

**2014-2016 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY - Updated March 2014**

Div. Num.	Division	INDICATORS OF ABILITY-TO-PAY (BASE YEAR: 2011)						2014-2016 Composite Index Calculated Including Nonresident AGI	2014-2016 Composite Index Calculated Excluding Nonresident AGI <sup>1</sup>	Final 2014-2016 Composite Index
		TRUE VALUE OF PROPERTY	ADJUSTED GROSS INCOME (Including Nonresident AGI)	ADJUSTED GROSS INCOME (Excluding Nonresident AGI <sup>1</sup> )	TAXABLE RETAIL SALES	MARCH 31, 2012 ADM	TOTAL POPULATION			
001	ACCOMACK	\$3,976,303,095	\$577,064,590	\$549,487,778	\$306,186,627	4,878	33,335	.3599	.3555	.3555
002	ALBEMARLE	\$17,711,562,194	\$3,615,792,696	N/A	\$1,138,303,427	12,710	100,780	.6506	N/A	.6506
003	ALLEGHANY <sup>2</sup>	\$1,175,820,479	\$292,912,468	N/A	\$68,464,820	2,660	16,180	.2426	N/A	.2423
004	AMELIA	\$1,298,617,031	\$243,337,852	N/A	\$53,128,656	1,766	12,841	.3309	N/A	.3309
005	AMHERST	\$2,758,765,921	\$551,419,069	N/A	\$218,568,996	4,283	32,496	.3079	N/A	.3079
006	APPOMATTOX	\$1,391,514,004	\$266,578,405	N/A	\$104,413,458	2,180	15,021	.3080	N/A	.3080
007	ARLINGTON	\$61,937,355,039	\$11,979,194,190	\$11,523,932,171	\$3,153,235,148	20,790	214,373	.8000	.8000	.8000
008	AUGUSTA	\$8,049,434,045	\$1,499,478,614	N/A	\$403,835,118	10,405	73,792	.3545	N/A	.3545
009	BATH	\$2,403,813,787	\$98,341,199	N/A	\$63,281,294	636	4,797	.8000	N/A	.8000
010	BEDFORD COUNTY <sup>3</sup>	\$9,245,698,586	\$1,775,413,116	N/A	\$418,083,847	10,227	75,516	.4110	N/A	.3132
011	BLAND	\$699,060,841	\$112,338,624	\$108,422,053	\$15,058,220	861	6,748	.3285	.3254	.3254
012	BOTETOURT	\$3,719,912,057	\$823,145,969	N/A	\$178,813,071	4,984	33,399	.3720	N/A	.3720
013	BRUNSWICK	\$1,517,923,131	\$218,766,908	N/A	\$55,527,532	1,954	17,400	.2985	N/A	.2985
014	BUCHANAN	\$2,917,309,177	\$350,065,238	N/A	\$142,304,553	3,168	24,006	.3572	N/A	.3572
015	BUCKINGHAM	\$1,807,489,543	\$209,894,808	N/A	\$47,783,264	1,909	17,143	.3347	N/A	.3347
016	CAMPBELL	\$4,158,654,408	\$961,801,698	N/A	\$390,986,801	8,029	54,759	.2760	N/A	.2760
017	CAROLINE	\$2,897,279,241	\$586,549,714	N/A	\$112,898,081	4,160	28,826	.3272	N/A	.3272
018	CARROLL	\$2,659,768,167	\$389,561,398	N/A	\$139,302,026	4,157	29,748	.2696	N/A	.2696
019	CHARLES CITY	\$840,659,275	\$149,957,592	N/A	\$28,338,458	769	7,290	.4432	N/A	.4432
020	CHARLOTTE	\$1,145,869,730	\$177,223,323	\$168,814,866	\$46,830,186	1,983	12,565	.2539	.2505	.2505
021	CHESTERFIELD	\$31,894,544,919	\$9,064,190,216	N/A	\$3,502,240,473	58,376	319,641	.3496	N/A	.3496
022	CLARKE	\$2,271,672,708	\$452,717,795	N/A	\$76,693,019	2,041	14,211	.5153	N/A	.5153
023	CRAIG	\$515,879,930	\$88,832,947	N/A	\$12,414,939	685	5,241	.3157	N/A	.3157
024	CULPEPER	\$4,691,768,733	\$1,076,312,789	N/A	\$506,665,254	7,584	47,144	.3445	N/A	.3445
025	CUMBERLAND	\$918,225,184	\$140,865,975	N/A	\$28,252,664	1,351	10,100	.2781	N/A	.2781
026	DICKENSON	\$1,558,458,486	\$200,339,980	N/A	\$68,042,398	2,345	15,762	.2711	N/A	.2711
027	DINWIDDIE	\$2,688,630,617	\$521,653,303	N/A	\$99,915,949	4,435	28,018	.2882	N/A	.2882
028	ESSEX	\$1,357,424,541	\$208,088,623	N/A	\$160,924,877	1,577	11,287	.4023	N/A	.4023
029	FAIRFAX COUNTY	\$218,169,228,644	\$52,409,309,625	N/A	\$13,612,820,453	170,728	1,096,023	.6807	N/A	.6807
030	FAUQUIER	\$12,278,132,244	\$2,517,404,577	N/A	\$614,320,194	11,111	65,780	.5586	N/A	.5586
031	FLOYD	\$1,747,531,990	\$256,373,555	N/A	\$62,194,800	2,034	15,484	.3470	N/A	.3470
032	FLUVANNA	\$3,226,627,668	\$573,452,833	N/A	\$97,122,300	3,696	25,989	.3836	N/A	.3836
033	FRANKLIN COUNTY	\$7,433,167,736	\$1,001,121,479	N/A	\$353,790,485	7,096	56,300	.4138	N/A	.4138
034	FREDERICK	\$8,535,491,577	\$1,966,459,728	N/A	\$953,644,574	12,920	79,156	.3719	N/A	.3719
035	GILES	\$1,366,965,145	\$295,066,540	N/A	\$126,164,189	2,436	17,279	.2867	N/A	.2867
036	GLOUCESTER	\$4,084,226,554	\$828,274,593	N/A	\$337,694,276	5,645	36,987	.3661	N/A	.3661
037	GOOCHLAND	\$4,877,613,330	\$1,102,332,269	N/A	\$181,119,370	2,329	21,753	.8000	N/A	.8000
038	GRAYSON	\$1,793,366,565	\$204,442,829	\$195,455,217	\$31,198,910	1,799	15,470	.3497	.3461	.3461
039	GREENE	\$2,172,680,802	\$389,626,124	N/A	\$144,262,282	2,873	19,042	.3568	N/A	.3568
040	GREENSVILLE	\$709,618,998	\$184,194,490	\$147,519,022	\$35,259,040	1,427	12,131	.2476	.2259	.2259
041	HALIFAX	\$3,740,118,060	\$531,404,644	\$513,951,970	\$279,339,914	5,437	36,184	.3034	.3011	.3011
042	HANOVER	\$12,157,555,498	\$3,022,740,041	N/A	\$1,487,657,144	18,213	100,704	.4070	N/A	.4070
043	HENRICO	\$30,876,685,442	\$8,939,636,726	N/A	\$4,864,242,042	48,702	310,742	.4059	N/A	.4059
044	HENRY	\$3,195,074,668	\$769,303,364	N/A	\$347,179,297	7,053	53,867	.2408	N/A	.2408
045	HIGHLAND	\$752,588,751	\$40,836,961	N/A	\$8,291,615	199	2,295	.8000	N/A	.8000
046	ISLE OF WIGHT	\$4,690,520,732	\$935,112,879	N/A	\$204,651,647	5,322	35,457	.4195	N/A	.4195
047	JAMES CITY	\$11,054,409,862	\$2,305,513,947	N/A	\$838,306,392	9,696	68,874	.5632	N/A	.5632
048	KING GEORGE	\$2,918,171,318	\$654,826,374	N/A	\$125,996,513	4,069	23,333	.3774	N/A	.3774
049	KING AND QUEEN	\$844,629,169	\$132,730,291	N/A	\$11,398,930	729	7,049	.4338	N/A	.4338
050	KING WILLIAM	\$1,369,736,634	\$286,366,450	N/A	\$64,805,515	2,179	12,847	.3196	N/A	.3196
051	LANCASTER	\$2,637,698,955	\$283,016,584	N/A	\$155,495,003	1,217	11,463	.7792	N/A	.7792
052	LEE	\$1,205,703,288	\$296,573,386	\$283,397,224	\$117,381,677	3,322	25,676	.1914	.1886	.1886
053	LOUDOUN	\$61,919,008,436	\$14,707,869,174	N/A	\$4,482,966,036	64,829	324,337	.5618	N/A	.5618

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054	LOUISA	\$7,060,553,256	\$703,713,114	N/A	\$232,738,861	4,546	33,456	.5644	N/A	.5644
055	LUNENBURG	\$909,798,373	\$161,649,399	N/A	\$37,407,291	1,534	12,967	.2502	N/A	.2502
056	MADISON	\$2,054,720,020	\$270,583,880	N/A	\$70,189,336	1,800	13,424	.4471	N/A	.4471
057	MATHEWS	\$1,718,289,993	\$203,773,422	N/A	\$36,673,970	1,167	8,937	.5437	N/A	.5437
058	MECKLENBURG	\$3,981,890,432	\$495,958,800	\$474,067,924	\$310,765,894	4,527	32,936	.3645	.3609	.3609
059	MIDDLESEX	\$2,618,334,113	\$240,804,749	N/A	\$78,010,471	1,157	11,065	.7449	N/A	.7449
060	MONTGOMERY	\$7,406,337,909	\$1,704,558,269	N/A	\$911,189,094	9,406	94,996	.3866	N/A	.3866
062	NELSON	\$3,067,566,512	\$317,933,851	N/A	\$85,893,524	1,926	15,092	.5689	N/A	.5689
063	NEW KENT	\$2,546,517,115	\$531,632,168	N/A	\$91,441,150	2,854	18,827	.4298	N/A	.4298
065	NORTHAMPTON	\$2,146,049,342	\$222,606,131	N/A	\$113,579,754	1,676	12,433	.4840	N/A	.4840
066	NORTHUMBERLAND	\$3,219,089,452	\$280,510,153	N/A	\$58,338,818	1,409	12,449	.7431	N/A	.7431
067	NOTTOWAY	\$1,052,238,698	\$222,933,007	N/A	\$110,340,344	2,161	15,907	.2478	N/A	.2478
068	ORANGE	\$3,630,967,855	\$795,172,004	N/A	\$194,383,868	5,004	33,715	.3618	N/A	.3618
069	PAGE	\$2,248,132,145	\$391,130,426	N/A	\$155,052,554	3,472	24,155	.2985	N/A	.2985
070	PATRICK	\$1,672,042,015	\$237,072,579	\$229,154,192	\$86,300,841	2,505	18,635	.2748	.2726	.2726
071	PITTSYLVANIA	\$4,594,190,563	\$1,042,776,982	N/A	\$155,499,190	8,918	62,986	.2507	N/A	.2507
072	POWHATAN	\$3,411,413,881	\$757,849,210	N/A	\$136,333,513	4,353	28,290	.3913	N/A	.3913
073	PRINCE EDWARD	\$1,537,132,378	\$286,137,109	N/A	\$276,599,533	2,262	23,518	.3274	N/A	.3274
074	PRINCE GEORGE	\$2,778,896,445	\$668,276,190	N/A	\$144,634,275	6,280	35,828	.2430	N/A	.2430
075	PRINCE WILLIAM	\$48,644,273,247	\$13,066,070,239	N/A	\$4,516,298,084	79,449	414,531	.3822	N/A	.3822
077	PULASKI	\$2,752,597,007	\$574,475,097	N/A	\$307,718,196	4,427	34,635	.3113	N/A	.3113
078	RAPPAHANNOCK	\$1,989,227,128	\$224,264,042	N/A	\$35,537,802	886	7,410	.7916	N/A	.7916
079	RICHMOND COUNTY	\$888,190,317	\$207,431,015	\$151,843,829	\$61,796,971	1,166	9,237	.3780	.3364	.3364
080	ROANOKE COUNTY	\$8,590,939,088	\$2,504,512,005	N/A	\$956,706,722	14,081	92,687	.3704	N/A	.3704
081	ROCKBRIDGE	\$2,895,879,004	\$418,503,583	N/A	\$219,668,997	2,483	22,155	.4740	N/A	.4740
082	ROCKINGHAM	\$8,982,173,489	\$1,656,757,882	N/A	\$481,411,779	11,236	77,297	.3702	N/A	.3702
083	RUSSELL	\$2,026,485,412	\$445,354,019	N/A	\$159,840,501	4,146	29,014	.2486	N/A	.2486
084	SCOTT	\$1,316,392,050	\$325,253,509	\$294,979,912	\$121,795,225	3,663	23,274	.2012	.1940	.1940
085	SHENANDOAH	\$4,676,023,104	\$845,233,141	N/A	\$344,261,555	6,000	42,114	.3653	N/A	.3653
086	SMYTH	\$1,920,987,717	\$462,692,833	N/A	\$191,355,542	4,626	32,104	.2252	N/A	.2252
087	SOUTHAMPTON	\$1,786,634,262	\$315,509,624	N/A	\$45,345,887	2,724	18,714	.2878	N/A	.2878
088	SPOTSYLVANIA	\$13,818,109,997	\$3,349,486,309	N/A	\$1,409,680,505	23,265	123,997	.3555	N/A	.3555
089	STAFFORD	\$14,972,959,359	\$3,881,404,451	N/A	\$949,014,920	26,773	131,067	.3412	N/A	.3412
090	SURRY	\$2,507,255,503	\$134,578,449	\$128,411,530	\$34,887,560	869	6,968	.8000	.8000	.8000
091	SUSSEX	\$1,092,291,395	\$153,767,703	\$148,441,361	\$63,962,315	1,138	12,056	.3585	.3585	.3585
092	TAZEWELL	\$2,762,284,383	\$803,971,234	\$775,777,297	\$540,216,247	6,362	45,276	.2787	.2756	.2756
093	WARREN	\$4,105,672,162	\$867,088,298	N/A	\$333,540,046	5,296	37,688	.3871	N/A	.3871
094	WASHINGTON	\$4,978,666,407	\$1,319,309,264	\$1,221,245,356	\$631,876,696	7,125	55,179	.3924	.3813	.3813
095	WESTMORELAND	\$1,954,052,022	\$270,318,178	N/A	\$63,973,677	1,602	13,888	.4633	N/A	.4633
096	WISE	\$3,002,342,007	\$623,396,482	\$588,632,240	\$305,207,617	5,972	41,025	.2585	.2538	.2538
097	WYTHE	\$2,780,399,837	\$467,170,661	N/A	\$326,293,446	4,239	29,391	.3183	N/A	.3183
098	YORK	\$8,965,497,865	\$1,835,855,017	N/A	\$867,742,727	12,404	65,973	.4026	N/A	.4026
101	ALEXANDRIA	\$33,925,579,493	\$6,947,439,518	N/A	\$2,023,944,281	12,016	143,464	.8000	N/A	.8000
102	BRISTOL	\$1,136,159,178	\$384,382,321	\$244,903,296	\$335,839,002	2,265	17,780	.3629	.3085	.3085
103	BUENA VISTA	\$355,050,627	\$89,757,183	N/A	\$32,543,834	1,175	6,881	.1756	N/A	.1756
104	CHARLOTTESVILLE	\$5,274,867,817	\$1,240,628,040	\$1,157,652,737	\$822,681,142	3,831	44,471	.6837	.6683	.6683
106	COLONIAL HEIGHTS	\$1,768,531,615	\$363,938,278	N/A	\$652,475,356	2,873	17,556	.4323	N/A	.4323
107	COVINGTON	\$328,772,750	\$91,584,087	N/A	\$111,363,867	827	6,092	.2818	N/A	.2818
108	DANVILLE	\$2,219,574,811	\$726,743,302	\$636,568,962	\$731,973,526	6,016	43,332	.2779	.2649	.2649
109	FALLS CHURCH	\$3,399,278,652	\$800,968,713	\$750,349,821	\$280,480,352	2,143	12,567	.8000	.8000	.8000
110	FREDERICKSBURG	\$3,307,453,311	\$709,624,432	\$688,266,248	\$812,589,242	3,072	25,484	.6180	.6135	.6135
111	GALAX	\$427,661,722	\$108,544,714	\$101,983,228	\$188,161,265	1,251	7,125	.2784	.2738	.2738
112	HAMPTON	\$11,183,906,800	\$2,351,846,039	N/A	\$1,291,230,845	20,615	137,372	.2878	N/A	.2878
113	HARRISONBURG	\$3,746,669,155	\$589,663,438	N/A	\$1,012,441,491	4,709	50,057	.4009	N/A	.4009
114	HOPEWELL	\$1,702,208,921	\$322,890,691	N/A	\$174,092,730	3,898	22,779	.2298	N/A	.2298
115	LYNCHBURG	\$5,202,440,442	\$1,335,333,148	N/A	\$1,190,435,344	8,249	76,448	.3680	N/A	.3680

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116	MARTINSVILLE	\$721,043,127	\$224,800,421	\$204,052,379	\$150,885,266	2,166	13,902	.2306	.2222	.2222
117	NEWPORT NEWS	\$14,799,216,707	\$3,154,901,836	N/A	\$1,892,223,547	27,701	181,027	.2908	N/A	.2908
118	NORFOLK	\$19,636,679,753	\$3,694,196,679	\$3,541,046,297	\$2,589,607,975	30,498	243,985	.3159	.3123	.3123
119	NORTON	\$239,791,053	\$84,483,527	\$78,683,099	\$165,761,823	884	4,099	.3165	.3102	.3102
120	PETERSBURG	\$1,929,357,623	\$429,147,522	N/A	\$291,403,385	4,164	32,948	.2475	N/A	.2475
121	PORTSMOUTH	\$7,698,295,515	\$1,599,932,009	\$1,542,604,619	\$583,260,969	14,256	96,368	.2707	.2678	.2678
122	RADFORD	\$792,016,794	\$232,520,743	N/A	\$73,325,758	1,539	16,532	.2675	N/A	.2675
123	RICHMOND CITY	\$20,465,188,533	\$4,802,073,845	\$4,512,411,173	\$2,234,640,846	21,267	206,238	.4736	.4636	.4636
124	ROANOKE CITY	\$7,515,082,242	\$1,787,507,593	N/A	\$1,649,614,469	12,296	97,206	.3592	N/A	.3592
126	STAUNTON	\$1,800,836,218	\$464,070,989	N/A	\$320,111,533	2,531	24,222	.3923	N/A	.3923
127	SUFFOLK	\$9,459,061,224	\$1,931,456,046	N/A	\$671,236,320	13,808	85,692	.3490	N/A	.3490
128	VIRGINIA BEACH	\$53,712,634,557	\$11,145,173,730	N/A	\$4,738,333,394	68,977	441,246	.4034	N/A	.4034
130	WAYNESBORO	\$1,840,759,091	\$371,621,494	N/A	\$417,724,613	3,088	21,099	.3493	N/A	.3493
131	WILLIAMSBURG	\$1,864,368,962	\$311,649,791	\$297,962,955	\$341,210,119	905	14,256	.8000	.8000	.8000
132	WINCHESTER	\$2,847,348,973	\$606,086,598	\$583,143,175	\$709,237,041	3,979	26,167	.4419	.4376	.4376
134	FAIRFAX CITY	\$5,420,557,774	\$1,096,322,449	\$1,041,420,719	\$727,888,410	3,046	22,866	.8000	.8000	.8000
135	FRANKLIN CITY	\$574,185,536	\$132,437,938	\$126,313,528	\$149,028,981	1,174	8,680	.3017	.2978	.2978
136	CHESAPEAKE	\$24,819,213,082	\$5,313,648,760	N/A	\$2,927,041,905	38,454	225,898	.3610	N/A	.3610
137	LEXINGTON	\$583,302,721	\$158,072,404	N/A	\$68,817,717	664	7,197	.4510	N/A	.4510
138	EMPORIA	\$390,416,201	\$87,019,860	\$66,084,941	\$134,356,899	1,049	5,946	.2689	.2495	.2495
139	SALEM	\$2,176,262,774	\$575,661,329	\$551,019,265	\$512,984,089	3,840	24,970	.3745	.3695	.3695
142	POQUOSON	\$1,544,449,918	\$400,331,818	N/A	\$43,773,528	2,217	12,240	.3895	N/A	.3895
143	MANASSAS	\$4,349,195,692	\$995,954,075	N/A	\$493,699,527	6,865	39,060	.3662	N/A	.3662
144	MANASSAS PARK	\$1,142,753,065	\$344,683,375	N/A	\$123,732,561	2,890	14,540	.2683	N/A	.2683
202	COLONIAL BEACH	\$465,787,441	\$69,523,507	N/A	\$16,453,479	573	3,572	.3520	N/A	.3520
207	WEST POINT	\$323,178,179	\$73,826,870	N/A	\$16,707,224	740	3,312	.2581	N/A	.2581
<b>STATE TOTALS</b>		<b>\$1,048,118,598,246</b>	<b>\$231,703,752,149</b>		<b>\$89,034,614,712</b>	<b>1,215,368</b>	<b>8,096,604</b>			

**Data Sources:**

True Value of Property (updated January 2014), Adjusted Gross Income, and Taxable Retail Sales - Virginia Department of Taxation

March 31, 2012 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 2014-2016 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](http://www.doe.virginia.gov/school_finance/budget/compositeindex_local_abilitypay/index.shtml)

<sup>1</sup> For divisions that qualify for the exclusion of nonresident AGI. Pursuant to Item 139, Paragraph A.4.b of Chapter 806, 2013 Acts of Assembly, "any locality whose total calendar year [2011] 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."

<sup>2</sup> The actual composite index to be used for Alleghany Co. in the 2014-2016 biennium is .2423 pursuant to the appropriation act and Section 15.2-1302, Code of Virginia .

<sup>3</sup> The actual composite index to be used for Bedford Co. in the 2014-2016 biennium is .3132 pursuant to the appropriation act and Section 15.2-1302, Code of Virginia .