

**2016-2018 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY - Revised December 2015**

Div. Num.	Division	INDICATORS OF ABILITY-TO-PAY (BASE YEAR: 2013)						2016-2018 Composite Index Calculated Including Nonresident AGI	2016-2018 Composite Index Calculated Excluding Nonresident AGI <sup>1</sup>	Final 2016-2018 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, 2014 ADM	TOTAL POPULATION			
001	ACCOMACK	\$4,074,932,645	\$622,562,152	\$576,744,541	\$342,604,376	4,977	33,612	.3537	.3462	.3462
002	ALBEMARLE	\$18,159,505,090	\$3,950,643,717	N/A	\$1,246,709,541	13,016	102,731	.6394	N/A	.6394
003	ALLEGHANY 2	\$1,212,016,028	\$306,357,619	\$295,595,229	\$75,524,214	2,380	15,961	.2600	.2568	.2423
004	AMELIA	\$1,229,681,980	\$259,377,305	N/A	\$55,344,538	1,736	12,759	.3182	N/A	.3182
005	AMHERST	\$2,833,799,301	\$571,279,328	N/A	\$233,674,176	4,083	32,476	.3132	N/A	.3132
006	APPOMATTOX	\$1,388,341,588	\$273,680,275	N/A	\$115,318,663	2,235	15,270	.2917	N/A	.2917
007	ARLINGTON	\$76,579,921,544	\$12,589,021,966	\$12,207,919,913	\$3,232,890,487	22,410	227,146	.8000	.8000	.8000
008	AUGUSTA	\$8,207,930,236	\$1,598,037,248	N/A	\$423,764,255	10,325	74,504	.3508	N/A	.3508
009	BATH	\$2,471,662,725	\$106,569,496	N/A	\$71,314,611	595	4,756	.8000	N/A	.8000
010	BEDFORD COUNTY 3	\$9,471,430,844	\$1,898,774,156	N/A	\$430,517,205	9,974	76,309	.4129	N/A	.3132
011	BLAND	\$661,657,930	\$108,937,453	N/A	\$16,031,645	855	6,768	.3002	N/A	.3002
012	BOTETOURT	\$3,798,454,567	\$859,624,857	N/A	\$194,608,861	4,777	33,423	.3766	N/A	.3766
013	BRUNSWICK	\$1,351,644,035	\$229,554,303	N/A	\$60,095,391	1,856	17,275	.2808	N/A	.2808
014	BUCHANAN	\$2,640,104,402	\$316,423,692	N/A	\$148,802,738	3,075	23,867	.3171	N/A	.3171
015	BUCKINGHAM	\$2,031,332,677	\$217,520,435	N/A	\$50,645,609	1,964	17,185	.3405	N/A	.3405
016	CAMPBELL	\$4,242,534,872	\$1,013,051,225	N/A	\$423,932,115	7,876	56,136	.2746	N/A	.2746
017	CAROLINE	\$3,073,683,763	\$622,441,245	N/A	\$118,196,183	4,190	29,481	.3258	N/A	.3258
018	CARROLL	\$2,530,548,203	\$415,278,326	N/A	\$149,577,007	3,808	29,462	.2722	N/A	.2722
019	CHARLES CITY	\$877,508,403	\$158,867,014	N/A	\$50,901,489	698	7,268	.4910	N/A	.4910
020	CHARLOTTE	\$1,128,525,771	\$198,869,002	\$187,462,905	\$48,157,832	1,882	12,497	.2587	.2539	.2539
021	CHESTERFIELD	\$33,818,085,779	\$9,685,881,996	N/A	\$3,750,483,911	58,559	326,950	.3510	N/A	.3510
022	CLARKE	\$2,510,023,602	\$489,626,515	N/A	\$77,443,513	1,994	14,148	.5437	N/A	.5437
023	CRAIG	\$502,981,841	\$91,591,948	N/A	\$13,017,480	672	5,305	.3026	N/A	.3026
024	CULPEPER	\$5,549,072,837	\$1,148,046,993	N/A	\$550,568,981	7,850	48,223	.3576	N/A	.3576
025	CUMBERLAND	\$995,108,850	\$146,463,492	N/A	\$27,481,101	1,340	10,191	.2817	N/A	.2817
026	DICKENSON	\$1,635,795,196	\$187,001,613	N/A	\$65,552,723	2,220	15,660	.2700	N/A	.2700
027	DINWIDDIE	\$2,661,222,738	\$546,531,018	N/A	\$107,146,034	4,389	28,864	.2777	N/A	.2777
028	ESSEX	\$1,451,099,452	\$235,706,937	N/A	\$169,606,102	1,503	11,077	.4316	N/A	.4316
029	FAIRFAX COUNTY	\$245,519,523,863	\$54,802,514,172	N/A	\$14,418,135,608	176,185	1,116,897	.6844	N/A	.6844
030	FAUQUIER	\$13,771,384,560	\$2,641,102,891	N/A	\$694,006,725	10,973	66,573	.5827	N/A	.5827
031	FLOYD	\$1,733,794,382	\$278,016,260	N/A	\$67,832,775	2,006	15,726	.3402	N/A	.3402
032	FLUVANNA	\$3,183,524,602	\$590,140,307	N/A	\$101,765,520	3,556	26,019	.3759	N/A	.3759
033	FRANKLIN COUNTY	\$7,227,223,128	\$1,042,511,769	N/A	\$382,144,157	7,037	56,574	.3948	N/A	.3948
034	FREDERICK	\$9,495,186,402	\$2,193,179,600	N/A	\$1,048,544,624	12,977	81,207	.3889	N/A	.3889
035	GILES	\$1,332,168,340	\$304,393,715	N/A	\$137,422,076	2,441	17,446	.2740	N/A	.2740
036	GLOUCESTER	\$4,300,474,426	\$865,240,722	N/A	\$352,033,313	5,447	37,232	.3730	N/A	.3730
037	GOOCHLAND	\$4,795,123,692	\$1,186,129,959	N/A	\$178,223,152	2,384	21,400	.8000	N/A	.8000
038	GRAYSON	\$1,733,305,024	\$218,279,269	\$207,954,992	\$31,882,404	1,747	15,412	.3379	.3338	.3338
039	GREENE	\$2,030,446,279	\$413,128,528	N/A	\$153,580,794	2,958	19,320	.3281	N/A	.3281
040	GREENSVILLE	\$702,998,572	\$182,665,022	\$151,714,765	\$37,783,681	1,394	11,581	.2417	.2236	.2236
041	HALIFAX	\$3,714,958,372	\$583,767,757	\$559,260,767	\$290,389,956	5,211	36,074	.3058	.3024	.3024
042	HANOVER	\$13,627,696,700	\$3,222,932,593	N/A	\$1,653,986,605	17,878	101,702	.4285	N/A	.4285
043	HENRICO	\$34,723,964,057	\$9,608,157,923	N/A	\$5,117,597,702	49,317	316,973	.4158	N/A	.4158
044	HENRY	\$3,212,088,628	\$799,983,992	\$774,860,975	\$350,266,817	6,989	53,560	.2355	.2331	.2331
045	HIGHLAND	\$648,029,470	\$47,187,863	N/A	\$10,252,281	188	2,311	.8000	N/A	.8000
046	ISLE OF WIGHT	\$4,593,266,687	\$1,001,650,085	N/A	\$202,181,719	5,331	36,462	.4011	N/A	.4011
047	JAMES CITY	\$11,697,441,307	\$2,542,550,786	N/A	\$928,447,217	9,970	70,231	.5641	N/A	.5641
048	KING GEORGE	\$3,035,419,234	\$688,191,945	N/A	\$167,006,575	4,203	24,460	.3664	N/A	.3664
049	KING AND QUEEN	\$940,944,123	\$136,012,126	N/A	\$13,750,540	789	7,410	.4154	N/A	.4154
050	KING WILLIAM	\$1,393,478,707	\$299,684,185	N/A	\$69,918,350	2,205	12,806	.3120	N/A	.3120
051	LANCASTER	\$2,589,936,964	\$289,683,078	N/A	\$154,084,300	1,172	11,370	.7566	N/A	.7566
052	LEE	\$1,060,468,187	\$279,410,636	\$268,232,110	\$119,589,853	3,192	25,665	.1726	.1701	.1701
053	LOUDOUN	\$68,175,611,439	\$16,469,297,391	N/A	\$4,858,737,333	70,064	347,969	.5497	N/A	.5497

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054	LOUISA	\$7,182,857,209	\$753,436,167	N/A	\$251,424,151	4,619	34,211	.5436	N/A	.5436
055	LUNENBURG	\$897,437,109	\$168,030,580	N/A	\$36,168,142	1,504	12,765	.2434	N/A	.2434
056	MADISON	\$2,094,183,992	\$289,907,350	N/A	\$75,896,202	1,803	13,333	.4411	N/A	.4411
057	MATHEWS	\$1,670,844,900	\$210,484,622	N/A	\$37,219,552	1,134	8,850	.5232	N/A	.5232
058	MECKLENBURG	\$3,731,642,952	\$546,039,993	\$520,275,959	\$325,321,736	4,419	31,980	.3534	.3491	.3491
059	MIDDLESEX	\$2,228,603,200	\$241,428,999	N/A	\$83,840,134	1,157	11,089	.6336	N/A	.6336
060	MONTGOMERY	\$7,619,806,248	\$1,837,816,445	N/A	\$975,623,640	9,484	96,867	.3832	N/A	.3832
062	NELSON	\$3,261,680,155	\$363,264,070	N/A	\$92,073,038	1,891	15,031	.5933	N/A	.5933
063	NEW KENT	\$2,547,109,847	\$581,884,211	N/A	\$105,685,047	2,909	19,791	.4152	N/A	.4152
065	NORTHAMPTON	\$2,143,202,775	\$235,353,205	N/A	\$110,895,466	1,565	12,089	.4913	N/A	.4913
066	NORTHUMBERLAND	\$3,304,222,673	\$296,093,130	N/A	\$56,754,633	1,340	12,387	.7542	N/A	.7542
067	NOTTOWAY	\$1,028,689,960	\$224,022,987	N/A	\$118,932,861	2,145	15,975	.2366	N/A	.2366
068	ORANGE	\$4,176,969,780	\$834,603,968	N/A	\$219,985,095	4,971	34,143	.3811	N/A	.3811
069	PAGE	\$2,250,472,119	\$406,295,855	N/A	\$159,324,493	3,345	24,079	.2960	N/A	.2960
070	PATRICK	\$1,644,752,298	\$250,077,565	\$240,340,210	\$92,471,936	2,702	18,737	.2505	.2479	.2479
071	PITTSYLVANIA	\$4,537,964,618	\$1,084,325,520	N/A	\$162,887,962	8,931	63,167	.2410	N/A	.2410
072	POWHATAN	\$3,461,141,313	\$824,886,568	N/A	\$175,963,661	4,199	28,451	.4033	N/A	.4033
073	PRINCE EDWARD	\$1,566,919,448	\$304,846,048	N/A	\$282,706,549	2,131	23,274	.3377	N/A	.3377
074	PRINCE GEORGE	\$2,912,621,649	\$703,370,202	N/A	\$162,554,939	6,200	35,986	.2454	N/A	.2454
075	PRINCE WILLIAM	\$55,595,873,062	\$13,766,278,960	N/A	\$5,015,240,516	82,657	431,258	.3848	N/A	.3848
077	PULASKI	\$2,808,953,077	\$595,707,211	N/A	\$326,587,199	4,322	34,657	.3105	N/A	.3105
078	RAPPAHANNOCK	\$1,940,472,675	\$228,409,521	N/A	\$37,839,828	889	7,470	.7398	N/A	.7398
079	RICHMOND COUNTY	\$916,911,729	\$244,107,861	\$156,623,462	\$57,488,570	1,216	9,182	.3798	.3180	.3180
080	ROANOKE COUNTY	\$8,169,257,578	\$2,638,506,042	N/A	\$1,008,997,730	13,929	92,703	.3587	N/A	.3587
081	ROCKBRIDGE	\$2,917,876,004	\$440,920,256	N/A	\$232,775,384	2,552	22,338	.4522	N/A	.4522
082	ROCKINGHAM	\$8,866,405,305	\$1,760,374,492	N/A	\$505,622,757	11,304	78,102	.3561	N/A	.3561
083	RUSSELL	\$2,059,433,703	\$404,229,742	N/A	\$153,199,811	3,965	28,311	.2375	N/A	.2375
084	SCOTT	\$1,351,682,196	\$326,446,189	\$299,645,694	\$118,471,974	3,631	23,223	.1950	.1888	.1888
085	SHENANDOAH	\$5,009,992,732	\$901,352,018	N/A	\$358,478,448	6,042	42,889	.3663	N/A	.3663
086	SMYTH	\$1,853,082,565	\$469,877,158	N/A	\$192,858,832	4,590	31,984	.2136	N/A	.2136
087	SOUTHAMPTON	\$1,805,393,419	\$348,120,205	N/A	\$45,106,012	2,716	18,872	.2856	N/A	.2856
088	SPOTSYLVANIA	\$15,361,805,574	\$3,484,814,446	N/A	\$1,475,776,919	23,290	125,555	.3617	N/A	.3617
089	STAFFORD	\$16,430,997,417	\$4,093,702,167	N/A	\$1,022,106,910	26,901	135,141	.3445	N/A	.3445
090	SURRY	\$2,602,860,290	\$139,685,880	N/A	\$28,496,456	859	6,977	.8000	N/A	.8000
091	SUSSEX	\$1,031,489,578	\$155,001,829	N/A	\$70,707,989	1,081	12,159	.3481	N/A	.3481
092	TAZEWELL	\$2,987,844,050	\$764,353,137	N/A	\$527,292,801	6,157	44,665	.2745	N/A	.2745
093	WARREN	\$4,769,486,824	\$929,848,422	N/A	\$356,966,579	5,386	38,387	.4043	N/A	.4043
094	WASHINGTON	\$5,175,632,167	\$1,150,093,868	\$1,058,129,363	\$629,513,410	7,116	55,207	.3596	.3494	.3494
095	WESTMORELAND	\$2,008,789,864	\$280,977,821	N/A	\$60,752,834	1,574	14,105	.4557	N/A	.4557
096	WISE	\$3,784,871,574	\$555,249,353	\$534,973,818	\$278,575,680	5,880	40,256	.2694	.2669	.2669
097	WYTHE	\$2,798,129,645	\$479,021,136	N/A	\$347,584,766	4,173	29,390	.3122	N/A	.3122
098	YORK	\$9,009,842,730	\$1,919,888,504	N/A	\$882,105,332	12,333	66,955	.3905	N/A	.3905
101	ALEXANDRIA	\$37,437,110,872	\$7,404,275,402	N/A	\$2,119,568,890	12,952	151,218	.8000	N/A	.8000
102	BRISTOL	\$1,185,191,253	\$377,848,962	\$246,084,095	\$333,704,112	2,207	17,728	.3545	.3043	.3043
103	BUENA VISTA	\$310,923,883	\$91,595,350	N/A	\$34,890,964	1,010	6,836	.1773	N/A	.1773
104	CHARLOTTESVILLE	\$5,871,882,219	\$1,204,365,800	N/A	\$910,847,462	3,989	46,623	.6590	N/A	.6590
106	COLONIAL HEIGHTS	\$1,597,967,153	\$372,120,231	N/A	\$683,016,056	2,783	17,073	.4182	N/A	.4182
107	COVINGTON	\$392,312,305	\$98,926,665	\$93,695,374	\$127,118,736	904	6,259	.2848	.2803	.2803
108	DANVILLE	\$2,405,277,610	\$725,025,755	\$634,868,257	\$741,247,957	5,957	42,912	.2755	.2629	.2629
109	FALLS CHURCH	\$4,046,796,106	\$856,156,958	\$811,736,220	\$295,276,101	2,381	13,315	.8000	.8000	.8000
110	FREDERICKSBURG	\$3,831,239,961	\$741,817,421	\$714,804,932	\$888,334,558	3,214	27,945	.6127	.6071	.6071
111	GALAX	\$413,980,280	\$110,922,456	\$103,509,743	\$191,528,983	1,259	7,052	.2659	.2609	.2609
112	HAMPTON	\$10,932,462,329	\$2,416,216,895	N/A	\$1,341,696,078	20,226	139,032	.2773	N/A	.2773
113	HARRISONBURG	\$3,953,232,479	\$649,056,987	N/A	\$1,103,545,377	5,047	52,127	.3855	N/A	.3855
114	HOPEWELL	\$1,597,938,612	\$330,257,480	N/A	\$168,620,446	3,957	22,707	.2108	N/A	.2108
115	LYNCHBURG	\$5,196,468,146	\$1,414,243,908	N/A	\$1,240,113,906	8,155	77,376	.3630	N/A	.3630

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116	MARTINSVILLE	\$669,691,792	\$229,771,219	\$210,190,843	\$148,068,391	2,125	13,706	.2188	.2111	.2111
117	NEWPORT NEWS	\$14,576,663,882	\$3,302,060,425	N/A	\$2,061,726,939	27,668	183,412	.2821	N/A	.2821
118	NORFOLK	\$18,789,976,593	\$3,852,787,235	\$3,685,018,805	\$2,635,223,970	29,859	246,392	.3027	.2988	.2988
119	NORTON	\$238,749,371	\$74,648,685	\$70,354,601	\$148,946,390	824	4,057	.2902	.2857	.2857
120	PETERSBURG	\$1,856,195,706	\$445,524,141	\$432,080,808	\$285,860,538	4,056	32,781	.2386	.2365	.2365
121	PORTSMOUTH	\$7,359,446,575	\$1,587,487,465	\$1,533,444,529	\$603,127,114	14,079	96,871	.2533	.2506	.2506
122	RADFORD	\$842,925,645	\$217,840,186	N/A	\$82,645,690	1,569	17,139	.2512	N/A	.2512
123	RICHMOND CITY	\$22,012,404,097	\$5,513,261,396	\$5,229,955,158	\$2,357,213,207	21,787	211,172	.4847	.4758	.4758
124	ROANOKE CITY	\$7,495,532,515	\$1,887,591,927	N/A	\$1,746,710,461	12,639	98,913	.3443	N/A	.3443
126	STAUNTON	\$1,817,736,244	\$483,079,815	N/A	\$338,455,500	2,535	24,577	.3827	N/A	.3827
127	SUFFOLK	\$9,656,703,799	\$2,023,485,603	N/A	\$729,619,398	13,831	87,831	.3409	N/A	.3409
128	VIRGINIA BEACH	\$53,887,217,871	\$11,629,428,761	N/A	\$5,064,938,738	68,569	449,628	.3925	N/A	.3925
130	WAYNESBORO	\$1,876,343,063	\$395,184,672	N/A	\$451,861,874	3,002	21,015	.3556	N/A	.3556
131	WILLIAMSBURG	\$1,787,984,415	\$313,920,021	\$299,518,063	\$384,692,454	985	14,893	.7837	.7747	.7747
132	WINCHESTER	\$3,064,730,659	\$641,947,442	\$618,568,184	\$767,114,146	4,113	26,961	.4367	.4326	.4326
134	FAIRFAX CITY	\$5,980,797,430	\$1,112,659,815	\$1,053,344,393	\$763,309,924	3,078	23,938	.8000	.8000	.8000
135	FRANKLIN CITY	\$579,248,479	\$136,418,330	\$127,027,354	\$158,121,626	1,155	8,655	.2993	.2930	.2930
136	CHESAPEAKE	\$24,448,912,793	\$5,603,261,545	\$5,428,681,495	\$3,156,162,495	38,611	232,977	.3470	.3439	.3439
137	LEXINGTON	\$546,655,752	\$145,196,468	N/A	\$73,795,170	661	7,332	.4054	N/A	.4054
138	EMPORIA	\$352,545,487	\$81,362,726	\$62,802,052	\$122,457,087	1,040	6,170	.2327	.2163	.2163
139	SALEM	\$2,214,348,306	\$603,636,329	N/A	\$520,149,288	3,762	25,274	.3704	N/A	.3704
142	POQUOSON	\$1,481,362,184	\$404,246,725	N/A	\$50,061,535	2,115	12,076	.3797	N/A	.3797
143	MANASSAS	\$4,371,757,322	\$1,092,374,156	N/A	\$532,591,445	6,947	40,690	.3582	N/A	.3582
144	MANASSAS PARK	\$1,328,238,038	\$364,366,625	N/A	\$137,562,010	3,085	15,174	.2676	N/A	.2676
202	COLONIAL BEACH	\$458,189,585	\$70,737,486	N/A	\$15,294,811	553	3,551	.3402	N/A	.3402
207	WEST POINT	\$318,227,500	\$78,209,007	N/A	\$18,246,691	785	3,342	.2422	N/A	.2422
<b>STATE TOTALS</b>		<b>\$1,127,030,638,361</b>	<b>\$244,849,986,081</b>		<b>\$94,581,217,350</b>	<b>1,229,334</b>	<b>8,260,405</b>			

**Data Sources:**

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

March 31, 2014 Average Daily Membership (ADM) - Virginia Department of Education

Total Population - Weldon Cooper Center for Public Service, UVA; U.S. Census

Downloadable Excel and PDF files containing the 2016-2018 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 136, Paragraph A.4.b of Chapter 665, 2015 Acts of Assembly, "any locality whose total calendar year [2013] 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 2016-2018 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 2016-2018 biennium is .3132 pursuant to the appropriation act and Section 15.2-1302, Code of Virginia .