

2010-2012 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY
As Adopted by the 2010 General Assembly on March 14, 2010

Div. Num.	Division	INDICATORS OF ABILITY-TO-PAY (BASE YEAR: 2007)						2010-2012 Composite Index Calculated Including Nonresident AGI	2010-2012 Composite Index Calculated Excluding Nonresident AGI*	Final 2010-2012 Composite Index
		TRUE VALUE OF PROPERTY	ADJUSTED GROSS INCOME (Including Nonresident AGI)	ADJUSTED GROSS INCOME (Excluding Nonresident AGI*)	TAXABLE RETAIL SALES	MARCH 31, 2008 ADM	TOTAL POPULATION			
001	ACCOMACK	\$5,396,007,584	\$600,577,262	N/A	\$265,974,290	4,971	39,009	.3753	N/A	.3753
002	ALBEMARLE	\$19,007,534,323	\$3,936,915,142	N/A	\$1,255,468,142	12,350	92,312	.6872	N/A	.6872
003	ALLEGHANY	\$1,193,547,316	\$293,371,675	N/A	\$71,814,959	2,875	16,804	.2151	N/A	.2151
004	AMELIA	\$1,609,994,102	\$256,839,646	N/A	\$61,358,503	1,849	12,653	.3472	N/A	.3472
005	AMHERST	\$2,520,391,126	\$559,456,811	N/A	\$237,365,796	4,586	32,205	.2664	N/A	.2664
006	APPOMATTOX	\$1,329,024,640	\$263,399,203	N/A	\$80,666,334	2,230	14,191	.2732	N/A	.2732
007	ARLINGTON	\$58,312,807,370	\$10,567,108,296	\$10,217,001,092	\$2,887,800,527	17,818	203,126	.8000	.8000	.8000
008	AUGUSTA	\$8,397,471,026	\$1,561,377,063	N/A	\$439,479,574	10,716	70,969	.3416	N/A	.3416
009	BATH	\$2,760,482,483	\$110,575,574	N/A	\$62,221,377	716	4,700	.8000	N/A	.8000
010	BEDFORD COUNTY	\$9,858,696,663	\$1,675,777,999	N/A	\$302,819,231	9,860	65,712	.4076	N/A	.4076
011	BLAND	\$610,243,815	\$115,659,572	N/A	\$16,383,378	905	7,039	.2723	N/A	.2723
012	BOTETOURT	\$3,935,889,358	\$845,622,005	N/A	\$184,202,641	4,921	32,471	.3682	N/A	.3682
013	BRUNSWICK	\$1,609,117,306	\$234,866,538	N/A	\$61,350,993	2,134	18,202	.2728	N/A	.2728
014	BUCHANAN	\$2,594,006,110	\$329,064,959	N/A	\$127,687,900	3,343	24,456	.2849	N/A	.2849
015	BUCKINGHAM	\$1,525,822,578	\$217,260,047	N/A	\$46,737,196	1,992	16,504	.2738	N/A	.2738
016	CAMPBELL	\$4,060,901,232	\$969,193,301	N/A	\$372,000,569	8,518	51,971	.2490	N/A	.2490
017	CAROLINE	\$3,684,580,923	\$576,732,361	N/A	\$111,626,919	4,042	27,399	.3580	N/A	.3580
018	CARROLL	\$2,643,846,224	\$404,929,337	\$391,887,668	\$137,687,053	3,960	29,921	.2596	.2573	.2573
019	CHARLES CITY	\$926,770,306	\$158,784,575	N/A	\$36,619,279	862	6,928	.4203	N/A	.4203
020	CHARLOTTE	\$1,148,108,518	\$179,043,814	N/A	\$48,604,896	2,097	12,395	.2288	N/A	.2288
021	CHESTERFIELD	\$35,642,464,051	\$9,120,043,807	N/A	\$3,593,575,942	58,226	298,850	.3551	N/A	.3551
022	CLARKE	\$2,786,298,822	\$485,583,464	N/A	\$84,004,863	2,142	14,319	.5346	N/A	.5346
023	CRAIG	\$550,192,844	\$88,245,422	N/A	\$12,251,839	732	5,188	.2903	N/A	.2903
024	CULPEPER	\$7,195,478,197	\$1,078,487,129	N/A	\$553,259,148	7,260	46,719	.4167	N/A	.4167
025	CUMBERLAND	\$1,073,050,577	\$146,286,233	N/A	\$37,251,341	1,447	9,665	.2805	N/A	.2805
026	DICKENSON	\$1,141,577,764	\$190,765,610	N/A	\$60,083,344	2,463	16,319	.1940	N/A	.1940
027	DINWIDDIE	\$2,681,177,616	\$518,935,294	N/A	\$101,263,865	4,678	26,451	.2631	N/A	.2631
028	ESSEX	\$2,058,829,245	\$208,008,705	N/A	\$190,986,135	1,608	10,633	.4868	N/A	.4868
029	FAIRFAX COUNTY	\$239,865,906,235	\$51,783,720,531	N/A	\$13,881,490,657	159,768	1,009,428	.7126	N/A	.7126
030	FAUQUIER	\$15,100,679,874	\$2,811,086,651	N/A	\$699,766,512	11,132	65,936	.6097	N/A	.6097
031	FLOYD	\$1,996,899,151	\$251,342,324	N/A	\$58,254,715	2,038	15,017	.3470	N/A	.3470
032	FLUVANNA	\$3,684,580,305	\$605,585,665	\$579,035,163	\$82,127,802	3,652	26,068	.3924	.3867	.3867
033	FRANKLIN COUNTY	\$7,663,527,204	\$1,051,366,194	N/A	\$397,420,312	7,273	51,992	.4011	N/A	.4011
034	FREDERICK	\$9,909,646,850	\$1,929,339,848	N/A	\$915,220,314	12,768	72,972	.3816	N/A	.3816
035	GILES	\$1,393,520,599	\$285,492,404	N/A	\$128,106,484	2,532	16,294	.2649	N/A	.2649
036	GLOUCESTER	\$4,670,228,070	\$886,088,313	N/A	\$372,096,647	5,910	35,960	.3703	N/A	.3703
037	GOOCHLAND	\$5,754,476,985	\$1,379,039,419	N/A	\$202,363,229	2,366	20,422	.8000	N/A	.8000
038	GRAYSON	\$2,027,459,316	\$220,837,685	\$212,451,322	\$34,153,084	2,059	16,152	.3208	.3178	.3178
039	GREENE	\$2,315,014,881	\$380,180,196	N/A	\$87,904,768	2,705	17,703	.3500	N/A	.3500
040	GREENSVILLE	\$731,541,269	\$193,943,392	\$156,192,667	\$30,165,144	1,585	12,493	.2203	.1998	.1998
041	HALIFAX	\$3,804,168,752	\$541,935,298	N/A	\$276,044,225	5,750	35,862	.2748	N/A	.2748
042	HANOVER	\$14,228,192,027	\$3,125,701,566	N/A	\$1,677,157,317	18,707	96,992	.4195	N/A	.4195
043	HENRICO	\$37,193,676,892	\$9,314,039,254	N/A	\$5,074,051,665	47,800	289,847	.4370	N/A	.4370
044	HENRY	\$3,168,928,023	\$857,251,860	N/A	\$380,792,952	7,359	53,790	.2315	N/A	.2315
045	HIGHLAND	\$789,481,019	\$46,853,809	\$45,247,114	\$7,960,406	271	2,336	.7887	.7846	.7846
046	ISLE OF WIGHT	\$4,792,578,758	\$886,229,186	N/A	\$201,009,257	5,286	34,041	.3926	N/A	.3926
047	JAMES CITY	\$11,537,717,748	\$2,272,394,933	N/A	\$843,370,461	9,353	61,495	.5668	N/A	.5668
048	KING GEORGE	\$3,585,885,228	\$586,054,380	N/A	\$99,909,724	3,882	22,487	.3875	N/A	.3875
049	KING AND QUEEN	\$1,069,032,085	\$131,766,882	N/A	\$14,690,002	793	6,939	.4404	N/A	.4404
050	KING WILLIAM	\$1,541,762,957	\$296,033,641	N/A	\$56,625,567	2,119	12,314	.3291	N/A	.3291
051	LANCASTER	\$3,680,595,660	\$365,838,792	N/A	\$158,669,946	1,335	11,593	.8000	N/A	.8000

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052	LEE	\$1,201,728,580	\$283,845,988	\$274,622,841	\$112,820,913	3,457	25,190	.1710	.1692	.1692
053	LOUDOUN	\$62,943,925,071	\$12,501,649,516	N/A	\$4,185,298,375	53,317	278,909	.5854	N/A	.5854
054	LOUISA	\$7,614,304,791	\$687,744,236	N/A	\$130,053,188	4,538	31,415	.5392	N/A	.5392
055	LUNENBURG	\$943,995,442	\$167,250,104	N/A	\$36,888,344	1,612	13,171	.2308	N/A	.2308
056	MADISON	\$2,703,626,696	\$344,270,368	N/A	\$82,903,201	1,843	13,778	.5204	N/A	.5204
057	MATHEWS	\$2,112,761,238	\$279,412,304	N/A	\$40,003,702	1,280	9,249	.5882	N/A	.5882
058	MECKLENBURG	\$3,925,469,727	\$519,610,486	\$503,212,100	\$324,611,481	4,682	32,259	.3340	.3315	.3315
059	MIDDLESEX	\$2,995,915,634	\$266,145,239	N/A	\$83,785,494	1,251	10,235	.7430	N/A	.7430
060	MONTGOMERY	\$7,184,151,277	\$1,706,067,227	\$1,641,118,155	\$925,898,590	9,562	88,983	.3597	.3549	.3549
062	NELSON	\$3,580,800,425	\$353,927,671	N/A	\$87,120,180	2,038	15,116	.5734	N/A	.5734
063	NEW KENT	\$2,746,097,678	\$493,611,777	N/A	\$85,612,999	2,705	17,059	.4312	N/A	.4312
065	NORTHAMPTON	\$2,787,728,639	\$248,956,442	N/A	\$129,010,363	1,812	13,176	.5109	N/A	.5109
066	NORTHUMBERLAND	\$4,331,109,680	\$302,498,526	N/A	\$67,594,329	1,430	13,316	.8000	N/A	.8000
067	NOTTOWAY	\$1,238,719,116	\$234,149,713	N/A	\$119,676,272	2,223	15,497	.2547	N/A	.2547
068	ORANGE	\$5,356,055,815	\$819,633,256	N/A	\$206,603,584	5,044	32,473	.4257	N/A	.4257
069	PAGE	\$2,826,591,613	\$415,149,075	N/A	\$151,620,907	3,526	23,964	.3181	N/A	.3181
070	PATRICK	\$1,597,624,329	\$257,211,064	\$249,348,416	\$79,229,576	2,566	19,285	.2460	.2439	.2439
071	PITTSYLVANIA	\$4,633,704,037	\$1,069,654,729	N/A	\$191,330,132	9,026	61,328	.2401	N/A	.2401
072	POWHATAN	\$3,785,970,251	\$786,031,854	N/A	\$141,083,546	4,334	27,430	.3969	N/A	.3969
073	PRINCE EDWARD	\$1,656,342,489	\$295,721,038	N/A	\$280,717,927	2,520	21,130	.3043	N/A	.3043
074	PRINCE GEORGE	\$3,056,869,668	\$664,538,759	N/A	\$107,036,605	6,158	36,633	.2344	N/A	.2344
075	PRINCE WILLIAM	\$58,646,231,643	\$11,012,590,431	N/A	\$4,190,609,140	70,611	373,427	.4036	N/A	.4036
077	PULASKI	\$2,856,178,007	\$609,335,277	N/A	\$291,034,371	4,747	34,306	.2870	N/A	.2870
078	RAPPAHANNOCK	\$2,359,096,126	\$243,935,993	N/A	\$36,997,851	943	6,973	.8000	N/A	.8000
079	RICHMOND COUNTY	\$1,166,131,873	\$196,546,948	\$159,678,558	\$63,615,951	1,204	9,854	.3822	.3562	.3562
080	ROANOKE COUNTY	\$8,691,743,371	\$2,598,032,309	N/A	\$930,227,142	14,802	90,497	.3460	N/A	.3460
081	ROCKBRIDGE	\$3,573,998,055	\$496,567,138	N/A	\$245,446,466	2,667	21,745	.5050	N/A	.5050
082	ROCKINGHAM	\$9,067,097,100	\$1,681,968,773	N/A	\$455,607,543	11,340	74,057	.3489	N/A	.3489
083	RUSSELL	\$1,878,279,667	\$386,080,922	N/A	\$156,657,814	4,133	28,784	.2113	N/A	.2113
084	SCOTT	\$1,391,760,882	\$335,119,224	\$314,334,640	\$113,922,316	3,832	23,964	.1868	.1821	.1821
085	SHENANDOAH	\$6,274,028,306	\$853,389,130	N/A	\$348,620,768	6,068	40,647	.4029	N/A	.4029
086	SMYTH	\$2,003,446,368	\$475,107,030	N/A	\$191,432,560	4,881	31,835	.2100	N/A	.2100
087	SOUTHAMPTON	\$2,091,786,150	\$332,321,371	\$321,755,485	\$46,496,670	2,790	18,942	.2924	.2896	.2896
088	SPOTSYLVANIA	\$17,401,855,519	\$3,123,942,761	N/A	\$1,408,121,720	23,936	119,559	.3593	N/A	.3593
089	STAFFORD	\$17,575,611,623	\$3,378,123,262	N/A	\$879,058,868	26,114	122,793	.3362	N/A	.3362
090	SURRY	\$2,470,879,203	\$122,438,587	\$118,638,726	\$26,865,054	985	6,970	.6983	.6955	.6955
091	SUSSEX	\$1,141,942,581	\$166,943,040	\$161,109,462	\$63,255,802	1,271	12,044	.3244	.3213	.3213
092	TAZEWELL	\$2,762,744,863	\$756,168,830	N/A	\$520,718,234	6,678	43,365	.2487	N/A	.2487
093	WARREN	\$5,509,604,021	\$850,495,710	N/A	\$268,301,319	5,252	35,748	.4204	N/A	.4204
094	WASHINGTON	\$4,644,645,451	\$1,097,765,493	\$1,039,017,624	\$558,171,465	7,297	53,015	.3230	.3165	.3165
095	WESTMORELAND	\$2,667,747,994	\$264,529,556	N/A	\$66,303,172	1,714	13,299	.5020	N/A	.5020
096	WISE	\$2,175,133,240	\$581,859,257	N/A	\$284,682,854	6,572	40,962	.1885	N/A	.1885
097	WYTHE	\$2,938,447,004	\$475,193,823	N/A	\$351,163,075	4,264	27,585	.3142	N/A	.3142
098	YORK	\$9,305,825,637	\$1,755,535,036	N/A	\$865,798,424	12,745	64,003	.3727	N/A	.3727
101	ALEXANDRIA	\$34,764,377,818	\$6,519,623,764	N/A	\$2,090,141,647	10,430	136,601	.8000	N/A	.8000
102	BRISTOL	\$1,213,088,113	\$404,618,248	\$267,443,990	\$361,849,302	2,272	17,285	.3666	.3132	.3132
103	BUENA VISTA	\$432,166,955	\$93,602,362	N/A	\$34,377,733	1,151	6,275	.1932	N/A	.1932
104	CHARLOTTESVILLE	\$5,307,700,882	\$1,204,460,183	N/A	\$895,966,828	3,880	39,651	.6560	N/A	.6560
106	COLONIAL HEIGHTS	\$2,043,015,714	\$388,100,332	N/A	\$690,249,200	2,887	17,372	.4428	N/A	.4428
107	COVINGTON	\$320,536,049	\$92,129,300	N/A	\$109,441,565	855	5,828	.2597	N/A	.2597
108	DANVILLE	\$2,336,202,870	\$791,353,238	\$712,511,708	\$706,644,236	6,471	44,978	.2574	.2470	.2470
109	FALLS CHURCH	\$3,373,094,811	\$694,803,131	\$658,537,869	\$306,265,421	1,911	11,214	.8000	.8000	.8000
110	FREDERICKSBURG	\$4,522,726,264	\$608,019,793	\$576,705,709	\$988,455,258	2,574	22,291	.7854	.7763	.7763
111	GALAX	\$488,287,231	\$111,553,628	\$104,434,522	\$189,915,365	1,315	6,655	.2745	.2695	.2695

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112	HAMPTON	\$12,129,423,172	\$2,378,266,490	N/A	\$1,273,247,127	21,318	144,205	.2690	N/A	.2690
113	HARRISONBURG	\$3,645,298,610	\$581,424,812	N/A	\$1,097,007,901	4,320	44,852	.4133	N/A	.4133
114	HOPEWELL	\$1,809,884,036	\$344,343,274	N/A	\$185,243,970	3,854	22,922	.2285	N/A	.2285
115	LYNCHBURG	\$5,056,466,782	\$1,429,237,450	N/A	\$1,282,269,763	8,301	70,056	.3643	N/A	.3643
116	MARTINSVILLE	\$817,668,909	\$270,948,408	\$252,860,762	\$169,996,834	2,424	14,236	.2329	.2263	.2263
117	NEWPORT NEWS	\$16,312,712,929	\$3,172,305,525	N/A	\$2,121,689,632	29,441	181,220	.2778	N/A	.2778
118	NORFOLK	\$20,562,421,132	\$3,932,024,299	\$3,767,474,641	\$2,888,403,405	32,213	235,915	.3043	.3004	.3004
119	NORTON	\$243,419,913	\$78,588,867	\$71,786,219	\$155,634,966	780	3,901	.3127	.3042	.3042
120	PETERSBURG	\$1,760,378,385	\$458,653,029	N/A	\$338,215,289	4,586	30,338	.2255	N/A	.2255
121	PORTSMOUTH	\$7,760,354,340	\$1,607,940,846	\$1,554,727,921	\$590,809,475	14,287	97,851	.2524	.2497	.2497
122	RADFORD	\$863,917,905	\$337,987,751	N/A	\$74,833,616	1,528	15,418	.3251	N/A	.3251
123	RICHMOND CITY	\$23,073,414,362	\$5,681,866,956	\$5,400,775,176	\$2,477,325,359	22,033	194,974	.5039	.4945	.4945
124	ROANOKE CITY	\$7,435,242,041	\$1,865,730,747	N/A	\$1,900,930,872	12,279	92,024	.3582	N/A	.3582
126	STAUNTON	\$2,026,390,736	\$484,017,518	N/A	\$371,497,998	2,601	22,818	.4024	N/A	.4024
127	SUFFOLK	\$10,157,849,159	\$1,884,773,098	N/A	\$645,231,057	13,513	81,367	.3432	N/A	.3432
128	VIRGINIA BEACH	\$62,253,598,205	\$11,279,064,582	N/A	\$4,937,885,412	70,473	430,349	.4060	N/A	.4060
130	WAYNESBORO	\$2,049,925,429	\$404,871,726	N/A	\$399,213,371	2,994	20,116	.3609	N/A	.3609
131	WILLIAMSBURG	\$1,895,350,967	\$404,835,448	\$390,382,223	\$417,579,293	758	13,273	.8000	.8000	.8000
132	WINCHESTER	\$3,358,927,544	\$679,848,272	N/A	\$860,088,400	3,652	25,946	.5124	N/A	.5124
134	FAIRFAX CITY	\$5,764,735,881	\$1,054,976,189	\$981,622,070	\$1,035,082,502	2,778	23,444	.8000	.8000	.8000
135	FRANKLIN CITY	\$704,059,718	\$163,047,779	\$150,926,568	\$134,330,538	1,257	8,357	.3128	.3047	.3047
136	CHESAPEAKE	\$26,279,816,531	\$5,055,886,306	N/A	\$3,235,156,674	39,002	215,906	.3465	N/A	.3465
137	LEXINGTON	\$662,105,900	\$145,781,477	N/A	\$64,258,059	609	7,155	.4601	N/A	.4601
138	EMPORIA	\$434,928,299	\$82,891,596	\$69,324,314	\$118,005,737	951	5,395	.2738	.2602	.2602
139	SALEM	\$2,280,430,721	\$577,146,883	N/A	\$492,277,031	3,922	24,609	.3516	N/A	.3516
140	BEDFORD CITY	\$473,186,049	\$107,921,083	N/A	\$91,125,931	875	6,056	.2969	N/A	.2969
142	POQUOSON	\$1,693,174,867	\$377,449,164	N/A	\$42,473,671	2,454	11,818	.3524	N/A	.3524
143	MANASSAS	\$5,260,141,116	\$904,067,097	N/A	\$521,541,972	6,154	36,197	.4005	N/A	.4005
144	MANASSAS PARK	\$1,655,844,603	\$291,289,940	N/A	\$165,821,013	2,371	13,861	.3311	N/A	.3311
202	COLONIAL BEACH	\$600,384,223	\$73,916,305	N/A	\$18,526,797	588	3,716	.3785	N/A	.3785
207	WEST POINT	\$411,472,440	\$74,839,845	N/A	\$14,315,429	801	3,113	.2667	N/A	.2667
STATE TOTALS		\$1,148,811,640,494	\$227,480,309,081		\$91,545,231,154	1,192,377	7,698,775			

Data Sources:

True Value of Property, Adjusted Gross Income, and Taxable Retail Sales - Virginia Department of Taxation
 March 31, 2008 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 2010-2012 composite index for each school division are available on the Department of Education Web site at:
http://www.doe.virginia.gov/school_finance/budget/compositeindex_local_abilitypay/index.shtml

*For divisions that qualify for the exclusion of nonresident AGI. Pursuant to Item 140, Paragraph A.4.b of Chapter 781, 2009 Acts of Assembly, "any locality whose total calendar year [2007] Virginia Adjusted Gross Income is comprised of at least 3 percent or more by nonresidents of Virginia, such nonresident income shall be excluded in computing the composite index of ability-to-pay."