

2018-2020 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

Div. Num.	Division	INDICATORS OF ABILITY-TO-PAY (BASE YEAR: 2015)						2018-2020 Composite Index Calculated <u>Including Nonresident AGI</u>	2018-2020 Composite Index Calculated <u>Excluding Nonresident AGI</u> ¹	Final 2018-2020 Composite Index
		TRUE VALUE OF PROPERTY	ADJUSTED GROSS INCOME (<u>Including Nonresident AGI</u>)	ADJUSTED GROSS INCOME (<u>Excluding Nonresident AGI</u>)	TAXABLE RETAIL SALES	MARCH 31, 2016 ADM	TOTAL POPULATION			
001	ACCOMACK	\$4,012,143,667	\$723,999,503	\$645,493,528	\$502,574,536	5,102	33,516	.3624	.3506	.3506
002	ALBEMARLE	\$19,166,881,074	\$5,051,376,339	N/A	\$1,329,772,737	13,282	105,051	.6780	N/A	.6780
003	ALLEGHANY ²	\$1,390,193,199	\$325,700,569	N/A	\$76,488,689	2,176	15,515	.2899	N/A	.2423/.2899
004	AMELIA	\$1,341,940,046	\$287,614,414	\$278,821,860	\$61,389,170	1,767	12,909	.3259	.3231	.3231
005	AMHERST	\$2,806,913,895	\$605,771,635	N/A	\$233,613,016	4,004	32,028	.3073	N/A	.3073
006	APPOMATTOX	\$1,451,769,667	\$300,389,174	N/A	\$111,243,955	2,189	15,455	.2950	N/A	.2950
007	ARLINGTON	\$75,174,841,517	\$14,020,477,519	\$13,582,549,385	\$3,179,231,835	24,210	234,678	.8000	.8000	.8000
008	AUGUSTA	\$8,692,275,041	\$1,744,534,384	N/A	\$435,582,346	10,106	74,881	.3602	N/A	.3602
009	BATH	\$2,448,333,188	\$107,856,633	\$103,889,648	\$77,422,215	542	4,727	.8000	.8000	.8000
010	BEDFORD ³	\$9,840,655,334	\$2,113,311,072	N/A	\$482,777,476	9,610	77,575	.4284	N/A	.3132
011	BLAND	\$672,296,569	\$115,607,286	\$108,601,273	\$20,270,739	797	6,684	.3129	.3070	.3070
012	BOTETOURT	\$4,032,528,394	\$917,707,930	N/A	\$212,364,971	4,665	33,486	.3856	N/A	.3856
013	BRUNSWICK	\$1,814,531,069	\$255,014,167	\$234,460,295	\$66,583,183	1,669	16,930	.3618	.3537	.3537
014	BUCHANAN	\$2,579,513,758	\$294,218,297	N/A	\$141,875,223	2,889	22,983	.3078	N/A	.3078
015	BUCKINGHAM	\$2,062,209,219	\$242,674,591	N/A	\$55,434,369	1,905	16,988	.3485	N/A	.3485
016	CAMPBELL	\$4,481,965,192	\$1,098,826,030	N/A	\$462,416,719	7,599	56,167	.2851	N/A	.2851
017	CAROLINE	\$3,459,260,771	\$683,056,478	N/A	\$137,726,350	4,170	29,792	.3446	N/A	.3446
018	CARROLL	\$2,533,602,641	\$457,357,033	N/A	\$162,406,342	3,752	29,283	.2727	N/A	.2727
019	CHARLES CITY	\$951,471,670	\$170,857,781	N/A	\$56,799,976	674	7,331	.5175	N/A	.5175
020	CHARLOTTE	\$1,061,127,012	\$217,253,725	\$198,841,087	\$50,781,693	1,823	12,454	.2514	.2439	.2439
021	CHESTERFIELD	\$35,462,878,179	\$10,652,986,642	N/A	\$4,073,926,474	58,903	333,450	.3522	N/A	.3522
022	CLARKE	\$2,575,697,595	\$542,115,810	N/A	\$83,134,366	1,966	14,206	.5506	N/A	.5506
023	CRAIG	\$515,609,290	\$96,519,188	N/A	\$12,891,098	600	5,192	.3235	N/A	.3235
024	CULPEPER	\$5,696,920,904	\$1,272,750,537	N/A	\$599,375,785	7,900	48,908	.3573	N/A	.3573
025	CUMBERLAND	\$950,335,785	\$162,619,003	N/A	\$32,060,125	1,289	9,989	.2810	N/A	.2810
026	DICKENSON	\$1,508,069,626	\$185,755,462	N/A	\$60,520,561	2,183	15,339	.2470	N/A	.2470
027	DINWIDDIE	\$2,734,966,558	\$581,719,838	N/A	\$131,364,126	4,362	28,753	.2783	N/A	.2783
028	ESSEX	\$1,411,183,489	\$240,430,772	N/A	\$181,036,123	1,417	10,914	.4298	N/A	.4298
029	FAIRFAX COUNTY	\$249,233,574,523	\$60,844,541,467	N/A	\$15,019,492,203	178,384	1,129,330	.6754	N/A	.6754
030	FAUQUIER	\$14,418,202,056	\$3,197,576,358	N/A	\$744,459,400	10,904	67,898	.6114	N/A	.6114
031	FLOYD	\$1,729,492,812	\$294,224,897	N/A	\$71,712,185	1,992	15,430	.3337	N/A	.3337
032	FLUVANNA	\$3,362,716,420	\$648,907,375	N/A	\$115,253,863	3,448	26,162	.3912	N/A	.3912
033	FRANKLIN COUNTY	\$7,360,330,323	\$1,131,517,146	N/A	\$404,044,021	6,952	56,373	.3954	N/A	.3954
034	FREDERICK	\$9,724,832,258	\$2,442,467,860	N/A	\$1,159,781,256	13,041	82,623	.3898	N/A	.3898
035	GILES	\$1,362,967,284	\$323,426,015	N/A	\$156,312,263	2,391	17,179	.2779	N/A	.2779
036	GLOUCESTER	\$4,541,962,510	\$946,981,548	N/A	\$373,293,033	5,381	37,072	.3821	N/A	.3821
037	GOOCHLAND	\$5,249,123,023	\$1,437,296,953	N/A	\$201,116,705	2,495	22,277	.8000	N/A	.8000
038	GRAYSON	\$1,670,558,004	\$263,095,530	\$252,734,138	\$33,295,047	1,616	16,087	.3499	.3462	.3462
039	GREENE	\$2,257,170,514	\$455,535,999	N/A	\$164,467,432	3,070	19,840	.3321	N/A	.3321
040	GREENSVILLE	\$716,461,134	\$212,242,897	\$160,981,807	\$42,405,153	1,400	11,804	.2462	.2189	.2189
041	HALIFAX	\$3,666,857,551	\$622,215,966	\$593,650,086	\$304,313,163	5,040	35,766	.3038	.3000	.3000
042	HANOVER	\$14,954,590,370	\$3,625,397,263	N/A	\$1,793,204,651	17,753	104,013	.4468	N/A	.4468
043	HENRICO	\$36,922,193,177	\$10,706,405,670	N/A	\$5,430,593,997	50,309	320,717	.4183	N/A	.4183
044	HENRY	\$3,118,390,250	\$864,808,728	\$828,393,926	\$377,770,857	7,045	52,822	.2286	.2253	.2253
045	HIGHLAND	\$653,594,690	\$49,103,921	N/A	\$10,412,003	193	2,277	.8000	N/A	.8000
046	ISLE OF WIGHT	\$4,673,046,081	\$1,072,159,453	N/A	\$220,426,281	5,314	36,438	.3968	N/A	.3968
047	JAMES CITY	\$12,512,468,851	\$2,890,281,957	N/A	\$1,002,337,085	10,278	73,325	.5657	N/A	.5657
048	KING GEORGE	\$3,197,353,293	\$767,258,358	N/A	\$174,808,751	4,219	24,600	.3721	N/A	.3721
049	KING AND QUEEN	\$942,198,654	\$142,621,954	N/A	\$11,317,609	813	7,190	.3945	N/A	.3945
050	KING WILLIAM	\$1,532,880,856	\$339,636,150	N/A	\$81,254,590	2,211	12,920	.3283	N/A	.3283
051	LANCASTER	\$2,626,641,072	\$321,655,824	N/A	\$158,447,138	1,132	11,297	.7718	N/A	.7718
052	LEE	\$1,154,579,893	\$286,784,132	\$274,369,914	\$122,560,574	3,064	25,182	.1779	.1754	.1754
053	LOUDOUN	\$74,057,839,092	\$19,025,828,188	N/A	\$5,335,423,939	75,550	374,451	.5383	N/A	.5383
054	LOUISA	\$7,490,954,655	\$840,019,100	N/A	\$278,391,165	4,688	34,244	.5474	N/A	.5474
055	LUNENBURG	\$973,149,204	\$178,613,467	N/A	\$38,493,332	1,483	12,435	.2525	N/A	.2525
056	MADISON	\$2,183,766,361	\$308,540,594	N/A	\$82,288,336	1,710	13,099	.4608	N/A	.4608
057	MATHEWS	\$1,544,894,656	\$234,955,677	N/A	\$40,782,889	1,096	8,737	.5060	N/A	.5060

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058	MECKLENBURG	\$3,931,843,918	\$579,779,221	\$545,458,743	\$494,498,439	4,303	31,608	.3822	.3767	.3767
059	MIDDLESEX	\$2,258,959,159	\$264,999,186	N/A	\$93,051,923	1,193	11,082	.6160	N/A	.6160
060	MONTGOMERY	\$8,144,236,258	\$2,042,835,618	N/A	\$1,045,664,373	9,488	98,121	.3920	N/A	.3920
062	NELSON	\$2,908,574,135	\$388,166,057	N/A	\$97,899,344	1,896	14,993	.5356	N/A	.5356
063	NEW KENT	\$2,755,340,472	\$641,920,853	N/A	\$118,286,364	2,983	20,468	.4172	N/A	.4172
065	NORTHAMPTON	\$2,101,162,420	\$256,385,447	N/A	\$113,442,883	1,560	12,176	.4746	N/A	.4746
066	NORTHUMBERLAND	\$2,967,245,740	\$336,607,866	N/A	\$60,339,665	1,278	12,220	.7187	N/A	.7187
067	NOTTOWAY	\$1,082,405,094	\$235,448,294	N/A	\$125,684,763	2,093	16,261	.2385	N/A	.2385
068	ORANGE	\$4,579,356,935	\$900,340,066	N/A	\$253,300,185	4,840	34,015	.4025	N/A	.4025
069	PAGE	\$2,307,337,793	\$441,708,713	N/A	\$170,782,160	3,280	23,719	.3007	N/A	.3007
070	PATRICK	\$1,649,767,603	\$271,638,644	\$262,027,827	\$97,894,919	2,800	18,450	.2418	.2396	.2396
071	PITTSYLVANIA	\$4,846,648,595	\$1,158,316,990	N/A	\$169,037,178	8,852	63,255	.2443	N/A	.2443
072	POWHTAN	\$3,869,102,072	\$937,183,727	N/A	\$213,906,197	4,215	28,442	.4302	N/A	.4302
073	PRINCE EDWARD	\$1,683,097,601	\$327,262,592	N/A	\$289,134,328	1,976	23,631	.3598	N/A	.3598
074	PRINCE GEORGE	\$3,014,849,483	\$754,390,581	N/A	\$171,835,968	6,293	37,131	.2391	N/A	.2391
075	PRINCE WILLIAM	\$58,784,909,112	\$14,959,257,008	N/A	\$5,265,015,360	84,894	443,463	.3783	N/A	.3783
077	PULASKI	\$2,955,324,154	\$637,001,721	N/A	\$357,070,665	4,193	34,841	.3192	N/A	.3192
078	RAPPAHANNOCK	\$1,990,142,500	\$263,304,356	N/A	\$39,861,848	869	7,308	.7672	N/A	.7672
079	RICHMOND COUNTY	\$920,660,029	\$262,225,223	\$170,726,314	\$63,749,861	1,247	9,119	.3678	.3100	.3100
080	ROANOKE COUNTY	\$9,060,921,999	\$2,812,842,503	N/A	\$1,032,343,546	13,982	93,775	.3620	N/A	.3620
081	ROCKBRIDGE	\$2,929,929,491	\$488,067,915	N/A	\$250,483,351	2,551	22,163	.4498	N/A	.4498
082	ROCKINGHAM	\$9,657,180,439	\$1,949,737,692	N/A	\$538,710,543	11,287	79,134	.3682	N/A	.3682
083	RUSSELL	\$2,003,212,220	\$416,328,856	N/A	\$172,010,922	3,850	28,008	.2322	N/A	.2322
084	SCOTT	\$1,411,693,443	\$342,553,220	\$313,809,705	\$126,156,438	3,540	22,759	.1978	.1917	.1917
085	SHENANDOAH	\$5,363,197,965	\$969,182,252	N/A	\$365,285,842	5,833	42,228	.3821	N/A	.3821
086	SMYTH	\$1,911,765,584	\$490,141,673	N/A	\$207,381,453	4,403	31,417	.2174	N/A	.2174
087	SOUTHAMPTON	\$1,916,893,450	\$374,257,293	N/A	\$45,382,015	2,629	18,551	.2963	N/A	.2963
088	SPOTSYLVANIA	\$16,138,769,358	\$3,790,488,329	N/A	\$1,547,887,315	23,094	128,998	.3627	N/A	.3627
089	STAFFORD	\$17,965,419,468	\$4,497,318,999	N/A	\$1,094,482,580	27,519	140,176	.3462	N/A	.3462
090	SURRY	\$2,663,022,869	\$148,830,154	\$141,132,231	\$29,802,533	786	6,819	.8000	.8000	.8000
091	SUSSEX	\$985,375,130	\$162,669,930	N/A	\$81,299,439	1,023	11,887	.3482	N/A	.3482
092	TAZEWELL	\$2,890,893,583	\$753,638,784	N/A	\$531,489,881	5,936	44,051	.2624	N/A	.2624
093	WARREN	\$5,684,050,582	\$980,824,173	N/A	\$369,480,595	5,333	38,829	.4333	N/A	.4333
094	WASHINGTON	\$5,232,344,009	\$1,223,949,400	\$1,115,915,927	\$644,170,449	7,090	54,130	.3544	.3434	.3434
095	WESTMORELAND	\$2,163,936,549	\$311,426,457	N/A	\$67,041,385	1,562	14,145	.4743	N/A	.4743
096	WISE	\$3,514,761,351	\$548,513,205	\$529,421,915	\$285,000,504	5,754	39,943	.2494	.2474	.2474
097	WYTHE	\$2,794,606,044	\$514,860,772	N/A	\$379,537,281	4,081	28,743	.3146	N/A	.3146
098	YORK	\$9,444,497,029	\$2,061,899,229	N/A	\$922,303,790	12,522	69,466	.3822	N/A	.3822
101	ALEXANDRIA	\$38,423,290,440	\$8,228,588,435	N/A	\$2,088,861,531	14,341	159,571	.8000	N/A	.8000
102	BRISTOL	\$1,179,371,646	\$384,903,624	\$251,675,249	\$335,454,753	2,193	17,625	.3387	.2922	.2922
103	BUENA VISTA	\$345,560,427	\$97,331,046	N/A	\$33,497,023	965	6,817	.1849	N/A	.1849
104	CHARLOTTESVILLE	\$6,170,868,791	\$1,469,433,425	N/A	\$959,435,496	4,066	48,210	.6772	N/A	.6772
106	COLONIAL HEIGHTS	\$1,696,534,293	\$387,877,356	N/A	\$720,733,536	2,770	17,215	.4179	N/A	.4179
107	COVINGTON	\$557,512,650	\$99,965,762	N/A	\$112,746,568	940	6,198	.2981	N/A	.2981
108	DANVILLE	\$2,328,316,143	\$766,189,303	\$670,380,470	\$770,375,645	5,935	42,544	.2668	.2546	.2546
109	FALLS CHURCH	\$4,024,378,159	\$919,607,553	\$876,604,020	\$322,397,957	2,457	14,183	.8000	.8000	.8000
110	FREDERICKSBURG	\$4,271,986,394	\$811,835,763	\$778,307,468	\$916,785,105	3,300	26,969	.6273	.6210	.6210
111	GALAX	\$453,336,162	\$114,449,088	\$108,204,113	\$203,878,779	1,305	7,043	.2623	.2587	.2587
112	HAMPTON	\$10,887,152,456	\$2,562,675,321	N/A	\$1,396,275,490	19,749	138,626	.2741	N/A	.2741
113	HARRISONBURG	\$4,097,626,380	\$730,434,024	N/A	\$1,194,530,338	5,523	53,875	.3645	N/A	.3645
114	HOPEWELL	\$1,607,070,139	\$352,445,012	N/A	\$171,716,895	4,007	22,984	.2032	N/A	.2032
115	LYNCHBURG	\$5,439,315,297	\$1,528,762,532	N/A	\$1,353,815,269	8,009	78,675	.3700	N/A	.3700
116	MARTINSVILLE	\$682,772,063	\$242,689,465	\$223,294,994	\$155,265,380	2,057	13,474	.2205	.2135	.2135
117	NEWPORT NEWS	\$14,918,461,775	\$3,546,295,431	\$3,437,102,838	\$2,082,466,488	27,253	183,454	.2804	.2781	.2781
118	NORFOLK	\$18,988,098,325	\$4,202,374,123	\$4,022,142,531	\$2,671,631,730	29,607	247,189	.2995	.2958	.2958
119	NORTON	\$261,967,543	\$77,024,767	\$72,430,233	\$150,625,617	814	3,946	.2916	.2870	.2870
120	PETERSBURG	\$1,948,638,535	\$460,268,177	\$444,713,944	\$302,220,886	3,871	32,057	.2453	.2430	.2430

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121	PORTSMOUTH	\$7,517,722,515	\$1,674,210,246	\$1,612,338,821	\$619,199,126	14,003	96,874	.2490	.2462	.2462
122	RADFORD	\$871,874,959	\$234,197,351	N/A	\$79,433,244	1,599	17,420	.2429	N/A	.2429
123	RICHMOND CITY	\$22,953,530,784	\$6,360,087,631	\$6,082,601,292	\$2,672,449,739	21,730	217,938	.5000	.4925	.4925
124	ROANOKE CITY	\$7,708,082,338	\$2,074,923,527	N/A	\$1,843,019,507	12,791	99,681	.3416	N/A	.3416
126	STAUNTON	\$1,921,277,549	\$521,727,987	N/A	\$364,671,683	2,535	24,542	.3867	N/A	.3867
127	SUFFOLK	\$10,098,793,806	\$2,253,999,698	\$2,185,764,378	\$821,340,721	13,837	90,426	.3449	.3420	.3420
128	VIRGINIA BEACH	\$57,617,510,276	\$12,921,948,504	N/A	\$5,374,616,764	67,890	453,500	.4046	N/A	.4046
130	WAYNESBORO	\$1,960,997,756	\$436,032,422	N/A	\$507,989,002	3,041	21,795	.3578	N/A	.3578
131	WILLIAMSBURG	\$1,847,992,756	\$346,908,084	\$332,557,265	\$389,879,512	990	14,860	.7781	.7703	.7703
132	WINCHESTER	\$3,146,782,687	\$713,482,480	N/A	\$779,790,233	4,227	27,515	.4244	N/A	.4244
134	FAIRFAX CITY	\$6,093,747,493	\$1,165,707,088	\$1,109,414,980	\$807,668,396	3,125	23,193	.8000	.8000	.8000
135	FRANKLIN CITY	\$546,080,260	\$140,608,109	\$131,864,497	\$162,315,899	1,057	8,535	.3008	.2952	.2952
136	CHESAPEAKE	\$26,309,889,890	\$6,138,460,843	\$5,942,459,912	\$3,343,105,780	38,885	238,283	.3506	.3476	.3476
137	LEXINGTON	\$559,234,885	\$165,255,250	N/A	\$81,886,515	653	7,410	.4172	N/A	.4172
138	EMPORIA	\$349,136,294	\$92,494,585	\$64,614,183	\$135,239,180	1,023	6,082	.2398	.2168	.2168
139	SALEM	\$2,252,842,870	\$651,093,603	N/A	\$563,709,738	3,716	25,438	.3715	N/A	.3715
142	POQUOSON	\$1,527,109,408	\$426,123,434	N/A	\$52,684,184	2,078	12,359	.3742	N/A	.3742
143	MANASSAS	\$4,993,679,525	\$1,134,383,730	N/A	\$550,309,242	7,230	41,577	.3557	N/A	.3557
144	MANASSAS PARK	\$1,520,648,020	\$392,361,409	N/A	\$167,092,520	3,330	15,700	.2675	N/A	.2675
202	COLONIAL BEACH	\$529,185,629	\$78,819,846	N/A	\$16,967,703	571	3,580	.3600	N/A	.3600
207	WEST POINT	\$337,396,232	\$87,616,663	N/A	\$20,961,420	758	3,333	.2554	N/A	.2554
STATE TOTALS		\$1,170,092,111,099	\$271,432,497,953		\$100,207,273,998	1,239,781	8,382,993			

Data Sources:

True Value of Property, Adjusted Gross Income, and Taxable Retail Sales - Virginia Department of Taxation
 March 31, 2016 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 2018-2020 composite index for each school division are available on the Department of Education website at:
http://www.doe.virginia.gov/school_finance/budget/compositeindex_local_abilitypay/index.shtml.

¹ For divisions that qualify for the exclusion of nonresident AGI. Pursuant to Item 139, Paragraph A.4.b of Chapter 836, 2017 Acts of Assembly, "any locality whose total calendar year [2015] 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."

² The actual composite index to be used for Alleghany Co. in FY19 only is .2423 pursuant to the appropriation act and Section 15.2-1302, Code of Virginia. Upon completion of the 15-year hold harmless period in FY19, the calculated value of .2899 will be used in FY20.

³ The actual composite index to be used for Bedford Co. in the 2018-2020 biennium is .3132 pursuant to the appropriation act and Section 15.2-1302, Code of Virginia.