

2008-2010 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

| | | INDICATORS OF ABILITY-TO-PAY (BASE YEAR: 2005) | | | | | 2008-2010 Composite Index Calculated Including Nonresident AGI |
|--------------|----------------|------------------------------------------------|--------------------------|-------------------------|-----------------------|---------------------|-------------------------------------------------------------------------|
| Div. Num. | Division | TRUE VALUE OF PROPERTY | ADJUSTED GROSS INCOME | TAXABLE RETAIL SALES | MARCH 31, 2006 ADM | TOTAL POPULATION | |
| 001 | ACCOMACK | 5,137,902,700 | 501,782,058 | 232,119,024 | 5,129 | 38,880 | .3756 |
| 002 | ALBEMARLE | 15,464,818,659 | 3,020,110,640 | 1,097,503,926 | 12,300 | 90,100 | .6237 |
| 003 | ALLEGHANY | 1,101,363,028 | 276,787,897 | 63,269,804 | 2,929 | 16,982 | .2211 |
| 004 | AMELIA | 1,198,017,649 | 220,160,591 | 51,610,593 | 1,767 | 12,298 | .3209 |
| 005 | AMHERST | 2,242,880,046 | 493,290,317 | 206,559,043 | 4,636 | 31,764 | .2644 |
| 006 | APPOMATTOX | 983,366,626 | 224,765,933 | 66,042,037 | 2,264 | 13,713 | .2438 |
| 007 | ARLINGTON | 54,795,488,744 | 9,465,807,973 | 2,438,798,486 | 17,435 | 191,623 | .8000 |
| 008 | AUGUSTA | 6,893,631,863 | 1,401,665,586 | 375,594,274 | 10,769 | 68,600 | .3303 |
| 009 | BATH | 2,465,901,704 | 101,684,424 | 71,245,490 | 778 | 4,773 | .8000 |
| 010 | BEDFORD COUNTY | 6,834,706,446 | 1,439,383,190 | 238,698,382 | 9,949 | 63,787 | .3497 |
| 011 | BLAND | 469,013,951 | 106,862,760 | 16,329,841 | 885 | 7,084 | .2611 |
| 012 | BOTETOURT | 3,314,980,144 | 729,579,114 | 161,842,440 | 4,817 | 31,657 | .3610 |
| 013 | BRUNSWICK | 1,342,259,069 | 218,758,993 | 54,584,656 | 2,187 | 18,222 | .2619 |
| 014 | BUCHANAN | 2,405,672,280 | 300,409,542 | 107,211,477 | 3,489 | 24,824 | .2827 |
| 015 | BUCKINGHAM | 1,233,147,175 | 177,271,250 | 38,981,868 | 2,108 | 15,977 | .2417 |
| 016 | CAMPBELL | 3,204,952,994 | 882,100,403 | 289,194,951 | 8,702 | 50,995 | .2341 |
| 017 | CAROLINE | 3,397,577,423 | 511,932,206 | 94,767,567 | 3,911 | 25,109 | .3821 |
| 018 | CARROLL | 2,198,708,774 | 363,427,249 | 110,430,816 | 4,022 | 29,313 | .2473 |
| 019 | CHARLES CITY | 762,248,103 | 150,629,449 | 37,091,502 | 861 | 6,930 | .4165 |
| 020 | CHARLOTTE | 877,382,091 | 157,809,738 | 45,884,363 | 2,217 | 12,512 | .2019 |
| 021 | CHESTERFIELD | 29,107,996,102 | 7,883,036,399 | 2,942,877,803 | 56,673 | 289,568 | .3449 |
| 022 | CLARKE | 3,027,967,704 | 454,831,052 | 71,745,760 | 2,137 | 14,175 | .6118 |
| 023 | CRAIG | 443,589,208 | 78,642,016 | 8,478,612 | 714 | 4,993 | .2793 |
| 024 | CULPEPER | 5,802,522,063 | 989,506,524 | 560,936,867 | 6,879 | 42,537 | .4343 |
| 025 | CUMBERLAND | 785,636,532 | 135,277,844 | 34,045,054 | 1,398 | 9,598 | .2604 |
| 026 | DICKENSON | 986,173,413 | 186,628,199 | 50,357,215 | 2,490 | 16,226 | .1959 |
| 027 | DINWIDDIE | 2,114,192,065 | 447,493,038 | 70,142,788 | 4,547 | 25,950 | .2464 |
| 028 | ESSEX | 1,349,395,142 | 179,982,172 | 144,782,441 | 1,563 | 10,297 | .4074 |
| 029 | FAIRFAX COUNTY | 245,347,737,153 | 45,828,040,500 | 11,598,777,315 | 157,832 | 1,008,764 | .7657 |
| 030 | FAUQUIER | 15,149,923,241 | 2,550,820,242 | 593,567,829 | 10,847 | 63,696 | .6718 |

2008-2010 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

| | | INDICATORS OF ABILITY-TO-PAY (BASE YEAR: 2005) | | | | | 2008-2010 Composite Index Calculated Including Nonresident AGI |
|--------------|-----------------|------------------------------------------------|--------------------------|-------------------------|-----------------------|---------------------|-------------------------------------------------------------------------|
| Div. Num. | Division | TRUE VALUE OF PROPERTY | ADJUSTED GROSS INCOME | TAXABLE RETAIL SALES | MARCH 31, 2006 ADM | TOTAL POPULATION | |
| 031 | FLOYD | 1,612,277,845 | 230,903,165 | 44,507,860 | 2,078 | 14,838 | .3237 |
| 032 | FLUVANNA | 3,155,859,455 | 486,808,083 | 66,034,406 | 3,670 | 25,282 | .3689 |
| 033 | FRANKLIN COUNTY | 6,349,761,790 | 929,359,189 | 334,916,121 | 7,194 | 50,122 | .3889 |
| 034 | FREDERICK | 9,219,248,716 | 1,741,655,191 | 764,199,588 | 12,093 | 68,809 | .4122 |
| 035 | GILES | 1,168,541,899 | 266,529,033 | 107,554,365 | 2,599 | 16,229 | .2573 |
| 036 | GLOUCESTER | 3,860,750,039 | 748,842,835 | 315,139,881 | 6,000 | 35,587 | .3459 |
| 037 | GOOCHLAND | 4,260,476,771 | 983,465,038 | 155,117,174 | 2,257 | 19,504 | .8000 |
| 038 | GRAYSON | 1,375,577,854 | 200,117,474 | 30,708,271 | 2,153 | 16,327 | .2610 |
| 039 | GREENE | 1,800,999,032 | 325,674,902 | 70,896,385 | 2,710 | 16,809 | .3227 |
| 040 | GREENSVILLE | 599,309,543 | 153,710,004 | 26,590,086 | 1,615 | 12,354 | .1983 |
| 041 | HALIFAX | 3,343,988,519 | 485,005,441 | 245,800,722 | 5,855 | 36,189 | .2691 |
| 042 | HANOVER | 12,508,181,892 | 2,717,560,735 | 1,316,797,789 | 18,533 | 95,476 | .4121 |
| 043 | HENRICO | 32,464,538,409 | 7,975,769,423 | 4,208,706,071 | 46,910 | 283,143 | .4322 |
| 044 | HENRY | 2,893,381,764 | 790,283,225 | 329,402,847 | 7,658 | 54,317 | .2306 |
| 045 | HIGHLAND | 626,662,189 | 44,741,849 | 6,821,051 | 296 | 2,370 | .6782 |
| 046 | ISLE OF WIGHT | 3,742,572,646 | 751,098,287 | 167,433,404 | 5,138 | 32,417 | .3700 |
| 047 | JAMES CITY | 9,138,079,041 | 1,813,292,796 | 690,864,141 | 9,090 | 57,542 | .5291 |
| 048 | KING GEORGE | 3,017,694,681 | 518,201,553 | 84,675,552 | 3,541 | 20,575 | .4079 |
| 049 | KING AND QUEEN | 815,277,187 | 111,451,624 | 10,897,056 | 798 | 6,929 | .3872 |
| 050 | KING WILLIAM | 1,084,506,280 | 233,614,857 | 50,756,719 | 2,021 | 11,510 | .2921 |
| 051 | LANCASTER | 2,848,918,518 | 310,980,631 | 127,365,278 | 1,364 | 11,471 | .7832 |
| 052 | LEE | 982,371,836 | 242,407,960 | 80,853,211 | 3,562 | 25,090 | .1553 |
| 053 | LOUDOUN | 62,487,214,624 | 10,578,410,179 | 3,512,749,337 | 46,696 | 262,726 | .6714 |
| 054 | LOUISA | 6,465,517,267 | 589,378,735 | 126,659,861 | 4,361 | 29,443 | .5402 |
| 055 | LUNENBURG | 766,993,258 | 151,367,807 | 32,923,350 | 1,700 | 13,060 | .2134 |
| 056 | MADISON | 2,345,795,274 | 264,280,954 | 73,466,792 | 1,849 | 13,558 | .4883 |
| 057 | MATHEWS | 1,705,355,218 | 217,437,993 | 33,880,067 | 1,251 | 9,218 | .5343 |
| 058 | MECKLENBURG | 2,825,409,647 | 449,271,926 | 262,221,307 | 4,832 | 32,214 | .2850 |
| 059 | MIDDLESEX | 2,414,910,829 | 232,711,603 | 71,634,655 | 1,277 | 10,126 | .6785 |

2008-2010 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

| INDICATORS OF ABILITY-TO-PAY (BASE YEAR: 2005) | | | | | | | |
|------------------------------------------------|-----------------|------------------------|-----------------------|----------------------|--------------------|------------------|----------------------------------------------------------------------|
| Div. Num. | Division | TRUE VALUE OF PROPERTY | ADJUSTED GROSS INCOME | TAXABLE RETAIL SALES | MARCH 31, 2006 ADM | TOTAL POPULATION | 2008-2010 Composite Index Calculated Including Nonresident AGI |
| 060 | MONTGOMERY | 6,278,283,012 | 1,424,357,627 | 748,781,031 | 9,407 | 87,487 | .3498 |
| 062 | NELSON | 3,150,958,195 | 297,493,715 | 71,679,293 | 1,969 | 14,909 | .5714 |
| 063 | NEW KENT | 2,035,933,389 | 434,504,818 | 64,578,991 | 2,582 | 15,968 | .4069 |
| 065 | NORTHAMPTON | 2,841,003,405 | 230,742,978 | 116,047,671 | 1,890 | 13,120 | .5488 |
| 066 | NORTHUMBERLAND | 3,213,450,365 | 269,283,146 | 61,017,523 | 1,441 | 12,908 | .7314 |
| 067 | NOTTOWAY | 909,642,621 | 200,631,693 | 98,873,385 | 2,281 | 15,721 | .2223 |
| 068 | ORANGE | 4,339,437,441 | 735,062,134 | 183,939,921 | 4,614 | 30,031 | .4399 |
| 069 | PAGE | 2,641,037,645 | 375,946,586 | 132,881,300 | 3,564 | 23,802 | .3265 |
| 070 | PATRICK | 1,416,561,377 | 226,628,490 | 48,584,399 | 2,564 | 19,117 | .2394 |
| 071 | PITTSYLVANIA | 3,611,702,421 | 951,972,696 | 152,068,773 | 9,027 | 60,895 | .2246 |
| 072 | POWHATAN | 3,013,552,182 | 684,856,006 | 119,543,492 | 4,267 | 26,314 | .3794 |
| 073 | PRINCE EDWARD | 1,266,617,648 | 257,070,013 | 221,441,133 | 2,597 | 20,419 | .2735 |
| 074 | PRINCE GEORGE | 2,344,797,185 | 575,110,723 | 81,943,228 | 5,976 | 36,694 | .2175 |
| 075 | PRINCE WILLIAM | 57,820,829,172 | 9,737,152,407 | 3,674,095,736 | 66,687 | 363,015 | .4441 |
| 077 | PULASKI | 2,406,387,103 | 541,052,787 | 229,824,238 | 4,842 | 34,008 | .2732 |
| 078 | RAPPAHANNOCK | 2,397,625,343 | 239,331,726 | 31,556,177 | 1,005 | 6,915 | .8000 |
| 079 | RICHMOND COUNTY | 991,183,754 | 149,479,283 | 55,858,292 | 1,213 | 9,652 | .3514 |
| 080 | ROANOKE COUNTY | 7,363,008,770 | 2,255,893,335 | 755,106,873 | 14,729 | 89,469 | .3351 |
| 081 | ROCKBRIDGE | 2,861,893,725 | 457,882,964 | 211,879,656 | 2,744 | 21,336 | .4732 |
| 082 | ROCKINGHAM | 6,546,624,108 | 1,513,219,446 | 370,717,170 | 11,151 | 71,432 | .3206 |
| 083 | RUSSELL | 1,618,288,608 | 339,809,407 | 132,085,662 | 4,084 | 28,686 | .2080 |
| 084 | SCOTT | 1,181,912,461 | 303,988,600 | 98,400,440 | 3,743 | 23,452 | .1885 |
| 085 | SHENANDOAH | 5,368,824,787 | 780,352,667 | 307,096,714 | 5,963 | 39,170 | .4060 |
| 086 | SMYTH | 1,642,646,462 | 443,221,125 | 157,656,579 | 4,989 | 31,952 | .2024 |
| 087 | SOUTHAMPTON | 1,505,964,066 | 284,737,363 | 39,129,372 | 2,795 | 18,045 | .2580 |
| 088 | SPOTSYLVANIA | 15,487,627,203 | 2,831,694,620 | 1,231,912,475 | 23,505 | 115,770 | .3698 |
| 089 | STAFFORD | 17,464,396,332 | 2,999,453,370 | 816,193,143 | 25,871 | 118,903 | .3632 |
| 090 | SURRY | 2,129,501,654 | 105,569,745 | 37,666,674 | 1,028 | 6,830 | .6649 |
| 091 | SUSSEX | 928,378,762 | 142,335,347 | 52,134,024 | 1,407 | 11,969 | .2802 |

2008-2010 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

| | | INDICATORS OF ABILITY-TO-PAY (BASE YEAR: 2005) | | | | | 2008-2010 Composite Index Calculated Including Nonresident AGI |
|--------------|------------------|------------------------------------------------|--------------------------|-------------------------|-----------------------|---------------------|-------------------------------------------------------------------------|
| Div. Num. | Division | TRUE VALUE OF PROPERTY | ADJUSTED GROSS INCOME | TAXABLE RETAIL SALES | MARCH 31, 2006 ADM | TOTAL POPULATION | |
| 092 | TAZEWELL | 2,204,523,725 | 664,582,397 | 433,462,904 | 6,819 | 43,795 | .2320 |
| 093 | WARREN | 4,890,626,882 | 800,320,331 | 224,505,469 | 5,270 | 34,734 | .4289 |
| 094 | WASHINGTON | 3,973,327,899 | 1,143,118,983 | 453,282,303 | 7,243 | 51,792 | .3423 |
| 095 | WESTMORELAND | 2,553,650,272 | 249,311,730 | 56,564,815 | 1,797 | 13,112 | .5173 |
| 096 | WISE | 1,780,518,025 | 512,059,263 | 246,541,403 | 6,625 | 41,253 | .1799 |
| 097 | WYTHE | 2,180,805,239 | 430,266,990 | 306,483,822 | 4,190 | 27,522 | .2930 |
| 098 | YORK | 8,100,534,386 | 1,537,703,601 | 677,672,111 | 12,797 | 62,602 | .3634 |
| 101 | ALEXANDRIA | 34,425,534,250 | 5,659,512,899 | 1,842,956,273 | 10,235 | 132,176 | .8000 |
| 102 | BRISTOL | 1,208,743,622 | 447,751,228 | 286,024,203 | 2,302 | 17,392 | .4086 |
| 103 | BUENA VISTA | 341,919,545 | 93,321,575 | 28,672,010 | 1,131 | 6,392 | .1926 |
| 104 | CHARLOTTESVILLE | 4,820,598,694 | 996,112,924 | 721,660,039 | 4,102 | 39,610 | .6096 |
| 106 | COLONIAL HEIGHTS | 1,614,250,379 | 365,933,141 | 576,871,175 | 2,885 | 17,215 | .4292 |
| 107 | COVINGTON | 300,427,871 | 81,729,785 | 134,778,406 | 822 | 5,775 | .3053 |
| 108 | DANVILLE | 2,130,231,420 | 699,898,330 | 583,087,130 | 6,800 | 46,012 | .2462 |
| 109 | FALLS CHURCH | 3,164,298,556 | 568,492,951 | 269,262,295 | 1,857 | 10,942 | .8000 |
| 110 | FREDERICKSBURG | 3,299,043,632 | 607,710,762 | 913,551,661 | 2,447 | 21,474 | .7948 |
| 111 | GALAX | 399,657,432 | 103,278,788 | 157,252,125 | 1,318 | 6,816 | .2643 |
| 112 | HAMPTON | 7,336,868,422 | 2,060,284,298 | 1,096,583,152 | 22,378 | 145,262 | .2165 |
| 113 | HARRISONBURG | 2,998,862,338 | 537,985,516 | 933,373,485 | 4,264 | 43,694 | .4102 |
| 114 | HOPEWELL | 1,549,104,985 | 305,142,304 | 152,244,628 | 3,872 | 22,210 | .2237 |
| 115 | LYNCHBURG | 4,056,237,247 | 1,197,167,629 | 1,008,093,439 | 8,509 | 67,756 | .3330 |
| 116 | MARTINSVILLE | 735,373,375 | 239,216,474 | 154,378,250 | 2,523 | 14,366 | .2285 |
| 117 | NEWPORT NEWS | 12,678,501,183 | 2,856,388,997 | 1,743,188,858 | 30,635 | 181,240 | .2533 |
| 118 | NORFOLK | 14,351,440,130 | 3,279,502,053 | 2,452,742,190 | 33,472 | 235,071 | .2589 |
| 119 | NORTON | 212,143,454 | 67,544,636 | 119,496,478 | 715 | 3,842 | .3122 |
| 120 | PETERSBURG | 1,304,211,459 | 395,510,612 | 304,213,889 | 4,854 | 30,779 | .2009 |
| 121 | PORTSMOUTH | 5,501,368,287 | 1,385,238,391 | 463,705,669 | 15,243 | 98,514 | .2114 |
| 122 | RADFORD | 786,623,216 | 227,383,940 | 66,185,093 | 1,529 | 15,353 | .2839 |
| 123 | RICHMOND CITY | 17,919,205,760 | 4,687,781,574 | 2,099,959,966 | 23,269 | 191,740 | .4425 |

2008-2010 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

| INDICATORS OF ABILITY-TO-PAY (BASE YEAR: 2005) | | | | | | | |
|------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|--------------------|------------------|----------------------------------------------------------------------|
| Div. Num. | Division | TRUE VALUE OF PROPERTY | ADJUSTED GROSS INCOME | TAXABLE RETAIL SALES | MARCH 31, 2006 ADM | TOTAL POPULATION | 2008-2010 Composite Index Calculated Including Nonresident AGI |
| 124 | ROANOKE CITY | 6,495,462,473 | 1,607,615,266 | 1,599,236,967 | 12,620 | 92,671 | .3422 |
| 126 | STAUNTON | 1,705,166,969 | 412,246,749 | 323,323,511 | 2,620 | 22,863 | .3852 |
| 127 | SUFFOLK | 7,105,139,785 | 1,568,047,053 | 530,691,269 | 13,452 | 78,511 | .2985 |
| 128 | VIRGINIA BEACH | 49,466,002,097 | 9,933,942,088 | 4,183,908,609 | 72,953 | 433,470 | .3708 |
| 130 | WAYNESBORO | 1,577,619,627 | 361,703,154 | 308,208,168 | 2,987 | 19,964 | .3332 |
| 131 | WILLIAMSBURG | 1,611,337,745 | 342,003,763 | 309,144,131 | 733 | 13,242 | .8000 |
| 132 | WINCHESTER | 3,286,712,225 | 587,003,771 | 824,899,209 | 3,707 | 25,780 | .5386 |
| 134 | FAIRFAX CITY | 5,630,603,752 | 967,295,774 | 903,806,154 | 2,698 | 23,075 | .8000 |
| 135 | FRANKLIN CITY | 498,466,835 | 139,437,228 | 113,926,265 | 1,307 | 8,368 | .2735 |
| 136 | CHESAPEAKE | 18,040,225,160 | 4,473,041,331 | 2,723,684,737 | 39,913 | 214,145 | .3027 |
| 137 | LEXINGTON | 511,880,637 | 119,397,527 | 50,348,683 | 625 | 7,097 | .4042 |
| 138 | EMPORIA | 366,831,322 | 82,577,494 | 100,448,513 | 957 | 5,418 | .2759 |
| 139 | SALEM | 1,981,389,825 | 548,654,908 | 436,812,283 | 3,890 | 24,836 | .3611 |
| 140 | BEDFORD CITY | 396,457,058 | 95,502,462 | 76,075,215 | 901 | 6,125 | .2804 |
| 142 | POQUOSON | 1,310,209,684 | 334,309,369 | 35,631,095 | 2,562 | 11,764 | .3192 |
| 143 | MANASSAS | 5,687,950,810 | 909,335,859 | 534,973,378 | 6,320 | 36,510 | .4622 |
| 144 | MANASSAS PARK | 1,667,272,131 | 273,547,516 | 174,436,372 | 2,263 | 13,369 | .3843 |
| 202 | COLONIAL BEACH | 581,762,097 | 66,492,001 | 15,085,964 | 566 | 3,497 | .4158 |
| 207 | WEST POINT | 318,753,192 | 61,072,729 | 13,269,068 | 803 | 3,009 | .2421 |
| | STATE TOTALS | 1,026,155,268,421 | 198,895,122,752 | 77,290,441,767 | 1,185,050 | 7,564,327 | |

Data Sources:

True Value of Property, Adjusted Gross Income, and Taxable Retail Sales - Virginia Department of Taxation

March 31, 2006 Average Daily Membership (ADM) - Virginia Department of Education

Total Population - Weldon Cooper Center for Public Service, UVA; US Census

Downloadable Excel and PDF files containing the 2008-2010 composite index for each school division are available on the Department of Education Web site at:

<http://www.doe.virginia.gov/VDOE/Finance/Budget/bods.html>