

**REPORT OF THE  
VIRGINIA ADVISORY COMMITTEE ON  
INTERGOVERNMENTAL RELATIONS (ACIR) ON**

**THE ISSUE OF DOUBLE  
TAXATION IN VIRGINIA**

**TO THE GOVERNOR AND  
THE GENERAL ASSEMBLY OF VIRGINIA**



**HOUSE DOCUMENT NO. 58**

**COMMONWEALTH OF VIRGINIA  
RICHMOND  
1995**



# COMMONWEALTH of VIRGINIA

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March 5, 1995

The Honorable George Allen  
Governor of Virginia  
and  
Members of the General Assembly of Virginia

Pursuant to House Joint Resolution 646 (1993), the Virginia Advisory Commission on Intergovernmental Relations (ACIR) is pleased to submit this report which provides the results of its study of the issue of "double taxation" as it affects town-county fiscal relations in Virginia. The issue of double taxation arises when there are certain county services which town residents do not receive, but which they partially finance through their payment of county taxes.

The report is based upon survey responses received from 89.4% of Virginia's towns and their counties identifying the providers of 48 specified public services, and offering evaluative comment about the double taxation issue. In addition to providing a statewide perspective on the double taxation issue, the report analyzes the statistical information based on the regional, demographic, and income characteristics of the respondent localities.

The ACIR concluded, based on its research, that the issue of double taxation is not a compelling concern affecting town-county relations in Virginia. However, it did recognize that the issue is a matter of concern for some towns, but rather than proposing statewide remedial action through new legislation, the ACIR recommended that Virginia's towns and counties use existing statutory authority to address the service or fiscal inequities which they perceive to exist in their particular interjurisdictional relationships.

Sincerely,

A handwritten signature in cursive script that reads "Vincent F. Callahan, Jr." followed by a stylized flourish.

Vincent F. Callahan, Jr.  
Chairman, and  
Member House of Delegates

c: Members, Advisory Commission on  
Intergovernmental Relations

## PREFACE

This report, *The Issue of Double Taxation in Virginia*, prepared by the Virginia Advisory Commission on Intergovernmental Relations (ACIR), is in response to the passage of House Joint Resolution 646 by the 1993 session of the General Assembly. The members of the ACIR are listed below:

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**Mr. Leonidas B. Young \***  
Mayor, City of Richmond  
Richmond, VA 23219

\* These members were appointed by Governor George Allen to the ACIR subsequent to the Commission's final deliberations concerning the double taxation issue. The members whom they succeeded were Ms. Joan W. MacCallum, former member, Lynchburg City Council; Ms. May H. Fox, former Deputy Secretary of Administration; Mr. Richard N. Burton, former Executive Director of the Department of Environmental Quality; and Mr. Oscar K. Mabry, former Deputy Secretary of Transportation.

## **THE ISSUE OF DOUBLE TAXATION IN VIRGINIA**

### **EXECUTIVE SUMMARY**

This report is the result of a study of that aspect of town-county fiscal relations in Virginia often referred to as "double taxation." Since Virginia's towns are constituent elements of the counties in which they are located, town residents support both jurisdictions with their taxes. As a result of this situation, some of Virginia's towns have expressed the view that their residents are subject to inappropriate double taxation. The issue of double taxation arises in those instances in which a particular public service (e.g., crime prevention) is provided by a town to its residents through municipal taxation, while the same service is provided by the county and funded by county taxes collected, in part, from within the town.

For its research, the ACIR conducted an extensive review of relevant professional journals and instituted discussions with officials in other states to determine the extent to which double taxation has been identified as an issue or studied in other areas of the nation. To determine the Virginia perspective on the double taxation issue, the ACIR distributed a survey instrument to all towns and their counties for the purpose of soliciting data and evaluative comment specific to each jurisdiction. The combined town and county response rate to the survey was 89.4%, with 170 of 190 towns and 66 of 74 counties returning completed surveys to the ACIR. Those surveys asked town and county respondents to identify the providers within their jurisdictions of 48 specified services and to evaluate subjectively whether town residents receive a reasonable share of the services provided by the county government and whether the combination of town and county taxes places an excessive burden on town residents.

According to town officials, 15 of the 48 services specified in the survey were provided by 50% or more of the respondent towns. Among those services provided by the largest number of towns were street lighting, planning/zoning, water distribution, residential solid waste collection, sewage collection, water treatment, and crime prevention/investigation/control. Those services most frequently provided by counties to town residents included, among others, court operations, recordation of documents, elementary/secondary schools, animal control/shelter operations, and criminal prosecutions. As those examples reveal, town services are urban, additive-type services, while the county services are predominately those traditionally considered as county responsibilities.

As noted previously, the survey examined the perceptions of town and county officials on the issues of service equity and tax burden. Virtually all county officials (98.4%) reported that they think towns receive a reasonable share of county services, while over half (54.9%) of the town respondents agreed with that evaluation. Among county officials, 64.5% disagreed that the combination of county and town taxes did place an excessive burden on town residents, while 67.2% of the town respondents thought that the combined taxes did place an excessive burden on town residents; however, 34% of the town respondents disagreed that the aggregate taxes constituted an excessive burden.

The report also provided analyses of the double taxation issue by regional, demographic, and income classification of the respondent jurisdictions. Those analyses also revealed that there was not a pronounced or pervasive concern by Virginia's towns regarding their service and fiscal relations with their counties. However, the larger towns were somewhat more inclined to consider double taxation to be an issue of concern than the smaller municipalities.

To supplement the data obtained from the statewide survey, the ACIR determined that it was desirable to augment its original research with narrative descriptions of town-county relations from a selected set of jurisdictions. To that end, the Towns of Blacksburg, Halifax, Herndon, and Vienna, and the counties encompassing those towns - the Counties of Fairfax, Halifax, and Montgomery were asked to respond to such a set of questions. In general, those survey results confirmed the results from the first survey; however, the town respondents contended that they were providing higher levels of services and that they are unwilling to forego the delivery of any service in exchange for the counties' assumption of responsibility for those services. The Towns of Blacksburg, Halifax, and Herndon suggested that the State might enact some type of remedial legislation that would authorize towns to address specifically the double taxation issue with their counties, while officials from the Counties of Fairfax and Montgomery asserted that the issue of double taxation did not require any remedial action. The Town of Vienna suggested that a cost benefit analysis of every service that a county provides to a town is needed in order to determine if town residents are paying for services they do not receive.

The ACIR also studied Maryland's experience with double taxation since it has enacted legislation to address the issue. That legislation requires eight of the 21 counties in Maryland which contain municipalities to "meet and confer" annually with their municipalities and to sign an agreement to provide municipal residents with property tax adjustments or to provide the municipal governments with a tax rebate. The remaining 13 counties are only required to "meet and confer" annually with their municipalities; they are not directed by statute to conclude an agreement for fiscal adjustment.

In Virginia, Article 10, §1 of the Constitution prohibits a local taxing authority from establishing differential tax rates within the boundaries of the taxing authority; thus, a constitutional amendment, approved by the electorate, would be necessary for counties to grant differential tax rates to town residents. Section 15.1-544 of the State Code, however, provides general authority for counties to appropriate funds on an yearly basis to their towns. Thus, it appears that there currently exists in Virginia a legal basis for a county's compensation to a town for the provision of certain municipal services where such is mutually deemed appropriate.

### **CONCLUSION**

The responses submitted by the 170 towns and 66 counties which responded to the ACIR's survey do not provide sufficient evidence to support the contention that the issue of double taxation is a compelling concern affecting town-county relations in Virginia. Town and county officials expressed the view that any effort to address double taxation should not result in any action that would disrupt what are generally good relations between town and county officials. The ACIR concluded that it would not recommend legislation to address the double taxation issue; however, it does encourage Virginia's towns and counties to consider utilizing existing statutory authority to address service or fiscal inequities which they perceive to exist in their particular jurisdictions.

## TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTION .....	1
II. SCOPE OF RESEARCH EFFORT .....	2
Action in other States .....	2
The Virginia Context .....	3
III. THE STATEWIDE SURVEY .....	4
Provision of Public Services .....	4
Crosstabulation of Town and County Services .....	4
Service Equity and Tax Burden .....	5
IV. ANALYSIS BY REGIONAL, DEMOGRAPHIC, AND INCOME CLASSIFICATION OF JURISDICTIONS .....	7
Variation by Region .....	7
Variation by Demographic Size .....	9
Variation by Change in Population .....	10
Variation by Resident Income .....	11
Summary .....	12
V. THE SUPPLEMENTAL SURVEY .....	12
VI. ALTERNATIVE ADJUSTMENT MECHANISMS .....	13
The Maryland Response .....	14
Current Virginia Context .....	14
VII. CONCLUSIONS .....	15
APPENDICES .....	17

# THE ISSUE OF DOUBLE TAXATION IN VIRGINIA

## INTRODUCTION

House Joint Resolution 646 (HJR 646), which was enacted by the 1993 Session of the General Assembly, requested the Virginia Advisory Commission on Intergovernmental Relations (ACIR) to continue its study of that aspect of town-county fiscal relations often referred to as "double taxation."<sup>1</sup> Unlike Virginia's cities, the Commonwealth's towns are constituent elements of the counties within which they are located, with town residents supporting both jurisdictions with their taxes. As a consequence of this situation, Virginia's towns have expressed the view, as have municipalities in other states, that their residents are sometimes subject to inappropriate double taxation. The issue of double taxation arises in those instances in which a particular public service (e. g., crime prevention) is provided by a town to its residents through municipal taxation, while the same service is provided by the county and funded, in part, by county taxes collected from within the town. To the extent that a town service supplants the need for a county-provided service and renders it of little utility within the municipality, the issue of double taxation increases in validity; or alternatively, to the extent that the county-provided service augments the town service or indirectly continues to benefit the municipality, the legitimacy of the double taxation issue is diminished.<sup>2</sup>

The research previously conducted and reported by this Commission examined the expenditure profiles of a selected set of Virginia's towns and their counties, identified the areas of overlap in their expenditures, and calculated the extent to which the towns were the recipients of local-source revenue and intergovernmental aid which, without the existence of those towns, would have accrued to their counties.<sup>3</sup> That research disclosed that there did exist service areas in which there was a major overlap in town and county expenditures, but it also revealed that, under existing legal arrangements, Virginia's towns receive considerable local revenue and intergovernmental aid which, absent the existence of the towns, would accrue to the benefit of their counties. In brief, that research did not

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<sup>1</sup>See Appendix A for the full text of HJR 646.

<sup>2</sup>The issue of double taxation may also be raised in instances in which county-funded services are by their nature extended only to rural or unincorporated areas and are not generally available or of utility to towns. However, the facet of double taxation addressed in this report, and that of principal concern to the Commission, is that resulting from a redundancy of service provision by a town and its county.

<sup>3</sup>Virginia Advisory Commission on Intergovernmental Relations, **Town-County Fiscal Relations: The Issue of Double Taxation**, House Document No. 81 (1993).

intergovernmental aid which, absent the existence of the towns, would accrue to the benefit of their counties. In brief, that research did not suggest a definitive answer to the double taxation issue, but merely confirmed its varying nature and complexity. With respect to the nature of the double taxation issue, the executive summary of the previous ACIR report stated:

The issue of "double taxation" does not appear susceptible to generalization or disposition by some universally accepted formula. There is no current agreement as to what properly constitutes "double taxation" nor the appropriate means to rectify the problem if its existence is acknowledged. Testimony and information submitted to the ACIR by town and county officials indicated that there are differing perceptions as to the validity of the "double taxation" issue in Virginia.

Acknowledging the complexity and varying perspectives on double taxation, the ACIR's first report stated that additional research was needed to explore the issue in greater detail. Consistent with that judgment, the General Assembly adopted HJR 646 authorizing a continuation of the study. Specifically, that resolution requested the ACIR to secure information on double taxation from other states and to "seek data directly from every town and county in Virginia about the validity of the double taxation issue . . . ."

## **SCOPE OF RESEARCH EFFORT**

### **ACTION IN OTHER STATES**

As requested by HJR 646, the Virginia ACIR continued its investigation of the double taxation issue. The research included an extensive review of relevant professional journals and contacts with officials in other states in an effort to determine the extent to which double taxation has been identified as an issue and studied in other areas of the nation.<sup>4</sup> While that effort disclosed that comparatively few states have formally analyzed the subject, studies of the issue were identified in Florida, Georgia, Alabama, South Carolina, Maryland, Idaho, Oregon, and Michigan. The research revealed that among those states taking significant action on the subject, Florida has adopted a constitutional amendment prohibiting double taxation, while the State of Maryland has enacted legislation by which counties share revenues with their municipalities or establish a property tax rate adjustment for municipal residents to alleviate the problem. Since the statutory approach undertaken by Maryland appeared appropriate for consideration in Virginia, officials from that state were invited to attend the ACIR's meeting in October 1994 for a discussion of Maryland's legislation and the impact of its application.

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<sup>4</sup>See Appendix B for an abstract of this element of the ACIR's research.

## THE VIRGINIA CONTEXT

In order to investigate in detail the double taxation issue in the Virginia context, the ACIR distributed a survey instrument to all towns and their counties for the purpose of soliciting data and evaluative comment specific to each jurisdiction. Accordingly, survey instruments were mailed in the spring of 1993 to the chief administrative officers of all towns, and comparable instruments were distributed to the counties encompassing those municipalities.<sup>5</sup> In an effort to obtain a maximum response, two follow-up letters were sent to officials in those jurisdictions which had not responded to the initial request, and, subsequently, a series of personal contacts was made to obtain completion of the surveys. The final combined jurisdictional response rate to the survey was 89.4%, with 170 of the 190 towns and 66 of the 74 counties returning completed instruments to the ACIR.

A review of the survey instruments will reveal the breadth of the ACIR's inquiry. In the town survey form, municipal officials were asked (1) to identify all of the providers, public or private, of 48 specified services to town residents and (2) to specify those services provided by their county governments to residents of unincorporated areas. Similarly, in the county survey form, county officials were asked (1) to identify all of the providers, public or private, of the same specified 48 services to the residents of their unincorporated areas and (2) to cite those services the county provided to residents of their incorporated towns. The final section of both survey forms was identical and invited the respondents to evaluate subjectively two aspects of town-county relations -- (1) whether "town residents receive a reasonable share of the services which the county government provides" and (2) whether the combination of town and county taxes places "an excessive burden on town residents." Thus, the statewide survey instruments provided both a statistical profile of service provision by towns and their counties, as well as the perceptions of the local respondents regarding service and tax equity.

The results of the statewide survey of town and county officials were discussed by the ACIR at meetings in October and November 1993. While those survey results did not indicate that double taxation was a major or pervasive intergovernmental issue among Virginia's towns and their counties, the Commission concluded that it would be desirable to seek additional commentary from a selected number of towns and counties for the purpose of amplifying the data produced by the general survey. Accordingly, the ACIR distributed a set of supplementary questions to the Towns of Blacksburg, Halifax, Herndon, and Vienna and the Counties of

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<sup>5</sup>See Appendix C for copies of the survey instruments.

Fairfax, Halifax, and Montgomery.<sup>6</sup> With the exception of the County of Halifax, all of those localities responded to the ACIR's supplemental survey.

## **THE STATEWIDE SURVEY**

### **PROVISION OF PUBLIC SERVICES**

The general statewide survey identified the services most frequently provided by towns to their residents. According to town officials, a total of 15 of the 48 services specified in the survey instrument were performed by 50% or more of the respondent towns.<sup>7</sup> Those services performed by the largest number of towns, in descending order of frequency, were streetlighting (142), planning/zoning (140), water distribution (133), residential solid waste collection (126), sewage collection (114), water treatment (114), traffic control/parking enforcement (113), crime prevention/ investigation/control (112), street cleaning (108), sewage treatment (103), fire prevention/suppression (96), commercial solid waste collection (90), and parks/recreational facilities (84). According to the same municipal officials, the services most frequently provided by counties to town residents were largely those activities traditionally associated with county government. Those services were, in descending order of frequency, cited, court operations (159), recordation of documents (157), elementary/secondary schools (156), animal control/shelter operations (149), criminal prosecutions (148), public health programs (136), correction/detention operations (129), building inspection/code enforcement (129), and library operations (116). However, the town respondents also identified functional areas in which there existed a significant incidence of duality in service provision and in which the issue of double taxation might emerge. Such areas of "dual" or "additive" services included crime prevention/ investigation/control, fire suppression/prevention, and the operation of parks/recreational facilities. The responses from county officials generally coincided with those from the towns regarding jurisdictional service provision and areas of overlap.<sup>8</sup>

### **CROSSTABULATION OF TOWN AND COUNTY SERVICES**

In an effort to examine the general statewide pattern in the relationship between town and county services, the ACIR constructed tables

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<sup>6</sup>See Appendix D for a copy of the supplementary survey questions.

<sup>7</sup>See Appendix E for a tabulation of the responses to the general statewide town survey.

<sup>8</sup>See Appendix F for a tabulation of the responses to the general statewide county survey.

which juxtaposed the service arrangements of each town and its county. With respect to each service area analyzed, only those towns were included in the analysis if useable data were available for both the municipality and the parent county.<sup>9</sup> These tables provide a valuable and interesting framework for analysis. The tables serve to identify, among other facets of the service arrangements, those functional areas (1) in which there is a significant instance of county-provided services within the municipality, (2) in which the town service has largely supplanted the county service in the municipality, and (3) in which the service is essentially the exclusive responsibility of one jurisdiction or the other.

While it is not necessary to review each of the crosstabulation tables in this commentary, several might be cited for illustrative purposes. With respect to the incidence of overlap in service provision, the functional area of "crime prevention/investigation/control" provides an example (Appendix G, Table 1). The data reveal that 86 of the 129 towns included in that analysis provided those services to their residents, while the counties embracing those 129 towns also provided such services to 122 of those jurisdictions.<sup>10</sup> In contrast to the prevailing pattern of overlap in service provision in the above-cited functional area, is that which existed in the functional area of "planning/zoning activities" (Appendix G, Table 44). While 114 of the 131 towns analyzed in that functional area provided such services to their residents, only 37 towns were the recipient of such services from their county government.

While the crosstabulations generally confirm expectations in terms of interjurisdictional service arrangements, they do yield some unexpected results. In the functional area of "street cleaning" (Appendix G, Table 14), for example, the data indicate that none of the counties covered in the analysis of that functional area were reported to offer such services in their unincorporated areas, while 16 towns were reported to be the recipients of such services from their counties. Again, the crosstabulation tables offer an interesting and valuable perspective on the interrelationship between town and county services in the Commonwealth.

### **SERVICE EQUITY AND TAX BURDEN**

As noted previously, in the research conducted by the ACIR an effort was made to evaluate the perspective of town and county officials on the issue of "service equity" and "tax burden." In order to examine the service equity issue, the local officials were asked to respond to the query as to

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<sup>9</sup>See Appendix G for the entire set of crosstabulation tables.

<sup>10</sup>An annotated copy of Table 1 precedes the set of crosstabulation tables in Appendix G for the purpose of assisting in interpreting the data.

whether "in this county, town residents receive a reasonable share of the services which the county government provides." In order to evaluate the tax burden issue, local officials were asked to respond to the statement that "in this county, the combination of town and county taxes puts an excessive burden on town residents." In each instance, respondents were asked to express their opinions by selecting one of five rating categories -- "strongly agree, agree, not sure, disagree, or strongly disagree."<sup>11</sup> An analysis of the responses to the first statement (Appendix H, Table 1.1) reveals that virtually all of the county officials (98.4%) reported that, they "agree" or "strongly agree" that towns receive a "reasonable share" of county services, while over half of the town officials (54.9%) offered a similar evaluation.<sup>12</sup> Responses to the second statement (Appendix H, Table 1.2) reveal that 64.5% of the county officials "disagreed" that the combination of county and town taxes placed an "excessive burden" on town residents, while 51.2% of the town respondents "agreed" and 16% "strongly agreed" that the combined taxes did constitute an "excessive burden" on municipal residents. Significantly, however, over one-third (34%) of the town respondents "disagreed" that combined town and county taxes created an excessive tax burden on their residents.

By combining the responses to the two questions cited above, the ACIR developed a measure that it termed an "Index of Perceived Interlocal Strain" (Appendix H, Table 1.3).<sup>13</sup> Based on that methodology, 80.6% of the county respondents recorded the view that there existed a "low" degree of strain in county-town relations, but only 28.6% of the town respondents offered a similar evaluation. It is significant, however, that only 26% of the respondent towns perceived a "high" degree of strain in their service and fiscal relations with the counties. Thus, only slightly in excess of one-fourth of the respondent towns currently assert that there is a "high" degree of

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<sup>11</sup>See Appendix H for a series of tables reporting the responses of town and county officials to the "service equity" and "tax burden" questions.

<sup>12</sup>Less than one-third (30.5%) of the responding town officials indicated that they "disagree" with the proposition that their jurisdictions receive a "reasonable share" of county services.

<sup>13</sup>The index classified the perceived degree of interlocal strain as "low," "medium," or "high" depending upon numerical values assigned to responses to the two evaluative questions. Scores for responses to each question were assigned values ranging from "1" to "5," with the range of cumulative scores for the two questions extending from "2" to "10." Localities recording cumulative scores from "8" to "10" were classified as perceiving a "high" degree of strain in town-county relations; those with scores from "5" to "7," "medium"; and those with scores from "2" to "4," "low."

strain in relations with their counties based on a combined consideration of equity in service provision and cumulative tax burden. Moreover, only six towns (or only 3.7% of the respondent municipalities) "strongly disagreed" with the proposition that they receive a "reasonable" share of county services and at the same time "strongly agreed" that the combination of town and county taxes was "excessive." (Appendix H, Table 1.4B). In sum, the various tables in Appendix H do not reveal any intense and pervasive concern regarding town-county relations on the part of either set of jurisdictions.

### **ANALYSIS BY REGIONAL, DEMOGRAPHIC, AND INCOME CLASSIFICATION OF JURISDICTIONS**

While on a statewide basis the data, as noted above, failed to disclose any pronounced and pervasive concern among town and counties regarding the double taxation issue, the ACIR decided to examine the responses separately based upon jurisdictional region, population, change in population size, and resident income level. This aspect of the research was undertaken in order to determine the characteristics of those jurisdictions, if any, which viewed the double taxation issue as a significant concern. The following sections of this report summarize the results of that research, focusing on the town responses.<sup>14</sup>

#### **Variation by Region**

For purposes of exploring possible variation in town perspectives on service equity, tax burden, and interlocal strain in the different geographic divisions of Virginia, the municipal responses were assigned to one of nine regions of the Commonwealth for analysis (Appendix I). While the data presented below disclose some variation throughout the State, in no region of the Commonwealth did the municipalities register a degree of interlocal strain in town-county relations collectively perceived as "high."

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<sup>14</sup>See Appendices I, J, K, and L for a complete tabulation of all responses.

EQUITY PERCEPTIONS OF TOWNS, BY REGION  
Mean Score\*

<u>Region</u>	<u>Reasonable Services from County</u>	<u>Excessive Tax Burden</u>	<u>Index of Perceived Interlocal Strain</u>
Southwest Va. (PD's 1,2,3)	2.94	3.20	6.18
Southern Piedmont-Valley Industrial Zone (PD's 4,5,11,12)	3.04	3.55	6.64
Northern Valley (PD's 6,7)	3.15	3.65	6.80
Northern Virginia (PD 8)	2.69	3.15	5.85
Northern Piedmont (PD's 9,10,16)	2.21	2.86	5.07
Southside (PD's 13,14,19)	2.60	3.25	5.79
Richmond (PD 15)	4.00	2.00	6.00
Chesapeake Fringe (PD's 17,18,22)	2.62	3.36	6.00
Hampton Roads (PD 23)	2.14	2.43	4.57
Region Not Ascertained	4.00	5.00	9.00
Total	2.77	3.27	6.06

\* Scoring scale:

Services "reasonable": Strongly agree = 1//Strongly disagree = 5

Tax burden "excessive": Strongly disagree = 1//Strongly agree = 5

Index of "perceived interlocal strain": Lowest = 2//Highest = 10

"Low" = 2.00-4.99

"Medium" = 5.00-7.99

"High" = 8.00-10.00

### Variation by Demographic Size

For purposes of examining the variation in town perspective on service equity, tax burden, and interlocal fiscal strain based on jurisdictional size, the towns were divided into four demographic classes for analysis (Appendix J). As the data summarized below suggest, while the pattern was irregular, the larger towns tended to be more dissatisfied with county services and to perceive more interlocal strain than smaller communities. Again, however, the data reveal that no demographic class of the towns registered an average score which gave it a classification of "high" in terms of the degree of perceived interlocal strain.

#### EQUITY PERCEPTIONS OF TOWNS, BY POPULATION Mean Score\*

<u>Population</u>	<u>Reasonable Services from County</u>	<u>Excessive Tax Burden</u>	<u>Index of Perceived Interlocal Strain</u>
2,500 or higher	3.39	3.09	6.48
1,000 to 2,499	3.00	3.62	6.68
500 to 999	2.24	3.16	5.41
499 or lower	2.53	3.18	5.68
Population Not Ascertained	2.50	2.50	5.00
Total	2.77	3.27	6.06

\*Scoring scale:

Services "reasonable": Strongly agree - 1//Strongly disagree = 5

Tax burden "excessive": Strongly disagree = 1//Strongly agree = 5

Index of "perceived interlocal strain": Lowest = 2//Highest = 10

"Low"= 2.00-4.99

"Medium"= 5.00-7.99

"High"= 8.00-10.00

### Variation by Change in Population

In an effort to explore the impact of population change on town perceptions of service equity, tax burden, and interlocal strain, the ACIR examined separately the responses from four categories of municipalities according to the percentage change in their population during the preceding decade (Appendix K). As with respect to the other dimensions of analysis, the data summarized below reveal that no grouping of the municipalities reported a "high" degree of strain in relations with their counties.

#### EQUITY PERCEPTIONS OF TOWNS, BY POPULATION CHANGE Mean Score\*

Percent Change in Population, 1980- <u>1990</u>	Reasonable Services <u>from County</u>	Excessive <u>Tax Burden</u>	Index of Perceived <u>Interlocal Strain</u>
10% or higher	2.97	3.42	6.39
0 to 9.99%	2.53	2.67	5.22
-9.99% to -0.01%	3.14	3.57	6.72
-10% or lower	2.56	3.22	5.78
Change Not Ascertained	2.50	2.50	5.00
Total	2.77	3.27	6.06

\*Scoring scale:

Services "reasonable": Strongly agree = 1//Strongly disagree = 5

Tax burden "excessive": Strongly disagree = 1//Strongly agree = 5

Index of "perceived interlocal strain": lowest = 2//Highest = 10

"low"= 2.00-4.99

"medium"= 5.00-7.99

"high"= 8.00-10.00

### Variation by Resident Income

Finally, in an endeavor to investigate the relationship between resident income and town perception of service equity, tax burden, and interlocal strain, the municipal responses were divided into four income categories for analysis. (Appendix L). Consistent with the previous tabular exhibits, the data below indicate that no category of towns based on resident income recorded a mean score reflecting a "high" degree of perceived interlocal strain.

#### EQUITY PERCEPTIONS OF TOWNS, BY PER CAPITA INCOME Mean Score\*

<u>Per Capita Income, 1989</u>	<u>Reasonable Services from County</u>	<u>Excessive Tax Burden</u>	<u>Index of Perceived Interlocal Strain</u>
\$13,302 or higher	2.77	3.35	6.12
\$11,453 to \$13,301	2.89	3.18	6.11
\$ 9,850 to \$11,452	2.69	3.35	6.08
\$ 9,849 or lower	2.76	3.24	5.98
Resident Income Not Ascertained	2.50	2.50	5.00
Total	2.77	3.27	6.06

\*Scoring scale:

Services "reasonable": Strongly agree - 1//Strongly disagree = 5

Tax burden "excessive": Strongly Disagree = 1//Strongly agree = 5

Index of "perceived interlocal strain": Lowest = 2//Highest = 10

"low"= 2.00-4.99

"medium"= 5.00-7.99

"high"= 8.00-10.00

### **Summary**

In sum, neither the aggregate statewide data nor that examined separately for the municipalities by region, demographic size, population change, or resident income revealed a pronounced and pervasive concern on the part of Virginia's towns regarding their service and fiscal relations with their counties. The evidence does suggest, however, that the larger towns were more likely to view double taxation as a matter of concern. Those municipalities generally offer the broadest array and highest levels of services to their residents, while their counties concurrently provide some of the same services with revenues collected countywide. Since Virginia had, based on 1990 population data, only 15 towns (or less than 8% of the total number of such municipalities) with populations in excess of 5,000 persons, and only 6 with populations in excess of 10,000 inhabitants, the potential concern with the double taxation issue may be quite limited.

### **THE SUPPLEMENTAL SURVEY**

While the initial survey provided the ACIR a statewide statistical profile of the incidence of duplicative town-county service provision and perceptions regarding interlocal relations, the Commission determined that it was desirable to supplement that research effort with narrative descriptions of town-county relations from a selected set of jurisdictions. These narrative descriptions were solicited in order that (1) discrete elements of the duplicative services might be identified, (2) the bases for their existence determined, and (3) alternative means of alleviating those conditions considered. To this end, brief supplemental surveys were constructed and forwarded to the Towns of Blacksburg, Halifax, Herndon, and Vienna and to the counties encompassing those towns - the Counties of Fairfax, Halifax, and Montgomery.

While the collective responses to the supplemental survey added to the Commission's understanding of the issue, the specificity desired in terms of identifying the discrete elements of redundancy in service provision remained an elusive quantity. They served, however, to confirm the findings from the statewide data collection effort regarding the areas of general town-county service overlap. In such instances of overlap, however, the municipal respondents contended that the towns were providing a higher level of service in the various functional areas and that their municipalities were unwilling to forego the delivery of any service in question in exchange for the counties' assumption of responsibility for those activities. Notwithstanding those statements, the Towns of Blacksburg, Halifax, and Herndon asserted that, in the context of their relationships with their counties, the double taxation issue did merit some form of remedial action. The Town of Vienna observed, however, that the complexity of the issue would necessitate a detailed analysis of each town-county service and fiscal relationship as a prerequisite to any remedial action. Consistent with that view, officials of the Towns of Blacksburg, Halifax, and Herndon suggested that the State might enact some type of remedial legislation which would

authorize towns to address specifically the double taxation issue with their counties predicated on the unique conditions which existed in each instance.

In contrast to the perspective of the towns, officials from the Counties of Fairfax and Montgomery contended that, in their relations with their towns, the issue of double taxation did not require any remedial action.<sup>15</sup> Those jurisdictions insisted that their towns received a fair share of county services and that the redundancy in service provision was a matter of town discretion. Further, it is important to observe that all of the respondent jurisdictions noted general satisfaction with overall town-county relations and expressed concern that efforts to address the double taxation issue should not be permitted to disrupt those relationships.

### **ALTERNATIVE ADJUSTMENT MECHANISMS**

While the data and local government commentary reviewed by the Commission failed to reveal a major and pervasive concern among Virginia's towns regarding the double taxation issue, that phenomenon was, as noted above, a matter of concern to some of those municipalities. As a consequence, the ACIR examined alternative means by which other states have addressed the issue and the current legal context in Virginia which would condition any potential Commonwealth response to the concern.

### **THE MARYLAND RESPONSE**

Officials from the State of Maryland, as noted previously, met with the ACIR in October 1994 to present that State's response to the issue of double taxation. An examination of Maryland's response to the issue affords an illustrative example of how a state might intervene to address the double taxation issue. Double taxation became a matter of legislative consideration in Maryland during the 1960s, and, after years of review, in 1975 the Maryland legislature enacted a measure authorizing counties, with certain exceptions, to confer with municipalities for the purpose of negotiating agreements by which the municipalities might receive fiscal relief. The permissive negotiations were made mandatory in 1983, with counties and their municipalities being required to "meet and confer" yearly for the purpose of establishing either a property tax rate adjustment for municipal residents or a grant (i. e., tax rebate) to the municipality.<sup>16</sup> Moreover, as a result of still later legislative action, eight of the 21 Maryland counties which contain municipalities are now required to provide property tax adjustments for municipal residents or a tax rebate to municipal governments. The remaining 13 counties continue under only the "meet and confer"

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<sup>15</sup>The County of Halifax did not respond to the supplemental survey.

<sup>16</sup>See Appendix M for a copy of the applicable sections from the Code of Maryland.

requirements. It is significant to note, however, that in 1993 eight of those 13 counties agreed voluntarily to a financial adjustment with their municipalities. According to an official with the Maryland Department of Fiscal Services, tax rate differentials during 1993 resulted in a \$25.6 million tax reduction for municipal residents, while rebates from counties to municipalities totaled another \$10.4 million.<sup>17</sup>

In terms of calculating the adjustments required to address the double taxation issue, the Institute of Governmental Services (IGS) at the University of Maryland provides research and consulting services to that state's counties and municipalities. The IGS suggested two possible approaches for estimating appropriate adjustments.<sup>18</sup> One approach entails an examination of county expenditures for redundant services and a determination of the amount of county property tax that municipal property owners contribute to the funding of those county services which they do not receive. The second approach requires an estimate of the amount by which county property taxes would have to be increased if the municipality ceased to exist and the county confronted the necessity of serving municipal residents. These estimates can serve as a basis for the interlocal agreements and the fiscal adjustments. The Maryland experience, however, has indicated that these alternative methodologies can yield significantly different results and underscores the necessity for detailed and painstaking analysis.

### **CURRENT VIRGINIA CONTEXT**

As part of its deliberations, the Commission examined Virginia's current constitutional and statutory provisions with respect to the degree of latitude presently available to the Commonwealth's counties and towns to address the double taxation issue. In terms of constitutional constraints, Article X, § 1 of the Constitution of Virginia prohibits a local taxing authority from establishing differential tax rates within the boundaries of the taxing authority, except in certain instances that are not relevant to the double taxation issue. Accordingly, in order for differential county tax rates to be used in Virginia to address the double taxation issue, a constitutional amendment would have to be approved by the electorate.

In regard to alternative means to address the double taxation issue, some form of "annual" county payment or rebate appears to be permissible within the existing constitutional and statutory framework. While there currently exists no statutory provision which expressly authorizes county payments to

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<sup>17</sup>John W. Rohrer, Principal Analyst, Maryland Department of Fiscal Services, presentation to the Virginia Advisory Commission on Intergovernmental Relations, October 17, 1994.

<sup>18</sup>See Appendix N for a description of the methodology employed by the Institute of Governmental Services, University of Maryland in developing estimates.

a town to offset double taxation, there does exist general authority for counties to appropriate funds to their towns.<sup>19</sup> The referenced statute, it appears, could serve as a legal basis for a county's compensation to a town for the provision of certain municipal services, and, hence, be utilized to address the double taxation issue. However, any long-term agreement by a county to provide reimbursement to a town for this purpose, or for any other purpose, would be considered a contractual debt requiring approval by the county electorate in a referendum.<sup>20</sup> Accordingly, while there appears to exist general statutory authority which would permit county reimbursements in instances of double taxation, absent a referendum, such reimbursements would be subject to an annual agreement and county appropriation.

### CONCLUSIONS

The responses submitted by the 170 towns and 66 counties which participated in the Commission's surveys do not constitute sufficient evidence that the issue of double taxation is a compelling concern affecting town-county relations in Virginia. As the data presented in Appendices G - N reveal, there is concern about double taxation expressed by town officials, but the typical town respondent views the issue with only low to moderate intensity.

In this regard the survey forms, as noted earlier, provided an opportunity for town and county respondents to offer extended written comment on the subject of double taxation. While more than 50 town respondents expressed the view that double taxation was an issue of some concern, their comments support the conclusion that double taxation is not currently a major and contentious issue in Virginia. Moreover, municipal officials recognized that, notwithstanding the fact that some inequity might exist in town-county fiscal relations, defining the "inequity" and fashioning appropriate remedial action was fraught with considerable difficulty.

In terms of the counties' perspective on the issue of double taxation, the following statement from one respondent is representative:

As a general practice [our] county does not deny town residents service. Those services provided by towns in lieu of county services are provided in response to State law, e. g. street maintenance, or in response to the town government, e. g., police service. The additional levy paid by town residents is relatively small and it pays for services that, for the most part, are provided at the option of the town government. The principal exceptions are zoning and street maintenance functions which are mandated by state law. In short, any burden is largely self-imposed.

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<sup>19</sup>Section 15.1-544, Code of Va.

<sup>20</sup>See Article VII, Section 10 (b), Constitution of Virginia.

A prevalent theme expressed by town and county officials in their responses was that efforts to address the issue of double taxation should not be permitted to result in disrupting the mostly amicable relations which generally exist between their jurisdictions. The Commission is similarly aware that remedial efforts could result in a protracted and costly financial settlement process being established, with a negative impact on interlocal relations. In view of these considerations and the apparent absence of a major concern with the issue of double taxation among the Commonwealth's towns, this Commission does not recommend any legislative action to address the matter at this time. We do, however, encourage the Commonwealth's towns and counties to consider the utilization of existing statutory authority to address any service and fiscal inequities which they perceive in their particular arrangements.<sup>21</sup>

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<sup>21</sup>The authority presently provided by statute permitting towns and counties to collaborate and jointly provide services to their residents in virtually unlimited (e. g., Sections 15.1-21, 15.1-304--306, 15.1-443, etc.). This authority for interlocal service agreements, coupled with the funding authority provided counties by Section 15.1-544, offer a context which can currently be used to address town-county equity concerns.

**APPENDICES**

**GENERAL ASSEMBLY OF VIRGINIA--1993 SESSION**  
**HOUSE JOINT RESOLUTION NO. 646**

*Continuing the Advisory Commission on Intergovernmental Relations study of the administrative and fiscal implications of double taxation initiative of the VML/VACO Joint Task Force.*

Agreed to by the House of Delegates, February 9, 1993  
Agreed to by the Senate, February 16, 1993

WHEREAS, the Advisory Commission on Intergovernmental Relations (ACIR) is proceeding with its study of the double taxation initiative as recommended in the August 1991 report of the Virginia Municipal League (VML) and the Virginia Association of Counties (VACO) Joint Task Force on Annexation; and

WHEREAS, the ACIR is seeking to determine the validity of the Joint Task Force's recommendation on double taxation that was defined as "county reimbursement to a town for county services not provided in a town, but partially funded by county taxes collected within a town," and whether the concept of double taxation may be a valid issue for negotiation between towns and counties; and

WHEREAS, the ACIR sought and received testimony from VML and VACO officials pertaining to their perceptions of the significance of the double taxation issue to Virginia's towns and counties; and

WHEREAS, at the request of the ACIR, VML appointed three town officials and VACO appointed three county officials to an ACIR Local Government Advisory Committee to provide on-going guidance for the study; and

WHEREAS, the ACIR has a standing offer to all towns and counties in Virginia to express their views on double taxation; and

WHEREAS, based on comments from VML/VACO, and local governments, the ACIR has recognized that there are numerous views and possible approaches to the issue of double taxation; and

WHEREAS, the ACIR has determined that there is no consensus as to the identification of those county services, if any, not provided in a town, but partially funded by county taxes collected within a town; and

WHEREAS, the ACIR and its Local Government Advisory Committee have concluded that the ACIR should seek data directly from every town and county in Virginia about the validity of the double taxation issue; and

WHEREAS, the ACIR's current research includes securing information on the double taxation issue from other states; and

WHEREAS, the ACIR has determined that the subject of double taxation is a very complex and sensitive issue requiring further study; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Advisory Commission on Intergovernmental Relations be requested to continue to study the administrative and fiscal implications of the double taxation initiative contained in the August 1991 report by the VML/VACO Joint Task Force.

The Commission shall complete its work in time to submit its findings to the Governor and the 1994 Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents.

**ABSTRACT OF DOUBLE TAXATION RESEARCH SUMMARY**

Virginia Advisory Commission on Intergovernmental Relations

**DOUBLE TAXATION RESEARCH SUMMARY**

**I. Double Taxation Issues.**

**A. General Considerations.**

1. **Names.** Alternative names include double taxation, dual taxation, disproportionate financing of public services, tax inequality, tax duplication. (Haeberle, PAQ, '83, p. 58)

2. **Definition.** Residents of one area pay for services they do not receive and residents of another area receive services for which they do not pay. (Davis, UAQ '93, p. 596)

3. **Studies.**

a. Have been undertaken in at least eight states: Florida, Georgia, Alabama, South Carolina, Maryland, Idaho, Oregon, Michigan. (Coe, UAQ '83, p. 241)

b. Little attention to subject in academic literature. (Coe, UAQ '83, p. 242)

4. **Prevalence.** Double taxation problems more pronounced in the Southeast. (Coe, UAQ '83, p. 243)

5. **Causes.**

a. Results from growth, demand for services, and overlapping governments with fragmented decision-making. (Davis, UAQ '93, p. 593)

b. Double taxation arises in at least six situations:

i. Multiple providers of services (e.g., county and town) charge taxpayers but only one provider's services actually are a benefit. ("Urban subsidy")

ii. Multiple governments jointly tax for a single service they provide together.

iii. State and federal aid distributed to county government on per capita basis but county spends it on residents of unincorporated area.

iv. Services are funded with local sales taxes derived in part from residents of other jurisdiction. ("Reverse double taxation")

v. Nonresidents use services without paying for them. (e.g., parks)

(Davis, UAQ '93, p. 597)

vi. County general funds spent on unincorporated area exclusively. (ACIR '93, p. 6)

## 6. Factors.

a. Towns facilitate growth in unincorporated areas adjacent to their boundaries. (ACIR '93, p. 3)

b. Spill-over effects of municipal services may be either positive or negative. (E.g., effective county crime prevention benefits town residents, but costs of garbage clean-up in rural areas of county where town residents dumped trash to avoid town's pick-up fees are a negative spill-over.) (Davis, UAQ '93, p. 601.)

c. Informal cooperation blurs the lines between jurisdictions. (Davis, UAQ '93, p. 595) (Most common example, cooperation between sheriff's office and town police officers often without systematic record keeping. (Davis, UAQ '93, p. 608) May result in confusion and conflict. (JLARC '86, p. 35.)

d. One reason town residents incorporate is to achieve a higher level of public services than the rest of the county. (ACIR '93, Executive Summary)

e. Towns are diverse, ranging in size from small to very large. (ACIR '93, p. 3)

f. Municipalities may serve as social and business centers for counties and provide police, fire, street or other services without remuneration. (Md I & A '92, pp. 4-5)

g. Municipalities may also serve as government centers and pay opportunity costs because of loss of potential property tax revenue. (Md I & A '92, pp. 4-5)

h. Serving as social, business, or government centers also benefits municipalities because of new

sales and new property tax revenue generated. (Md I & A '92, p. 8)

- i. Towns save counties money by providing certain services counties would otherwise have to provide. (ACIR '93, p. 5)
- j. Towns, as part of counties, do not have to provide certain expensive services, e.g., judicial, health, welfare, and public education services. (JLARC '86, p. 33)
- k. Municipalities cannot tax municipal service users visiting from other parts of the state or country. (Md I & A '92, p. 8)
- l. County budget process takes into account savings county realizes by not having to provide public services to municipal residents, and all county residents pay lower tax rates, as a result. (Md I & A '92, p. 7)
- m. Towns impose user fees and fines, especially for water and sewage. (JLARC '86, p. 13)
- n. Town user fees may distinguish between residents and nonresidents, compensating towns for double taxation problems. (Davis, UAQ '93, p. 594)
- o. Sales taxes derived from sales to county residents, when used for town services, may partly offset effects of double taxation from other causes. (Davis, UAQ '93, p. 597)
- p. Some towns and counties have revenue-sharing arrangements: e.g., motor vehicle license and bank franchise taxes. (JLARC '86, p. 12)
- q. Towns may have other revenue derived from trash and garbage collection, parking fines, rental of town property, building permit charges, zoning appeals, fees for park and recreational facilities, interest on savings, entrepreneurial activities, state and federal aid. (JLARC '86, p. 13-14)
- r. Dedicated fees mean less likelihood of double taxation than payment by a mix of fees and general taxes. (Davis, UAQ '93, p. 597)
- s. Proliferation of local government units may cause other problems such as voter confusion, inefficiency, etc., but it does not increase the incidence of double taxation. (Davis, UAQ '93, p. 598)

7. **Effect.** May exist for years without causing acrimony. (Davis, UAQ '93, p. 594)

8. **Philosophical issues.**

a. Double taxation argument raises questions about the principle of taxation for the general good of the community. (ACIR '93, p. 8)

b. Some inequities may be desirable for public policy reasons. (E. g., use of general tax funds for targeted populations such as those requiring social service help) (Davis, UAQ '93, p. 595)

c. Lengthy double taxation dispute should not be allowed to harm town-county relations. (ACIR '93, p. 8)

d. Frequency of use of services has never been an adequate basis for avoiding a tax. (E.g., residents whose children attend private schools still pay taxes for public schools.) (Md I & A '92, p. 6)

9. **Practical issues.** Defining the problem, deciding what services to examine, defining a service, identifying beneficiaries of a service, measuring a benefit, accounting for indirect benefits (spill-overs) are all difficult. (Davis, UAQ '93, p. 600-601.)

10. **Calculation methods.**

a. Calculating double taxation accurately is extremely difficult. (See generally Davis, UAQ '93 and Coe, UAQ '83)

b. Two calculation methods used most often: duplicated services method (more favorable to residents of incorporated areas of counties) and benefits method (more favorable to those in unincorporated areas). (Coe, UAQ '83, p. 250)

c. These two methods yield disparate results. (Coe, UAQ '83, p. 249)

d. Duplicated services method compares services not received by municipal residents to amount of property taxes they pay. (Coe, UAQ '83, p. 249)

e. Benefits method.

i. Expands inquiry to include all general fund expenditures counties make on behalf of municipalities and residents of

unincorporated areas. (Coe, UAQ '83, p. 249)

ii. Requires more assumptions and is thus more susceptible to charges of bias. (Coe, UAQ '83, p. 250)

## **B. Virginia Considerations.**

### **1. Perceptions.**

a. Double taxation cited as one of top three concerns of the town section of VML. (Jt/Sub Rpt, '89, p. 2)

b. Problem may be partly psychological, since town residents receive two separate property tax bills, one from the town and one from the county. (Jt/Sub Rpt, '89, p. 4, JLARC '86, p. 12)

c. Problem may also be caused partly by misperception of services counties provide towns. (JLARC '86, p. 9, 12)

2. **Scope.** If double taxation is a significant problem, it affects only a small percentage of Va's population, since town residents represent 6.1 percent of population as a whole. (ACIR '93, Executive Summary)

### **3. Additional Factors.**

a. There is evidence that town residents receive a higher level of services than others in the county. (JLARC '86, p. 9)

b. Town residents do not pay more for services than residents of comparably sized cities. (JLARC '86, p. 12)

c. Towns and counties have some overlapping revenue-raising authority re: real and personal property: (ACIR '93, p. 4)

d. Some towns preempt or constrain taxes from vehicle decals and consumer utilities. (ACIR '93, p. 4) Also BPOL and cable TV taxes. (JLARC '86, p. 12) This right to constrain and preempt county taxes may be sufficient to offset effects of double taxation. (ACIR '93, p. 7)

e. Preemptive revenue is a significant source of funds for towns. (JLARC '86, p. 12)

- f. One percent add-on tax to state's revenue from sales and use taxes is split between cities and counties based on number of school-aged children in the county. (Jt/Sub Rpt, '89, p. 3)
- g. Towns object to number of school-aged children as basis for division between counties and towns of county portion of sales taxes, since that figure has no rational relation to division of sales taxes. (Jt/Sub Rpt, '89, p. 3)
- h. Towns also object to the current formula for division of sales tax revenue, since they claim most sales are generated in the towns. (Jt/Sub Rpt, '89, p. 3)
- i. No official repository of fiscal data for all Va. towns. (ACIR '93, p. 7)
- j. No Records kept of origin of sales in unincorporated areas of Virginia counties. Initiating computer record-keeping would cost \$500,000. (Jt/Sub Rpt, '89, p. 3)

## II. Proposed Solutions.

### A. General Considerations.

#### 1. Requirements.

- a. Solutions require cooperation and accurate information about services, costs, and benefits. (Davis, UAQ '93, p. 594)
- b. Solutions for different jurisdictions need to take into account differences in settlement patterns, town size, and political climates. (Davis, UAQ '93, p. 614)

2. **Measurement.** Dividing county into incorporated town, unincorporated suburban and rural areas provides more accurate picture of inequalities than looking at just incorporated and unincorporated areas. (Davis, UAQ '93, p. 596)

3. **Approaches.** Three types of approaches to remedying double taxation problems: changing government structures, realigning service delivery, and adjusting financing arrangements. (Davis, UAQ '93, p. 602)

- a. Structural approaches.
  - i. Eliminate overlapping service providers. (Davis, UAQ '93, p. 602)

ii. Voter approval often a major obstacle. (Davis, UAQ '93, p. 602)

b. Functional approaches.

i. Include increased intergovernmental cooperation, contracting, or transfers of responsibilities, regional services, taking advantage of economies of scale. (Davis, UAQ '93, p. 602)

ii. Functional approaches require high level of cooperation. (Davis, UAQ '93, p. 603)

c. Financial approaches.

i. Include tax rebates to individual taxpayers, transfers of funds between jurisdictions, variable property taxes. (Davis, UAQ '93, p. 603)

ii. Need to be monitored as conditions change. (Davis, UAQ '93, p. 603)

iii. Individual tax rebates are complicated administratively. (Davis, UAQ '93, p. 603)

**B. Other States.**

**1. Florida**

a. Only state with a constitutional amendment that prohibits double taxation. (Coe, UAQ '83, p. 241)

b. Property taxes for municipal residents were reduced in Fla. after double taxation constitutional amendment took effect. (Coe, UAQ '83, p. 251)

c. Incidence of double taxation was reduced. (FACIR '78, pp. 1, 27)

d. Adopted benefits approach but defining benefits has been controversial. (FACIR '78, p. 8)

e. Authorized counties to create "Municipal Services Taxing Units" (MSTUs) in unincorporated areas, so full cost of public services could be assessed to

residents there who benefitted from them. Laws of Florida Chapters 74-191 and 75-63 (1974).

f. Counties had little incentive to create MSTUs. (FACIR '78, p. 27)

g. MSTUs became quasi-municipalities without municipal powers or the right of direct electoral representation. (FACIR '78, p. 27)

h. Florida courts upheld constitutional amendment and general MSTU approach. (FACIR '78, p. 27)

i. Confusion has resulted in Florida about distinctions between MSTUs and special districts because of ambiguous wording in statutes. (Falconer, Stetson L. Rev. v. 18, p. 586-587.)

j. New form of MSTU created in 1987 to allow provision of fire and rescue services in geographic units that include both incorporated and unincorporated areas. (Falconer, Stetson L. Rev. '89 , p. 587.)

k. No distinctions made in MSTU legislation between rural and urbanized areas of MSTU, so potential problem exists that rural residents will bear burden of paying for more urbanized area's public services. (Emrich, FSU L. Rev. '80, p. 766)

l. 1979 amendment to MSTU statute broadened proscription against double taxation to include all county-wide revenues, not just property taxes. (Emrich, FSU L. Rev. '80, p. 766-767)

## 2. Georgia.

a. MSTU constitutional amendment passed by Georgia voters but overturned by Georgia Supreme Court because too vague with respect to creation of MSTUs. (Coe, UAQ '83, p. 249)

b. Double taxation studies in Ga. have had an impact on negotiations between municipalities and counties even without legislation. (Coe, UAQ '83, p. 251)

## 3. Maryland.

a. Statutes require identification of "parallel" services and in some circumstances county reimbursement of municipalities for cost of services they provide but county would otherwise have been

obligated to provide. (Md., Cracking the Nutshell '92, p. 1)

b. State code also authorizes variable tax rates called tax differentials as a means of overcoming double taxation problems. (See generally Md 1991 Report on County-Municipal Tax Differentials)

c. Measuring amount of double taxation has been problematic. At least four different formulas vie for acceptance. (See generally Md I & A '92)

4. **South Carolina.** Double taxation legislation failed because of disagreement over whether municipalities should receive part of counties' share of state and federal revenue-sharing funds. (Coe, UAQ '83, p. 251)

5. **Utah.**

a. Adopted legislation in 1971 allowing certain classes of counties to provide municipal services solely to unincorporated areas of counties, provided the counties paid the entire cost of the services with property tax revenues from residents of the unincorporated areas, with user fees, or with a combination of both. (Shandy, Md. Gov't Rept., '91, p. 6)

b. Supreme Court upheld statute in 1976 Salt Lake City case. (Shandy, Md. Gov't Rept., '91, p. 6)

C. **Virginia.**

1. **Joint Legislative Subcommittee.** Did not endorse deduction of town property taxes from individual taxpayers' county property tax bills, because no equitable way to recoup lost revenue from residents of the unincorporated areas of the county. (Jt/Sub Rpt, '89, p. 4)

2. **VML and VACo Joint Task Force.** Proposed legislation in 1991 that would have required counties to enter into reimbursement agreements with towns affected by double taxation on request of town governing bodies. (See Task Force bill.) Proposed amendment would have equalized debt limits of counties and towns and excluded revenue sharing from reimbursement provisions. However, VACo did not endorse proposed legislation. (ACIR '93, p. 2)

**3. JLARC.**

a. Found generally that double taxation is an irritant but does not result in excessive tax burden for town residents. (JLARC '86 , p. 20)

b. Proposed increased intergovernmental agreements and contracts as methods of achieving greater cooperation and economies of scale. (JLARC '86 , p. 43)

c. Also recommended use of town-county liaison committees throughout state to facilitate interjurisdictional communication and cooperation. (JLARC '86 , p. 43)

**4. ACIR.** Report inconclusive because of complexity of the issue and need for further data. Extension of study required. (ACIR '93, p. 9)

Staff, Virginia Advisory Commission on Intergovernmental Relations

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12. -- "Town- County Fiscal Relations: The Issue of Double Taxation," Advisory Commission on Intergovernmental Relations (House Document No. 81), 1993. (ACIR, '93)
13. -- "Towns in Virginia," Joint Legislative Audit and Review Commission (House Document No. 2), 1986. (JLARC, '86)
14. -- "1991 Report on County-Municipal Tax Differentials," Department of Fiscal Services, Maryland General Assembly, November 1991. (Md. 1991 Report on County-Municipal Tax Differentials)

**SURVEY OF TOWN-COUNTY FISCAL RELATIONS  
AND  
SURVEY OF COUNTY-TOWN FISCAL RELATIONS**



# COMMONWEALTH of VIRGINIA

*Advisory Commission on Intergovernmental Relations*

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April 30, 1993

The Virginia Advisory Commission on Intergovernmental Relations (ACIR), a statutorily created collegial body that studies intergovernmental issues, was asked by the 1993 session of the General Assembly to examine the question of "double taxation" at the local level (HJR 646). The purpose of this study is to determine whether there are certain county services which town residents do not receive but which they partially finance through the payment of county taxes. In that regard we are asking the chief administrative officers in counties and towns across the State to provide essential information about the fiscal and service characteristics of their respective localities.

Because of the importance of our study for the advancement of county-town relations, we urge you to fill out the following questionnaire and to return it in the enclosed envelope. The data that you and your colleagues furnish will be essential for the preparation of the report which the ACIR is required to submit to the Governor and the 1994 session of the General Assembly.

We look forward to your assistance in this vital study. If you would like a copy of our final report, we will be pleased to send one at your request. Thank you very much for your cooperation.

Sincerely,

/s/

Vincent F. Callahan, Jr.  
Chairman, and Member of the  
House of Delegates

Enclosures



**Virginia Advisory Commission  
on  
Intergovernmental Relations**

**Survey of Town-County Fiscal Relations  
Pursuant to HJR 646**

**May 1993**

**FUNCTIONAL ACTIVITIES: SECTION 1**

The functions listed below cover various services and related capital goods which may have been provided to the residents of your town during FY 1992-93 by (1) your town government, (2) your county government, (3) public service authorities, or regional governmental organizations (such as planning district commissions or interlocal service boards and departments), and (4) other governmental organizations (for example, state agencies), or private organizations (such as business firms and citizens' associations). Within the terms of this survey, capital goods include vehicles and equipment as well as facilities (for example, buildings, roads, bridges, and utility lines).

**Part A:** For each of the following functions, please check all of the providers that furnished services and/or capital goods to the residents of your town during FY 1992-93. If a particular function was not performed by any of the sources listed below, please check "Not Provided."

**Part B:** Whether or not your town government was a direct provider, please check each function which the town supported by partially or totally funding at least one alternative provider of services and/or capital goods to the town's residents during FY 1992-93.

Functions	Part A					Part B
	Not Provided	Your Town Govt.	Your County Govt.	Pub. Serv. Authority or Regional Govt. Org.	Other Govt. Org. or Private Org.	Other Providers Funded by Your Town Govt.
<b>Public Safety</b>						
1. Crime Prevention/Investigation/Control	( )	( )	( )	( )	( )	( )
2. Correction/Detention Operations	( )	( )	( )	( )	( )	( )
3. Traffic Control/Parking Enforcement	( )	( )	( )	( )	( )	( )
4. Fire Prevention/Suppression	( )	( )	( )	( )	( )	( )
5. Ambulance/Rescue Services	( )	( )	( )	( )	( )	( )
6. E-911/Emergency Dispatching	( )	( )	( )	( )	( )	( )
7. Building Inspections/Code Enforcement	( )	( )	( )	( )	( )	( )
8. Disaster/Survival Programs	( )	( )	( )	( )	( )	( )
9. Animal Control/Shelter Operations	( )	( )	( )	( )	( )	( )
<b>Judicial Administration</b>						
10. Criminal Prosecutions	( )	( )	( )	( )	( )	( )
11. Court Operations	( )	( )	( )	( )	( )	( )
12. Recordation of Documents	( )	( )	( )	( )	( )	( )
<b>Public Works/Transportation</b>						
13. Street/Road/Bridge Construction or Repairs	( )	( )	( )	( )	( )	( )
14. Street Cleaning	( )	( )	( )	( )	( )	( )
15. Snow Plowing	( )	( )	( )	( )	( )	( )
16. Streetlight Operations	( )	( )	( )	( )	( )	( )
17. Residential Solid Waste Collection	( )	( )	( )	( )	( )	( )
18. Commercial Solid Waste Collection	( )	( )	( )	( )	( )	( )
19. Solid Waste Recycling	( )	( )	( )	( )	( )	( )
20. Solid Waste Disposal	( )	( )	( )	( )	( )	( )
21. Water Treatment	( )	( )	( )	( )	( )	( )
22. Water Distribution	( )	( )	( )	( )	( )	( )

(Continued on next page.)

(J) (K) (L) (M) (N) (O)

Functions	Part A.					Part B.
	Not Provided	Your Town Govt.	Your County Govt.	Pub. Serv. Authority or Regional Govt. Org.	Other Govt. Org. or Private Org.	Other Providers Funded by Your Town Govt.
<b>Public Works/Transportation (continued)</b>						
23. Sewage Collection	( )	( )	( )	( )	( )	( )
24. Sewage Treatment	( )	( )	( )	( )	( )	( )
25. Storm Water Management	( )	( )	( )	( )	( )	( )
26. Electricity/Gas Services	( )	( )	( )	( )	( )	( )
27. Mass Transit System Operations	( )	( )	( )	( )	( )	( )
28. Parking Lot/Garage Operations	( )	( )	( )	( )	( )	( )
29. Airport Operations	( )	( )	( )	( )	( )	( )
<b>Health and Welfare</b>						
30. Public Health Programs	( )	( )	( )	( )	( )	( )
31. Insect/Rat Control Services	( )	( )	( )	( )	( )	( )
32. Hospital/Nursing Home Operations	( )	( )	( )	( )	( )	( )
33. Mental Health/Retardation Programs	( )	( )	( )	( )	( )	( )
34. Drug/Alcohol Treatment Services	( )	( )	( )	( )	( )	( )
35. Public Assistance/Medicaid Payments	( )	( )	( )	( )	( )	( )
36. Child Care/Youth Services	( )	( )	( )	( )	( )	( )
37. Senior Citizen Programs	( )	( )	( )	( )	( )	( )
<b>Education</b>						
38. Elementary/Secondary School Systems	( )	( )	( )	( )	( )	( )
39. Community College Contributions	( )	( )	( )	( )	( )	( )
<b>Parks, Recreation, and Cultural Programs</b>						
40. Operation of Parks/Recreational Facilities	( )	( )	( )	( )	( )	( )
41. Operation of Museums/Art Galleries/Zoos	( )	( )	( )	( )	( )	( )
42. Operation of Libraries	( )	( )	( )	( )	( )	( )
43. Operation of Stadiums/Auditoriums	( )	( )	( )	( )	( )	( )
<b>Community Development</b>						
44. Planning/Zoning Activities	( )	( )	( )	( )	( )	( )
45. Economic/Industrial Development	( )	( )	( )	( )	( )	( )
46. Public Housing/Homeless Shelter Operations	( )	( )	( )	( )	( )	( )
47. Pollution/Flood/Erosion Control	( )	( )	( )	( )	( )	( )
48. Cooperative Extension Programs	( )	( )	( )	( )	( )	( )
End of Section 1	(J)	(K)	(L)	(M)	(N)	(O)

**FUNCTIONAL ACTIVITIES: SECTION 2**

This section of the survey focuses on the relationship between your county government and the residents of the county's unincorporated areas. For each of the functions listed below, please check "Yes" if (a) your county government provided services and/or capital goods to the residents of the county's unincorporated areas in FY 1992-93 or (b) your county government partially or totally funded at least one alternative source (for example, a public service authority) which furnished services and/or capital goods to the residents of these areas during the fiscal year. Please check "No" if your county government did not perform or finance a given function for residents of the county's unincorporated areas in FY 1992-93. In considering a particular function, please check "Not Sure" if you are uncertain about the county's actions toward the inhabitants of the unincorporated areas during the fiscal year.

For the purposes of this survey, capital goods include vehicles, equipment, and facilities (such as buildings, roads, bridges, and utility lines).

Functions	Services/Capital Goods Provided or Funded by Your County Government for Residents of the County's Unincorporated Areas (Check one answer per function.)		
	Yes	No	Not Sure
<b>Public Safety</b>			
49. Crime Prevention/Investigation/Control	( )	( )	( )
50. Correction/Detention Operations	( )	( )	( )
51. Traffic Control/Parking Enforcement	( )	( )	( )
52. Fire Prevention/Suppression	( )	( )	( )
53. Ambulance/Rescue Services	( )	( )	( )
54. E-911/Emergency Dispatching	( )	( )	( )
55. Building Inspections/Code Enforcement	( )	( )	( )
56. Disaster/Survival Programs	( )	( )	( )
57. Animal Control/Shelter Operations	( )	( )	( )
<b>Judicial Administration</b>			
58. Criminal Prosecutions	( )	( )	( )
59. Court Operations	( )	( )	( )
60. Recordation of Documents	( )	( )	( )
<b>Public Works/Transportation</b>			
61. Street/Road/Bridge Construction or Repairs	( )	( )	( )
62. Street Cleaning	( )	( )	( )
63. Snow Plowing	( )	( )	( )
64. Streetlight Operations	( )	( )	( )
65. Residential Solid Waste Collection	( )	( )	( )
66. Commercial Solid Waste Collection	( )	( )	( )
67. Solid Waste Recycling	( )	( )	( )
68. Solid Waste Disposal	( )	( )	( )
69. Water Treatment	( )	( )	( )
70. Water Distribution	( )	( )	( )
(Continued on next page.)	(J)	(K)	(L)

Services/Capital Goods  
 Provided or Funded by  
 Your County Government  
 for  
 Residents of the  
 County's Unincorporated Areas  
 (Check one answer per function.)

Functions	Yes	No	Not Sure
<b>Public Works/Transportation (continued)</b>			
71. Sewage Collection	( )	( )	( )
72. Sewage Treatment	( )	( )	( )
73. Storm Water Management	( )	( )	( )
74. Electricity/Gas Services	( )	( )	( )
75. Mass Transit System Operations	( )	( )	( )
76. Parking Lot/Garage Operations	( )	( )	( )
77. Airport Operations	( )	( )	( )
<b>Health and Welfare</b>			
78. Public Health Programs	( )	( )	( )
79. Insect/Rat Control Services	( )	( )	( )
80. Hospital/Nursing Home Operations	( )	( )	( )
81. Mental Health/Retardation Programs	( )	( )	( )
82. Drug/Alcohol Treatment Services	( )	( )	( )
83. Public Assistance/Medicaid Payments	( )	( )	( )
84. Child Care/Youth Services	( )	( )	( )
85. Senior Citizen Programs	( )	( )	( )
<b>Education</b>			
86. Elementary/Secondary School Systems	( )	( )	( )
87. Community College Contributions	( )	( )	( )
<b>Parks, Recreation, and Cultural Programs</b>			
88. Operation of Parks/Recreational Facilities	( )	( )	( )
89. Operation of Museums/Art Galleries/Zoos	( )	( )	( )
90. Operation of Libraries	( )	( )	( )
91. Operation of Stadiums/Auditoriums	( )	( )	( )
<b>Community Development</b>			
92. Planning/Zoning Activities	( )	( )	( )
93. Economic/Industrial Development	( )	( )	( )
94. Public Housing/Homeless Shelter Operations	( )	( )	( )
95. Pollution/Flood/Erosion Control	( )	( )	( )
96. Cooperative Extension Programs	( )	( )	( )
<b>End of Section 2</b>	(J)	(K)	(L)





**Virginia Advisory Commission  
on  
Intergovernmental Relations**

**Survey of County-Town Fiscal Relations  
Pursuant to HJR 646**

**May 1993**

**FUNCTIONAL ACTIVITIES: SECTION 1**

The functions listed below cover various services and related capital goods which may have been provided to the residents of your county's unincorporated areas during FY 1992-93 by (1) your county government, (2) public service authorities, or regional governmental organizations (such as planning district commissions or interlocal service boards and departments), and (3) other governmental organizations (for example, state agencies), or private organizations (such as business firms and citizens' associations). Within the terms of this survey, capital goods include vehicles and equipment as well as facilities (for example, buildings, roads, bridges, and utility lines).

**Part A:** For each of the following functions, please check all of the providers that furnished services and/or capital goods to the residents of your county's unincorporated areas during FY 1992-93. If a particular function was not performed by any of the sources listed below, please check "Not Provided."

**Part B:** Whether or not your county government was a direct provider, please check each function which the county supported by partially or totally funding at least one alternative provider of services and/or capital goods to the residents of the county's unincorporated areas during FY 1992-93.

Functions	Part A				Part B.
	Not Provided	Your County Govt.	Pub. Serv. Authority or Regional Govt. Org.	Other Govt. Org. or Private Org.	Other Providers Funded by Your County Govt.
<b>Public Safety</b>					
1. Crime Prevention/Investigation/Control	( )	( )	( )	( )	( )
2. Correction/Detention Operations	( )	( )	( )	( )	( )
3. Traffic Control/Parking Enforcement	( )	( )	( )	( )	( )
4. Fire Prevention/Suppression	( )	( )	( )	( )	( )
5. Ambulance/Rescue Services	( )	( )	( )	( )	( )
6. E-911/Emergency Dispatching	( )	( )	( )	( )	( )
7. Building Inspections/Code Enforcement	( )	( )	( )	( )	( )
8. Disaster/Survival Programs	( )	( )	( )	( )	( )
9. Animal Control/Shelter Operations	( )	( )	( )	( )	( )
<b>Judicial Administration</b>					
10. Criminal Prosecutions	( )	( )	( )	( )	( )
11. Court Operations	( )	( )	( )	( )	( )
12. Recordation of Documents	( )	( )	( )	( )	( )
<b>Public Works/Transportation</b>					
13. Street/Road/Bridge Construction or Repairs	( )	( )	( )	( )	( )
14. Street Cleaning	( )	( )	( )	( )	( )
15. Snow Plowing	( )	( )	( )	( )	( )
16. Streetlight Operations	( )	( )	( )	( )	( )
17. Residential Solid Waste Collection	( )	( )	( )	( )	( )
18. Commercial Solid Waste Collection	( )	( )	( )	( )	( )
19. Solid Waste Recycling	( )	( )	( )	( )	( )
20. Solid Waste Disposal	( )	( )	( )	( )	( )

(Continued on next page.)

(J) (K) (L) (M) (N)

Functions	Part A.				Part B.
	Not Provided	Provided by: (Check all relevant sources.)			Other Providers Funded by Your County Govt.
		Your County Govt.	Pub. Serv. Authority or Regional Govt. Org.	Other Govt. Org. or Private Org.	
<b>Public Works/Transportation (continued)</b>					
21. Water Treatment	( )	( )	( )	( )	( )
22. Water Distribution	( )	( )	( )	( )	( )
23. Sewage Collection	( )	( )	( )	( )	( )
24. Sewage Treatment	( )	( )	( )	( )	( )
25. Storm Water Management	( )	( )	( )	( )	( )
26. Electricity/Gas Services	( )	( )	( )	( )	( )
27. Mass Transit System Operations	( )	( )	( )	( )	( )
28. Parking Lot/Garage Operations	( )	( )	( )	( )	( )
29. Airport Operations	( )	( )	( )	( )	( )
<b>Health and Welfare</b>					
30. Public Health Programs	( )	( )	( )	( )	( )
31. Insect/Rat Control Services	( )	( )	( )	( )	( )
32. Hospital/Nursing Home Operations	( )	( )	( )	( )	( )
33. Mental Health/Retardation Programs	( )	( )	( )	( )	( )
34. Drug/Alcohol Treatment Services	( )	( )	( )	( )	( )
35. Public Assistance/Medicaid Payments	( )	( )	( )	( )	( )
36. Child Care/Youth Services	( )	( )	( )	( )	( )
37. Senior Citizen Programs	( )	( )	( )	( )	( )
<b>Education</b>					
38. Elementary/Secondary School Systems	( )	( )	( )	( )	( )
39. Community College Contributions	( )	( )	( )	( )	( )
<b>Parks, Recreation, and Cultural Programs</b>					
40. Operation of Parks/Recreational Facilities	( )	( )	( )	( )	( )
41. Operation of Museums/Art Galleries/Zoos	( )	( )	( )	( )	( )
42. Operation of Libraries	( )	( )	( )	( )	( )
43. Operation of Stadiums/Auditoriums	( )	( )	( )	( )	( )
<b>Community Development</b>					
44. Planning/Zoning Activities	( )	( )	( )	( )	( )
45. Economic/Industrial Development	( )	( )	( )	( )	( )
46. Public Housing/Homeless Shelter Operations	( )	( )	( )	( )	( )
47. Pollution/Flood/Erosion Control	( )	( )	( )	( )	( )
48. Cooperative Extension Programs	( )	( )	( )	( )	( )
<b>End of Section 1</b>	(J)	(K)	(L)	(M)	(N)

**FUNCTIONAL ACTIVITIES: SECTION 2**

This section of the survey focuses on the relationship between your county government and the residents of any **incorporated towns** that are located entirely or partially within the county's boundaries. For each of the functions listed below, please check the number of **incorporated towns** whose residents were provided with services and/or capital goods during FY 1992-93 by (a) your county government or (b) at least one alternative source (for example, a public service authority) which your county government partially or totally funded. In considering your answer, please note that capital goods include vehicles, equipment, and facilities (such as buildings, roads, bridges, and utility lines).

With respect to any given function, please check "Not Sure" if you are uncertain about the number of **incorporated towns** whose residents were affected by your county government's actions in FY 1992-93.

Functions	Services/Capital Goods Provided or Funded by Your County Government for Residents of Incorporated Towns								
	Number of Towns with Recipient Populations (Check one answer per function.)								
	None	1	2	3	4	5	6	7 or More	Not Sure
<b>Public Safety</b>									
49. Crime Prevention/Investigation/Control	( )	( )	( )	( )	( )	( )	( )	( )	( )
50. Correction/Detention Operations	( )	( )	( )	( )	( )	( )	( )	( )	( )
51. Traffic Control/Parking Enforcement	( )	( )	( )	( )	( )	( )	( )	( )	( )
52. Fire Prevention/Suppression	( )	( )	( )	( )	( )	( )	( )	( )	( )
53. Ambulance/Rescue Services	( )	( )	( )	( )	( )	( )	( )	( )	( )
54. E-911/Emergency Dispatching	( )	( )	( )	( )	( )	( )	( )	( )	( )
55. Building Inspections/Code Enforcement	( )	( )	( )	( )	( )	( )	( )	( )	( )
56. Disaster/Survival Programs	( )	( )	( )	( )	( )	( )	( )	( )	( )
57. Animal Control/Shelter Operations	( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Judicial Administration</b>									
58. Criminal Prosecutions	( )	( )	( )	( )	( )	( )	( )	( )	( )
59. Court Operations	( )	( )	( )	( )	( )	( )	( )	( )	( )
60. Recordation of Documents	( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Public Works/Transportation</b>									
61. Street/Road/Bridge Construction or Repairs	( )	( )	( )	( )	( )	( )	( )	( )	( )
62. Street Cleaning	( )	( )	( )	( )	( )	( )	( )	( )	( )
63. Snow Plowing	( )	( )	( )	( )	( )	( )	( )	( )	( )
64. Streetlight Operations	( )	( )	( )	( )	( )	( )	( )	( )	( )
65. Residential Solid Waste Collection	( )	( )	( )	( )	( )	( )	( )	( )	( )
66. Commercial Solid Waste Collection	( )	( )	( )	( )	( )	( )	( )	( )	( )
67. Solid Waste Recycling	( )	( )	( )	( )	( )	( )	( )	( )	( )
68. Solid Waste Disposal	( )	( )	( )	( )	( )	( )	( )	( )	( )
69. Water Treatment	( )	( )	( )	( )	( )	( )	( )	( )	( )
70. Water Distribution	( )	( )	( )	( )	( )	( )	( )	( )	( )

(Continued on next page.)

(J) (K) (L) (M) (N) (O) (P) (Q) (R)

Services/Capital Goods  
 Provided or Funded by  
 Your County Government  
 for  
 Residents of  
 Incorporated Towns

Number of Towns with Recipient Populations  
 (Check one answer per function.)

<u>Functions</u>	<u>None</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7 or More</u>	<u>Not Sure</u>
<b>Public Works/Transportation (continued)</b>									
71. Sewage Collection	( )	( )	( )	( )	( )	( )	( )	( )	( )
72. Sewage Treatment	( )	( )	( )	( )	( )	( )	( )	( )	( )
73. Storm Water Management	( )	( )	( )	( )	( )	( )	( )	( )	( )
74. Electricity/Gas Services	( )	( )	( )	( )	( )	( )	( )	( )	( )
75. Mass Transit System Operations	( )	( )	( )	( )	( )	( )	( )	( )	( )
76. Parking Lot/Garage Operations	( )	( )	( )	( )	( )	( )	( )	( )	( )
77. Airport Operations	( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Health and Welfare</b>									
78. Public Health Programs	( )	( )	( )	( )	( )	( )	( )	( )	( )
79. Insect/Rat Control Services	( )	( )	( )	( )	( )	( )	( )	( )	( )
80. Hospital/Nursing Home Operations	( )	( )	( )	( )	( )	( )	( )	( )	( )
81. Mental Health/Retardation Programs	( )	( )	( )	( )	( )	( )	( )	( )	( )
82. Drug/Alcohol Treatment Services	( )	( )	( )	( )	( )	( )	( )	( )	( )
83. Public Assistance/Medicaid Payments	( )	( )	( )	( )	( )	( )	( )	( )	( )
84. Child Care/Youth Services	( )	( )	( )	( )	( )	( )	( )	( )	( )
85. Senior Citizen Programs	( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Education</b>									
86. Elementary/Secondary School Systems	( )	( )	( )	( )	( )	( )	( )	( )	( )
87. Community College Contributions	( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Parks, Recreation, and Cultural Programs</b>									
88. Operation of Parks/Recreational Facilities	( )	( )	( )	( )	( )	( )	( )	( )	( )
89. Operation of Museums/Art Galleries/Zoos	( )	( )	( )	( )	( )	( )	( )	( )	( )
90. Operation of Libraries	( )	( )	( )	( )	( )	( )	( )	( )	( )
91. Operation of Stadiums/Auditoriums	( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Community Development</b>									
92. Planning/Zoning Activities	( )	( )	( )	( )	( )	( )	( )	( )	( )
93. Economic/Industrial Development	( )	( )	( )	( )	( )	( )	( )	( )	( )
94. Public Housing/Homeless Shelter Operations	( )	( )	( )	( )	( )	( )	( )	( )	( )
95. Pollution/Flood/Erosion Control	( )	( )	( )	( )	( )	( )	( )	( )	( )
96. Cooperative Extension Programs	( )	( )	( )	( )	( )	( )	( )	( )	( )

End of Section 2

(J) (K) (L) (M) (N) (O) (P) (Q) (R)

**FUNCTIONAL ACTIVITIES: SECTION 1**

The functions listed below cover various services and related capital goods which may have been provided to the residents of your county's unincorporated areas during FY 1992-93 by (1) your county government, (2) public service authorities, or regional governmental organizations (such as planning district commissions or interlocal service boards and departments), and (3) other governmental organizations (for example, state agencies), or private organizations (such as business firms and citizens' associations). Within the terms of this survey, capital goods include vehicles and equipment as well as facilities (for example, buildings, roads, bridges, and utility lines).

**Part A:** For each of the following functions, please check all of the providers that furnished services and/or capital goods to the residents of your county's unincorporated areas during FY 1992-93. If a particular function was not performed by any of the sources listed below, please check "Not Provided."

**Part B:** Whether or not your county government was a direct provider, please check each function which the county supported by partially or totally funding at least one alternative provider of services and/or capital goods to the residents of the county's unincorporated areas during FY 1992-93.

Functions	Part A				Part B.
	Not Provided	Your County Govt.	Pub. Serv. Authority or Regional Govt. Org.	Other Govt. Org. or Private Org.	Other Providers Funded by Your County Govt.
<b>Public Safety</b>					
1. Crime Prevention/Investigation/Control	( )	( )	( )	( )	( )
2. Correction/Detention Operations	( )	( )	( )	( )	( )
3. Traffic Control/Parking Enforcement	( )	( )	( )	( )	( )
4. Fire Prevention/Suppression	( )	( )	( )	( )	( )
5. Ambulance/Rescue Services	( )	( )	( )	( )	( )
6. E-911/Emergency Dispatching	( )	( )	( )	( )	( )
7. Building Inspections/Code Enforcement	( )	( )	( )	( )	( )
8. Disaster/Survival Programs	( )	( )	( )	( )	( )
9. Animal Control/Shelter Operations	( )	( )	( )	( )	( )
<b>Judicial Administration</b>					
10. Criminal Prosecutions	( )	( )	( )	( )	( )
11. Court Operations	( )	( )	( )	( )	( )
12. Recordation of Documents	( )	( )	( )	( )	( )
<b>Public Works/Transportation</b>					
13. Street/Road/Bridge Construction or Repairs	( )	( )	( )	( )	( )
14. Street Cleaning	( )	( )	( )	( )	( )
15. Snow Plowing	( )	( )	( )	( )	( )
16. Streetlight Operations	( )	( )	( )	( )	( )
17. Residential Solid Waste Collection	( )	( )	( )	( )	( )
18. Commercial Solid Waste Collection	( )	( )	( )	( )	( )
19. Solid Waste Recycling	( )	( )	( )	( )	( )
20. Solid Waste Disposal	( )	( )	( )	( )	( )
(Continued on next page.)	(J)	(K)	(L)	(M)	(N)

**SUPPLEMENTARY TOWN AND COUNTY  
SERVICE DELIVERY QUESTIONNAIRES**



# COMMONWEALTH of VIRGINIA

*Advisory Commission on Intergovernmental Relations*

Room 702, Eighth Street Office Building  
Richmond, Virginia 23219

Telephone: (804) 786-6508  
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February 24, 1994

In its continuing endeavor to quantify the "double taxation" issue as it is perceived by towns and counties in Virginia, the Advisory Commission on Intergovernmental Relations (ACIR) directed me to seek additional information from a select group of jurisdictions. As you will recall, the ACIR sent to you during the summer of 1993 a comprehensive survey instrument dealing with town-county fiscal relations; however, the members of the ACIR believe that a greater level of specificity and a better understanding of town-county service delivery arrangements can be attained by asking several jurisdictions to comment directly on the level and frequency of services provided to their residents. Accordingly, the attached questionnaire, as a supplement to the original survey instrument, has been developed to provide the kind of specific information sought by the members of the ACIR.

Your cooperation in responding to the attached questionnaire would be greatly appreciated. Please send your response to me by March 25, 1994. Receipt of your response by that date will enable this additional information to be analyzed in relation to the results of the earlier survey. If you have any comments about the questionnaire, please call me at your earliest convenience.

Sincerely,

A handwritten signature in cursive script, appearing to read "Bob Kirby".

Robert H. Kirby  
Secretary

Attachment

cc: Members of the Advisory Commission on  
Intergovernmental Relations

## VIRGINIA ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS

### Town Service Delivery Questionnaire

1. Identify specifically each service provided by the County of Fairfax (County) to residents of the Town of Vienna (Town) and to residents of unincorporated areas of the County on an identical basis in terms of frequency and level of service.
2. Identify specifically each service that the County does not provide to residents of the Town and to residents of unincorporated areas on an identical basis in terms of frequency and level of service. Describe fully the differential level of service in each instance.
3. Identify specifically each service provided by the Town to its residents. In each specified service area indicate why the Town has undertaken to provide that service.
4. Identify specifically each service provided by the Town to its residents and to residents of any unincorporated areas of the County on an identical basis in terms of frequency and level of service.
5. Identify specifically each service provided jointly with the County, by a regional authority, or by other public or private entities to Town residents and to residents of unincorporated areas on an identical basis in terms of frequency and level of service.
6. Would the Town be willing to forego its current provision of any service in order to accept the same service at the level and frequency currently provided by the County to residents of the unincorporated areas of the County? (Yes or No)
7. Identify specifically those services the Town would be willing to have provided by the County; those services it would not be willing to have provided by the County. Give reasons for your answer for each service.
8. Do you think that the "double taxation" issue is the basis of a justifiable complaint by your Town? If so, is some remedial action appropriate? Describe precisely what action and/or methodology you would propose to alleviate the "double taxation" issue.

# VIRGINIA ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS

## County Service Delivery Questionnaire

1. Identify specifically each service provided by County of Fairfax (County) to the residents of the Town of Vienna (Town) on an identical basis in terms of frequency and level of service.
2. If there is more than one incorporated town in your County, do you provide the same services on an identical basis in terms of frequency and level of service to residents of all towns? If your answer is "No", explain the reason for the variation.
3. Identify specifically each service that the County does not provide on an identical basis in terms of frequency and level of service to residents of the Town. Why does the disparity exist?
4. Identify specifically each service provided by the Town to its residents. Why, in your opinion, has the town undertaken to provide that service? Describe fully the differential level of service in each instance.
5. Identify specifically each service provided jointly with the Town, by a regional authority, or by other public or private entities to residents of unincorporated areas and to Town residents on an identical basis in terms of frequency and levels of service.
6. Would the County be willing to provide the same level and frequency of service to residents of the Town that are now provided by the Town to its residents in the different service areas? (Yes or No)
7. Identify specifically those services County would be willing to provide to residents of the Town and those services it would not be willing to provide at the level and frequency as currently provided by the Town. Give reasons for your answer in each service area.
8. Do you think that the "double taxation" issue is the basis for a justifiable complaint by any town in your County? If so, is some remedial action appropriate? Describe precisely what action and/or methodology you would propose to address the double taxation issue?

**TABULATION OF THE RESPONSES TO THE GENERAL  
STATEWIDE TOWN SURVEY**

Absolute Distribution of Town Respondents' Perceptions  
Relative  
to  
County Government Activity in Behalf of Residents of Unincorporated Areas  
by  
Functional Category  
[Source: Town Survey Forms]

Functional Category	County Government Provided/Financed Function:			Total
	Yes	No	Not Ascertained	
Crime Prevention/Investigation/Control	144	5	21	170
Correction/Detention Operations	130	14	26	170
Traffic Control/Parking Enforcement	97	34	39	170
Fire Prevention/Suppression	104	36	30	170
Ambulance/Rescue Services	106	33	31	170
E-911/Emergency Dispatching	113	34	23	170
Building Inspections/Code Enforcement	138	9	23	170
Disaster/Survival Programs	103	21	46	170
Animal Control/Shelter Operations	137	11	22	170
Criminal Prosecutions	137	8	25	170
Court Operations	139	8	23	170
Recordation of Documents	139	8	23	170
Street/Road/Bridge Construction or Repairs	57	73	40	170
Street Cleaning	25	105	40	170
Snow Plowing	49	88	33	170
Streetlight Operations	27	100	43	170
Residential Solid Waste Collection	67	75	28	170
Commercial Solid Waste Collection	60	74	36	170
Solid Waste Recycling	98	41	31	170
Solid Waste Disposal	114	29	27	170
Water Treatment	59	77	34	170
Water Distribution	64	73	33	170
Sewage Collection	50	80	40	170
Sewage Treatment	45	89	36	170
Storm Water Management	35	81	54	170
Electricity/Gas Services	12	123	35	170
Mass Transit System Operations	11	131	28	170
Parking Lot/Garage Operations	5	132	33	170
Airport Operations	46	96	28	170
Public Health Programs	122	17	31	170
Insect/Rat Control Services	37	68	65	170
Hospital/Nursing Home Operations	24	95	51	170
Mental Health/Retardation Programs	80	38	52	170
Drug/Alcohol Treatment Services	64	42	64	170
Public Assistance/Medicaid Payments	77	28	65	170
Child Care/Youth Services	78	31	61	170
Senior Citizen Programs	77	35	58	170
Elementary/Secondary School Systems	145	7	18	170
Community College Contributions	54	45	71	170
Operation of Parks/Recreational Facilities	105	35	30	170
Operation of Museums/Art Galleries/Zoos	21	109	40	170
Operation of Libraries	117	25	28	170
Operation of Stadiums/Auditoriums	31	99	40	170

The total for each functional category equals the aggregate size of the respondent sample.

Source: Staff, Advisory Commission on Intergovernmental Relations

(continued)

Absolute Distribution of Town Respondents' Perceptions  
 Relative  
 to  
 County Government Activity in Behalf of Residents of Unincorporated Areas  
 by  
 Functional Category  
 [Source: Town Survey Forms]

	County Government Provided/Financed Function:			Total
	Yes	No	Not Ascertained	
Planning/Zoning Activities	128	20	22	170
Economic/Industrial Development	131	14	25	170
Public Housing/Homeless Shelter Operations	48	63	59	170
Pollution/Flood/Erosion Control	90	24	56	170
Cooperative Extension Programs	110	17	43	170

The total for each functional category equals the aggregate size of the respondent sample.

Source: Staff, Advisory Commission on Intergovernmental Relations

Percentage Distribution of Functional Arrangements  
Relative  
to  
Town Residents  
[Source: Town Survey Forms]

Functional Category	Functional Arrangement Profile					
	Not Provided	Provided by Town Government	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by Town Government
Crime Prevention/Investigation/Control	3.68%	68.71%	70.55%	1.84%	14.72%	6.13%
Correction/Detention Operations	10.76%	6.33%	81.65%	7.59%	12.66%	1.90%
Traffic Control/Parking Enforcement	8.02%	69.75%	38.89%	1.23%	12.96%	4.32%
Fire Prevention/Suppression	1.23%	59.26%	40.12%	3.09%	24.07%	27.78%
Ambulance/Rescue Services	1.86%	35.40%	47.20%	4.35%	31.68%	27.95%
E-911/Emergency Dispatching	21.95%	17.07%	64.02%	3.66%	2.44%	3.66%
Building Inspections/Code Enforcement	1.89%	25.79%	81.13%	.63%	1.26%	4.40%
Disaster/Survival Programs	18.35%	21.52%	72.15%	1.27%	13.92%	2.53%
Animal Control/Shelter Operations	1.88%	11.88%	93.13%	1.88%	5.63%	3.75%
Criminal Prosecutions	1.83%	14.63%	90.24%	2.44%	11.59%	1.22%
Court Operations	.61%	2.45%	97.55%	---	8.59%	.61%
Recordation of Documents	.61%	8.59%	96.32%	---	6.13%	1.23%
Street/Road/Bridge Construction or Repairs	1.82%	43.64%	22.42%	10.30%	54.55%	4.24%
Street Cleaning	14.55%	65.45%	9.70%	3.03%	21.21%	4.85%
Snow Plowing	3.61%	52.41%	18.67%	6.63%	42.77%	5.42%
Streetlight Operations	2.40%	85.03%	4.19%	2.99%	5.39%	9.58%
Residential Solid Waste Collection	6.06%	76.36%	17.58%	2.42%	4.85%	12.12%
Commercial Solid Waste Collection	10.49%	55.56%	24.07%	3.09%	14.20%	11.73%
Solid Waste Recycling	14.02%	43.90%	50.61%	7.93%	9.15%	7.93%
Solid Waste Disposal	5.49%	27.44%	67.07%	7.93%	1.83%	9.15%
Water Treatment	14.37%	68.26%	7.78%	9.58%	1.80%	4.19%
Water Distribution	7.88%	80.61%	4.85%	6.67%	1.21%	4.85%
Sewage Collection	16.87%	68.67%	5.42%	8.43%	2.41%	4.22%
Sewage Treatment	18.56%	61.68%	4.79%	14.37%	1.80%	4.19%
Storm Water Management	27.50%	52.50%	11.88%	2.50%	18.75%	3.13%
Electricity/Gas Services	16.15%	9.94%	.62%	11.18%	61.49%	4.35%
Mass Transit System Operations	86.42%	2.47%	3.09%	1.85%	8.02%	1.23%
Parking Lot/Garage Operations	70.12%	27.44%	2.44%	.61%	1.83%	1.83%
Airport Operations	66.87%	12.27%	19.02%	7.98%	6.13%	3.07%
Public Health Programs	4.27%	3.05%	82.93%	6.71%	29.27%	1.22%
Insect/Rat Control Services	55.00%	10.00%	25.63%	1.25%	14.38%	3.13%
Hospital/Nursing Home Operations	38.89%	1.85%	15.43%	5.56%	43.21%	1.23%
Mental Health/Retardation Programs	15.95%	1.84%	50.31%	13.50%	39.88%	1.23%
Drug/Alcohol Treatment Services	22.36%	1.86%	40.99%	12.42%	37.27%	1.86%
Public Assistance/Medicaid Payments	15.72%	1.26%	57.86%	7.55%	35.22%	1.26%
Child Care/Youth Services	20.37%	2.47%	56.17%	6.79%	34.57%	2.47%
Senior Citizen Programs	10.37%	7.93%	54.88%	18.29%	33.54%	3.05%
Elementary/Secondary School Systems	2.40%	3.59%	93.41%	1.20%	14.97%	1.80%
Community College Contributions	42.21%	1.30%	35.71%	5.19%	24.03%	1.95%
Operation of Parks/Recreational Facilities	16.27%	50.60%	48.19%	3.01%	9.04%	4.22%
Operation of Museums/Art Galleries/Zoos	63.58%	8.02%	16.67%	2.47%	19.14%	1.85%

The percentage base for each functional category is the total number of town officials who supplied codable arrangement data. The sum of the arrangement percentages may exceed 100 since multiple survey answers were permitted.

Source: Staff, Advisory Commission on Intergovernmental Relations

(continued)

Percentage Distribution of Functional Arrangements  
Relative  
to  
Town Residents  
[Source: Town Survey Forms]

	Functional Arrangement Profile					
	Not Provided	Provided by Town Government	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by Town Government
Operation of Libraries	10.37%	21.34%	70.73%	7.93%	19.51%	11.59%
Operation of Stadiums/Auditoriums	70.30%	8.48%	19.39%	1.21%	3.64%	.61%
Planning/Zoning Activities	2.47%	86.42%	29.63%	9.88%	1.23%	4.94%
Economic/Industrial Development	7.32%	48.78%	66.46%	13.41%	11.59%	4.27%
Public Housing/Homeless Shelter Operations	41.51%	3.14%	35.22%	10.06%	22.64%	2.52%
Pollution/Flood/Erosion Control	12.50%	43.13%	50.00%	7.50%	17.50%	1.88%
Cooperative Extension Programs	10.37%	3.66%	69.51%	7.32%	29.88%	.61%

The percentage base for each functional category is the total number of town officials who supplied codable arrangement data. The sum of the arrangement percentages may exceed 100 since multiple survey answers were permitted.

Source: Staff, Advisory Commission on Intergovernmental Relations

Percentage Distribution of Town Respondents' Perceptions  
Relative  
to  
County Government Activity in Behalf of Residents of Unincorporated Areas  
by  
Functional Category  
[Source: Town Survey Forms]

Functional Category	County Government Provided/Financed Function:			Total
	Yes	No	Not Ascertained	
Crime Prevention/Investigation/Control	84.71%	2.94%	12.35%	100.00%
Correction/Detention Operations	76.47%	8.24%	15.29%	100.00%
Traffic Control/Parking Enforcement	57.06%	20.00%	22.94%	100.00%
Fire Prevention/Suppression	61.18%	21.18%	17.65%	100.00%
Ambulance/Rescue Services	62.35%	19.41%	18.24%	100.00%
E-911/Emergency Dispatching	66.47%	20.00%	13.53%	100.00%
Building Inspections/Code Enforcement	81.18%	5.29%	13.53%	100.00%
Disaster/Survival Programs	60.59%	12.35%	27.06%	100.00%
Animal Control/Shelter Operations	80.59%	6.47%	12.94%	100.00%
Criminal Prosecutions	80.59%	4.71%	14.71%	100.00%
Court Operations	81.76%	4.71%	13.53%	100.00%
Recordation of Documents	81.76%	4.71%	13.53%	100.00%
Street/Road/Bridge Construction or Repairs	33.53%	42.94%	23.53%	100.00%
Street Cleaning	14.71%	61.76%	23.53%	100.00%
Snow Plowing	28.82%	51.76%	19.41%	100.00%
Streetlight Operations	15.88%	58.82%	25.29%	100.00%
Residential Solid Waste Collection	39.41%	44.12%	16.47%	100.00%
Commercial Solid Waste Collection	35.29%	43.53%	21.18%	100.00%
Solid Waste Recycling	57.65%	24.12%	18.24%	100.00%
Solid Waste Disposal	67.06%	17.06%	15.88%	100.00%
Water Treatment	34.71%	45.29%	20.00%	100.00%
Water Distribution	37.65%	42.94%	19.41%	100.00%
Sewage Collection	29.41%	47.06%	23.53%	100.00%
Sewage Treatment	26.47%	52.35%	21.18%	100.00%
Storm Water Management	20.59%	47.65%	31.76%	100.00%
Electricity/Gas Services	7.06%	72.35%	20.59%	100.00%
Mass Transit System Operations	6.47%	77.06%	16.47%	100.00%
Parking Lot/Garage Operations	2.94%	77.65%	19.41%	100.00%
Airport Operations	27.06%	56.47%	16.47%	100.00%
Public Health Programs	71.76%	10.00%	18.24%	100.00%
Insect/Rat Control Services	21.76%	40.00%	38.24%	100.00%
Hospital/Nursing Home Operations	14.12%	55.88%	30.00%	100.00%
Mental Health/Retardation Programs	47.06%	22.35%	30.59%	100.00%
Drug/Alcohol Treatment Services	37.65%	24.71%	37.65%	100.00%
Public Assistance/Medicaid Payments	45.29%	16.47%	38.24%	100.00%
Child Care/Youth Services	45.88%	18.24%	35.88%	100.00%
Senior Citizen Programs	45.29%	20.59%	34.12%	100.00%
Elementary/Secondary School Systems	85.29%	4.12%	10.59%	100.00%
Community College Contributions	31.76%	26.47%	41.76%	100.00%
Operation of Parks/Recreational Facilities	61.76%	20.59%	17.65%	100.00%
Operation of Museums/Art Galleries/Zoos	12.35%	64.12%	23.53%	100.00%
Operation of Libraries	68.82%	14.71%	16.47%	100.00%
Operation of Stadiums/Auditoriums	18.24%	58.24%	23.53%	100.00%
Planning/Zoning Activities	75.29%	11.76%	12.94%	100.00%
Economic/Industrial Development	77.06%	8.24%	14.71%	100.00%

The percentage base for each functional category reflects the aggregate size of the respondent sample (N=170).

Source: Staff, Advisory Commission on Intergovernmental Relations

(continued)

Percentage Distribution of Town Respondents' Perceptions  
 Relative  
 to  
 County Government Activity in Behalf of Residents of Unincorporated Areas  
 by  
 Functional Category  
 [Source: Town Survey Forms]

	County Government Provided/Financed Function:			Total
	Yes	No	Not Ascertained	
Public Housing/Homeless Shelter Operations	28.24%	37.06%	34.71%	100.00%
Pollution/Flood/Erosion Control	52.94%	14.12%	32.94%	100.00%
Cooperative Extension Programs	64.71%	10.00%	25.29%	100.00%

The percentage base for each functional category reflects the aggregate size of the respondent sample (N=170).

Source: Staff, Advisory Commission on Intergovernmental Relations



**TABULATION OF THE RESPONSES TO THE GENERAL  
STATEWIDE COUNTY SURVEY**

Absolute Distribution of Functional Arrangements  
Relative  
to  
Residents of Unincorporated Areas  
[Source: County Survey Forms]

Functional Category	Functional Arrangement Profile					Total
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
Crime Prevention/Investigation/Control	1	62	---	16	7	65
Correction/Detention Operations	---	49	14	10	11	66
Traffic Control/Parking Enforcement	9	47	---	18	4	63
Fire Prevention/Suppression	---	25	---	23	37	63
Ambulance/Rescue Services	1	23	---	25	38	65
E-911/Emergency Dispatching	14	45	3	2	7	64
Building Inspections/Code Enforcement	---	66	---	1	4	66
Disaster/Survival Programs	4	57	1	11	8	64
Animal Control/Shelter Operations	1	58	3	9	14	66
Criminal Prosecutions	---	55	---	21	10	65
Court Operations	---	55	1	24	9	65
Recordation of Documents	---	59	---	15	7	65
Street/Road/Bridge Construction or Repairs	14	5	---	47	7	65
Street Cleaning	33	---	---	31	2	65
Snow Plowing	19	3	---	44	2	65
Streetlight Operations	25	16	1	24	6	66
Residential Solid Waste Collection	21	29	4	16	4	66
Commercial Solid Waste Collection	24	20	3	21	1	64
Solid Waste Recycling	4	53	8	10	8	66
Solid Waste Disposal	---	59	8	5	7	66
Water Treatment	23	8	28	16	3	66
Water Distribution	18	11	29	22	4	66
Sewage Collection	21	9	27	15	4	65
Sewage Treatment	21	8	29	16	4	65
Storm Water Management	31	18	5	13	3	63
Electricity/Gas Services	36	---	2	27	1	65
Mass Transit System Operations	50	8	4	3	7	65
Parking Lot/Garage Operations	58	3	1	2	2	65
Airport Operations	32	14	10	10	8	64
Public Health Programs	---	39	9	35	20	66
Insect/Rat Control Services	36	8	4	16	5	62
Hospital/Nursing Home Operations	31	1	3	27	3	62
Mental Health/Retardation Programs	3	15	26	25	31	66
Drug/Alcohol Treatment Services	3	16	23	25	28	66
Public Assistance/Medicaid Payments	---	46	5	31	14	64
Child Care/Youth Services	4	40	6	33	16	65
Senior Citizen Programs	2	30	14	25	29	66
Elementary/Secondary School Systems	---	62	2	13	8	65
Community College Contributions	1	44	4	20	16	65
Operation of Parks/Recreational Facilities	10	50	6	12	8	66

The total for each functional category denotes the aggregate number of county officials who supplied codable arrangement data. This figure may be less than the sum of the arrangement frequencies since multiple survey answers were permitted.

Source: Staff, Advisory Commission on Intergovernmental Relations

(continued)

Absolute Distribution of Functional Arrangements  
Relative  
to  
Residents of Unincorporated Areas  
[Source: County Survey Forms]

	Functional Arrangement Profile					Total
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
Operation of Museums/Art Galleries/Zoos	42	7	3	8	13	64
Operation of Libraries	---	40	17	14	17	66
Operation of Stadiums/Auditoriums	50	12	1	5	4	65
Planning/Zoning Activities	3	61	10	1	7	66
Economic/Industrial Development	3	57	11	12	7	66
Public Housing/Homeless Shelter Operations	22	15	9	21	17	65
Pollution/Flood/Erosion Control	2	56	3	18	8	66
Cooperative Extension Programs	---	47	5	34	18	66

The total for each functional category denotes the aggregate number of county officials who supplied codable arrangement data. This figure may be less than the sum of the arrangement frequencies since multiple survey answers were permitted.

Source: Staff, Advisory Commission on Intergovernmental Relations

Percentage Distribution of Functional Arrangements  
Relative  
to  
Residents of Unincorporated Areas  
[Source: County Survey Forms]

Functional Category	Functional Arrangement Profile				
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government
Crime Prevention/Investigation/Control	1.54%	95.38%	---	24.62%	10.77%
Correction/Detention Operations	---	74.24%	21.21%	15.15%	16.67%
Traffic Control/Parking Enforcement	14.29%	74.60%	---	28.57%	6.35%
Fire Prevention/Suppression	---	39.68%	---	36.51%	58.73%
Ambulance/Rescue Services	1.54%	35.38%	---	38.46%	58.46%
E-911/Emergency Dispatching	21.88%	70.31%	4.69%	3.13%	10.94%
Building Inspections/Code Enforcement	---	100.00%	---	1.52%	6.06%
Disaster/Survival Programs	6.25%	89.06%	1.56%	17.19%	12.50%
Animal Control/Shelter Operations	1.52%	87.88%	4.55%	13.64%	21.21%
Criminal Prosecutions	---	84.62%	---	32.31%	15.38%
Court Operations	---	84.62%	1.54%	36.92%	13.85%
Recordation of Documents	---	90.77%	---	23.08%	10.77%
Street/Road/Bridge Construction or Repairs	21.54%	7.69%	---	72.31%	10.77%
Street Cleaning	50.77%	---	---	47.69%	3.08%
Snow Plowing	29.23%	4.62%	---	67.69%	3.08%
Streetlight Operations	37.88%	24.24%	1.52%	36.36%	9.09%
Residential Solid Waste Collection	31.82%	43.94%	6.06%	24.24%	6.06%
Commercial Solid Waste Collection	37.50%	31.25%	4.69%	32.81%	1.56%
Solid Waste Recycling	6.06%	80.30%	12.12%	15.15%	12.12%
Solid Waste Disposal	---	89.39%	12.12%	7.58%	10.61%
Water Treatment	34.85%	12.12%	42.42%	24.24%	4.55%
Water Distribution	27.27%	16.67%	43.94%	33.33%	6.06%
Sewage Collection	32.31%	13.85%	41.54%	23.08%	6.15%
Sewage Treatment	32.31%	12.31%	44.62%	24.62%	6.15%
Storm Water Management	49.21%	28.57%	7.94%	20.63%	4.76%
Electricity/Gas Services	55.38%	---	3.08%	41.54%	1.54%
Mass Transit System Operations	76.92%	12.31%	6.15%	4.62%	10.77%
Parking Lot/Garage Operations	89.23%	4.62%	1.54%	3.08%	3.08%
Airport Operations	50.00%	21.88%	15.63%	15.63%	12.50%
Public Health Programs	---	59.09%	13.64%	53.03%	30.30%
Insect/Rat Control Services	58.06%	12.90%	6.45%	25.81%	8.06%
Hospital/Nursing Home Operations	50.00%	1.61%	4.84%	43.55%	4.84%
Mental Health/Retardation Programs	4.55%	22.73%	39.39%	37.88%	46.97%
Drug/Alcohol Treatment Services	4.55%	24.24%	34.85%	37.88%	42.42%
Public Assistance/Medicaid Payments	---	71.88%	7.81%	48.44%	21.88%
Child Care/Youth Services	6.15%	61.54%	9.23%	50.77%	24.62%
Senior Citizen Programs	3.03%	45.45%	21.21%	37.88%	43.94%
Elementary/Secondary School Systems	---	95.38%	3.08%	20.00%	12.31%
Community College Contributions	1.54%	67.69%	6.15%	30.77%	24.62%
Operation of Parks/Recreational Facilities	15.15%	75.76%	9.09%	18.18%	12.12%
Operation of Museums/Art Galleries/Zoos	65.63%	10.94%	4.69%	12.50%	20.31%

The percentage base for each functional category is the total number of county officials who supplied codable arrangement data. The sum of the arrangement percentages may exceed 100 since multiple survey answers were permitted.

Source: Staff, Advisory Commission on Intergovernmental Relations

(continued)

Percentage Distribution of Functional Arrangements  
Relative  
to  
Residents of Unincorporated Areas  
[Source: County Survey Forms]

	Functional Arrangement Profile				
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government
Operation of Libraries	---	60.61%	25.76%	21.21%	25.76%
Operation of Stadiums/Auditoriums	76.92%	18.46%	1.54%	7.69%	6.15%
Planning/Zoning Activities	4.55%	92.42%	15.15%	1.52%	10.61%
Economic/Industrial Development	4.55%	86.36%	16.67%	18.18%	10.61%
Public Housing/Homeless Shelter Operations	33.85%	23.08%	13.85%	32.31%	26.15%
Pollution/Flood/Erosion Control	3.03%	84.85%	4.55%	27.27%	12.12%
Cooperative Extension Programs	---	71.21%	7.58%	51.52%	27.27%

The percentage base for each functional category is the total number of county officials who supplied codable arrangement data. The sum of the arrangement percentages may exceed 100 since multiple survey answers were permitted.

Source: Staff, Advisory Commission on Intergovernmental Relations

Absolute Distribution of County Respondents' Perceptions  
Relative  
to the  
Number of Incorporated Towns  
with  
Populations Receiving Services/Capital Goods through County Government Action  
by  
Functional Category  
[Source: County Survey Forms]

Functional Category	No. of Towns with County Government as Provider/Funder									Total
	None	1	2	3	4	5	6	7 or More	N.A.	
Crime Prevention/Investigation/Control	6	25	11	9	2	2	3	5	3	66
Correction/Detention Operations	1	23	15	10	3	3	3	4	4	66
Traffic Control/Parking Enforcement	27	16	7	7	1	---	1	1	6	66
Fire Prevention/Suppression	5	24	12	10	3	1	3	5	3	66
Ambulance/Rescue Services	5	21	12	11	3	2	3	5	4	66
E-911/Emergency Dispatching	16	21	6	8	3	2	2	4	4	66
Building Inspections/Code Enforcement	6	23	12	10	1	2	4	4	4	66
Disaster/Survival Programs	9	20	12	11	2	1	2	6	3	66
Animal Control/Shelter Operations	3	21	13	12	3	2	3	6	3	66
Criminal Prosecutions	1	23	13	12	3	2	3	6	3	66
Court Operations	1	24	12	12	3	2	3	6	3	66
Recordation of Documents	1	23	13	12	3	2	3	6	3	66
Street/Road/Bridge Construction or Repairs	50	7	2	2	---	---	1	---	4	66
Street Cleaning	59	2	1	---	---	---	---	---	4	66
Snow Plowing	53	4	1	2	1	---	1	---	4	66
Streetlight Operations	56	4	2	1	---	---	---	---	3	66
Residential Solid Waste Collection	42	10	5	2	2	---	---	1	4	66
Commercial Solid Waste Collection	45	7	4	3	2	---	---	1	4	66
Solid Waste Recycling	11	23	11	7	4	---	3	4	3	66
Solid Waste Disposal	2	24	12	11	3	2	3	6	3	66
Water Treatment	40	16	4	---	2	---	---	---	4	66
Water Distribution	39	15	4	1	2	---	1	---	4	66
Sewage Collection	45	12	5	---	1	---	---	---	3	66
Sewage Treatment	45	10	6	1	1	---	---	---	3	66
Storm Water Management	48	8	2	2	1	---	---	2	3	66
Electricity/Gas Services	61	2	---	---	---	---	---	---	3	66
Mass Transit System Operations	51	4	2	3	2	---	---	1	3	66
Parking Lot/Garage Operations	59	4	---	---	---	---	---	---	3	66
Airport Operations	40	10	5	3	1	1	2	1	3	66
Public Health Programs	1	23	12	12	3	2	3	6	4	66
Insect/Rat Control Services	42	10	5	3	1	---	---	1	4	66
Hospital/Nursing Home Operations	50	3	3	2	1	---	---	3	4	66
Mental Health/Retardation Programs	4	21	10	12	3	2	3	6	5	66
Drug/Alcohol Treatment Services	9	22	11	9	3	1	3	5	3	66
Public Assistance/Medicaid Payments	2	23	12	12	3	2	3	6	3	66
Child Care/Youth Services	5	20	12	12	3	2	3	5	4	66
Senior Citizen Programs	5	21	12	12	3	2	3	5	3	66
Elementary/Secondary School Systems	1	23	13	12	3	2	3	6	3	66
Community College Contributions	1	22	14	12	3	2	3	6	3	66
Operation of Parks/Recreational Facilities	13	18	13	9	2	1	2	5	3	66
Operation of Museums/Art Galleries/Zoos	46	10	5	---	1	---	1	---	3	66

1. The total for each functional category equals the aggregate size of the respondent sample.
2. The symbol 'N.A.' indicates that the number of towns cannot be ascertained.

Source: Staff, Advisory Commission on Intergovernmental Relations

(continued)

Absolute Distribution of County Respondents' Perceptions  
 Relative  
 to the  
 Number of Incorporated Towns  
 with  
 Populations Receiving Services/Capital Goods through County Government Action  
 by  
 Functional Category  
 [Source: County Survey Forms]

	No. of Towns with County Government as Provider/Funder									Total
	None	1	2	3	4	5	6	7 or More	N.A.	
Operation of Libraries	2	22	14	12	2	2	3	6	3	66
Operation of Stadiums/Auditoriums	49	5	4	1	1	1	---	1	4	66
Planning/Zoning Activities	31	17	4	5	---	1	1	2	5	66
Economic/Industrial Development	5	21	14	10	1	2	3	6	4	66
Public Housing/Homeless Shelter Operations	30	14	8	4	1	1	2	3	3	66
Pollution/Flood/Erosion Control	13	22	8	11	---	4	1	4	3	66
Cooperative Extension Programs	---	23	14	13	2	2	3	6	3	66

1. The total for each functional category equals the aggregate size of the respondent sample.
2. The symbol 'N.A.' indicates that the number of towns cannot be ascertained.

Source: Staff, Advisory Commission on Intergovernmental Relations

Percentage Distribution of County Respondents' Perceptions  
Relative  
to the  
Number of Incorporated Towns  
With  
Populations Receiving Services/Capital Goods through County Government Action  
by  
Functional Category  
[Source: County Survey Forms]

Functional Category	Pct. of Towns with County Government as Provider/Funder									Total
	None	1	2	3	4	5	6	7 or More	N.A.	
Crime Prevention/Investigation/Control	9.09%	37.88%	16.67%	13.64%	3.03%	3.03%	4.55%	7.58%	4.55%	100.00%
Correction/Detention Operations	1.52%	34.85%	22.73%	15.15%	4.55%	4.55%	4.55%	6.06%	6.06%	100.00%
Traffic Control/Parking Enforcement	40.91%	24.24%	10.61%	10.61%	1.52%	---	1.52%	1.52%	9.09%	100.00%
Fire Prevention/Suppression	7.58%	36.36%	18.18%	15.15%	4.55%	1.52%	4.55%	7.58%	4.55%	100.00%
Ambulance/Rescue Services	7.58%	31.82%	18.18%	16.67%	4.55%	3.03%	4.55%	7.58%	6.06%	100.00%
E-911/Emergency Dispatching	24.24%	31.82%	9.09%	12.12%	4.55%	3.03%	3.03%	6.06%	6.06%	100.00%
Building Inspections/Code Enforcement	9.09%	34.85%	18.18%	15.15%	1.52%	3.03%	6.06%	6.06%	6.06%	100.00%
Disaster/Survival Programs	13.64%	30.30%	18.18%	16.67%	3.03%	1.52%	3.03%	9.09%	4.55%	100.00%
Animal Control/Shelter Operations	4.55%	31.82%	19.70%	18.18%	4.55%	3.03%	4.55%	9.09%	4.55%	100.00%
Criminal Prosecutions	1.52%	34.85%	19.70%	18.18%	4.55%	3.03%	4.55%	9.09%	4.55%	100.00%
Court Operations	1.52%	36.36%	18.18%	18.18%	4.55%	3.03%	4.55%	9.09%	4.55%	100.00%
Recordation of Documents	1.52%	34.85%	19.70%	18.18%	4.55%	3.03%	4.55%	9.09%	4.55%	100.00%
Street/Road/Bridge Construction or Repairs	75.76%	10.61%	3.03%	3.03%	---	---	1.52%	---	6.06%	100.00%
Street Cleaning	89.39%	3.03%	1.52%	---	---	---	---	---	6.06%	100.00%
Snow Plowing	80.30%	6.06%	1.52%	3.03%	1.52%	---	1.52%	---	6.06%	100.00%
Streetlight Operations	84.85%	6.06%	3.03%	1.52%	---	---	---	---	4.55%	100.00%
Residential Solid Waste Collection	63.64%	15.15%	7.58%	3.03%	3.03%	---	---	1.52%	6.06%	100.00%
Commercial Solid Waste Collection	68.18%	10.61%	6.06%	4.55%	3.03%	---	---	1.52%	6.06%	100.00%
Solid Waste Recycling	16.67%	34.85%	16.67%	10.61%	6.06%	---	4.55%	6.06%	4.55%	100.00%
Solid Waste Disposal	3.03%	36.36%	18.18%	16.67%	4.55%	3.03%	4.55%	9.09%	4.55%	100.00%
Water Treatment	60.61%	24.24%	6.06%	---	3.03%	---	---	---	6.06%	100.00%
Water Distribution	59.09%	22.73%	6.06%	1.52%	3.03%	---	1.52%	---	6.06%	100.00%
Sewage Collection	68.18%	18.18%	7.58%	---	1.52%	---	---	---	4.55%	100.00%
Sewage Treatment	68.18%	15.15%	9.09%	1.52%	1.52%	---	---	---	4.55%	100.00%
Storm Water Management	72.73%	12.12%	3.03%	3.03%	1.52%	---	---	3.03%	4.55%	100.00%
Electricity/Gas Services	92.42%	3.03%	---	---	---	---	---	---	4.55%	100.00%
Mass Transit System Operations	77.27%	6.06%	3.03%	4.55%	3.03%	---	---	1.52%	4.55%	100.00%
Parking Lot/Garage Operations	89.39%	6.06%	---	---	---	---	---	---	4.55%	100.00%
Airport Operations	60.61%	15.15%	7.58%	4.55%	1.52%	1.52%	3.03%	1.52%	4.55%	100.00%
Public Health Programs	1.52%	34.85%	18.18%	18.18%	4.55%	3.03%	4.55%	9.09%	6.06%	100.00%
Insect/Rat Control Services	63.64%	15.15%	7.58%	4.55%	1.52%	---	---	1.52%	6.06%	100.00%
Hospital/Nursing Home Operations	75.76%	4.55%	4.55%	3.03%	1.52%	---	---	4.55%	6.06%	100.00%
Mental Health/Retardation Programs	6.06%	31.82%	15.15%	18.18%	4.55%	3.03%	4.55%	9.09%	7.58%	100.00%
Drug/Alcohol Treatment Services	13.64%	33.33%	16.67%	13.64%	4.55%	1.52%	4.55%	7.58%	4.55%	100.00%
Public Assistance/Medicaid Payments	3.03%	34.85%	18.18%	18.18%	4.55%	3.03%	4.55%	9.09%	4.55%	100.00%
Child Care/Youth Services	7.58%	30.30%	18.18%	18.18%	4.55%	3.03%	4.55%	7.58%	6.06%	100.00%
Senior Citizen Programs	7.58%	31.82%	18.18%	18.18%	4.55%	3.03%	4.55%	7.58%	4.55%	100.00%
Elementary/Secondary School Systems	1.52%	34.85%	19.70%	18.18%	4.55%	3.03%	4.55%	9.09%	4.55%	100.00%
Community College Contributions	1.52%	33.33%	21.21%	18.18%	4.55%	3.03%	4.55%	9.09%	4.55%	100.00%
Operation of Parks/Recreational Facilities	19.70%	27.27%	19.70%	13.64%	3.03%	1.52%	3.03%	7.58%	4.55%	100.00%
Operation of Museums/Art Galleries/Zoos	69.70%	15.15%	7.58%	---	1.52%	---	1.52%	---	4.55%	100.00%

1. The percentage base for each functional category reflects the aggregate size of the respondent sample (N=66).
2. The symbol 'N.A.' indicates that the town percentage cannot be ascertained.

Source: Staff, Advisory Commission on Intergovernmental Relations

(continued)

Percentage Distribution of County Respondents' Perceptions  
Relative  
to the  
Number of Incorporated Towns  
with  
Populations Receiving Services/Capital Goods through County Government Action  
by  
Functional Category  
[Source: County Survey Forms]

	Pct. of Towns with County Government as Provider/Funder									Total
	None	1	2	3	4	5	6	7 or More	N.A.	
Operation of Libraries	3.03%	33.33%	21.21%	18.18%	3.03%	3.03%	4.55%	9.09%	4.55%	100.00%
Operation of Stadiums/Auditoriums	74.24%	7.58%	6.06%	1.52%	1.52%	1.52%	---	1.52%	6.06%	100.00%
Planning/Zoning Activities	46.97%	25.76%	6.06%	7.58%	---	1.52%	1.52%	3.03%	7.58%	100.00%
Economic/Industrial Development	7.58%	31.82%	21.21%	15.15%	1.52%	3.03%	4.55%	9.09%	6.06%	100.00%
Public Housing/Homeless Shelter Operations	45.45%	21.21%	12.12%	6.06%	1.52%	1.52%	3.03%	4.55%	4.55%	100.00%
Pollution/Flood/Erosion Control	19.70%	33.33%	12.12%	16.67%	---	6.06%	1.52%	6.06%	4.55%	100.00%
Cooperative Extension Programs	---	34.85%	21.21%	19.70%	3.03%	3.03%	4.55%	9.09%	4.55%	100.00%

1. The percentage base for each functional category reflects the aggregate size of the respondent sample (N=66).
2. The symbol 'N.A.' indicates that the town percentage cannot be ascertained.

Source: Staff, Advisory Commission on Intergovernmental Relations

**CROSTABULATION OF FUNCTIONAL ARRANGEMENTS  
FOR  
RESIDENTS OF TOWNS AND UNINCORPORATED AREAS**

Table 1  
 Crime Prevention/Investigation/Control  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

Functional Arrangements: Towns	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
Not Provided	0	6	0	2	0	6
No. of Towns						
Col. Pct.	.0%	4.9%	.0%	4.9%	.0%	4.7%
Row Pct.	.0%	100.0%	.0%	33.3%	.0%	100.0%
Provided by Town Government	0	84	0	23	2	86
No. of Towns						
Col. Pct.	.0%	68.9%	.0%	56.1%	28.6%	66.7%
Row Pct.	.0%	97.7%	.0%	26.7%	2.3%	100.0%
Provided by County Government	0	88	0	28	7	95
No. of Towns						
Col. Pct.	.0%	(D) → 72.1%	.0%	68.3%	100.0%	(B) → 73.6%
Row Pct.	.0%	92.6%	.0%	29.5%	7.4%	100.0%
Provided by PSA/Reg. Government Org.	0	3	0	3	0	3
No. of Towns						
Col. Pct.	.0%	2.5%	.0%	7.3%	.0%	2.3%
Row Pct.	.0%	100.0%	.0%	100.0%	.0%	100.0%
Provided by Other Sources	0	17	0	6	1	18
No. of Towns						
Col. Pct.	.0%	13.9%	.0%	14.6%	14.3%	14.0%
Row Pct.	.0%	94.4%	.0%	33.3%	5.5%	100.0%
Other Providers Funded by Town Government	0	7	0	2	0	7
No. of Towns						
Col. Pct.	.0%	5.7%	.0%	4.9%	.0%	5.4%
Row Pct.	.0%	100.0%	.0%	28.6%	.0%	100.0%
Total Cases	0	(C) → 122	0	41	7	(A) → 129
No. of Towns						
Col. Pct.	.0%	100.0%	.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	94.6%	.0%	31.8%	5.4%	100.0%

- The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
- A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as for the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

- The total number of respondent towns within respondent counties for which there existed usable data for both jurisdictions (129).
- The percentage of the towns in "A" within which the county provides "crime prevention / investigation / control" services (73.6%).
- The number of towns outside of which the county provides the specified services in unincorporated areas (122).
- The percentage of towns in "C" which have the specified services provided by the county within their jurisdictions (72.1%). The smaller this percentage, the greater the apparent incidence of the disparity in county services between towns and unincorporated areas.

Table 1  
 Crime Prevention/Investigation/Control  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	6	0	2	0	6
Col. Pct.	.0%	4.9%	.0%	4.9%	.0%	4.7%
Row Pct.	.0%	100.0%	.0%	33.3%	.0%	100.0%
Provided by Town Government						
No. of Towns	0	84	0	23	2	86
Col. Pct.	.0%	68.9%	.0%	56.1%	28.6%	66.7%
Row Pct.	.0%	97.7%	.0%	26.7%	2.3%	100.0%
Provided by County Government						
No. of Towns	0	88	0	28	7	95
Col. Pct.	.0%	72.1%	.0%	68.3%	100.0%	73.6%
Row Pct.	.0%	92.6%	.0%	29.5%	7.4%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	3	0	3	0	3
Col. Pct.	.0%	2.5%	.0%	7.3%	.0%	2.3%
Row Pct.	.0%	100.0%	.0%	100.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	0	17	0	6	1	18
Col. Pct.	.0%	13.9%	.0%	14.6%	14.3%	14.0%
Row Pct.	.0%	94.4%	.0%	33.3%	5.6%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	7	0	2	0	7
Col. Pct.	.0%	5.7%	.0%	4.9%	.0%	5.4%
Row Pct.	.0%	100.0%	.0%	28.6%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	0	122	0	41	7	129
Col. Pct.	.0%	100.0%	.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	94.6%	.0%	31.8%	5.4%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 2  
Correction/Detention Operations  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	11	1	2	0	12
Col. Pct.	.0%	11.1%	5.3%	9.1%	.0%	9.8%
Row Pct.	.0%	91.7%	8.3%	16.7%	.0%	100.0%
Provided by Town Government						
No. of Towns	0	7	1	0	0	8
Col. Pct.	.0%	7.1%	5.3%	.0%	.0%	6.5%
Row Pct.	.0%	87.5%	12.5%	.0%	.0%	100.0%
Provided by County Government						
No. of Towns	0	87	10	20	7	102
Col. Pct.	.0%	87.9%	52.6%	90.9%	77.8%	82.9%
Row Pct.	.0%	85.3%	9.8%	19.6%	6.9%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	3	9	0	2	11
Col. Pct.	.0%	3.0%	47.4%	.0%	22.2%	8.9%
Row Pct.	.0%	27.3%	81.8%	.0%	18.2%	100.0%
Provided by Other Sources						
No. of Towns	0	10	2	2	1	13
Col. Pct.	.0%	10.1%	10.5%	9.1%	11.1%	10.6%
Row Pct.	.0%	76.9%	15.4%	15.4%	7.7%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	1	1	0	0	2
Col. Pct.	.0%	1.0%	5.3%	.0%	.0%	1.6%
Row Pct.	.0%	50.0%	50.0%	.0%	.0%	100.0%
Total Cases						
No. of Towns	0	99	19	22	9	123
Col. Pct.	.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	80.5%	15.4%	17.9%	7.3%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 3  
 Traffic Control/Parking Enforcement  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	11	0	6	0	11
Col. Pct.	.0%	12.6%	.0%	14.3%	.0%	9.0%
Row Pct.	.0%	100.0%	.0%	54.5%	.0%	100.0%
Provided by Town Government						
No. of Towns	15	55	0	29	0	82
Col. Pct.	68.2%	63.2%	.0%	69.0%	.0%	67.2%
Row Pct.	18.3%	67.1%	.0%	35.4%	.0%	100.0%
Provided by County Government						
No. of Towns	13	37	0	11	0	53
Col. Pct.	59.1%	42.5%	.0%	26.2%	.0%	43.4%
Row Pct.	24.5%	69.8%	.0%	20.8%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	2	0	1	0	2
Col. Pct.	.0%	2.3%	.0%	2.4%	.0%	1.6%
Row Pct.	.0%	100.0%	.0%	50.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	3	11	0	4	0	16
Col. Pct.	13.6%	12.6%	.0%	9.5%	.0%	13.1%
Row Pct.	18.8%	68.8%	.0%	25.0%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	1	0	1	0	1
Col. Pct.	.0%	1.1%	.0%	2.4%	.0%	.8%
Row Pct.	.0%	100.0%	.0%	100.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	22	87	0	42	0	122
Col. Pct.	100.0%	100.0%	.0%	100.0%	.0%	100.0%
Row Pct.	18.0%	71.3%	.0%	34.4%	.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 4  
 Fire Prevention/Suppression  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	0	0	1	1	1
Col. Pct.	.0%	.0%	.0%	2.5%	6.3%	1.7%
Row Pct.	.0%	.0%	.0%	100.0%	100.0%	100.0%
Provided by Town Government						
No. of Towns	0	17	0	25	10	35
Col. Pct.	.0%	53.1%	.0%	62.5%	62.5%	60.3%
Row Pct.	.0%	48.6%	.0%	71.4%	28.6%	100.0%
Provided by County Government						
No. of Towns	0	18	0	17	7	27
Col. Pct.	.0%	56.3%	.0%	42.5%	43.8%	46.6%
Row Pct.	.0%	66.7%	.0%	63.0%	25.9%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	1	0	2	2	2
Col. Pct.	.0%	3.1%	.0%	5.0%	12.5%	3.4%
Row Pct.	.0%	50.0%	.0%	100.0%	100.0%	100.0%
Provided by Other Sources						
No. of Towns	0	11	0	13	4	17
Col. Pct.	.0%	34.4%	.0%	32.5%	25.0%	29.3%
Row Pct.	.0%	64.7%	.0%	76.5%	23.5%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	6	0	9	3	11
Col. Pct.	.0%	18.8%	.0%	22.5%	18.8%	19.0%
Row Pct.	.0%	54.5%	.0%	81.8%	27.3%	100.0%
<b>Total Cases</b>						
No. of Towns	0	32	0	40	16	58
Col. Pct.	.0%	100.0%	.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	55.2%	.0%	69.0%	27.6%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 5  
Ambulance/Rescue Services  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Provided by Town Government						
No. of Towns	1	11	0	14	6	21
Col. Pct.	100.0%	33.3%	.0%	34.1%	50.0%	35.6%
Row Pct.	4.8%	52.4%	.0%	66.7%	28.6%	100.0%
Provided by County Government						
No. of Towns	1	20	0	22	6	34
Col. Pct.	100.0%	60.6%	.0%	53.7%	50.0%	57.6%
Row Pct.	2.9%	58.8%	.0%	64.7%	17.6%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	1	0	3	2	3
Col. Pct.	.0%	3.0%	.0%	7.3%	16.7%	5.1%
Row Pct.	.0%	33.3%	.0%	100.0%	66.7%	100.0%
Provided by Other Sources						
No. of Towns	1	13	0	17	3	23
Col. Pct.	100.0%	39.4%	.0%	41.5%	25.0%	39.0%
Row Pct.	4.3%	56.5%	.0%	73.9%	13.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	1	5	0	8	2	10
Col. Pct.	100.0%	15.2%	.0%	19.5%	16.7%	16.9%
Row Pct.	10.0%	50.0%	.0%	80.0%	20.0%	100.0%
Total Cases						
No. of Towns	1	33	0	41	12	59
Col. Pct.	100.0%	100.0%	.0%	100.0%	100.0%	100.0%
Row Pct.	1.7%	55.9%	.0%	69.5%	20.3%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 6  
E-911/Emergency Dispatching  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	14	9	0	0	0	23
Col. Pct.	48.3%	10.3%	.0%	.0%	.0%	16.7%
Row Pct.	60.9%	39.1%	.0%	.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	3	17	3	0	3	23
Col. Pct.	10.3%	19.5%	18.8%	.0%	16.7%	16.7%
Row Pct.	13.0%	73.9%	13.0%	.0%	13.0%	100.0%
Provided by County Government						
No. of Towns	11	64	15	7	17	96
Col. Pct.	37.9%	73.6%	93.8%	100.0%	94.4%	69.6%
Row Pct.	11.5%	66.7%	15.6%	7.3%	17.7%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	4	1	0	1	5
Col. Pct.	.0%	4.6%	6.3%	.0%	5.6%	3.6%
Row Pct.	.0%	80.0%	20.0%	.0%	20.0%	100.0%
Provided by Other Sources						
No. of Towns	1	2	1	0	1	4
Col. Pct.	3.4%	2.3%	6.3%	.0%	5.6%	2.9%
Row Pct.	25.0%	50.0%	25.0%	.0%	25.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	2	2	0	0	4
Col. Pct.	.0%	2.3%	12.5%	.0%	.0%	2.9%
Row Pct.	.0%	50.0%	50.0%	.0%	.0%	100.0%
Total Cases						
No. of Towns	29	87	16	7	18	138
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	21.0%	63.0%	11.6%	5.1%	13.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.

2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 7  
 Building Inspections/Code Enforcement  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	3	0	0	0	3
Col. Pct.	.0%	2.3%	.0%	.0%	.0%	2.3%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	0	36	0	0	0	36
Col. Pct.	.0%	27.5%	.0%	.0%	.0%	27.5%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Provided by County Government						
No. of Towns	0	108	0	1	1	108
Col. Pct.	.0%	82.4%	.0%	100.0%	100.0%	82.4%
Row Pct.	.0%	100.0%	.0%	.9%	.9%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	1	0	0	0	1
Col. Pct.	.0%	.8%	.0%	.0%	.0%	.8%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	0	2	0	0	0	2
Col. Pct.	.0%	1.5%	.0%	.0%	.0%	1.5%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	4	0	0	0	4
Col. Pct.	.0%	3.1%	.0%	.0%	.0%	3.1%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Total Cases						
No. of Towns	0	131	0	1	1	131
Col. Pct.	.0%	100.0%	.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	100.0%	.0%	.8%	.8%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

**Table 8**  
**Disaster/Survival Programs**  
**Crosstabulation of Functional Arrangements**  
**for**  
**Residents of Towns and Unincorporated Areas**

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	3	18	0	3	1	21
Col. Pct.	27.3%	16.5%	.0%	21.4%	25.0%	17.1%
Row Pct.	14.3%	85.7%	.0%	14.3%	4.8%	100.0%
Provided by Town Government						
No. of Towns	0	24	0	5	2	24
Col. Pct.	.0%	22.0%	.0%	35.7%	50.0%	19.5%
Row Pct.	.0%	100.0%	.0%	20.8%	8.3%	100.0%
Provided by County Government						
No. of Towns	7	81	1	8	1	91
Col. Pct.	63.6%	74.3%	100.0%	57.1%	25.0%	74.0%
Row Pct.	7.7%	89.0%	1.1%	8.8%	1.1%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	2	0	0	0	2
Col. Pct.	.0%	1.8%	.0%	.0%	.0%	1.6%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	1	15	0	2	1	17
Col. Pct.	9.1%	13.8%	.0%	14.3%	25.0%	13.8%
Row Pct.	5.9%	88.2%	.0%	11.8%	5.9%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	1	0	1	1	1
Col. Pct.	.0%	.9%	.0%	7.1%	25.0%	.8%
Row Pct.	.0%	100.0%	.0%	100.0%	100.0%	100.0%
<b>Total Cases</b>						
No. of Towns	11	109	1	14	4	123
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	8.9%	88.6%	.8%	11.4%	3.3%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 9  
 Animal Control/Shelter Operations  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
<b>Not Provided</b>						
No. of Towns	0	3	0	1	1	3
Col. Pct.	.0%	2.7%	.0%	3.8%	9.1%	2.6%
Row Pct.	.0%	100.0%	.0%	33.3%	33.3%	100.0%
<b>Provided by Town Government</b>						
No. of Towns	0	16	0	4	1	16
Col. Pct.	.0%	14.3%	.0%	15.4%	9.1%	13.9%
Row Pct.	.0%	100.0%	.0%	25.0%	6.3%	100.0%
<b>Provided by County Government</b>						
No. of Towns	1	103	2	23	10	106
Col. Pct.	100.0%	92.0%	100.0%	88.5%	90.9%	92.2%
Row Pct.	.9%	97.2%	1.9%	21.7%	9.4%	100.0%
<b>Provided by PSA/Reg. Government Org.</b>						
No. of Towns	0	1	0	1	1	2
Col. Pct.	.0%	.9%	.0%	3.8%	9.1%	1.7%
Row Pct.	.0%	50.0%	.0%	50.0%	50.0%	100.0%
<b>Provided by Other Sources</b>						
No. of Towns	0	7	0	4	0	7
Col. Pct.	.0%	6.3%	.0%	15.4%	.0%	6.1%
Row Pct.	.0%	100.0%	.0%	57.1%	.0%	100.0%
<b>Other Providers Funded by Town Government</b>						
No. of Towns	0	5	0	4	2	5
Col. Pct.	.0%	4.5%	.0%	15.4%	18.2%	4.3%
Row Pct.	.0%	100.0%	.0%	80.0%	40.0%	100.0%
<b>Total Cases</b>						
No. of Towns	1	112	2	26	11	115
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	.9%	97.4%	1.7%	22.6%	9.6%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 10  
Criminal Prosecutions  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	2	0	0	0	2
Col. Pct.	.0%	1.9%	.0%	.0%	.0%	1.5%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	0	16	0	10	1	19
Col. Pct.	.0%	15.2%	.0%	18.5%	5.0%	14.1%
Row Pct.	.0%	84.2%	.0%	52.6%	5.3%	100.0%
Provided by County Government						
No. of Towns	0	94	0	49	20	122
Col. Pct.	.0%	89.5%	.0%	90.7%	100.0%	90.4%
Row Pct.	.0%	77.0%	.0%	40.2%	16.4%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	2	0	3	2	4
Col. Pct.	.0%	1.9%	.0%	5.6%	10.0%	3.0%
Row Pct.	.0%	50.0%	.0%	75.0%	50.0%	100.0%
Provided by Other Sources						
No. of Towns	0	11	0	7	2	14
Col. Pct.	.0%	10.5%	.0%	13.0%	10.0%	10.4%
Row Pct.	.0%	78.6%	.0%	50.0%	14.3%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	1	0	0	0	1
Col. Pct.	.0%	1.0%	.0%	.0%	.0%	.7%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	0	105	0	54	20	135
Col. Pct.	.0%	100.0%	.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	77.8%	.0%	40.0%	14.8%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 11  
Court Operations  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
<b>Not Provided</b>						
No. of Towns	0	1	0	0	0	1
Col. Pct.	.0%	1.0%	.0%	.0%	.0%	.7%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Provided by Town Government</b>						
No. of Towns	0	4	1	1	0	4
Col. Pct.	.0%	3.8%	100.0%	1.7%	.0%	3.0%
Row Pct.	.0%	100.0%	25.0%	25.0%	.0%	100.0%
<b>Provided by County Government</b>						
No. of Towns	0	101	1	57	18	130
Col. Pct.	.0%	97.1%	100.0%	96.6%	100.0%	97.0%
Row Pct.	.0%	77.7%	.8%	43.8%	13.8%	100.0%
<b>Provided by PSA/Reg. Government Org.</b>						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
<b>Provided by Other Sources</b>						
No. of Towns	0	7	0	6	2	10
Col. Pct.	.0%	6.7%	.0%	10.2%	11.1%	7.5%
Row Pct.	.0%	70.0%	.0%	60.0%	20.0%	100.0%
<b>Other Providers Funded by Town Government</b>						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
<b>Total Cases</b>						
No. of Towns	0	104	1	59	18	134
Col. Pct.	.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	77.6%	.7%	44.0%	13.4%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 12  
 Recordation of Documents  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	1	0	0	0	1
Col. Pct.	.0%	.9%	.0%	.0%	.0%	.7%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	0	9	0	5	3	13
Col. Pct.	.0%	8.5%	.0%	10.9%	15.8%	9.7%
Row Pct.	.0%	69.2%	.0%	38.5%	23.1%	100.0%
Provided by County Government						
No. of Towns	0	102	0	43	18	128
Col. Pct.	.0%	96.2%	.0%	93.5%	94.7%	95.5%
Row Pct.	.0%	79.7%	.0%	33.6%	14.1%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Provided by Other Sources						
No. of Towns	0	5	0	3	1	7
Col. Pct.	.0%	4.7%	.0%	6.5%	5.3%	5.2%
Row Pct.	.0%	71.4%	.0%	42.9%	14.3%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	0	0	1	1	1
Col. Pct.	.0%	.0%	.0%	2.2%	5.3%	.7%
Row Pct.	.0%	.0%	.0%	100.0%	100.0%	100.0%
<b>Total Cases</b>						
No. of Towns	0	106	0	46	19	134
Col. Pct.	.0%	100.0%	.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	79.1%	.0%	34.3%	14.2%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 13  
Street/Road/Bridge Construction or Repairs  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	0	0	3	0	3
Col. Pct.	.0%	.0%	.0%	2.8%	.0%	2.2%
Row Pct.	.0%	.0%	.0%	100.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	18	11	0	39	2	57
Col. Pct.	64.3%	68.8%	.0%	35.8%	40.0%	41.6%
Row Pct.	31.6%	19.3%	.0%	68.4%	3.5%	100.0%
Provided by County Government						
No. of Towns	2	2	0	31	1	33
Col. Pct.	7.1%	12.5%	.0%	28.4%	20.0%	24.1%
Row Pct.	6.1%	6.1%	.0%	93.9%	3.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	1	3	0	16	2	17
Col. Pct.	3.6%	18.8%	.0%	14.7%	40.0%	12.4%
Row Pct.	5.9%	17.6%	.0%	94.1%	11.8%	100.0%
Provided by Other Sources						
No. of Towns	21	8	0	52	1	73
Col. Pct.	75.0%	50.0%	.0%	47.7%	20.0%	53.3%
Row Pct.	28.8%	11.0%	.0%	71.2%	1.4%	100.0%
Other Providers Funded by Town Government						
No. of Towns	2	0	0	1	0	3
Col. Pct.	7.1%	.0%	.0%	.9%	.0%	2.2%
Row Pct.	66.7%	.0%	.0%	33.3%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	28	16	0	109	5	137
Col. Pct.	100.0%	100.0%	.0%	100.0%	100.0%	100.0%
Row Pct.	20.4%	11.7%	.0%	79.6%	3.6%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 14  
Street Cleaning  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	9	0	0	13	1	22
Col. Pct.	14.1%	.0%	.0%	17.3%	33.3%	15.8%
Row Pct.	40.9%	.0%	.0%	59.1%	4.5%	100.0%
Provided by Town Government						
No. of Towns	43	0	0	46	2	89
Col. Pct.	67.2%	.0%	.0%	61.3%	66.7%	64.0%
Row Pct.	48.3%	.0%	.0%	51.7%	2.2%	100.0%
Provided by County Government						
No. of Towns	7	0	0	9	0	16
Col. Pct.	10.9%	.0%	.0%	12.0%	.0%	11.5%
Row Pct.	43.8%	.0%	.0%	56.3%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	2	0	0	3	0	5
Col. Pct.	3.1%	.0%	.0%	4.0%	.0%	3.6%
Row Pct.	40.0%	.0%	.0%	60.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	18	0	0	13	0	31
Col. Pct.	28.1%	.0%	.0%	17.3%	.0%	22.3%
Row Pct.	58.1%	.0%	.0%	41.9%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	0	0	1	0	1
Col. Pct.	.0%	.0%	.0%	1.3%	.0%	.7%
Row Pct.	.0%	.0%	.0%	100.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	64	0	0	75	3	139
Col. Pct.	100.0%	.0%	.0%	100.0%	100.0%	100.0%
Row Pct.	46.0%	.0%	.0%	54.0%	2.2%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 15  
Snow Plowing  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	1	1	0	4	0	6
Col. Pct.	2.7%	12.5%	.0%	4.0%	.0%	4.3%
Row Pct.	16.7%	16.7%	.0%	66.7%	.0%	100.0%
Provided by Town Government						
No. of Towns	26	6	0	44	2	72
Col. Pct.	70.3%	75.0%	.0%	44.0%	66.7%	51.4%
Row Pct.	36.1%	8.3%	.0%	61.1%	2.8%	100.0%
Provided by County Government						
No. of Towns	6	1	0	24	0	31
Col. Pct.	16.2%	12.5%	.0%	24.0%	.0%	22.1%
Row Pct.	19.4%	3.2%	.0%	77.4%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	2	1	0	9	1	11
Col. Pct.	5.4%	12.5%	.0%	9.0%	33.3%	7.9%
Row Pct.	18.2%	9.1%	.0%	81.8%	9.1%	100.0%
Provided by Other Sources						
No. of Towns	15	3	0	41	1	57
Col. Pct.	40.5%	37.5%	.0%	41.0%	33.3%	40.7%
Row Pct.	26.3%	5.3%	.0%	71.9%	1.8%	100.0%
Other Providers Funded by Town Government						
No. of Towns	1	0	0	1	0	2
Col. Pct.	2.7%	.0%	.0%	1.0%	.0%	1.4%
Row Pct.	50.0%	.0%	.0%	50.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	37	8	0	100	3	140
Col. Pct.	100.0%	100.0%	.0%	100.0%	100.0%	100.0%
Row Pct.	26.4%	5.7%	.0%	71.4%	2.1%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 16  
Streetlight Operations  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
<b>Not Provided</b>						
No. of Towns	1	1	0	2	0	4
Col. Pct.	2.5%	3.4%	.0%	3.3%	.0%	3.2%
Row Pct.	25.0%	25.0%	.0%	50.0%	.0%	100.0%
<b>Provided by Town Government</b>						
No. of Towns	39	27	1	48	2	110
Col. Pct.	97.5%	93.1%	50.0%	80.0%	100.0%	87.3%
Row Pct.	35.5%	24.5%	.9%	43.6%	1.8%	100.0%
<b>Provided by County Government</b>						
No. of Towns	1	2	1	3	0	7
Col. Pct.	2.5%	6.9%	50.0%	5.0%	.0%	5.6%
Row Pct.	14.3%	28.6%	14.3%	42.9%	.0%	100.0%
<b>Provided by PSA/Reg. Government Org.</b>						
No. of Towns	0	0	0	3	0	3
Col. Pct.	.0%	.0%	.0%	5.0%	.0%	2.4%
Row Pct.	.0%	.0%	.0%	100.0%	.0%	100.0%
<b>Provided by Other Sources</b>						
No. of Towns	0	1	1	4	0	6
Col. Pct.	.0%	3.4%	50.0%	6.7%	.0%	4.8%
Row Pct.	.0%	16.7%	16.7%	66.7%	.0%	100.0%
<b>Other Providers Funded by Town Government</b>						
No. of Towns	0	1	0	0	0	1
Col. Pct.	.0%	3.4%	.0%	.0%	.0%	.8%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	40	29	2	60	2	126
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	31.7%	23.0%	1.6%	47.6%	1.6%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 17  
Residential Solid Waste Collection  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	5	1	0	4	0	10
Col. Pct.	16.7%	1.9%	.0%	9.1%	.0%	8.1%
Row Pct.	50.0%	10.0%	.0%	40.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	23	45	6	31	0	96
Col. Pct.	76.7%	83.3%	85.7%	70.5%	.0%	77.4%
Row Pct.	24.0%	46.9%	6.3%	32.3%	.0%	100.0%
Provided by County Government						
No. of Towns	3	13	1	9	0	22
Col. Pct.	10.0%	24.1%	14.3%	20.5%	.0%	17.7%
Row Pct.	13.6%	59.1%	4.5%	40.9%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	1	1	1	0	3
Col. Pct.	.0%	1.9%	14.3%	2.3%	.0%	2.4%
Row Pct.	.0%	33.3%	33.3%	33.3%	.0%	100.0%
Provided by Other Sources						
No. of Towns	1	5	0	3	0	8
Col. Pct.	3.3%	9.3%	.0%	6.8%	.0%	6.5%
Row Pct.	12.5%	62.5%	.0%	37.5%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	1	4	0	1	0	6
Col. Pct.	3.3%	7.4%	.0%	2.3%	.0%	4.8%
Row Pct.	16.7%	66.7%	.0%	16.7%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	30	54	7	44	0	124
Col. Pct.	100.0%	100.0%	100.0%	100.0%	.0%	100.0%
Row Pct.	24.2%	43.5%	5.6%	35.5%	.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.

2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 18  
Commercial Solid Waste Collection  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	7	2	0	9	0	17
Col. Pct.	20.0%	5.1%	.0%	15.5%	.0%	13.3%
Row Pct.	41.2%	11.8%	.0%	52.9%	.0%	100.0%
Provided by Town Government						
No. of Towns	20	23	4	28	0	68
Col. Pct.	57.1%	59.0%	80.0%	48.3%	.0%	53.1%
Row Pct.	29.4%	33.8%	5.9%	41.2%	.0%	100.0%
Provided by County Government						
No. of Towns	2	14	1	17	0	32
Col. Pct.	5.7%	35.9%	20.0%	29.3%	.0%	25.0%
Row Pct.	6.3%	43.8%	3.1%	53.1%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	1	1	3	0	5
Col. Pct.	.0%	2.6%	20.0%	5.2%	.0%	3.9%
Row Pct.	.0%	20.0%	20.0%	60.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	11	5	0	8	0	22
Col. Pct.	31.4%	12.8%	.0%	13.8%	.0%	17.2%
Row Pct.	50.0%	22.7%	.0%	36.4%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	4	1	0	4	0	9
Col. Pct.	11.4%	2.6%	.0%	6.9%	.0%	7.0%
Row Pct.	44.4%	11.1%	.0%	44.4%	.0%	100.0%
Total Cases						
No. of Towns	35	39	5	58	0	128
Col. Pct.	100.0%	100.0%	100.0%	100.0%	.0%	100.0%
Row Pct.	27.3%	30.5%	3.9%	45.3%	.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 19  
Solid Waste Recycling  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	6	12	1	2	0	20
Col. Pct.	50.0%	11.2%	6.3%	10.0%	.0%	14.6%
Row Pct.	30.0%	60.0%	5.0%	10.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	2	53	6	12	3	61
Col. Pct.	16.7%	49.5%	37.5%	60.0%	37.5%	44.5%
Row Pct.	3.3%	86.9%	9.8%	19.7%	4.9%	100.0%
Provided by County Government						
No. of Towns	5	54	6	10	6	67
Col. Pct.	41.7%	50.5%	37.5%	50.0%	75.0%	48.9%
Row Pct.	7.5%	80.6%	9.0%	14.9%	9.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	4	8	1	2	11
Col. Pct.	.0%	3.7%	50.0%	5.0%	25.0%	8.0%
Row Pct.	.0%	36.4%	72.7%	9.1%	18.2%	100.0%
Provided by Other Sources						
No. of Towns	1	13	0	2	0	15
Col. Pct.	8.3%	12.1%	.0%	10.0%	.0%	10.9%
Row Pct.	6.7%	86.7%	.0%	13.3%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	7	0	0	0	7
Col. Pct.	.0%	6.5%	.0%	.0%	.0%	5.1%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Total Cases						
No. of Towns	12	107	16	20	8	137
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	8.8%	78.1%	11.7%	14.6%	5.8%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

**Table 20**  
**Solid Waste Disposal**  
**Crosstabulation of Functional Arrangements**  
**for**  
**Residents of Towns and Unincorporated Areas**

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	7	0	0	0	7
Col. Pct.	.0%	5.9%	.0%	.0%	.0%	5.5%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	0	35	2	4	0	36
Col. Pct.	.0%	29.4%	18.2%	50.0%	.0%	28.1%
Row Pct.	.0%	97.2%	5.6%	11.1%	.0%	100.0%
Provided by County Government						
No. of Towns	0	85	5	4	1	89
Col. Pct.	.0%	71.4%	45.5%	50.0%	100.0%	69.5%
Row Pct.	.0%	95.5%	5.6%	4.5%	1.1%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	3	6	1	0	9
Col. Pct.	.0%	2.5%	54.5%	12.5%	.0%	7.0%
Row Pct.	.0%	33.3%	66.7%	11.1%	.0%	100.0%
Provided by Other Sources						
No. of Towns	0	3	0	1	0	3
Col. Pct.	.0%	2.5%	.0%	12.5%	.0%	2.3%
Row Pct.	.0%	100.0%	.0%	33.3%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	9	1	1	0	10
Col. Pct.	.0%	7.6%	9.1%	12.5%	.0%	7.8%
Row Pct.	.0%	90.0%	10.0%	10.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	0	119	11	8	1	128
Col. Pct.	.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	93.0%	8.6%	6.3%	.8%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 21  
Water Treatment  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	16	0	5	2	0	21
Col. Pct.	26.7%	.0%	9.1%	6.3%	.0%	14.7%
Row Pct.	76.2%	.0%	23.8%	9.5%	.0%	100.0%
Provided by Town Government						
No. of Towns	37	11	32	25	3	93
Col. Pct.	61.7%	78.6%	58.2%	78.1%	75.0%	65.0%
Row Pct.	39.8%	11.8%	34.4%	26.9%	3.2%	100.0%
Provided by County Government						
No. of Towns	4	3	6	2	0	13
Col. Pct.	6.7%	21.4%	10.9%	6.3%	.0%	9.1%
Row Pct.	30.8%	23.1%	46.2%	15.4%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	2	0	13	2	1	16
Col. Pct.	3.3%	.0%	23.6%	6.3%	25.0%	11.2%
Row Pct.	12.5%	.0%	81.3%	12.5%	6.3%	100.0%
Provided by Other Sources						
No. of Towns	1	0	1	2	0	3
Col. Pct.	1.7%	.0%	1.8%	6.3%	.0%	2.1%
Row Pct.	33.3%	.0%	33.3%	66.7%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
<b>Total Cases</b>						
No. of Towns	60	14	55	32	4	143
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	42.0%	9.8%	38.5%	22.4%	2.8%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 22  
Water Distribution  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
<b>Not Provided</b>						
No. of Towns	10	0	2	2	0	13
Col. Pct.	24.4%	.0%	3.4%	4.2%	.0%	9.2%
Row Pct.	76.9%	.0%	15.4%	15.4%	.0%	100.0%
<b>Provided by Town Government</b>						
No. of Towns	30	22	43	40	6	110
Col. Pct.	73.2%	84.6%	74.1%	83.3%	60.0%	78.0%
Row Pct.	27.3%	20.0%	39.1%	36.4%	5.5%	100.0%
<b>Provided by County Government</b>						
No. of Towns	0	4	4	3	3	8
Col. Pct.	.0%	15.4%	6.9%	6.3%	30.0%	5.7%
Row Pct.	.0%	50.0%	50.0%	37.5%	37.5%	100.0%
<b>Provided by PSA/Reg. Government Org.</b>						
No. of Towns	1	0	10	2	1	11
Col. Pct.	2.4%	.0%	17.2%	4.2%	10.0%	7.8%
Row Pct.	9.1%	.0%	90.9%	18.2%	9.1%	100.0%
<b>Provided by Other Sources</b>						
No. of Towns	1	0	1	1	0	2
Col. Pct.	2.4%	.0%	1.7%	2.1%	.0%	1.4%
Row Pct.	50.0%	.0%	50.0%	50.0%	.0%	100.0%
<b>Other Providers Funded by Town Government</b>						
No. of Towns	1	0	0	0	0	1
Col. Pct.	2.4%	.0%	.0%	.0%	.0%	.7%
Row Pct.	100.0%	.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	41	26	58	48	10	141
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	29.1%	18.4%	41.1%	34.0%	7.1%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 23  
Sewage Collection  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	8	1	4	9	0	22
Col. Pct.	20.0%	5.6%	7.3%	23.1%	.0%	16.3%
Row Pct.	36.4%	4.5%	18.2%	40.9%	.0%	100.0%
Provided by Town Government						
No. of Towns	29	15	38	25	3	92
Col. Pct.	72.5%	83.3%	69.1%	64.1%	75.0%	68.1%
Row Pct.	31.5%	16.3%	41.3%	27.2%	3.3%	100.0%
Provided by County Government						
No. of Towns	1	1	4	1	0	6
Col. Pct.	2.5%	5.6%	7.3%	2.6%	.0%	4.4%
Row Pct.	16.7%	16.7%	66.7%	16.7%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	1	2	10	3	1	14
Col. Pct.	2.5%	11.1%	18.2%	7.7%	25.0%	10.4%
Row Pct.	7.1%	14.3%	71.4%	21.4%	7.1%	100.0%
Provided by Other Sources						
No. of Towns	1	0	1	2	0	4
Col. Pct.	2.5%	.0%	1.8%	5.1%	.0%	3.0%
Row Pct.	25.0%	.0%	25.0%	50.0%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
<b>Total Cases</b>						
No. of Towns	40	18	55	39	4	135
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	29.6%	13.3%	40.7%	28.9%	3.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 24  
Sewage Treatment  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	9	1	5	10	0	25
Col. Pct.	22.0%	5.9%	7.8%	26.3%	.0%	18.2%
Row Pct.	36.0%	4.0%	20.0%	40.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	30	9	39	20	3	84
Col. Pct.	73.2%	52.9%	60.9%	52.6%	75.0%	61.3%
Row Pct.	35.7%	10.7%	46.4%	23.8%	3.6%	100.0%
Provided by County Government						
No. of Towns	0	2	3	2	0	5
Col. Pct.	.0%	11.8%	4.7%	5.3%	.0%	3.6%
Row Pct.	.0%	40.0%	60.0%	40.0%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	1	5	18	6	1	23
Col. Pct.	2.4%	29.4%	28.1%	15.8%	25.0%	16.8%
Row Pct.	4.3%	21.7%	78.3%	26.1%	4.3%	100.0%
Provided by Other Sources						
No. of Towns	1	0	1	1	0	3
Col. Pct.	2.4%	.0%	1.6%	2.6%	.0%	2.2%
Row Pct.	33.3%	.0%	33.3%	33.3%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	1	1	1	0	1
Col. Pct.	.0%	5.9%	1.6%	2.6%	.0%	.7%
Row Pct.	.0%	100.0%	100.0%	100.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	41	17	64	38	4	137
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	29.9%	12.4%	46.7%	27.7%	2.9%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 25  
Storm Water Management  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	20	6	5	7	6	38
Col. Pct.	32.3%	20.0%	33.3%	19.4%	50.0%	28.4%
Row Pct.	52.6%	15.8%	13.2%	18.4%	15.8%	100.0%
Provided by Town Government						
No. of Towns	28	19	7	24	6	70
Col. Pct.	45.2%	63.3%	46.7%	66.7%	50.0%	52.2%
Row Pct.	40.0%	27.1%	10.0%	34.3%	8.6%	100.0%
Provided by County Government						
No. of Towns	9	3	1	6	2	17
Col. Pct.	14.5%	10.0%	6.7%	16.7%	16.7%	12.7%
Row Pct.	52.9%	17.6%	5.9%	35.3%	11.8%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	1	1	1	1	0	3
Col. Pct.	1.6%	3.3%	6.7%	2.8%	.0%	2.2%
Row Pct.	33.3%	33.3%	33.3%	33.3%	.0%	100.0%
Provided by Other Sources						
No. of Towns	10	6	2	7	1	23
Col. Pct.	16.1%	20.0%	13.3%	19.4%	8.3%	17.2%
Row Pct.	43.5%	26.1%	8.7%	30.4%	4.3%	100.0%
Other Providers Funded by Town Government						
No. of Towns	1	1	0	1	1	3
Col. Pct.	1.6%	3.3%	.0%	2.8%	8.3%	2.2%
Row Pct.	33.3%	33.3%	.0%	33.3%	33.3%	100.0%
<b>Total Cases</b>						
No. of Towns	62	30	15	36	12	134
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	46.3%	22.4%	11.2%	26.9%	9.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 26  
Electricity/Gas Services  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	16	0	1	8	0	24
Col. Pct.	20.5%	.0%	20.0%	14.5%	.0%	17.6%
Row Pct.	66.7%	.0%	4.2%	33.3%	.0%	100.0%
Provided by Town Government						
No. of Towns	6	0	0	7	0	13
Col. Pct.	7.7%	.0%	.0%	12.7%	.0%	9.6%
Row Pct.	46.2%	.0%	.0%	53.8%	.0%	100.0%
Provided by County Government						
No. of Towns	0	0	0	1	0	1
Col. Pct.	.0%	.0%	.0%	1.8%	.0%	.7%
Row Pct.	.0%	.0%	.0%	100.0%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	8	0	0	7	0	15
Col. Pct.	10.3%	.0%	.0%	12.7%	.0%	11.0%
Row Pct.	53.3%	.0%	.0%	46.7%	.0%	100.0%
Provided by Other Sources						
No. of Towns	48	0	4	35	0	86
Col. Pct.	61.5%	.0%	80.0%	63.6%	.0%	63.2%
Row Pct.	55.8%	.0%	4.7%	40.7%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	2	0	0	0	0	2
Col. Pct.	2.6%	.0%	.0%	.0%	.0%	1.5%
Row Pct.	100.0%	.0%	.0%	.0%	.0%	100.0%
Total Cases						
No. of Towns	78	0	5	55	0	136
Col. Pct.	100.0%	.0%	100.0%	100.0%	.0%	100.0%
Row Pct.	57.4%	.0%	3.7%	40.4%	.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 27  
 Mass Transit System Operations  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
<b>Not Provided</b>						
No. of Towns	99	10	5	3	0	115
Col. Pct.	90.8%	90.9%	83.3%	50.0%	.0%	89.1%
Row Pct.	86.1%	8.7%	4.3%	2.6%	.0%	100.0%
<b>Provided by Town Government</b>						
No. of Towns	3	0	0	1	0	4
Col. Pct.	2.8%	.0%	.0%	16.7%	.0%	3.1%
Row Pct.	75.0%	.0%	.0%	25.0%	.0%	100.0%
<b>Provided by County Government</b>						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
<b>Provided by PSA/Reg. Government Org.</b>						
No. of Towns	1	0	0	0	0	1
Col. Pct.	.9%	.0%	.0%	.0%	.0%	.8%
Row Pct.	100.0%	.0%	.0%	.0%	.0%	100.0%
<b>Provided by Other Sources</b>						
No. of Towns	7	1	1	3	1	11
Col. Pct.	6.4%	9.1%	16.7%	50.0%	100.0%	8.5%
Row Pct.	63.6%	9.1%	9.1%	27.3%	9.1%	100.0%
<b>Other Providers Funded by Town Government</b>						
No. of Towns	0	0	0	1	0	1
Col. Pct.	.0%	.0%	.0%	16.7%	.0%	.8%
Row Pct.	.0%	.0%	.0%	100.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	109	11	6	6	1	129
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	84.5%	8.5%	4.7%	4.7%	.8%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 28  
 Parking Lot/Garage Operations  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	93	4	2	3	0	102
Col. Pct.	72.7%	80.0%	66.7%	75.0%	.0%	72.9%
Row Pct.	91.2%	3.9%	2.0%	2.9%	.0%	100.0%
Provided by Town Government						
No. of Towns	32	1	1	1	0	35
Col. Pct.	25.0%	20.0%	33.3%	25.0%	.0%	25.0%
Row Pct.	91.4%	2.9%	2.9%	2.9%	.0%	100.0%
Provided by County Government						
No. of Towns	3	0	0	0	0	3
Col. Pct.	2.3%	.0%	.0%	.0%	.0%	2.1%
Row Pct.	100.0%	.0%	.0%	.0%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	1	0	0	0	0	1
Col. Pct.	.8%	.0%	.0%	.0%	.0%	.7%
Row Pct.	100.0%	.0%	.0%	.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	3	0	0	0	0	3
Col. Pct.	2.3%	.0%	.0%	.0%	.0%	2.1%
Row Pct.	100.0%	.0%	.0%	.0%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
<b>Total Cases</b>						
No. of Towns	128	5	3	4	0	140
Col. Pct.	100.0%	100.0%	100.0%	100.0%	.0%	100.0%
Row Pct.	91.4%	3.6%	2.1%	2.9%	.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 29  
 Airport Operations  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	57	13	11	8	1	84
Col. Pct.	89.1%	39.4%	57.9%	44.4%	100.0%	67.7%
Row Pct.	67.9%	15.5%	13.1%	9.5%	1.2%	100.0%
Provided by Town Government						
No. of Towns	6	5	2	3	0	14
Col. Pct.	9.4%	15.2%	10.5%	16.7%	.0%	11.3%
Row Pct.	42.9%	35.7%	14.3%	21.4%	.0%	100.0%
Provided by County Government						
No. of Towns	1	15	4	7	0	22
Col. Pct.	1.6%	45.5%	21.1%	38.9%	.0%	17.7%
Row Pct.	4.5%	68.2%	18.2%	31.8%	.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	1	5	4	0	0	10
Col. Pct.	1.6%	15.2%	21.1%	.0%	.0%	8.1%
Row Pct.	10.0%	50.0%	40.0%	.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	1	3	2	2	0	8
Col. Pct.	1.6%	9.1%	10.5%	11.1%	.0%	6.5%
Row Pct.	12.5%	37.5%	25.0%	25.0%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	1	0	0	0	1
Col. Pct.	.0%	3.0%	.0%	.0%	.0%	.8%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	64	33	19	18	1	124
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	51.6%	26.6%	15.3%	14.5%	.8%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 30  
Public Health Programs  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
<b>Not Provided</b>						
No. of Towns	0	2	1	4	1	6
Col. Pct.	.0%	2.4%	7.1%	4.2%	2.3%	4.3%
Row Pct.	.0%	33.3%	16.7%	66.7%	16.7%	100.0%
<b>Provided by Town Government</b>						
No. of Towns	0	3	0	1	1	4
Col. Pct.	.0%	3.7%	.0%	1.1%	2.3%	2.9%
Row Pct.	.0%	75.0%	.0%	25.0%	25.0%	100.0%
<b>Provided by County Government</b>						
No. of Towns	0	70	10	82	40	116
Col. Pct.	.0%	85.4%	71.4%	86.3%	93.0%	84.1%
Row Pct.	.0%	60.3%	8.6%	70.7%	34.5%	100.0%
<b>Provided by PSA/Reg. Government Org.</b>						
No. of Towns	0	6	2	7	7	11
Col. Pct.	.0%	7.3%	14.3%	7.4%	16.3%	8.0%
Row Pct.	.0%	54.5%	18.2%	63.6%	63.6%	100.0%
<b>Provided by Other Sources</b>						
No. of Towns	0	22	5	23	9	36
Col. Pct.	.0%	26.8%	35.7%	24.2%	20.9%	26.1%
Row Pct.	.0%	61.1%	13.9%	63.9%	25.0%	100.0%
<b>Other Providers Funded by Town Government</b>						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
<b>Total Cases</b>						
No. of Towns	0	82	14	95	43	138
Col. Pct.	.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	59.4%	10.1%	68.8%	31.2%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 31  
Insect/Rat Control Services  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	47	6	2	21	6	72
Col. Pct.	58.8%	37.5%	66.7%	50.0%	50.0%	53.7%
Row Pct.	65.3%	8.3%	2.8%	29.2%	8.3%	100.0%
Provided by Town Government						
No. of Towns	7	3	0	1	1	11
Col. Pct.	8.8%	18.8%	.0%	2.4%	8.3%	8.2%
Row Pct.	63.6%	27.3%	.0%	9.1%	9.1%	100.0%
Provided by County Government						
No. of Towns	16	7	1	15	4	38
Col. Pct.	20.0%	43.8%	33.3%	35.7%	33.3%	28.4%
Row Pct.	42.1%	18.4%	2.6%	39.5%	10.5%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	1	1	0	1	0	2
Col. Pct.	1.3%	6.3%	.0%	2.4%	.0%	1.5%
Row Pct.	50.0%	50.0%	.0%	50.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	14	3	0	6	1	21
Col. Pct.	17.5%	18.8%	.0%	14.3%	8.3%	15.7%
Row Pct.	66.7%	14.3%	.0%	28.6%	4.8%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	1	0	1	0	1
Col. Pct.	.0%	6.3%	.0%	2.4%	.0%	.7%
Row Pct.	.0%	100.0%	.0%	100.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	80	16	3	42	12	134
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	59.7%	11.9%	2.2%	31.3%	9.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 32  
Hospital/Nursing Home Operations  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	30	5	1	20	1	51
Col. Pct.	44.8%	45.5%	14.3%	33.9%	16.7%	38.9%
Row Pct.	58.8%	9.8%	2.0%	39.2%	2.0%	100.0%
Provided by Town Government						
No. of Towns	2	0	0	1	0	3
Col. Pct.	3.0%	.0%	.0%	1.7%	.0%	2.3%
Row Pct.	66.7%	.0%	.0%	33.3%	.0%	100.0%
Provided by County Government						
No. of Towns	7	5	2	11	1	20
Col. Pct.	10.4%	45.5%	28.6%	18.6%	16.7%	15.3%
Row Pct.	35.0%	25.0%	10.0%	55.0%	5.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	4	1	1	3	1	8
Col. Pct.	6.0%	9.1%	14.3%	5.1%	16.7%	6.1%
Row Pct.	50.0%	12.5%	12.5%	37.5%	12.5%	100.0%
Provided by Other Sources						
No. of Towns	27	2	3	28	3	56
Col. Pct.	40.3%	18.2%	42.9%	47.5%	50.0%	42.7%
Row Pct.	48.2%	3.6%	5.4%	50.0%	5.4%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	1	0	1	0	1
Col. Pct.	.0%	9.1%	.0%	1.7%	.0%	.8%
Row Pct.	.0%	100.0%	.0%	100.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	67	11	7	59	6	131
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	51.1%	8.4%	5.3%	45.0%	4.6%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 33  
Mental Health/Retardation Programs  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
<b>Not Provided</b>						
No. of Towns	2	4	10	12	13	24
Col. Pct.	33.3%	11.4%	15.6%	21.8%	25.5%	17.9%
Row Pct.	8.3%	16.7%	41.7%	50.0%	54.2%	100.0%
<b>Provided by Town Government</b>						
No. of Towns	1	0	1	1	1	3
Col. Pct.	16.7%	.0%	1.6%	1.8%	2.0%	2.2%
Row Pct.	33.3%	.0%	33.3%	33.3%	33.3%	100.0%
<b>Provided by County Government</b>						
No. of Towns	2	23	31	25	23	69
Col. Pct.	33.3%	65.7%	48.4%	45.5%	45.1%	51.5%
Row Pct.	2.9%	33.3%	44.9%	36.2%	33.3%	100.0%
<b>Provided by PSA/Reg. Government Org.</b>						
No. of Towns	1	4	13	8	6	21
Col. Pct.	16.7%	11.4%	20.3%	14.5%	11.8%	15.7%
Row Pct.	4.8%	19.0%	61.9%	38.1%	28.6%	100.0%
<b>Provided by Other Sources</b>						
No. of Towns	2	9	27	17	18	46
Col. Pct.	33.3%	25.7%	42.2%	30.9%	35.3%	34.3%
Row Pct.	4.3%	19.6%	58.7%	37.0%	39.1%	100.0%
<b>Other Providers Funded by Town Government</b>						
No. of Towns	0	0	1	0	1	1
Col. Pct.	.0%	.0%	1.6%	.0%	2.0%	.7%
Row Pct.	.0%	.0%	100.0%	.0%	100.0%	100.0%
<b>Total Cases</b>						
No. of Towns	6	35	64	55	51	134
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	4.5%	26.1%	47.8%	41.0%	38.1%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 34  
Drug/Alcohol Treatment Services  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	1	8	9	17	7	28
Col. Pct.	25.0%	20.5%	20.0%	27.4%	25.0%	22.2%
Row Pct.	3.6%	28.6%	32.1%	60.7%	25.0%	100.0%
Provided by Town Government						
No. of Towns	0	1	0	2	1	3
Col. Pct.	.0%	2.6%	.0%	3.2%	3.6%	2.4%
Row Pct.	.0%	33.3%	.0%	66.7%	33.3%	100.0%
Provided by County Government						
No. of Towns	2	22	16	25	11	57
Col. Pct.	50.0%	56.4%	35.6%	40.3%	39.3%	45.2%
Row Pct.	3.5%	38.6%	28.1%	43.9%	19.3%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	4	10	6	4	18
Col. Pct.	.0%	10.3%	22.2%	9.7%	14.3%	14.3%
Row Pct.	.0%	22.2%	55.6%	33.3%	22.2%	100.0%
Provided by Other Sources						
No. of Towns	1	10	17	21	9	42
Col. Pct.	25.0%	25.6%	37.8%	33.9%	32.1%	33.3%
Row Pct.	2.4%	23.8%	40.5%	50.0%	21.4%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	0	0	1	0	1
Col. Pct.	.0%	.0%	.0%	1.6%	.0%	.8%
Row Pct.	.0%	.0%	.0%	100.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	4	39	45	62	28	126
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	3.2%	31.0%	35.7%	49.2%	22.2%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 35  
Public Assistance/Medicaid Payments  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
<b>Not Provided</b>						
No. of Towns	0	14	2	12	7	20
Col. Pct.	.0%	15.4%	33.3%	16.0%	28.0%	15.7%
Row Pct.	.0%	70.0%	10.0%	60.0%	35.0%	100.0%
<b>Provided by Town Government</b>						
No. of Towns	0	2	0	0	0	2
Col. Pct.	.0%	2.2%	.0%	.0%	.0%	1.6%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Provided by County Government</b>						
No. of Towns	0	58	3	41	13	75
Col. Pct.	.0%	63.7%	50.0%	54.7%	52.0%	59.1%
Row Pct.	.0%	77.3%	4.0%	54.7%	17.3%	100.0%
<b>Provided by PSA/Reg. Government Org.</b>						
No. of Towns	0	8	0	9	2	11
Col. Pct.	.0%	8.8%	.0%	12.0%	8.0%	8.7%
Row Pct.	.0%	72.7%	.0%	81.8%	18.2%	100.0%
<b>Provided by Other Sources</b>						
No. of Towns	0	24	1	25	7	40
Col. Pct.	.0%	26.4%	16.7%	33.3%	28.0%	31.5%
Row Pct.	.0%	60.0%	2.5%	62.5%	17.5%	100.0%
<b>Other Providers Funded by Town Government</b>						
No. of Towns	0	1	0	0	0	1
Col. Pct.	.0%	1.1%	.0%	.0%	.0%	.8%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	0	91	6	75	25	127
Col. Pct.	.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	71.7%	4.7%	59.1%	19.7%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 36  
 Child Care/Youth Services  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	14	2	19	5	29
Col. Pct.	.0%	16.3%	25.0%	23.5%	19.2%	21.2%
Row Pct.	.0%	48.3%	6.9%	65.5%	17.2%	100.0%
Provided by Town Government						
No. of Towns	0	3	0	2	1	4
Col. Pct.	.0%	3.5%	.0%	2.5%	3.8%	2.9%
Row Pct.	.0%	75.0%	.0%	50.0%	25.0%	100.0%
Provided by County Government						
No. of Towns	1	55	4	44	14	79
Col. Pct.	50.0%	64.0%	50.0%	54.3%	53.8%	57.7%
Row Pct.	1.3%	69.6%	5.1%	55.7%	17.7%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	7	0	9	2	11
Col. Pct.	.0%	8.1%	.0%	11.1%	7.7%	8.0%
Row Pct.	.0%	63.6%	.0%	81.8%	18.2%	100.0%
Provided by Other Sources						
No. of Towns	1	25	2	27	9	41
Col. Pct.	50.0%	29.1%	25.0%	33.3%	34.6%	29.9%
Row Pct.	2.4%	61.0%	4.9%	65.9%	22.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	2	0	2	0	3
Col. Pct.	.0%	2.3%	.0%	2.5%	.0%	2.2%
Row Pct.	.0%	66.7%	.0%	66.7%	.0%	100.0%
Total Cases						
No. of Towns	2	86	8	81	26	137
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	1.5%	62.8%	5.8%	59.1%	19.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 37  
Senior Citizen Programs  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	1	5	2	6	2	12
Col. Pct.	33.3%	7.9%	9.1%	9.2%	6.3%	9.8%
Row Pct.	8.3%	41.7%	16.7%	50.0%	16.7%	100.0%
Provided by Town Government						
No. of Towns	0	7	1	2	2	9
Col. Pct.	.0%	11.1%	4.5%	3.1%	6.3%	7.3%
Row Pct.	.0%	77.8%	11.1%	22.2%	22.2%	100.0%
Provided by County Government						
No. of Towns	1	39	7	39	17	71
Col. Pct.	33.3%	61.9%	31.8%	60.0%	53.1%	57.7%
Row Pct.	1.4%	54.9%	9.9%	54.9%	23.9%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	9	8	14	8	23
Col. Pct.	.0%	14.3%	36.4%	21.5%	25.0%	18.7%
Row Pct.	.0%	39.1%	34.8%	60.9%	34.8%	100.0%
Provided by Other Sources						
No. of Towns	1	19	6	21	11	37
Col. Pct.	33.3%	30.2%	27.3%	32.3%	34.4%	30.1%
Row Pct.	2.7%	51.4%	16.2%	56.8%	29.7%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	2	0	0	0	2
Col. Pct.	.0%	3.2%	.0%	.0%	.0%	1.6%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	3	63	22	65	32	123
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	2.4%	51.2%	17.9%	52.8%	26.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 38  
Elementary/Secondary School Systems  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	3	0	0	0	3
Col. Pct.	.0%	2.3%	.0%	.0%	.0%	2.2%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	0	6	0	1	0	6
Col. Pct.	.0%	4.6%	.0%	4.0%	.0%	4.4%
Row Pct.	.0%	100.0%	.0%	16.7%	.0%	100.0%
Provided by County Government						
No. of Towns	0	124	4	24	5	128
Col. Pct.	.0%	94.7%	100.0%	96.0%	100.0%	94.8%
Row Pct.	.0%	96.9%	3.1%	18.8%	3.9%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	1	1	1	1	2
Col. Pct.	.0%	.8%	25.0%	4.0%	20.0%	1.5%
Row Pct.	.0%	50.0%	50.0%	50.0%	50.0%	100.0%
Provided by Other Sources						
No. of Towns	0	15	1	3	1	16
Col. Pct.	.0%	11.5%	25.0%	12.0%	20.0%	11.9%
Row Pct.	.0%	93.8%	6.3%	18.8%	6.3%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	2	0	0	0	2
Col. Pct.	.0%	1.5%	.0%	.0%	.0%	1.5%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	0	131	4	25	5	135
Col. Pct.	.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	97.0%	3.0%	18.5%	3.7%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 39  
 Community College Contributions  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	43	2	18	3	51
Col. Pct.	.0%	47.3%	40.0%	41.9%	30.0%	43.2%
Row Pct.	.0%	84.3%	3.9%	35.3%	5.9%	100.0%
Provided by Town Government						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Provided by County Government						
No. of Towns	1	33	2	17	7	46
Col. Pct.	100.0%	36.3%	40.0%	39.5%	70.0%	39.0%
Row Pct.	2.2%	71.7%	4.3%	37.0%	15.2%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	3	1	3	1	6
Col. Pct.	.0%	3.3%	20.0%	7.0%	10.0%	5.1%
Row Pct.	.0%	50.0%	16.7%	50.0%	16.7%	100.0%
Provided by Other Sources						
No. of Towns	0	18	0	10	2	25
Col. Pct.	.0%	19.8%	.0%	23.3%	20.0%	21.2%
Row Pct.	.0%	72.0%	.0%	40.0%	8.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
<b>Total Cases</b>						
No. of Towns	1	91	5	43	10	118
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	.8%	77.1%	4.2%	36.4%	8.5%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 40  
 Operation of Parks/Recreational Facilities  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	12	9	2	4	2	24
Col. Pct.	60.0%	7.9%	14.3%	21.1%	25.0%	16.8%
Row Pct.	50.0%	37.5%	8.3%	16.7%	8.3%	100.0%
Provided by Town Government						
No. of Towns	3	61	10	13	5	68
Col. Pct.	15.0%	53.5%	71.4%	68.4%	62.5%	47.6%
Row Pct.	4.4%	89.7%	14.7%	19.1%	7.4%	100.0%
Provided by County Government						
No. of Towns	3	68	7	8	2	74
Col. Pct.	15.0%	59.6%	50.0%	42.1%	25.0%	51.7%
Row Pct.	4.1%	91.9%	9.5%	10.8%	2.7%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	1	4	0	1	0	5
Col. Pct.	5.0%	3.5%	.0%	5.3%	.0%	3.5%
Row Pct.	20.0%	80.0%	.0%	20.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	2	10	4	3	0	14
Col. Pct.	10.0%	8.8%	28.6%	15.8%	.0%	9.8%
Row Pct.	14.3%	71.4%	28.6%	21.4%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	3	0	0	0	3
Col. Pct.	.0%	2.6%	.0%	.0%	.0%	2.1%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	20	114	14	19	8	143
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	14.0%	79.7%	9.8%	13.3%	5.6%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 41  
 Operation of Museums/Art Galleries/Zoos  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	67	8	5	8	5	84
Col. Pct.	68.4%	57.1%	38.5%	80.0%	50.0%	66.1%
Row Pct.	79.8%	9.5%	6.0%	9.5%	6.0%	100.0%
Provided by Town Government						
No. of Towns	8	0	1	2	1	10
Col. Pct.	8.2%	.0%	7.7%	20.0%	10.0%	7.9%
Row Pct.	80.0%	.0%	10.0%	20.0%	10.0%	100.0%
Provided by County Government						
No. of Towns	12	3	6	2	4	20
Col. Pct.	12.2%	21.4%	46.2%	20.0%	40.0%	15.7%
Row Pct.	60.0%	15.0%	30.0%	10.0%	20.0%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	2	2	1	0	0	4
Col. Pct.	2.0%	14.3%	7.7%	.0%	.0%	3.1%
Row Pct.	50.0%	50.0%	25.0%	.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	16	3	3	1	3	22
Col. Pct.	16.3%	21.4%	23.1%	10.0%	30.0%	17.3%
Row Pct.	72.7%	13.6%	13.6%	4.5%	13.6%	100.0%
Other Providers Funded by Town Government						
No. of Towns	1	0	0	0	0	1
Col. Pct.	1.0%	.0%	.0%	.0%	.0%	.8%
Row Pct.	100.0%	.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	98	14	13	10	10	127
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	77.2%	11.0%	10.2%	7.9%	7.9%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 42  
 Operation of Libraries  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	3	9	4	7	14
Col. Pct.	.0%	3.7%	20.5%	16.0%	23.3%	10.7%
Row Pct.	.0%	21.4%	64.3%	28.6%	50.0%	100.0%
Provided by Town Government						
No. of Towns	0	19	4	8	4	26
Col. Pct.	.0%	23.5%	9.1%	32.0%	13.3%	19.8%
Row Pct.	.0%	73.1%	15.4%	30.8%	15.4%	100.0%
Provided by County Government						
No. of Towns	0	68	25	16	18	98
Col. Pct.	.0%	84.0%	56.8%	64.0%	60.0%	74.8%
Row Pct.	.0%	69.4%	25.5%	16.3%	18.4%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	4	7	1	2	10
Col. Pct.	.0%	4.9%	15.9%	4.0%	6.7%	7.6%
Row Pct.	.0%	40.0%	70.0%	10.0%	20.0%	100.0%
Provided by Other Sources						
No. of Towns	0	16	6	7	7	24
Col. Pct.	.0%	19.8%	13.6%	28.0%	23.3%	18.3%
Row Pct.	.0%	66.7%	25.0%	29.2%	29.2%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	9	4	1	1	13
Col. Pct.	.0%	11.1%	9.1%	4.0%	3.3%	9.9%
Row Pct.	.0%	69.2%	30.8%	7.7%	7.7%	100.0%
<b>Total Cases</b>						
No. of Towns	0	81	44	25	30	131
Col. Pct.	.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	61.8%	33.6%	19.1%	22.9%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 43  
 Operation of Stadiums/Auditoriums  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	86	14	1	5	1	103
Col. Pct.	76.1%	56.0%	33.3%	62.5%	33.3%	72.0%
Row Pct.	83.5%	13.6%	1.0%	4.9%	1.0%	100.0%
Provided by Town Government						
No. of Towns	6	4	0	2	1	10
Col. Pct.	5.3%	16.0%	.0%	25.0%	33.3%	7.0%
Row Pct.	60.0%	40.0%	.0%	20.0%	10.0%	100.0%
Provided by County Government						
No. of Towns	17	8	2	1	1	27
Col. Pct.	15.0%	32.0%	66.7%	12.5%	33.3%	18.9%
Row Pct.	63.0%	29.6%	7.4%	3.7%	3.7%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	2	0	0	0	0	2
Col. Pct.	1.8%	.0%	.0%	.0%	.0%	1.4%
Row Pct.	100.0%	.0%	.0%	.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	4	0	1	0	0	5
Col. Pct.	3.5%	.0%	33.3%	.0%	.0%	3.5%
Row Pct.	80.0%	.0%	20.0%	.0%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	1	0	0	0	1
Col. Pct.	.0%	4.0%	.0%	.0%	.0%	.7%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	113	25	3	8	3	143
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	79.0%	17.5%	2.1%	5.6%	2.1%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 44  
 Planning/Zoning Activities  
 Crosstabulation of Functional Arrangements  
 for  
 Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	1	2	0	0	0	3
Col. Pct.	14.3%	1.6%	.0%	.0%	.0%	2.3%
Row Pct.	33.3%	66.7%	.0%	.0%	.0%	100.0%
Provided by Town Government						
No. of Towns	5	108	11	1	3	114
Col. Pct.	71.4%	87.8%	84.6%	100.0%	75.0%	87.0%
Row Pct.	4.4%	94.7%	9.6%	.9%	2.6%	100.0%
Provided by County Government						
No. of Towns	1	37	3	0	1	38
Col. Pct.	14.3%	30.1%	23.1%	.0%	25.0%	29.0%
Row Pct.	2.6%	97.4%	7.9%	.0%	2.6%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	1	14	0	0	0	15
Col. Pct.	14.3%	11.4%	.0%	.0%	.0%	11.5%
Row Pct.	6.7%	93.3%	.0%	.0%	.0%	100.0%
Provided by Other Sources						
No. of Towns	0	2	0	0	0	2
Col. Pct.	.0%	1.6%	.0%	.0%	.0%	1.5%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	4	0	0	0	4
Col. Pct.	.0%	3.3%	.0%	.0%	.0%	3.1%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	7	123	13	1	4	131
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	5.3%	93.9%	9.9%	.8%	3.1%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 45  
Economic/Industrial Development  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	1	10	1	3	1	12
Col. Pct.	16.7%	8.5%	5.0%	12.5%	10.0%	8.8%
Row Pct.	8.3%	83.3%	8.3%	25.0%	8.3%	100.0%
Provided by Town Government						
No. of Towns	4	59	9	9	5	67
Col. Pct.	66.7%	50.0%	45.0%	37.5%	50.0%	49.3%
Row Pct.	6.0%	88.1%	13.4%	13.4%	7.5%	100.0%
Provided by County Government						
No. of Towns	1	78	14	16	6	87
Col. Pct.	16.7%	66.1%	70.0%	66.7%	60.0%	64.0%
Row Pct.	1.1%	89.7%	16.1%	18.4%	6.9%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	13	6	3	3	18
Col. Pct.	.0%	11.0%	30.0%	12.5%	30.0%	13.2%
Row Pct.	.0%	72.2%	33.3%	16.7%	16.7%	100.0%
Provided by Other Sources						
No. of Towns	0	16	3	4	1	19
Col. Pct.	.0%	13.6%	15.0%	16.7%	10.0%	14.0%
Row Pct.	.0%	84.2%	15.8%	21.1%	5.3%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	6	0	1	0	6
Col. Pct.	.0%	5.1%	.0%	4.2%	.0%	4.4%
Row Pct.	.0%	100.0%	.0%	16.7%	.0%	100.0%
<b>Total Cases</b>						
No. of Towns	6	118	20	24	10	136
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	4.4%	86.8%	14.7%	17.6%	7.4%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 46  
Public Housing/Homeless Shelter Operations  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
<b>Not Provided</b>						
No. of Towns	16	9	13	17	9	50
Col. Pct.	43.2%	31.0%	39.4%	45.9%	37.5%	41.7%
Row Pct.	32.0%	18.0%	26.0%	34.0%	18.0%	100.0%
<b>Provided by Town Government</b>						
No. of Towns	0	1	0	1	0	2
Col. Pct.	.0%	3.4%	.0%	2.7%	.0%	1.7%
Row Pct.	.0%	50.0%	.0%	50.0%	.0%	100.0%
<b>Provided by County Government</b>						
No. of Towns	13	16	13	14	13	47
Col. Pct.	35.1%	55.2%	39.4%	37.8%	54.2%	39.2%
Row Pct.	27.7%	34.0%	27.7%	29.8%	27.7%	100.0%
<b>Provided by PSA/Reg. Government Org.</b>						
No. of Towns	3	1	7	0	3	11
Col. Pct.	8.1%	3.4%	21.2%	.0%	12.5%	9.2%
Row Pct.	27.3%	9.1%	63.6%	.0%	27.3%	100.0%
<b>Provided by Other Sources</b>						
No. of Towns	8	7	7	10	7	27
Col. Pct.	21.6%	24.1%	21.2%	27.0%	29.2%	22.5%
Row Pct.	29.6%	25.9%	25.9%	37.0%	25.9%	100.0%
<b>Other Providers Funded by Town Government</b>						
No. of Towns	0	2	1	2	1	3
Col. Pct.	.0%	6.9%	3.0%	5.4%	4.2%	2.5%
Row Pct.	.0%	66.7%	33.3%	66.7%	33.3%	100.0%
<b>Total Cases</b>						
No. of Towns	37	29	33	37	24	120
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	30.8%	24.2%	27.5%	30.8%	20.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 47  
Pollution/Flood/Erosion Control  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	3	11	0	3	1	15
Col. Pct.	75.0%	11.0%	.0%	6.8%	7.1%	11.8%
Row Pct.	20.0%	73.3%	.0%	20.0%	6.7%	100.0%
Provided by Town Government						
No. of Towns	0	48	1	17	3	56
Col. Pct.	.0%	48.0%	50.0%	38.6%	21.4%	44.1%
Row Pct.	.0%	85.7%	1.8%	30.4%	5.4%	100.0%
Provided by County Government						
No. of Towns	0	54	1	25	8	69
Col. Pct.	.0%	54.0%	50.0%	56.8%	57.1%	54.3%
Row Pct.	.0%	78.3%	1.4%	36.2%	11.6%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	5	0	7	4	9
Col. Pct.	.0%	5.0%	.0%	15.9%	28.6%	7.1%
Row Pct.	.0%	55.6%	.0%	77.8%	44.4%	100.0%
Provided by Other Sources						
No. of Towns	1	11	0	9	2	16
Col. Pct.	25.0%	11.0%	.0%	20.5%	14.3%	12.6%
Row Pct.	6.3%	68.8%	.0%	56.3%	12.5%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Total Cases						
No. of Towns	4	100	2	44	14	127
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	3.1%	78.7%	1.6%	34.6%	11.0%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 48  
Cooperative Extension Programs  
Crosstabulation of Functional Arrangements  
for  
Residents of Towns and Unincorporated Areas

	Functional Arrangements: Unincorporated Areas					Total Cases
	Not Provided	Provided by County Government	Provided by PSA/Reg. Government Org.	Provided by Other Sources	Other Providers Funded by County Government	
<b>Functional Arrangements: Towns</b>						
Not Provided						
No. of Towns	0	13	1	5	2	15
Col. Pct.	.0%	13.0%	12.5%	7.0%	7.4%	11.2%
Row Pct.	.0%	86.7%	6.7%	33.3%	13.3%	100.0%
Provided by Town Government						
No. of Towns	0	5	0	0	0	5
Col. Pct.	.0%	5.0%	.0%	.0%	.0%	3.7%
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Provided by County Government						
No. of Towns	0	68	4	52	19	92
Col. Pct.	.0%	68.0%	50.0%	73.2%	70.4%	68.7%
Row Pct.	.0%	73.9%	4.3%	56.5%	20.7%	100.0%
Provided by PSA/Reg. Government Org.						
No. of Towns	0	6	2	7	5	12
Col. Pct.	.0%	6.0%	25.0%	9.9%	18.5%	9.0%
Row Pct.	.0%	50.0%	16.7%	58.3%	41.7%	100.0%
Provided by Other Sources						
No. of Towns	0	29	4	23	7	39
Col. Pct.	.0%	29.0%	50.0%	32.4%	25.9%	29.1%
Row Pct.	.0%	74.4%	10.3%	59.0%	17.9%	100.0%
Other Providers Funded by Town Government						
No. of Towns	0	0	0	0	0	0
Col. Pct.	.0%	.0%	.0%	.0%	.0%	.0%
Row Pct.	.0%	.0%	.0%	.0%	.0%	.0%
<b>Total Cases</b>						
No. of Towns	0	100	8	71	27	134
Col. Pct.	.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Row Pct.	.0%	74.6%	6.0%	53.0%	20.1%	100.0%

1. The sum of the cell statistics for a given column or row may exceed the listed total since multiple survey answers were permitted.
2. A town falls within the "cases" profile if codable arrangement data have been generated for that locality as well as the unincorporated areas of its subsuming county.

Source: Staff, Advisory Commission on Intergovernmental Relations

**SERVICE EQUITY/TAX BURDEN PERCEPTIONS  
BY  
JURISDICTIONAL TYPE**

Table 1.1  
 Frequency Distribution  
 of  
 Service Equity Perceptions  
 by  
 Jurisdictional Type

	No. of Localities	Pct. of Localities
<b>Jurisdictional Type</b>		
<b>Counties</b>		
Reasonable County Services:		
Not Sure (3 points)	1	1.5%
Agree (2 points)	16	24.6%
Strongly Agree (1 point)	48	73.8%
<b>Total</b>	<b>65</b>	<b>100.0%</b>
<b>Towns</b>		
Reasonable County Services:		
Strongly Disagree (5 points)	16	9.8%
Disagree (4 points)	34	20.7%
Not Sure (3 points)	24	14.6%
Agree (2 points)	77	47.0%
Strongly Agree (1 point)	13	7.9%
<b>Total</b>	<b>164</b>	<b>100.0%</b>

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 1.2  
 Frequency Distribution  
 of  
 Tax Burden Perceptions  
 by  
 Jurisdictional Type

	No. of Localities	Pct. of Localities
<b>Jurisdictional Type</b>		
<b>Counties</b>		
<b>Excessive Combined Taxes:</b>		
Strongly Agree (5 points)	1	1.6%
Agree (4 points)	3	4.8%
Not Sure (3 points)	18	29.0%
Disagree (2 points)	19	30.6%
Strongly Disagree (1 point)	21	33.9%
<b>Total</b>	<b>62</b>	<b>100.0%</b>
<b>Towns</b>		
<b>Excessive Combined Taxes:</b>		
Strongly Agree (5 points)	26	16.0%
Agree (4 points)	57	35.2%
Not Sure (3 points)	24	14.8%
Disagree (2 points)	45	27.8%
Strongly Disagree (1 point)	10	6.2%
<b>Total</b>	<b>162</b>	<b>100.0%</b>

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 1.3  
 Frequency Distribution  
 of  
 Scores  
 on  
 Index of Perceived Interlocal Strain  
 by  
 Jurisdictional Type

	No. of Localities	Pct. of Localities
Jurisdictional Type		
Counties		
Degree of Perceived Strain:		
6 points (Medium)	2	3.2%
5 points (Medium)	10	16.1%
4 points (Low)	15	24.2%
3 points (Low)	17	27.4%
2 points (Low)	18	29.0%
Total	62	100.0%
Towns		
Degree of Perceived Strain:		
10 points (High)	6	3.7%
9 points (High)	16	9.9%
8 points (High)	20	12.4%
7 points (Medium)	21	13.0%
6 points (Medium)	33	20.5%
5 points (Medium)	19	11.8%
4 points (Low)	37	23.0%
3 points (Low)	5	3.1%
2 points (Low)	4	2.5%
Total	161	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 1.4A  
 Crosstabulation of Tax Burden Perceptions by Service Equity Perceptions  
 for  
 Counties in Virginia

	Reasonable County Services:			Total
	Strongly Agree	Agree	Not Sure	
<b>Excessive Combined Taxes:</b>				
<b>Strongly Agree</b>				
N	1	0	0	1
Col. Pct.	2.2%	.0%	.0%	1.6%
Table Pct.	1.6%	.0%	.0%	1.6%
<b>Agree</b>				
N	3	0	0	3
Col. Pct.	6.5%	.0%	.0%	4.8%
Table Pct.	4.8%	.0%	.0%	4.8%
<b>Not Sure</b>				
N	10	7	1	18
Col. Pct.	21.7%	46.7%	100.0%	29.0%
Table Pct.	16.1%	11.3%	1.6%	29.0%
<b>Disagree</b>				
N	14	5	0	19
Col. Pct.	30.4%	33.3%	.0%	30.6%
Table Pct.	22.6%	8.1%	.0%	30.6%
<b>Strongly Disagree</b>				
N	18	3	0	21
Col. Pct.	39.1%	20.0%	.0%	33.9%
Table Pct.	29.0%	4.8%	.0%	33.9%
<b>Total</b>				
N	46	15	1	62
Col. Pct.	100.0%	100.0%	100.0%	100.0%
Table Pct.	74.2%	24.2%	1.6%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 1.4B  
 Crosstabulation of Tax Burden Perceptions by Service Equity Perceptions  
 for  
 Towns in Virginia

	Reasonable County Services:					Total
	Strongly Agree	Agree	Not Sure	Disagree	Strongly Disagree	
<b>Excessive Combined Taxes: Strongly Agree</b>						
N	0	7	3	10	6	26
Col. Pct.	.0%	9.3%	12.5%	30.3%	37.5%	16.1%
Table Pct.	.0%	4.3%	1.9%	6.2%	3.7%	16.1%
<b>Agree</b>						
N	6	20	10	15	6	57
Col. Pct.	46.2%	26.7%	41.7%	45.5%	37.5%	35.4%
Table Pct.	3.7%	12.4%	6.2%	9.3%	3.7%	35.4%
<b>Not Sure</b>						
N	1	11	7	3	2	24
Col. Pct.	7.7%	14.7%	29.2%	9.1%	12.5%	14.9%
Table Pct.	.6%	6.8%	4.3%	1.9%	1.2%	14.9%
<b>Disagree</b>						
N	2	34	2	5	1	44
Col. Pct.	15.4%	45.3%	8.3%	15.2%	6.3%	27.3%
Table Pct.	1.2%	21.1%	1.2%	3.1%	.6%	27.3%
<b>Strongly Disagree</b>						
N	4	3	2	0	1	10
Col. Pct.	30.8%	4.0%	8.3%	.0%	6.3%	6.2%
Table Pct.	2.5%	1.9%	1.2%	.0%	.6%	6.2%
<b>Total</b>						
N	13	75	24	33	16	161
Col. Pct.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Table Pct.	8.1%	46.6%	14.9%	20.5%	9.9%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

**SERVICE EQUITY/TAX BURDEN PERCEPTIONS**  
**BY**  
**JURISDICTIONAL TYPE**  
**AND**  
**REGION**

Table 2.1A  
 Descriptive Statistics  
 for  
 Service Equity Perceptions  
 by  
 Jurisdictional Type and Region

	Reasonable Services: Strongly Agree=1/Strongly Disagree=5			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)	11	16.9%	1.45	.69
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)	12	18.5%	1.08	.29
Northern Valley (PD's 6, 7)	9	13.8%	1.44	.53
Northern Virginia (PD 8)	3	4.6%	1.00	.00
Northern Piedmont (PD's 9, 10, 16)	9	13.8%	1.44	.53
Southside (PD's 13, 14, 19)	10	15.4%	1.10	.32
Richmond (PD 15)	1	1.5%	1.00	.00
Chesapeake Fringe (PD's 17, 18, 22)	8	12.3%	1.38	.52
Hampton Roads (PD 23)	2	3.1%	1.00	.00
<b>Total</b>	<b>65</b>	<b>100.0%</b>	<b>1.28</b>	<b>.48</b>
<b>Towns</b>				
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)	34	20.7%	2.94	1.07
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)	23	14.0%	3.04	1.22
Northern Valley (PD's 6, 7)	20	12.2%	3.15	1.23
Northern Virginia (PD 8)	13	7.9%	2.69	1.18
Northern Piedmont (PD's 9, 10, 16)	14	8.5%	2.21	1.05
Southside (PD's 13, 14, 19)	25	15.2%	2.60	1.15
Richmond (PD 15)	1	.6%	4.00	.00
Chesapeake Fringe (PD's 17, 18, 22)	26	15.9%	2.62	1.24
Hampton Roads (PD 23)	7	4.3%	2.14	.38
Not Ascertained	1	.6%	4.00	.00
<b>Total</b>	<b>164</b>	<b>100.0%</b>	<b>2.77</b>	<b>1.16</b>

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 2.18  
 Crosstabulation of Service Equity Perceptions by Region  
 for  
 Counties in Virginia

	Reasonable County Services:			Total
	Strongly Agree	Agree	Not Sure	
Region				
Southwest Virginia (PD's 1, 2, 3)				
N	7	3	1	11
Row Pct.	63.6%	27.3%	9.1%	100.0%
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
N	11	1	0	12
Row Pct.	91.7%	8.3%	.0%	100.0%
Northern Valley (PD's 6, 7)				
N	5	4	0	9
Row Pct.	55.6%	44.4%	.0%	100.0%
Northern Virginia (PD 8)				
N	3	0	0	3
Row Pct.	100.0%	.0%	.0%	100.0%
Northern Piedmont (PD's 9, 10, 16)				
N	5	4	0	9
Row Pct.	55.6%	44.4%	.0%	100.0%
Southside (PD's 13, 14, 19)				
N	9	1	0	10
Row Pct.	90.0%	10.0%	.0%	100.0%
Richmond (PD 15)				
N	1	0	0	1
Row Pct.	100.0%	.0%	.0%	100.0%
Chesapeake Fringe (PD's 17, 18, 22)				
N	5	3	0	8
Row Pct.	62.5%	37.5%	.0%	100.0%
Hampton Roads (PD 23)				
N	2	0	0	2
Row Pct.	100.0%	.0%	.0%	100.0%
Total				
N	48	16	1	65
Row Pct.	73.8%	24.6%	1.5%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 2.1C  
 Crosstabulation of Service Equity Perceptions by Region  
 for  
 Towns in Virginia

	Reasonable County Services:					Total
	Strongly Agree	Agree	Not Sure	Disagree	Strongly Disagree	
Region						
Southwest Virginia (PD's 1, 2, 3)						
N	2	12	8	10	2	34
Row Pct.	5.9%	35.3%	23.5%	29.4%	5.9%	100.0%
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)						
N	1	10	2	7	3	23
Row Pct.	4.3%	43.5%	8.7%	30.4%	13.0%	100.0%
Northern Valley (PD's 6, 7)						
N	1	6	6	3	4	20
Row Pct.	5.0%	30.0%	30.0%	15.0%	20.0%	100.0%
Northern Virginia (PD 8)						
N	1	7	1	3	1	13
Row Pct.	7.7%	53.8%	7.7%	23.1%	7.7%	100.0%
Northern Piedmont (PD's 9, 10, 16)						
N	3	8	0	3	0	14
Row Pct.	21.4%	57.1%	.0%	21.4%	.0%	100.0%
Southside (PD's 13, 14, 19)						
N	3	12	4	4	2	25
Row Pct.	12.0%	48.0%	16.0%	16.0%	8.0%	100.0%
Richmond (PD 15)						
N	0	0	0	1	0	1
Row Pct.	.0%	.0%	.0%	100.0%	.0%	100.0%
Chesapeake Fringe (PD's 17, 18, 22)						
N	2	16	2	2	4	26
Row Pct.	7.7%	61.5%	7.7%	7.7%	15.4%	100.0%
Hampton Roads (PD 23)						
N	0	6	1	0	0	7
Row Pct.	.0%	85.7%	14.3%	.0%	.0%	100.0%
Not Ascertained						
N	0	0	0	1	0	1
Row Pct.	.0%	.0%	.0%	100.0%	.0%	100.0%
Total						
N	13	77	24	34	16	164
Row Pct.	7.9%	47.0%	14.6%	20.7%	9.8%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 2.2A  
 Descriptive Statistics  
 for  
 Tax Burden Perceptions  
 by  
 Jurisdictional Type and Region

	Excessive Taxes: Strongly Disagree=1/Strongly Agree=5			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)	11	17.7%	2.18	1.25
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)	12	19.4%	2.08	1.00
Northern Valley (PD's 6, 7)	9	14.5%	2.22	.83
Northern Virginia (PD 8)	2	3.2%	1.00	.00
Northern Piedmont (PD's 9, 10, 16)	8	12.9%	2.13	.99
Southside (PD's 13, 14, 19)	10	16.1%	1.90	.99
Richmond (PD 15)	1	1.6%	2.00	.00
Chesapeake Fringe (PD's 17, 18, 22)	7	11.3%	2.29	1.11
Hampton Roads (PD 23)	2	3.2%	2.50	.71
<b>Total</b>	62	100.0%	2.10	.99
<b>Towns</b>				
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)	35	21.6%	3.20	1.21
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)	22	13.6%	3.55	1.01
Northern Valley (PD's 6, 7)	20	12.3%	3.65	1.27
Northern Virginia (PD 8)	13	8.0%	3.15	1.07
Northern Piedmont (PD's 9, 10, 16)	14	8.6%	2.86	1.41
Southside (PD's 13, 14, 19)	24	14.8%	3.25	1.22
Richmond (PD 15)	1	.6%	2.00	.00
Chesapeake Fringe (PD's 17, 18, 22)	25	15.4%	3.36	1.22
Hampton Roads (PD 23)	7	4.3%	2.43	.98
Not Ascertained	1	.6%	5.00	.00
<b>Total</b>	162	100.0%	3.27	1.21

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 2.2B  
 Crosstabulation of Tax Burden Perceptions by Region  
 for  
 Counties in Virginia

	Excessive Combined Taxes:					Total
	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree	
Region						
Southwest Virginia (PD's 1, 2, 3)						
N	4	3	3	0	1	11
Row Pct.	36.4%	27.3%	27.3%	.0%	9.1%	100.0%
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)						
N	4	4	3	1	0	12
Row Pct.	33.3%	33.3%	25.0%	8.3%	.0%	100.0%
Northern Valley (PD's 6, 7)						
N	2	3	4	0	0	9
Row Pct.	22.2%	33.3%	44.4%	.0%	.0%	100.0%
Northern Virginia (PD 8)						
N	2	0	0	0	0	2
Row Pct.	100.0%	.0%	.0%	.0%	.0%	100.0%
Northern Piedmont (PD's 9, 10, 16)						
N	3	1	4	0	0	8
Row Pct.	37.5%	12.5%	50.0%	.0%	.0%	100.0%
Southside (PD's 13, 14, 19)						
N	4	4	1	1	0	10
Row Pct.	40.0%	40.0%	10.0%	10.0%	.0%	100.0%
Richmond (PD 15)						
N	0	1	0	0	0	1
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Chesapeake Fringe (PD's 17, 18, 22)						
N	2	2	2	1	0	7
Row Pct.	28.6%	28.6%	28.6%	14.3%	.0%	100.0%
Hampton Roads (PD 23)						
N	0	1	1	0	0	2
Row Pct.	.0%	50.0%	50.0%	.0%	.0%	100.0%
Total						
N	21	19	18	3	1	62
Row Pct.	33.9%	30.6%	29.0%	4.8%	1.6%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 2.2C  
Crosstabulation of Tax Burden Perceptions by Region  
for  
Towns in Virginia

	Excessive Combined Taxes:					Total
	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree	
Region						
Southwest Virginia (PD's 1, 2, 3)						
N	2	11	5	12	5	35
Row Pct.	5.7%	31.4%	14.3%	34.3%	14.3%	100.0%
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)						
N	0	5	3	11	3	22
Row Pct.	.0%	22.7%	13.6%	50.0%	13.6%	100.0%
Northern Valley (PD's 6, 7)						
N	1	4	2	7	6	20
Row Pct.	5.0%	20.0%	10.0%	35.0%	30.0%	100.0%
Northern Virginia (PD 8)						
N	1	3	2	7	0	13
Row Pct.	7.7%	23.1%	15.4%	53.8%	.0%	100.0%
Northern Piedmont (PD's 9, 10, 16)						
N	3	4	0	6	1	14
Row Pct.	21.4%	28.6%	.0%	42.9%	7.1%	100.0%
Southside (PD's 13, 14, 19)						
N	1	7	6	5	5	24
Row Pct.	4.2%	29.2%	25.0%	20.8%	20.8%	100.0%
Richmond (PD 15)						
N	0	1	0	0	0	1
Row Pct.	.0%	100.0%	.0%	.0%	.0%	100.0%
Chesapeake Fringe (PD's 17, 18, 22)						
N	1	7	4	8	5	25
Row Pct.	4.0%	28.0%	16.0%	32.0%	20.0%	100.0%
Hampton Roads (PD 23)						
N	1	3	2	1	0	7
Row Pct.	14.3%	42.9%	28.6%	14.3%	.0%	100.0%
Not Ascertained						
N	0	0	0	0	1	1
Row Pct.	.0%	.0%	.0%	.0%	100.0%	100.0%
Total						
N	10	45	24	57	26	162
Row Pct.	6.2%	27.8%	14.8%	35.2%	16.0%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 2.3A  
 Descriptive Statistics  
 for  
 Index of Perceived Interlocal Strain  
 by  
 Jurisdictional Type and Region

	Strain Index: Lowest Score=2/Highest Score=10			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)	11	17.7%	3.64	1.43
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)	12	19.4%	3.17	.94
Northern Valley (PD's 6, 7)	9	14.5%	3.67	1.22
Northern Virginia (PD 8)	2	3.2%	2.00	.00
Northern Piedmont (PD's 9, 10, 16)	8	12.9%	3.50	1.20
Southside (PD's 13, 14, 19)	10	16.1%	3.00	1.05
Richmond (PD 15)	1	1.6%	3.00	.00
Chesapeake Fringe (PD's 17, 18, 22)	7	11.3%	3.71	1.38
Hampton Roads (PD 23)	2	3.2%	3.50	.71
<b>Total</b>	<b>62</b>	<b>100.0%</b>	<b>3.37</b>	<b>1.16</b>
<b>Towns</b>				
<b>Region</b>				
Southwest Virginia (PD's 1, 2, 3)	34	21.1%	6.18	1.88
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)	22	13.7%	6.64	1.94
Northern Valley (PD's 6, 7)	20	12.4%	6.80	1.64
Northern Virginia (PD 8)	13	8.1%	5.85	1.99
Northern Piedmont (PD's 9, 10, 16)	14	8.7%	5.07	2.20
Southside (PD's 13, 14, 19)	24	14.9%	5.79	1.91
Richmond (PD 15)	1	.6%	6.00	.00
Chesapeake Fringe (PD's 17, 18, 22)	25	15.5%	6.00	2.16
Hampton Roads (PD 23)	7	4.3%	4.57	.79
Not Ascertained	1	.6%	9.00	.00
<b>Total</b>	<b>161</b>	<b>100.0%</b>	<b>6.06</b>	<b>1.96</b>

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 2.3B  
 Crosstabulation of Perceived Interlocal Strain by Region  
 for  
 Counties in Virginia

	Degree of Perceived Strain:		Total
	Low (2-4 pts.)	Medium (5-7 pts.)	
Region			
Southwest Virginia (PD's 1, 2, 3)			
N	9	2	11
Row Pct.	81.8%	18.2%	100.0%
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)			
N	11	1	12
Row Pct.	91.7%	8.3%	100.0%
Northern Valley (PD's 6, 7)			
N	6	3	9
Row Pct.	66.7%	33.3%	100.0%
Northern Virginia (PD 8)			
N	2	0	2
Row Pct.	100.0%	.0%	100.0%
Northern Piedmont (PD's 9, 10, 16)			
N	6	2	8
Row Pct.	75.0%	25.0%	100.0%
Southside (PD's 13, 14, 19)			
N	9	1	10
Row Pct.	90.0%	10.0%	100.0%
Richmond (PD 15)			
N	1	0	1
Row Pct.	100.0%	.0%	100.0%
Chesapeake Fringe (PD's 17, 18, 22)			
N	4	3	7
Row Pct.	57.1%	42.9%	100.0%
Hampton Roads (PD 23)			
N	2	0	2
Row Pct.	100.0%	.0%	100.0%
Total			
N	50	12	62
Row Pct.	80.6%	19.4%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 2.3C  
 Crosstabulation of Perceived Interlocal Strain by Region  
 for  
 Towns in Virginia

	Degree of Perceived Strain:			Total
	Low (2-4 pts.)	Medium (5-7 pts.)	High (8-10 pts.)	
Region				
Southwest Virginia (PD's 1, 2, 3)				
N	10	13	11	34
Row Pct.	29.4%	38.2%	32.4%	100.0%
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
N	5	7	10	22
Row Pct.	22.7%	31.8%	45.5%	100.0%
Northern Valley (PD's 6, 7)				
N	2	13	5	20
Row Pct.	10.0%	65.0%	25.0%	100.0%
Northern Virginia (PD 8)				
N	4	6	3	13
Row Pct.	30.8%	46.2%	23.1%	100.0%
Northern Piedmont (PD's 9, 10, 16)				
N	7	4	3	14
Row Pct.	50.0%	28.6%	21.4%	100.0%
Southside (PD's 13, 14, 19)				
N	7	13	4	24
Row Pct.	29.2%	54.2%	16.7%	100.0%
Richmond (PD 15)				
N	0	1	0	1
Row Pct.	.0%	100.0%	.0%	100.0%
Chesapeake Fringe (PD's 17, 18, 22)				
N	7	13	5	25
Row Pct.	28.0%	52.0%	20.0%	100.0%
Hampton Roads (PD 23)				
N	4	3	0	7
Row Pct.	57.1%	42.9%	.0%	100.0%
Not Ascertained				
N	0	0	1	1
Row Pct.	.0%	.0%	100.0%	100.0%
Total				
N	46	73	42	161
Row Pct.	28.6%	45.3%	26.1%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

**SERVICE EQUITY/TAX BURDEN PERCEPTIONS**  
**BY**  
**JURISDICTIONAL TYPE**  
**AND**  
**POPULATION, 1990**

**Table 3.1A**  
**Descriptive Statistics**  
**for**  
**Service Equity Perceptions**  
**by**  
**Jurisdictional Type and Population, 1990**

	Reasonable Services: Strongly Agree=1/Strongly Disagree=5			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
Population, 1990				
50,000 or higher	10	15.4%	1.00	.00
25,000 to 49,999	19	29.2%	1.32	.48
10,000 to 24,999	28	43.1%	1.32	.55
9,999 or lower	8	12.3%	1.38	.52
<b>Total</b>	<b>65</b>	<b>100.0%</b>	<b>1.28</b>	<b>.48</b>
<b>Towns</b>				
Population, 1990				
2,500 or higher	33	20.1%	3.39	1.17
1,000 to 2,499	45	27.4%	3.00	1.17
500 to 999	33	20.1%	2.24	.90
499 or lower	51	31.1%	2.53	1.10
Not Ascertained	2	1.2%	2.50	.71
<b>Total</b>	<b>164</b>	<b>100.0%</b>	<b>2.77</b>	<b>1.16</b>

Source: Staff, Advisory Commission on Intergovernmental Relations

**Table 3.18**  
**Crosstabulation of Service Equity Perceptions by Population, 1990**  
**for**  
**Counties in Virginia**

	Reasonable County Services:			Total
	Strongly Agree	Agree	Not Sure	
Population, 1990 50,000 or higher				
N	10	0	0	10
Row Pct.	100.0%	.0%	.0%	100.0%
25,000 to 49,999				
N	13	6	0	19
Row Pct.	68.4%	31.6%	.0%	100.0%
10,000 to 24,999				
N	20	7	1	28
Row Pct.	71.4%	25.0%	3.6%	100.0%
9,999 or Lower				
N	5	3	0	8
Row Pct.	62.5%	37.5%	.0%	100.0%
Total				
N	48	16	1	65
Row Pct.	73.8%	24.6%	1.5%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 3.1C  
 Crosstabulation of Service Equity Perceptions by Population, 1990  
 for  
 Towns in Virginia

	Reasonable County Services:					Total
	Strongly Agree	Agree	Not Sure	Disagree	Strongly Disagree	
Population, 1990						
2,500 or higher						
N	1	9	5	12	6	33
Row Pct.	3.0%	27.3%	15.2%	36.4%	18.2%	100.0%
1,000 to 2,499						
N	2	18	9	10	6	45
Row Pct.	4.4%	40.0%	20.0%	22.2%	13.3%	100.0%
500 to 999						
N	5	20	3	5	0	33
Row Pct.	15.2%	60.6%	9.1%	15.2%	.0%	100.0%
499 or lower						
N	5	29	6	7	4	51
Row Pct.	9.8%	56.9%	11.8%	13.7%	7.8%	100.0%
Not Ascertained						
N	0	1	1	0	0	2
Row Pct.	.0%	50.0%	50.0%	.0%	.0%	100.0%
Total						
N	13	77	24	34	16	164
Row Pct.	7.9%	47.0%	14.6%	20.7%	9.8%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 3.2A  
 Descriptive Statistics  
 for  
 Tax Burden Perceptions  
 by  
 Jurisdictional Type and Population, 1990

	Excessive Taxes: Strongly Disagree=1/Strongly Agree=5			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
Population, 1990				
50,000 or higher	9	14.5%	1.67	.87
25,000 to 49,999	19	30.6%	2.21	1.18
10,000 to 24,999	26	41.9%	2.27	.92
9,999 or lower	8	12.9%	1.75	.71
<b>Total</b>	<b>62</b>	<b>100.0%</b>	<b>2.10</b>	<b>.99</b>
<b>Towns</b>				
Population, 1990				
2,500 or higher	33	20.4%	3.09	1.18
1,000 to 2,499	45	27.8%	3.62	1.21
500 to 999	32	19.8%	3.16	1.19
499 or lower	50	30.9%	3.18	1.21
Not Ascertained	2	1.2%	2.50	.71
<b>Total</b>	<b>162</b>	<b>100.0%</b>	<b>3.27</b>	<b>1.21</b>

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 3.2B  
 Crosstabulation of Tax Burden Perceptions by Population, 1990  
 for  
 Counties in Virginia

	Excessive Combined Taxes:					Total
	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree	
Population, 1990 50,000 or higher						
N	5	2	2	0	0	9
Row Pct.	55.6%	22.2%	22.2%	.0%	.0%	100.0%
25,000 to 49,999						
N	6	7	3	2	1	19
Row Pct.	31.6%	36.8%	15.8%	10.5%	5.3%	100.0%
10,000 to 24,999						
N	7	6	12	1	0	26
Row Pct.	26.9%	23.1%	46.2%	3.8%	.0%	100.0%
9,999 or lower						
N	3	4	1	0	0	8
Row Pct.	37.5%	50.0%	12.5%	.0%	.0%	100.0%
Total						
N	21	19	18	3	1	62
Row Pct.	33.9%	30.6%	29.0%	4.8%	1.6%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 3.2C  
 Crosstabulation of Tax Burden Perceptions by Population, 1990  
 for  
 Towns in Virginia

	Excessive Combined Taxes:					Total
	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree	
Population, 1990 2,500 or higher						
N	2	11	6	10	4	33
Row Pct.	6.1%	33.3%	18.2%	30.3%	12.1%	100.0%
1,000 to 2,499						
N	2	10	2	20	11	45
Row Pct.	4.4%	22.2%	4.4%	44.4%	24.4%	100.0%
500 to 999						
N	2	10	5	11	4	32
Row Pct.	6.3%	31.3%	15.6%	34.4%	12.5%	100.0%
499 or lower						
N	4	13	10	16	7	50
Row Pct.	8.0%	26.0%	20.0%	32.0%	14.0%	100.0%
Not Ascertained						
N	0	1	1	0	0	2
Row Pct.	.0%	50.0%	50.0%	.0%	.0%	100.0%
Total						
N	10	45	24	57	26	162
Row Pct.	6.2%	27.8%	14.8%	35.2%	16.0%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 3.3A  
 Descriptive Statistics  
 for  
 Index of Perceived Interlocal Strain  
 by  
 Jurisdictional Type and Population, 1990

	Strain Index: Lowest Score=2/Highest Score=10			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
Population, 1990				
50,000 or higher	9	14.5%	2.67	.87
25,000 to 49,999	19	30.6%	3.53	1.26
10,000 to 24,999	26	41.9%	3.58	1.14
9,999 or lower	8	12.9%	3.13	1.13
Total	62	100.0%	3.37	1.16
<b>Towns</b>				
Population, 1990				
2,500 or higher	33	20.5%	6.48	1.91
1,000 to 2,499	44	27.3%	6.68	1.86
500 to 999	32	19.9%	5.41	1.76
499 or lower	50	31.1%	5.68	2.05
Not Ascertained	2	1.2%	5.00	1.41
Total	161	100.0%	6.06	1.96

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 3.3B  
 Crosstabulation of Perceived Interlocal Strain by Population, 1990  
 for  
 Counties in Virginia

	Degree of Perceived Strain:		Total
	Low (2-4 pts.)	Medium (5-7 pts.)	
Population, 1990 50,000 or higher			
N	9	0	9
Row Pct.	100.0%	.0%	100.0%
25,000 to 49,999			
N	14	5	19
Row Pct.	73.7%	26.3%	100.0%
10,000 to 24,999			
N	20	6	26
Row Pct.	76.9%	23.1%	100.0%
9,999 or lower			
N	7	1	8
Row Pct.	87.5%	12.5%	100.0%
Total			
N	50	12	62
Row Pct.	80.6%	19.4%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 3.3C  
 Crosstabulation of Perceived Interlocal Strain by Population, 1990  
 for  
 Towns in Virginia

	Degree of Perceived Strain:			Total
	Low (2-4 pts.)	Medium (5-7 pts.)	High (8-10 pts.)	
Population, 1990 2,500 or higher				
N	7	15	11	33
Row Pct.	21.2%	45.5%	33.3%	100.0%
1,000 to 2,499				
N	9	18	17	44
Row Pct.	20.5%	40.9%	38.6%	100.0%
500 to 999				
N	12	16	4	32
Row Pct.	37.5%	50.0%	12.5%	100.0%
499 or Lower				
N	17	23	10	50
Row Pct.	34.0%	46.0%	20.0%	100.0%
Not Ascertained				
N	1	1	0	2
Row Pct.	50.0%	50.0%	.0%	100.0%
Total				
N	46	73	42	161
Row Pct.	28.6%	45.3%	26.1%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

**SERVICE EQUITY/TAX BURDEN PERCEPTIONS  
BY  
JURISDICTIONAL TYPE  
AND  
PERCENTAGE CHANGE IN POPULATION, 1980-90**

Table 4.1A  
 Descriptive Statistics  
 for  
 Service Equity Perceptions  
 by  
 Jurisdictional Type and Percentage Change in Population, 1980-90

	Reasonable Services: Strongly Agree=1/Strongly Disagree=5			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
Pct. Change in Population, 1980-90				
10.00% or higher	24	36.9%	1.29	.46
0.00% to 9.99%	17	26.2%	1.12	.33
-4.99% to -0.01%	12	18.5%	1.17	.39
-5.00% or lower	12	18.5%	1.58	.67
Total	65	100.0%	1.28	.48
<b>Towns</b>				
Pct. Change in Population, 1980-90				
10.00% or higher	36	22.0%	2.97	1.23
0.00% to 9.99%	19	11.6%	2.53	1.17
-9.99% to -0.01%	37	22.6%	3.14	1.25
-10.00% or lower	70	42.7%	2.56	1.03
Not Ascertained	2	1.2%	2.50	.71
Total	164	100.0%	2.77	1.16

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 4.1B  
 Crosstabulation  
 of  
 Service Equity Perceptions by Percentage Change in Population, 1980-90  
 for  
 Counties in Virginia

	Reasonable County Services:			Total
	Strongly Agree	Agree	Not Sure	
Pct. Change in Population, 1980-90 10.00% or higher				
N	17	7	0	24
Row Pct.	70.8%	29.2%	.0%	100.0%
0.00% to 9.99%				
N	15	2	0	17
Row Pct.	88.2%	11.8%	.0%	100.0%
-4.99% to -0.01%				
N	10	2	0	12
Row Pct.	83.3%	16.7%	.0%	100.0%
-5.00% or lower				
N	6	5	1	12
Row Pct.	50.0%	41.7%	8.3%	100.0%
Total				
N	48	16	1	65
Row Pct.	73.8%	24.6%	1.5%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 4.1C  
 Crosstabulation  
 of  
 Service Equity Perceptions by Percentage Change in Population, 1980-90  
 for  
 Towns in Virginia

	Reasonable County Services:					Total
	Strongly Agree	Agree	Not Sure	Disagree	Strongly Disagree	
Pct. Change in Population, 1980-90						
10.00% or higher						
N	2	16	4	9	5	36
Row Pct.	5.6%	44.4%	11.1%	25.0%	13.9%	100.0%
0.00% to 9.99%						
N	2	11	2	2	2	19
Row Pct.	10.5%	57.9%	10.5%	10.5%	10.5%	100.0%
-9.99% to -0.01%						
N	3	12	4	13	5	37
Row Pct.	8.1%	32.4%	10.8%	35.1%	13.5%	100.0%
-10.00% or lower						
N	6	37	13	10	4	70
Row Pct.	8.6%	52.9%	18.6%	14.3%	5.7%	100.0%
Not Ascertained						
N	0	1	1	0	0	2
Row Pct.	.0%	50.0%	50.0%	.0%	.0%	100.0%
Total						
N	13	77	24	34	16	164
Row Pct.	7.9%	47.0%	14.6%	20.7%	9.8%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 4.2A  
 Descriptive Statistics  
 for  
 Tax Burden Perceptions  
 by  
 Jurisdictional Type and Percentage Change in Population, 1980-90

	Excessive Taxes: Strongly Disagree=1/Strongly Agree=5			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
Pct. Change in Population, 1980-90				
10.00% or higher	21	33.9%	2.05	.80
0.00% to 9.99%	17	27.4%	1.94	1.14
-4.99% to -0.01%	12	19.4%	2.42	1.24
-5.00% or lower	12	19.4%	2.08	.79
Total	62	100.0%	2.10	.99
<b>Towns</b>				
Pct. Change in Population, 1980-90				
10.00% or higher	36	22.2%	3.42	1.23
0.00% to 9.99%	18	11.1%	2.67	1.08
-9.99% to -0.01%	37	22.8%	3.57	1.14
-10.00% or lower	69	42.6%	3.22	1.22
Not Ascertained	2	1.2%	2.50	.71
Total	162	100.0%	3.27	1.21

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 4.2B  
 Crosstabulation  
 of  
 Tax Burden Perceptions by Percentage Change in Population, 1980-90  
 for  
 Counties in Virginia

	Excessive Combined Taxes:					Total
	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree	
Pct. Change in Population, 1980-90 10.00% or higher						
N	6	8	7	0	0	21
Row Pct.	28.6%	38.1%	33.3%	.0%	.0%	100.0%
0.00% to 9.99%						
N	9	2	4	2	0	17
Row Pct.	52.9%	11.8%	23.5%	11.8%	.0%	100.0%
-4.99% to -0.01%						
N	3	4	3	1	1	12
Row Pct.	25.0%	33.3%	25.0%	8.3%	8.3%	100.0%
-5.00% or lower						
N	3	5	4	0	0	12
Row Pct.	25.0%	41.7%	33.3%	.0%	.0%	100.0%
Total						
N	21	19	18	3	1	62
Row Pct.	33.9%	30.6%	29.0%	4.8%	1.6%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 4.2C  
 Crosstabulation  
 of  
 Tax Burden Perceptions by Percentage Change in Population, 1980-90  
 for  
 Towns in Virginia

	Excessive Combined Taxes:					Total
	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree	
Pct. Change in Population, 1980-90 10.00% or higher						
N	1	11	4	12	8	36
Row Pct.	2.8%	30.6%	11.1%	33.3%	22.2%	100.0%
0.00% to 9.99%						
N	2	8	2	6	0	18
Row Pct.	11.1%	44.4%	11.1%	33.3%	.0%	100.0%
-9.99% to -0.01%						
N	2	6	5	17	7	37
Row Pct.	5.4%	16.2%	13.5%	45.9%	18.9%	100.0%
-10.00% or lower						
N	5	19	12	22	11	69
Row Pct.	7.2%	27.5%	17.4%	31.9%	15.9%	100.0%
Not Ascertained						
N	0	1	1	0	0	2
Row Pct.	.0%	50.0%	50.0%	.0%	.0%	100.0%
Total						
N	10	45	24	57	26	162
Row Pct.	6.2%	27.8%	14.8%	35.2%	16.0%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 4.3A  
 Descriptive Statistics  
 for  
 Index of Perceived Interlocal Strain  
 by  
 Jurisdictional Type and Percentage Change in Population, 1980-90

	Strain Index: Lowest Score=2/Highest Score=10			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
Pct. Change in Population, 1980-90				
10.00% or higher	21	33.9%	3.33	1.06
0.00% to 9.99%	17	27.4%	3.06	1.20
-4.99% to -0.01%	12	19.4%	3.58	1.24
-5.00% or lower	12	19.4%	3.67	1.23
<b>Total</b>	<b>62</b>	<b>100.0%</b>	<b>3.37</b>	<b>1.16</b>
<b>Towns</b>				
Pct. Change in Population, 1980-90				
10.00% or higher	36	22.4%	6.39	2.07
0.00% to 9.99%	18	11.2%	5.22	1.44
-9.99% to -0.01%	36	22.4%	6.72	1.98
-10.00% or lower	69	42.9%	5.78	1.92
Not Ascertained	2	1.2%	5.00	1.41
<b>Total</b>	<b>161</b>	<b>100.0%</b>	<b>6.06</b>	<b>1.96</b>

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 4.38  
 Crosstabulation  
 of  
 Perceived Interlocal Strain by Percentage Change in Population, 1980-90  
 for  
 Counties in Virginia

	Degree of Perceived Strain:		Total
	Low (2-4 pts.)	Medium (5-7 pts.)	
Pct. Change in Population, 1980-90			
10.00% or higher			
N	17	4	21
Row Pct.	81.0%	19.0%	100.0%
0.00% to 9.99%			
N	14	3	17
Row Pct.	82.4%	17.6%	100.0%
-4.99% to -0.01%			
N	10	2	12
Row Pct.	83.3%	16.7%	100.0%
-5.00% or lower			
N	9	3	12
Row Pct.	75.0%	25.0%	100.0%
Total			
N	50	12	62
Row Pct.	80.6%	19.4%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 4.3C  
 Crosstabulation  
 of  
 Perceived Interlocal Strain by Percentage Change in Population, 1980-90  
 for  
 Towns in Virginia

	Degree of Perceived Strain:			Total
	Low (2-4 pts.)	Medium (5-7 pts.)	High (8-10 pts.)	
Pct. Change in Population, 1980-90 10.00% or higher				
N	10	14	12	36
Row Pct.	27.8%	38.9%	33.3%	100.0%
0.00% to 9.99%				
N	8	9	1	18
Row Pct.	44.4%	50.0%	5.6%	100.0%
-9.99% to -0.01%				
N	6	15	15	36
Row Pct.	16.7%	41.7%	41.7%	100.0%
-10.00% or lower				
N	21	34	14	69
Row Pct.	30.4%	49.3%	20.3%	100.0%
Not Ascertained				
N	1	1	0	2
Row Pct.	50.0%	50.0%	.0%	100.0%
Total				
N	46	73	42	161
Row Pct.	28.6%	45.3%	26.1%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

**SERVICE EQUITY/TAX BURDEN PERCEPTIONS  
BY  
JURISDICTIONAL TYPE  
AND  
PER CAPITA INCOME, 1989**

Table 5.1A  
 Descriptive Statistics  
 for  
 Service Equity Perceptions  
 by  
 Jurisdictional Type and Per Capita Income, 1989

	Reasonable Services: Strongly Agree=1/Strongly Disagree=5			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
Per Capita Income, 1989				
\$13,056.25 or higher	17	26.2%	1.29	.47
\$11,241.50 to \$13,056.24	16	24.6%	1.25	.45
\$10,025.75 to \$11,241.49	16	24.6%	1.25	.45
\$10,025.74 or lower	16	24.6%	1.31	.60
Total	65	100.0%	1.28	.48
<b>Towns</b>				
Per Capita Income, 1989				
\$13,302.00 or higher	43	26.2%	2.77	1.17
\$11,453.00 to \$13,301.99	38	23.2%	2.89	1.23
\$9,850.50 to \$11,452.99	39	23.8%	2.69	1.20
\$9,850.49 or lower	42	25.6%	2.76	1.10
Not Ascertained	2	1.2%	2.50	.71
Total	164	100.0%	2.77	1.16

Source: Staff, Advisory Commission on Intergovernmental Relations

**Table 5.18**  
**Crosstabulation**  
**of**  
**Service Equity Perceptions by Per Capita Income, 1989**  
**for**  
**Counties in Virginia**

	Reasonable County Services:			Total
	Strongly Agree	Agree	Not Sure	
Per Capita Income, 1989 \$13,056.25 or higher				
N	12	5	0	17
Row Pct.	70.6%	29.4%	.0%	100.0%
\$11,241.50 to \$13,056.24				
N	12	4	0	16
Row Pct.	75.0%	25.0%	.0%	100.0%
\$10,025.75 to \$11,241.49				
N	12	4	0	16
Row Pct.	75.0%	25.0%	.0%	100.0%
\$10,025.74 or lower				
N	12	3	1	16
Row Pct.	75.0%	18.8%	6.3%	100.0%
Total				
N	48	16	1	65
Row Pct.	73.8%	24.6%	1.5%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 5.1C  
 Crosstabulation  
 of  
 Service Equity Perceptions by Per Capita Income, 1989  
 for  
 Towns in Virginia

	Reasonable County Services:					Total
	Strongly Agree	Agree	Not Sure	Disagree	Strongly Disagree	
Per Capita Income, 1989 \$13,302.00 or higher						
N	3	22	4	10	4	43
Row Pct.	7.0%	51.2%	9.3%	23.3%	9.3%	100.0%
\$11,453.00 to \$13,301.99						
N	3	16	6	8	5	38
Row Pct.	7.9%	42.1%	15.8%	21.1%	13.2%	100.0%
\$9,850.50 to \$11,452.99						
N	4	19	5	7	4	39
Row Pct.	10.3%	48.7%	12.8%	17.9%	10.3%	100.0%
\$9,850.49 or lower						
N	3	19	8	9	3	42
Row Pct.	7.1%	45.2%	19.0%	21.4%	7.1%	100.0%
Not Ascertained						
N	0	1	1	0	0	2
Row Pct.	.0%	50.0%	50.0%	.0%	.0%	100.0%
Total						
N	13	77	24	34	16	164
Row Pct.	7.9%	47.0%	14.6%	20.7%	9.8%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 5.2A  
 Descriptive Statistics  
 for  
 Tax Burden Perceptions  
 by  
 Jurisdictional Type and Per Capita Income, 1989

	Excessive Taxes: Strongly Disagree=1/Strongly Agree=5			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
Counties				
Per Capita Income, 1989				
\$13,056.25 or higher	16	25.8%	1.88	.81
\$11,241.50 to \$13,056.24	15	24.2%	2.00	.93
\$10,025.75 to \$11,241.49	15	24.2%	2.33	1.05
\$10,025.74 or lower	16	25.8%	2.19	1.17
Total	62	100.0%	2.10	.99
<b>Towns</b>				
Per Capita Income, 1989				
\$13,302.00 or higher	43	26.5%	3.35	1.19
\$11,453.00 to \$13,301.99	39	24.1%	3.18	1.25
\$9,850.50 to \$11,452.99	37	22.8%	3.35	1.18
\$9,850.49 or lower	41	25.3%	3.24	1.24
Not Ascertained	2	1.2%	2.50	.71
Total	162	100.0%	3.27	1.21

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 5.2B  
 Crosstabulation  
 of  
 Tax Burden Perceptions by Per Capita Income, 1989  
 for  
 Counties in Virginia

	Excessive Combined Taxes:					Total
	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree	
Per Capita Income, 1989 \$13,056.25 or higher						
N	6	6	4	0	0	16
Row Pct.	37.5%	37.5%	25.0%	.0%	.0%	100.0%
\$11,241.50 to \$13,056.24						
N	6	3	6	0	0	15
Row Pct.	40.0%	20.0%	40.0%	.0%	.0%	100.0%
\$10,025.75 to \$11,241.49						
N	4	4	5	2	0	15
Row Pct.	26.7%	26.7%	33.3%	13.3%	.0%	100.0%
\$10,025.74 or lower						
N	5	6	3	1	1	16
Row Pct.	31.3%	37.5%	18.8%	6.3%	6.3%	100.0%
Total						
N	21	19	18	3	1	62
Row Pct.	33.9%	30.6%	29.0%	4.8%	1.6%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 5.2C  
 Crosstabulation  
 of  
 Tax Burden Perceptions by Per Capita Income, 1989  
 for  
 Towns in Virginia

	Excessive Combined Taxes:					Total
	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree	
Per Capita Income, 1989 \$13,302.00 or higher						
N	3	10	5	19	6	43
Row Pct.	7.0%	23.3%	11.6%	44.2%	14.0%	100.0%
\$11,453.00 to \$13,301.99						
N	3	12	5	13	6	39
Row Pct.	7.7%	30.8%	12.8%	33.3%	15.4%	100.0%
\$9,850.50 to \$11,452.99						
N	3	6	9	13	6	37
Row Pct.	8.1%	16.2%	24.3%	35.1%	16.2%	100.0%
\$9,850.49 or lower						
N	1	16	4	12	8	41
Row Pct.	2.4%	39.0%	9.8%	29.3%	19.5%	100.0%
Not Ascertained						
N	0	1	1	0	0	2
Row Pct.	.0%	50.0%	50.0%	.0%	.0%	100.0%
Total						
N	10	45	24	57	26	162
Row Pct.	6.2%	27.8%	14.8%	35.2%	16.0%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 5.3A  
 Descriptive Statistics  
 for  
 Index of Perceived Interlocal Strain  
 by  
 Jurisdictional Type and Per Capita Income, 1989

	Strain Index: Lowest Score=2/Highest Score=10			
	No. of Localities	Pct. of Localities	Mean	Standard Deviation
<b>Jurisdictional Type</b>				
<b>Counties</b>				
Per Capita Income, 1989				
\$13,056.25 or higher	16	25.8%	3.19	1.11
\$11,241.50 to \$13,056.24	15	24.2%	3.27	1.10
\$10,025.75 to \$11,241.49	15	24.2%	3.53	1.19
\$10,025.74 or lower	16	25.8%	3.50	1.32
Total	62	100.0%	3.37	1.16
<b>Towns</b>				
Per Capita Income, 1989				
\$13,302.00 or higher	43	26.7%	6.12	2.06
\$11,453.00 to \$13,301.99	38	23.6%	6.11	1.97
\$9,850.50 to \$11,452.99	37	23.0%	6.08	2.03
\$9,850.49 or lower	41	25.5%	5.98	1.88
Not Ascertained	2	1.2%	5.00	1.41
Total	161	100.0%	6.06	1.96

Source: Staff, Advisory Commission on Intergovernmental Relations

**Table 5.3B**  
**Crosstabulation**  
**of**  
**Perceived Interlocal Strain by Per Capita Income, 1989**  
**for**  
**Counties in Virginia**

	Degree of Perceived Strain:		Total
	Low (2-4 pts.)	Medium (5-7 pts.)	
Per Capita Income, 1989 \$13,056.25 or higher			
N	13	3	16
Row Pct.	81.3%	18.8%	100.0%
\$11,241.50 to \$13,056.24			
N	13	2	15
Row Pct.	86.7%	13.3%	100.0%
\$10,025.75 to \$11,241.49			
N	11	4	15
Row Pct.	73.3%	26.7%	100.0%
\$10,025.74 or lower			
N	13	3	16
Row Pct.	81.3%	18.8%	100.0%
Total			
N	50	12	62
Row Pct.	80.6%	19.4%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

Table 5.3C  
 Crosstabulation  
 of  
 Perceived Interlocal Strain by Per Capita Income, 1989  
 for  
 Towns in Virginia

	Degree of Perceived Strain:			Total
	Low (2-4 pts.)	Medium (5-7 pts.)	High (8-10 pts.)	
Per Capita Income, 1989 \$13,302.00 or higher				
N	12	18	13	43
Row Pct.	27.9%	41.9%	30.2%	100.0%
\$11,453.00 to \$13,301.99				
N	10	20	8	38
Row Pct.	26.3%	52.6%	21.1%	100.0%
\$9,850.50 to \$11,452.99				
N	10	15	12	37
Row Pct.	27.0%	40.5%	32.4%	100.0%
\$9,850.49 or lower				
N	13	19	9	41
Row Pct.	31.7%	46.3%	22.0%	100.0%
Not Ascertained				
N	1	1	0	2
Row Pct.	50.0%	50.0%	.0%	100.0%
Total				
N	46	73	42	161
Row Pct.	28.6%	45.3%	26.1%	100.0%

Source: Staff, Advisory Commission on Intergovernmental Relations

**THE ANNOTATED CODE  
OF THE PUBLIC GENERAL LAWS  
OF MARYLAND**

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**Tax-Property**

ENACTED BY CHAPTER 8, ACTS 1985

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Prepared by the Editorial Staff of the Publishers

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ANNOTATED CODE OF MARYLAND

§ 6-305. County tax rate in certain municipal corporations.

(a) *Applicability of section.* — This section applies only in:

- (1) Allegany County;
- (2) Anne Arundel County;
- (3) Baltimore County;
- (4) Garrett County;
- (5) Harford County;
- (6) Howard County;
- (7) Montgomery County; and
- (8) Prince George's County.

(b) *Discussion and adjustment.* — The governing body of the county shall meet annually and discuss with the governing body of any municipal corporation in the county the county property tax rate to be set for assessments of property in the municipal corporation. After the meeting if it can be demonstrated that a municipal corporation performs services or programs instead of similar county services or programs, the governing body of the county shall impose the county property tax on assessments of property in the municipal corporation at a rate that is less than the general county property tax rate.

(c) *Setting county rate for municipal corporation.* — In determining the county property tax rate to be set for assessments of property in a municipal corporation, the governing body of the county shall consider:

(1) the services and programs that are performed by the municipal corporation instead of similar county services and programs; and

(2) the extent that the similar services and programs are funded by property tax revenues.

(d) *Rate need not be uniform.* — The county property tax rate for assessments of property located in a municipal corporation is not required to be:

(1) the same as the rate for property located in other municipal corporations in the county; or

(2) the same as the rate set in a prior year.

(e) *Payments instead of lesser tax rate.* — Instead of imposing a county property tax at a lesser rate for assessments of property in a municipal corporation, the governing body of the county may make a payment to a municipal corporation to aid the municipal corporation in funding municipal corporation services or programs that are similar to county services or programs. (An. Code 1957, art. 81, § 32A; 1985, ch. 8, § 2; 1986, ch. 171.)

*Cross references.* — As to double taxation of municipalities in certain counties, see § 6-307 of this article.

## § 6-306. County tax rate in certain other municipal corporations.

(a) *Applicability of section.* — This section applies to any county not listed in § 6-305 of this subtitle.

(b) *Discussion and adjustment.* — The governing body of the county shall meet annually and discuss with the governing body of any municipal corporation in the county the county property tax rate to be set for assessments of property in the municipal corporation. After the meeting if a municipal corporation performs services or programs instead of similar county services or programs, the governing body of the county may impose the county property tax on assessments of property in the municipal corporation at a rate that is less than the general county property tax rate.

(c) *Setting county rate for municipal corporation.* — In determining the county property tax rate to be set for assessments of property in a municipal corporation, the governing body of the county may consider:

- (1) the services and programs that are performed by the municipal corporation instead of similar county services and programs; and
- (2) the extent that the similar services and programs are funded by property tax revenues.

(d) *Rate need not be uniform.* — The county property tax rate for assessments of property located in a municipal corporation is not required to be:

- (1) the same as the rate for property located in other municipal corporations in the county; or
- (2) the same as the rate set in a prior year.

(e) *Payments instead of lesser tax rate.* — Instead of imposing a county property tax at a lesser rate for assessments of property in a municipal corporation, the governing body of the county may make a payment to a municipal corporation to aid the municipal corporation in funding municipal corporation

services or programs that are similar to county services or programs. (An. Code 1957, art. 81, § 32A; 1985, ch. 8, § 2; 1986, ch. 171.)

*Cross references.* — As to double taxation of municipalities in certain counties, see § 6-307 of this article.

## § 6-307. Services by a municipal corporation in certain counties.

The governing body of Anne Arundel County or of Howard County may not impose a county property tax on property of a resident of a municipal corporation for any service that the municipal corporation provides for the resident. (An. Code 1957, art. 81, § 12G-8; 1985, ch. 8, § 2.)

*Remedy for payment of disputed taxes.* — Where disputed taxes under this section were paid, no issue concerning any possible legislative intent to supplant an existing com-

mon law or declaratory judgment remedy could arise. *Apostol v. Anne Arundel County*, 288 Md. 667, 421 A.2d 582 (1980).

**THE PROBLEM OF  
ESTIMATING COUNTY/MUNICIPAL TAX DIFFERENTIALS  
IN MARYLAND**

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Presentation to the  
Virginia Advisory Commission on  
Intergovernmental Relations

Norfolk, Virginia  
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## The Role of the Institute for Governmental Service (IGS)

- o The Institute is a state funded public service branch of the University of Maryland with the mission to provide affordable and objective research and consulting services to Maryland local governments.
- o The Institute and its predecessor organizations have been involved in the public policy debate over tax differentials in Maryland for over twenty years.
- o IGS has completed more than a dozen individual tax differential studies in response to requests from municipalities and counties. In those cases where a county requested a tax differential study, the study encompassed all municipalities located within the county.
- o Tax differential studies completed by the Institute contain a general discussion of double taxation and tax setoff systems as well as estimates of tax differentials and tax rebates.
- o IGS has been involved in an ongoing debate concerning methodologies for measuring tax differentials.

## Approaches for Estimating County/Municipal Tax Differentials

### APPROACH 1:

#### County Expenditures for Parallel Services

- o The aim of this approach is to determine the amount of county property tax that municipal property owners pay to fund parallel services that the municipal residents do not receive from the county in whole or in part.
- o The steps involved in calculating the differential are:
  - a. identify county expenditures for parallel services;
  - b. identify parallel services expenditures funded from property taxes;
  - c. identify the portion of parallel services expenditures funded from property taxes that is paid for by municipal property owners.
- o A strength of this approach is that it fully comports with Maryland state law; factors to be considered in determining tax differentials are : (1) parallel services, and (2) property tax funding for parallel services.
- o Another strength of this approach is that it does not include the cost of service enhancements chosen by municipal residents; rather, it is based on the cost of the service level the county actually provides.
- o A weakness of this approach is that it overestimates the tax inequity because it assumes that municipal residents do not receive any of the parallel county services. Municipal residents are also county residents and receive or enjoy the benefits of all or most county services.

A response to this criticism is that the reverse is also true; i.e., county residents also receive benefits, both direct and indirect, from municipal services.

## APPROACH 2:

### Estimate of County Costs To Provide Services

- o The aim of this approach is to estimate the amount by which county property taxes would have to increase if the municipality ceased to exist and the county would have to provide services to municipal residents.

Since the cost associated with this scenario cannot be measured directly, municipal expenditures are used as an approximation of the effect on the county's budget.

- o The steps involved in calculating the tax differential are:
  - a. identify municipal expenditures for parallel services;
  - b. identify revenue the county would receive if the municipality did not exist;
  - c. calculate the net increase in county expenditures;
  - d. calculate the county property tax rate that is required to fund this increased expenditure level.
- o A strength of this approach is that it provides a dramatic illustration of the degree to which municipal citizens "subsidize" county services.
- o This approach also has several major weaknesses; (1) the scenario is hypothetical and not likely to occur, (2) economies of scale in providing county services are ignored; (3) costs of municipal "Cadillac" programs are included in the measure of tax inequity.

**Example 1**  
**COUNTY EXPENDITURES FOR PARALLEL SERVICES**

<b>A. County Parallel Services Expenditures</b>	
<b>1. Program Expenditures</b>	
Planning and Zoning	\$380,942
Police	1,824,727
Fire	1,393,797
Building Inspection	338,431
Waste Collection and Disposal	1,899,034
Highways and Streets	3,848,905
Parks and Recreation	1,684,700
<i>Subtotal</i>	<b>\$11,370,536</b>
<b>2. Overhead Expenditures (General Government and Miscellaneous)</b>	1,321,764
<b>Total Expenditures for Parallel Services</b>	<b>\$12,692,300</b>

<b>B. County Parallel Services Expenditures Funded From Property Taxes</b>	
<b>1. Earmarked Revenue</b>	
<b>a. For Parallel Services</b>	
State Shared Revenue: Highway User Tax	\$3,227,368
Police Protection	159,978
Highways and Streets	181,325
Fees and Service Charges: Waste Collection and Disposal	2,653,175
Bldg. & Equipment Licenses and Permits	162,461
Zoning and Subdivision Fees	36,012
Other	1,101,887
<i>Earmarked Revenue for Parallel Services</i>	<b>\$7,522,206</b>
<b>b. For Non-Parallel Services (mostly for Corrections)</b>	2,754,785
<i>Total Earmarked Revenue</i>	<b>\$10,276,991</b>
<b>2. Non-Earmarked General Fund Revenue (GFR)</b>	
Total General Fund Revenue	\$58,260,188
Less Total Earmarked Revenue	(10,276,991)
<i>Non-Earmarked General Fund Revenue</i>	<b>\$47,983,197</b>
<b>3. Property Tax Revenue as a Percentage of Non-Earmarked GFR</b>	
Non-Earmarked GFR	\$47,983,197
Net Property Tax Revenue	28,075,862
<i>Property Tax Revenue as a Percentage of Non-Earmarked GFR</i>	<b>58.5%</b>
<b>4. Parallel Services Expenditures Funded From Property Tax</b>	
Total Parallel Services Expenditures	\$12,692,300
Less Earmarked Revenue for Parallel Services	(7,522,206)
Parallel Services Funded From Property Tax and Other Revenue	\$5,170,094
Multiplied by Property Tax Revenue as a % of Non-Earmarked GFR	58.5%
<i>Parallel Services Expenditures Funded From Property Tax</i>	<b>\$3,025,118</b>

<b>C. Tax Differential and Tax Rebate</b>	
<b>1. Tax Differential</b>	
Parallel Services Expenditures Funded by the County Property Tax	\$3,025,118
Divided by County Tax Base/100	12,658,863
<i>Tax Differential</i>	<b>\$0.24</b>
<b>2. Tax Rebate</b>	
Tax Differential	\$0.24
Multiplied by Municipal Tax Base/100	5,123,517

**Example 2**  
**ESTIMATED COUNTY COSTS TO PROVIDE SERVICES**

<b>A. Municipal Expenditures For Parallel Services</b>	
1. Program Expenditures	
Planning and Zoning	\$73,797
Police	3,444,061
Fire	1,708,574
Building Inspection	284,867
Waste Collection and Disposal	707,684
Highways and Streets	1,791,556
Parks and Recreation	556,691
	<i>Subtotal</i> \$8,567,230
2. Overhead Expenditures	
General Government	\$743,455
Miscellaneous Expenditures	933,242
	<i>Subtotal</i> \$1,676,697
	<i>Municipal Expenditures For Parallel Services</i> \$10,243,927

<b>B. Municipal Revenue Returned To The County</b>	
Local Income Taxes	\$714,415
Other Local Taxes	244,915
State Shared Taxes	825,346
Licenses and Permits	492,048
Intergovernmental Revenues	
Police	273,946
Highways and Streets	151,888
County Grants	740,119
Service Charges	641,780
Fines and Forfeitures	87,130
Miscellaneous Revenues	197,708
	<i>Municipal Revenue Returned To The County</i> \$4,369,295

<b>C. Net County Expenditures</b>	
Municipal Expenditures Assumed by the County	\$10,243,927
Less Total Municipal Revenues Returned to the County	4,369,295
	<i>Net County Expenditures</i> \$5,874,632

<b>D. Tax Differential and Rebate</b>	
1. Tax Differential	
Net County Expenditures	\$5,874,632
Divided by County Tax Base/100	\$12,658,863
	<i>Tax Differential</i> \$0.46
2. Tax Rebate	
Tax Differential	\$0.46
Multiplied by Municipal Tax Base/100	5,123,517

## Problems Associated With Estimating Tax Differentials What Have We Learned?

- o There is no one correct way to calculate a tax differential that is applicable to all Maryland local governments.
- o Program and fiscal relationships of municipalities and counties are unique and cannot be adequately captured by formulary approaches.
- o At best, formulary approaches as presented above, provide estimates of tax differentials and rebates that may be used as a starting point for negotiations between municipal and county officials.
- o The Institute recognizes the problem associated with providing multiple tax differential estimates to municipal and county officials. Each party is likely to advocate the approach that produces the more favorable result; county officials will favor no or low differentials, while municipal officials will favor higher differentials or rebates.
- o Maryland law provides for the flexibility by county and municipal officials to negotiate a mutually acceptable solution to the problem of double taxation. By requiring county and municipal officials to meet annually to discuss the issue of double taxation, the law essentially creates a forum for good faith negotiations between the two parties.
- o Given the flexibility provided by state law, it is not surprising that the actual tax differential and tax rebate programs in effect in Maryland reflect the political climate in each county and the relative political clout of municipalities within the county.
- o The solution to the problem of double taxation in Maryland lies with the goodwill of the parties entering into negotiations.