

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

| Div. Num. | Division        | INDICATORS OF ABILITY-TO-PAY (BASE YEAR: 2005) |                       |                      |                    |                  | 2008-2010 Composite Index Calculated Excluding Nonresident AGI |
|-----------|-----------------|--|-----------------------|----------------------|--------------------|------------------|--|
|           |                 | 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           | .3752  |
| 002       | ALBEMARLE       | \$15,464,818,659                               | \$3,020,110,640       | \$1,097,503,926      | 12,300             | 90,100           | .6232  |
| 003       | ALLEGHANY       | \$1,101,363,028                                | \$276,787,897         | \$63,269,804         | 2,929              | 16,982           | .2210  |
| 004       | AMELIA          | \$1,198,017,649                                | \$220,160,591         | \$51,610,593         | 1,767              | 12,298           | .3206  |
| 005       | AMHERST         | \$2,242,880,046                                | \$493,290,317         | \$206,559,043        | 4,636              | 31,764           | .2642  |
| 006       | APPOMATTOX      | \$983,366,626                                  | \$224,765,933         | \$66,042,037         | 2,264              | 13,713           | .2436  |
| 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           | .3299  |
| 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           | .3494  |
| 011       | BLAND           | \$469,013,951                                  | \$106,862,760         | \$16,329,841         | 885                | 7,084            | .2608  |
| 012       | BOTETOURT       | \$3,314,980,144                                | \$729,579,114         | \$161,842,440        | 4,817              | 31,657           | .3606  |
| 013       | BRUNSWICK       | \$1,342,259,069                                | \$218,758,993         | \$54,584,656         | 2,187              | 18,222           | .2616  |
| 014       | BUCHANAN        | \$2,405,672,280                                | \$300,409,542         | \$107,211,477        | 3,489              | 24,824           | .2824  |
| 015       | BUCKINGHAM      | \$1,233,147,175                                | \$177,271,250         | \$38,981,868         | 2,108              | 15,977           | .2414  |
| 016       | CAMPBELL        | \$3,204,952,994                                | \$882,100,403         | \$289,194,951        | 8,702              | 50,995           | .2340  |
| 017       | CAROLINE        | \$3,397,577,423                                | \$511,932,206         | \$94,767,567         | 3,911              | 25,109           | .3817  |
| 018       | CARROLL         | \$2,198,708,774                                | \$363,427,249         | \$110,430,816        | 4,022              | 29,313           | .2470  |
| 019       | CHARLES CITY    | \$762,248,103                                  | \$150,629,449         | \$37,091,502         | 861                | 6,930            | .4162  |
| 020       | CHARLOTTE       | \$877,382,091                                  | \$157,809,738         | \$45,884,363         | 2,217              | 12,512           | .2017  |
| 021       | CHESTERFIELD    | \$29,107,996,102                               | \$7,883,036,399       | \$2,942,877,803      | 56,673             | 289,568          | .3447  |
| 022       | CLARKE          | \$3,027,967,704                                | \$454,831,052         | \$71,745,760         | 2,137              | 14,175           | .6112  |
| 023       | CRAIG           | \$443,589,208                                  | \$78,642,016          | \$8,478,612          | 714                | 4,993            | .2790  |
| 024       | CULPEPER        | \$5,802,522,063                                | \$989,506,524         | \$560,936,867        | 6,879              | 42,537           | .4340  |
| 025       | CUMBERLAND      | \$785,636,532                                  | \$135,277,844         | \$34,045,054         | 1,398              | 9,598            | .2601  |
| 026       | DICKENSON       | \$986,173,413                                  | \$186,628,199         | \$50,357,215         | 2,490              | 16,226           | .1957  |
| 027       | DINWIDDIE       | \$2,114,192,065                                | \$447,493,038         | \$70,142,788         | 4,547              | 25,950           | .2462  |
| 028       | ESSEX           | \$1,349,395,142                                | \$179,982,172         | \$144,782,441        | 1,563              | 10,297           | .4071  |
| 029       | FAIRFAX COUNTY  | \$245,347,737,153                              | \$45,828,040,500      | \$11,598,777,315     | 157,832            | 1,008,764        | .7650  |
| 030       | FAUQUIER        | \$15,149,923,241                               | \$2,550,820,242       | \$593,567,829        | 10,847             | 63,696           | .6711  |
| 031       | FLOYD           | \$1,612,277,845                                | \$230,903,165         | \$44,507,860         | 2,078              | 14,838           | .3234  |
| 032       | FLUVANNA        | \$3,155,859,455                                | \$486,808,083         | \$66,034,406         | 3,670              | 25,282           | .3685  |
| 033       | FRANKLIN COUNTY | \$6,349,761,790                                | \$929,359,189         | \$334,916,121        | 7,194              | 50,122           | .3885  |
| 034       | FREDERICK       | \$9,219,248,716                                | \$1,741,655,191       | \$764,199,588        | 12,093             | 68,809           | .4119  |
| 035       | GILES           | \$1,168,541,899                                | \$266,529,033         | \$107,554,365        | 2,599              | 16,229           | .2571  |

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|           |                | TRUE VALUE OF PROPERTY                         | ADJUSTED GROSS INCOME | TAXABLE RETAIL SALES | MARCH 31, 2006 ADM | TOTAL POPULATION |  |
| 036       | GLOUCESTER     | \$3,860,750,039                                | \$748,842,835         | \$315,139,881        | 6,000              | 35,587           | .3456  |
| 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           | .2607  |
| 039       | GREENE         | \$1,800,999,032                                | \$325,674,902         | \$70,896,385         | 2,710              | 16,809           | .3224  |
| 040       | GREENSVILLE    | \$599,309,543                                  | \$153,710,004         | \$26,590,086         | 1,615              | 12,354           | .1895  |
| 041       | *HALIFAX       | \$3,343,988,519                                | \$485,005,441         | \$245,800,722        | 5,855              | 36,189           | .2380  |
| 042       | HANOVER        | \$12,508,181,892                               | \$2,717,560,735       | \$1,316,797,789      | 18,533             | 95,476           | .4118  |
| 043       | HENRICO        | \$32,464,538,409                               | \$7,975,769,423       | \$4,208,706,071      | 46,910             | 283,143          | .4319  |
| 044       | HENRY          | \$2,893,381,764                                | \$790,283,225         | \$329,402,847        | 7,658              | 54,317           | .2304  |
| 045       | HIGHLAND       | \$626,662,189                                  | \$44,741,849          | \$6,821,051          | 296                | 2,370            | .6774  |
| 046       | ISLE OF WIGHT  | \$3,742,572,646                                | \$751,098,287         | \$167,433,404        | 5,138              | 32,417           | .3697  |
| 047       | JAMES CITY     | \$9,138,079,041                                | \$1,813,292,796       | \$690,864,141        | 9,090              | 57,542           | .5286  |
| 048       | KING GEORGE    | \$3,017,694,681                                | \$518,201,553         | \$84,675,552         | 3,541              | 20,575           | .4075  |
| 049       | KING AND QUEEN | \$815,277,187                                  | \$111,451,624         | \$10,897,056         | 798                | 6,929            | .3868  |
| 050       | KING WILLIAM   | \$1,084,506,280                                | \$233,614,857         | \$50,756,719         | 2,021              | 11,510           | .2918  |
| 051       | LANCASTER      | \$2,848,918,518                                | \$310,980,631         | \$127,365,278        | 1,364              | 11,471           | .7824  |
| 052       | LEE            | \$982,371,836                                  | \$242,407,960         | \$80,853,211         | 3,562              | 25,090           | .1552  |
| 053       | LOUDOUN        | \$62,487,214,624                               | \$10,578,410,179      | \$3,512,749,337      | 46,696             | 262,726          | .6708  |
| 054       | LOUISA         | \$6,465,517,267                                | \$589,378,735         | \$126,659,861        | 4,361              | 29,443           | .5396  |
| 055       | LUNENBURG      | \$766,993,258                                  | \$151,367,807         | \$32,923,350         | 1,700              | 13,060           | .2132  |
| 056       | MADISON        | \$2,345,795,274                                | \$264,280,954         | \$73,466,792         | 1,849              | 13,558           | .4878  |
| 057       | MATHEWS        | \$1,705,355,218                                | \$217,437,993         | \$33,880,067         | 1,251              | 9,218            | .5337  |
| 058       | MECKLENBURG    | \$2,825,409,647                                | \$449,271,926         | \$262,221,307        | 4,832              | 32,214           | .2848  |
| 059       | MIDDLESEX      | \$2,414,910,829                                | \$232,711,603         | \$71,634,655         | 1,277              | 10,126           | .6777  |
| 060       | MONTGOMERY     | \$6,278,283,012                                | \$1,424,357,627       | \$748,781,031        | 9,407              | 87,487           | .3496  |
| 062       | NELSON         | \$3,150,958,195                                | \$297,493,715         | \$71,679,293         | 1,969              | 14,909           | .5708  |
| 063       | NEW KENT       | \$2,035,933,389                                | \$434,504,818         | \$64,578,991         | 2,582              | 15,968           | .4066  |
| 065       | NORTHAMPTON    | \$2,841,003,405                                | \$230,742,978         | \$116,047,671        | 1,890              | 13,120           | .5482  |
| 066       | NORTHUMBERLAND | \$3,213,450,365                                | \$269,283,146         | \$61,017,523         | 1,441              | 12,908           | .7306  |
| 067       | NOTTOWAY       | \$909,642,621                                  | \$200,631,693         | \$98,873,385         | 2,281              | 15,721           | .2221  |
| 068       | ORANGE         | \$4,339,437,441                                | \$735,062,134         | \$183,939,921        | 4,614              | 30,031           | .4395  |
| 069       | PAGE           | \$2,641,037,645                                | \$375,946,586         | \$132,881,300        | 3,564              | 23,802           | .3263  |
| 070       | PATRICK        | \$1,416,561,377                                | \$226,628,490         | \$48,584,399         | 2,564              | 19,117           | .2392  |
| 071       | PITTSYLVANIA   | \$3,611,702,421                                | \$951,972,696         | \$152,068,773        | 9,027              | 60,895           | .2245  |
| 072       | POWHATAN       | \$3,013,552,182                                | \$684,856,006         | \$119,543,492        | 4,267              | 26,314           | .3790  |
| 073       | PRINCE EDWARD  | \$1,266,617,648                                | \$257,070,013         | \$221,441,133        | 2,597              | 20,419           | .2733  |
| 074       | PRINCE GEORGE  | \$2,344,797,185                                | \$575,110,723         | \$81,943,228         | 5,976              | 36,694           | .2173  |
| 075       | PRINCE WILLIAM | \$57,820,829,172                               | \$9,737,152,407       | \$3,674,095,736      | 66,687             | 363,015          | .4437  |

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|           |                  | TRUE VALUE OF PROPERTY                         | ADJUSTED GROSS INCOME | TAXABLE RETAIL SALES | MARCH 31, 2006 ADM | TOTAL POPULATION |  |
| 077       | PULASKI          | \$2,406,387,103                                | \$541,052,787         | \$229,824,238        | 4,842              | 34,008           | .2730  |
| 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            | .3384  |
| 080       | ROANOKE COUNTY   | \$7,363,008,770                                | \$2,255,893,335       | \$755,106,873        | 14,729             | 89,469           | .3349  |
| 081       | ROCKBRIDGE       | \$2,861,893,725                                | \$457,882,964         | \$211,879,656        | 2,744              | 21,336           | .4728  |
| 082       | ROCKINGHAM       | \$6,546,624,108                                | \$1,513,219,446       | \$370,717,170        | 11,151             | 71,432           | .3204  |
| 083       | RUSSELL          | \$1,618,288,608                                | \$339,809,407         | \$132,085,662        | 4,084              | 28,686           | .2079  |
| 084       | SCOTT            | \$1,181,912,461                                | \$303,988,600         | \$98,400,440         | 3,743              | 23,452           | .1849  |
| 085       | SHENANDOAH       | \$5,368,824,787                                | \$780,352,667         | \$307,096,714        | 5,963              | 39,170           | .4056  |
| 086       | SMYTH            | \$1,642,646,462                                | \$443,221,125         | \$157,656,579        | 4,989              | 31,952           | .2023  |
| 087       | SOUTHAMPTON      | \$1,505,964,066                                | \$284,737,363         | \$39,129,372         | 2,795              | 18,045           | .2578  |
| 088       | SPOTSYLVANIA     | \$15,487,627,203                               | \$2,831,694,620       | \$1,231,912,475      | 23,505             | 115,770          | .3695  |
| 089       | STAFFORD         | \$17,464,396,332                               | \$2,999,453,370       | \$816,193,143        | 25,871             | 118,903          | .3629  |
| 090       | SURRY            | \$2,129,501,654                                | \$105,569,745         | \$37,666,674         | 1,028              | 6,830            | .6641  |
| 091       | SUSSEX           | \$928,378,762                                  | \$142,335,347         | \$52,134,024         | 1,407              | 11,969           | .2799  |
| 092       | TAZEWELL         | \$2,204,523,725                                | \$664,582,397         | \$433,462,904        | 6,819              | 43,795           | .2318  |
| 093       | WARREN           | \$4,890,626,882                                | \$800,320,331         | \$224,505,469        | 5,270              | 34,734           | .4285  |
| 094       | WASHINGTON       | \$3,973,327,899                                | \$1,143,118,983       | \$453,282,303        | 7,243              | 51,792           | .3340  |
| 095       | WESTMORELAND     | \$2,553,650,272                                | \$249,311,730         | \$56,564,815         | 1,797              | 13,112           | .5167  |
| 096       | WISE             | \$1,780,518,025                                | \$512,059,263         | \$246,541,403        | 6,625              | 41,253           | .1798  |
| 097       | WYTHE            | \$2,180,805,239                                | \$430,266,990         | \$306,483,822        | 4,190              | 27,522           | .2929  |
| 098       | YORK             | \$8,100,534,386                                | \$1,537,703,601       | \$677,672,111        | 12,797             | 62,602           | .3632  |
| 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           | .3664  |
| 103       | BUENA VISTA      | \$341,919,545                                  | \$93,321,575          | \$28,672,010         | 1,131              | 6,392            | .1924  |
| 104       | CHARLOTTESVILLE  | \$4,820,598,694                                | \$996,112,924         | \$721,660,039        | 4,102              | 39,610           | .6091  |
| 106       | COLONIAL HEIGHTS | \$1,614,250,379                                | \$365,933,141         | \$576,871,175        | 2,885              | 17,215           | .4289  |
| 107       | COVINGTON        | \$300,427,871                                  | \$81,729,785          | \$134,778,406        | 822                | 5,775            | .3051  |
| 108       | DANVILLE         | \$2,130,231,420                                | \$699,898,330         | \$583,087,130        | 6,800              | 46,012           | .2394  |
| 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           | .7943  |
| 111       | GALAX            | \$399,657,432                                  | \$103,278,788         | \$157,252,125        | 1,318              | 6,816            | .2618  |
| 112       | HAMPTON          | \$9,025,283,116                                | \$2,060,284,298       | \$1,096,583,152      | 22,378             | 145,262          | .2358  |
| 113       | HARRISONBURG     | \$2,998,862,338                                | \$537,985,516         | \$933,373,485        | 4,264              | 43,694           | .4099  |
| 114       | HOPEWELL         | \$1,549,104,985                                | \$305,142,304         | \$152,244,628        | 3,872              | 22,210           | .2236  |
| 115       | LYNCHBURG        | \$4,056,237,247                                | \$1,197,167,629       | \$1,008,093,439      | 8,509              | 67,756           | .3327  |
| 116       | MARTINSVILLE     | \$735,373,375                                  | \$239,216,474         | \$154,378,250        | 2,523              | 14,366           | .2249  |
| 117       | NEWPORT NEWS     | \$12,678,501,183                               | \$2,856,388,997       | \$1,743,188,858      | 30,635             | 181,240          | .2531  |

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|           |                     | TRUE VALUE OF PROPERTY                         | ADJUSTED GROSS INCOME | TAXABLE RETAIL SALES | MARCH 31, 2006 ADM | TOTAL POPULATION |  |
| 118       | NORFOLK             | \$14,351,440,130                               | \$3,279,502,053       | \$2,452,742,190      | 33,472             | 235,071          | .2588  |
| 119       | NORTON              | \$212,143,454                                  | \$67,544,636          | \$119,496,478        | 715                | 3,842            | .3095  |
| 120       | PETERSBURG          | \$1,304,211,459                                | \$395,510,612         | \$304,213,889        | 4,854              | 30,779           | .2008  |
| 121       | PORTSMOUTH          | \$5,501,368,287                                | \$1,385,238,391       | \$463,705,669        | 15,243             | 98,514           | .2112  |
| 122       | RADFORD             | \$786,623,216                                  | \$227,383,940         | \$66,185,093         | 1,529              | 15,353           | .2837  |
| 123       | RICHMOND CITY       | \$17,919,205,760                               | \$4,687,781,574       | \$2,099,959,966      | 23,269             | 191,740          | .4272  |
| 124       | ROANOKE CITY        | \$6,495,462,473                                | \$1,607,615,266       | \$1,599,236,967      | 12,620             | 92,671           | .3420  |
| 126       | STAUNTON            | \$1,705,166,969                                | \$412,246,749         | \$323,323,511        | 2,620              | 22,863           | .3849  |
| 127       | SUFFOLK             | \$7,105,139,785                                | \$1,568,047,053       | \$530,691,269        | 13,452             | 78,511           | .2983  |
| 128       | VIRGINIA BEACH      | \$49,466,002,097                               | \$9,933,942,088       | \$4,183,908,609      | 72,953             | 433,470          | .3704  |
| 130       | WAYNESBORO          | \$1,577,619,627                                | \$361,703,154         | \$308,208,168        | 2,987              | 19,964           | .3330  |
| 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           | .5382  |
| 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            | .2686  |
| 136       | CHESAPEAKE          | \$18,040,225,160                               | \$4,473,041,331       | \$2,723,684,737      | 39,913             | 214,145          | .3025  |
| 137       | LEXINGTON           | \$511,880,637                                  | \$119,397,527         | \$50,348,683         | 625                | 7,097            | .4040  |
| 138       | EMPORIA             | \$366,831,322                                  | \$82,577,494          | \$100,448,513        | 957                | 5,418            | .2573  |
| 139       | SALEM               | \$1,981,389,825                                | \$548,654,908         | \$436,812,283        | 3,890              | 24,836           | .3518  |
| 140       | BEDFORD CITY        | \$396,457,058                                  | \$95,502,462          | \$76,075,215         | 901                | 6,125            | .2802  |
| 142       | POQUOSON            | \$1,310,209,684                                | \$334,309,369         | \$35,631,095         | 2,562              | 11,764           | .3190  |
| 143       | MANASSAS            | \$5,687,950,810                                | \$909,335,859         | \$534,973,378        | 6,320              | 36,510           | .4618  |
| 144       | MANASSAS PARK       | \$1,667,272,131                                | \$273,547,516         | \$174,436,372        | 2,263              | 13,369           | .3840  |
| 202       | COLONIAL BEACH      | \$581,762,097                                  | \$66,492,001          | \$15,085,964         | 566                | 3,497            | .4154  |
| 207       | WEST POINT          | \$318,753,192                                  | \$61,072,729          | \$13,269,068         | 803                | 3,009            | .2418  |
|           | <b>STATE TOTALS</b> | \$1,027,843,683,115                            | \$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>