	No	No
Sussex	Yes	Yes	Yes	Yes	No	No	Yes	No	...
Tazewell	Yes	No	No	No	No	No	Yes	No	No
Warren	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No
Washington	Yes	No	Yes	Yes	Yes	No	Yes	Yes	...
Westmoreland	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes
Wise	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No
Wythe	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes
York	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Towns									
Abingdon	Yes	No	Yes	Yes	Yes	No	No	No	No
Accomac	No	No	No	No	No	No	No	No	...
Alberta	Yes	No	No	Yes	Yes	No	No	No	No
Altavista	Yes	No	No	Yes	Yes	No	No	No	No
Amherst	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Appalachia	Yes	...	...	...	...	...	...	No	No
Appomattox	No	No	No	Yes	Yes	No	No	No	...
Ashland	Yes	Yes	Yes	Yes	No	No	No	No	...
Berryville	Yes	Yes	Yes	Yes	Yes	No	No	No	No
Big Stone Gap	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes
Blacksburg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Blackstone	Yes	No	No	Yes	Yes	No	No	No	No
Bloxom	No	...	...	...	...	...	...	...	...
Bluefield	Yes	No	No	Yes	Yes	Yes	No	No	No
Boones Mill	No	...	...	...	...	...	No	No	...
Bowling Green	Yes	...	No	Yes	Yes	No	No	No	...
Boyce	No	No	No	No	No	No	No	No	...
Boydton	Yes	No	No	No	No	No	No	No	No
Bridgewater	Yes	Yes	Yes	Yes	Yes	No	No	No	No
Broadway	Yes	Yes	Yes	Yes	Yes	...	...	...	...
Brookneal	Yes	Yes	Yes	Yes	Yes	No	No	No	No
Buchanan	Yes	No	No	No	No	No	No	No	No
Burkeville	No	...	...	...	...	...	No	No	...
Capron	No	No	No	No	No	No	No	No	...
Cedar Bluff	Yes	...	Yes	...	...	...	No	No	...
Chase City	Yes	No	No	No	No	No	No	No	No
Chatham	Yes	Yes	No	Yes	Yes	No	No	No	No
Chilhowie	Yes	No	No	No	No	No	No	No	No
Chincoteague	Yes	Yes	Yes	Yes	Yes	No	No	No	No
Christiansburg	Yes	Yes	Yes	Yes	Yes	No	No	No	...
Claremont	Yes	No	Yes	Yes	Yes	No	No	No	No
Clarksville	Yes	Yes	Yes	Yes	Yes	...	...	...	No
Clifton Forge	Yes	Yes	No	No	No	No	No	No	...
Clinchco	No	No	No	No	No	No	No	No	...
Clintwood	Yes	No	No	No	No	No	No	No	No
Coeburn	No	...	...	...	...	...	No	No	...
Colonial Beach	Yes	Yes	Yes	Yes	Yes	No	No	No	...
Courtland	Yes	No	No	Yes	Yes	No	No	No	No
Craigsville	No	No	No	...	...	...	No	No	...
Culpeper	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Damascus	Yes	Yes	No	No	No	No	No	No	...
Dayton	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Dillwyn	Yes	No	Yes	Yes	...	...	No	No	No
Drakes Branch	Yes	No	No	No	No	No	No	No	...
Dublin	Yes	Yes	Yes	Yes	Yes	No	No	No	No

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

... Not applicable.

Table 27.1: Fiscal Content Information on Local Websites, 2009 (continued)

Locality	Information That Exists on Website								
	Have a Website?	Proposed Budget	Adopted Budget	Tax Rates	Utility Charges	Capital Improvement Programs	Landbook Information	GIS Mapping*	CAFR†
Towns (continued)									
Duffield	No	No	No	No	No	No	No	No	...
Dumfries	Yes	No	No	No	No	No	No	No	...
Dungannon	No	...	...	...	...	...	No	No	...
Eastville	Yes	No	No	No	No	No	No	No	...
Edinburg	Yes	Yes	Yes	No	No	No	No	No	No
Exmore	No	No	No	No	No	No	No	No	...
Farmville	Yes	No	No	Yes	Yes	No	No	Yes	No
Fincastle	No	...	...	...	...	...	No	No	...
Floyd	No	No	No	No	No	No	No	No	...
Front Royal	Yes	No	No	Yes	Yes	No	No	No	Yes
Gate City	No	No	No	No	No	No	No	No	...
Glade Spring	Yes	...	...	...	...	...	No	No	...
Glasgow	Yes	Yes	Yes	Yes	Yes	No	Yes	No	...
Glen Lyn	Yes	No	No	No	No	No	No	No	...
Gordonsville	Yes	No	Yes	Yes	Yes	No	No	No	No
Goshen	Yes	...	...	...	...	...	No	No	...
Gretna	Yes	Yes	No	No	No	No	No	No	No
Grottoes	Yes	No	No	No	No	No	Yes	No	No
Grundy	Yes	...	...	...	...	...	...	...	...
Halifax	Yes	Yes	Yes	Yes	Yes	No	No	No	...
Hallwood	No	No	No	No	No	No	No	No	...
Hamilton	Yes	No	No	Yes	Yes	No	No	No	...
Haymarket	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Haysi	Yes	Yes	Yes	Yes	No	No	No	No	No
Herndon	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes
Hillsville	Yes	No	No	Yes	No	No	No	Yes	...
Hurt	No	...	...	...	...	...	No	No	...
Independence	Yes	Yes	Yes	Yes	Yes	Yes	No	No	...
Iron Gate	No	...	...	...	...	...	No	No	...
Ivor	No	...	...	...	...	...	No	No	...
Jonesville	Yes	No	Yes	Yes	Yes	No	No	No	...
Kenbridge	No	...	...	...	...	...	No	No	...
Keysville	No	...	...	...	...	...	No	No	...
Kilmarnock	Yes	Yes	Yes	Yes	Yes	No	No	No	No
La Crosse	Yes	No	No	No	No	No	No	No	No
Lawrenceville	Yes	No	No	No	No	No	No	No	...
Lebanon	Yes	No	No	No	No	No	No	No	No
Leesburg	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Louisa	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Lovettsville	Yes	No	Yes	Yes	Yes	Yes	No	No	No
Luray	Yes	Yes	Yes	Yes	Yes	No	No	No	No
Madison	No	No	No	No	No	No	No	No	...
Marion	Yes	No	Yes	Yes	Yes	...	...	Yes	...
McKenney	No	...	...	...	...	...	No	No	...
Middleburg	Yes	No	Yes	Yes	Yes	No	No	No	...
Middletown	No	...	...	...	...	...	No	No	...
Mineral	Yes	No	Yes	Yes	Yes	No	No	No	No
Monterey	No	...	...	...	...	...	...	...	...
Montross	No	...	...	...	...	...	No	No	...
Mount Jackson	No	No	No	No	No	No	No	No	...
Narrows	Yes	No	No	No	No	No	No	No	...
New Castle	No	...	...	...	...	...	No	No	...
New Market	Yes	No	Yes	Yes	Yes	No	No	No	...
Newsoms	No	...	...	...	...	...	No	No	...
Nickelsville	No	No	No	No	No	No	No	No	...
Occoquan	Yes	No	Yes	No	No	No	No	No	No
Onancock	Yes	No	No	Yes	Yes	No	No	No	...
Onley	No	No	No	No	No	No	No	No	...
Orange	Yes	No	No	No	No	No	...	...	...
Pamplin	No	No	No	No	No	No	No	No	...

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

... Not applicable.

Table 27.1: Fiscal Content Information on Local Websites, 2009 (continued)

Locality	Information That Exists on Website								
	Have a Website?	Proposed Budget	Adopted Budget	Tax Rates	Utility Charges	Capital Improvement Programs	Landbook Information	GIS Mapping*	CAFR†
Towns (continued)									
Pearisburg	Yes	No	No	Yes	Yes	No	No	No	No
Pembroke	No	...	...	...	...	...	...	...	...
Pennington Gap	Yes	No	No	Yes	Yes	No	No	No	Yes
Phenix	No	...	...	...	...	...	...	...	...
Pound	Yes	No	No	No	No	No	No	No	No
Pulaski	Yes	No	No	No	No	No	No	No	...
Purcellville	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Remington	No	...	...	...	...	...	No	No	...
Rich Creek	Yes	No	No	No	No	Yes	No	No	...
Richlands	Yes	No	No	Yes	Yes	No	No	No	No
Rocky Mount	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Round Hill	Yes	No	Yes	Yes	Yes	No	No	No	No
Rural Retreat	Yes	No	No	No	No	No	No	No	...
Saint Paul	Yes	No	No	Yes	Yes	No	No	No	No
Saltville	No	No	No	No	No	No	No	No	...
Scottsville	Yes	Yes	Yes	No	No	No	No	No	No
Smithfield	Yes	No	Yes	Yes	Yes	Yes	No	No	No
South Boston	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
South Hill	Yes	No	No	Yes	Yes	No	No	No	No
Stanardsville	No	...	...	...	...	...	...	...	...
Stanley	Yes	Yes	Yes	Yes	Yes	No	No	No	...
Stephens City	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No
Stony Creek	No	...	...	...	...	...	No	No	...
Strasburg	Yes	Yes	Yes	Yes	Yes	No	No	No	No
Stuart	Yes	No	No	Yes	Yes	No	No	No	...
Surry	No	No	No	No	No	No	No	No	...
Tappahannock	Yes	No	Yes	No	No	No	No	No	...
Timberville	Yes	Yes	Yes	Yes	Yes	No	...	...	No
Troutville	Yes	No	No	No	No	No	No	No	No
Urbanna	Yes	No	No	Yes	Yes	No	No	No	No
Victoria	No	No	No	No	No	No	No	No	...
Vienna	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes
Vinton	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Virgilina	No	No	No	No	No	No	No	No	...
Wachapreague	Yes	No	No	Yes	No	No	No	No	No
Wakefield	No	No	No	No	No	No	No	No	...
Warrenton	Yes	Yes	Yes	Yes	Yes	Yes	...	...	Yes
Warsaw	Yes	No	Yes	Yes	Yes	No	No	No	No
Waverly	No	...	...	...	...	...	No	No	...
Weber City	No	No	No	No	No	No	No	No	...
White Stone	No	No	No	No	No	No	No	No	No
Windsor	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Wise	No	No	No	No	No	No	No	No	...
Woodstock	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes
Wytheville	Yes	No	Yes	Yes	Yes	No	No	Yes	No

* GIS mapping: Geographic information system mapping.

† CAFR: Comprehensive Annual Financial Report

... Not applicable.