

**2024-2026 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY**

**2021 is the base year of Indicators of Ability-to-Pay in the table below.**

Footnotes are provided in cells A148, A149, and A150.

Div. Num.	Division	TRUE VALUE OF PROPERTY INDICATOR	ADJUSTED GROSS INCOME (Including Nonresident AGI) INDICATOR	ADJUSTED GROSS INCOME (Excluding Nonresident AGI*) INDICATOR	TAXABLE RETAIL SALES INDICATOR	MARCH 31, 2022 ADM INDICATOR	TOTAL POPULATION INDICATOR	2024-2026 Composite Index Calculated Including Nonresident AGI	2024-2026 Composite Index Calculated Excluding Nonresident AGI <sup>1</sup>	Final 2024-2026 Composite Index
001	ACCOMACK	\$5,570,467,945	\$931,585,890	\$811,584,816	\$431,578,544	4,583	33,322	.3625	.3487	.3487
002	ALBEMARLE	\$25,519,119,916	\$8,129,481,218	N/A	\$1,684,468,389	13,314	114,424	.6904	N/A	.6904
003	ALLEGHANY HIGHLANDS	\$2,348,445,484	\$471,515,864	\$448,887,205	\$222,846,568	2,700	20,880	.2774	.2737	.2737
004	AMELIA	\$2,165,688,125	\$378,062,967	N/A	\$84,600,758	1,563	13,300	.3758	N/A	.3758
005	AMHERST	\$3,730,929,691	\$736,938,582	N/A	\$320,585,986	3,790	31,491	.3015	N/A	.3015
006	APPOMATTOX	\$2,051,099,190	\$388,486,465	N/A	\$141,111,416	2,232	16,206	.2822	N/A	.2822
007	ARLINGTON	\$93,916,185,402	\$19,658,701,882	\$18,806,511,703	\$2,634,809,974	26,002	237,107	.8000	.8000	.8000
008	AUGUSTA	\$12,818,644,906	\$2,488,853,875	N/A	\$579,249,742	9,498	77,598	.3888	N/A	.3888
009	BATH	\$2,293,523,322	\$132,337,205	\$126,265,902	\$63,702,213	478	4,276	.8000	.8000	.8000
010	BEDFORD <sup>2</sup>	\$13,260,090,025	\$2,855,993,787	N/A	\$656,066,721	8,745	79,865	.3132	N/A	.3132
011	BLAND	\$847,941,227	\$130,990,871	\$126,787,886	\$28,832,824	707	6,210	.3068	.3046	.3046
012	BOTETOURT	\$5,969,203,092	\$1,213,374,677	N/A	\$252,936,901	4,359	33,642	.4068	N/A	.4068
013	BRUNSWICK	\$2,916,869,114	\$304,269,905	\$291,092,375	\$67,454,618	1,380	15,813	.4416	.4379	.4379
014	BUCHANAN	\$2,318,524,465	\$298,480,335	N/A	\$142,669,064	2,312	19,982	.2557	N/A	.2557
015	BUCKINGHAM	\$2,688,299,649	\$313,645,742	N/A	\$70,361,570	1,824	16,711	.3379	N/A	.3379
016	CAMPBELL	\$6,592,283,868	\$1,371,403,407	N/A	\$603,235,823	7,448	55,682	.2877	N/A	.2877
017	CAROLINE	\$5,083,529,127	\$889,052,262	N/A	\$191,677,628	4,036	31,552	.3501	N/A	.3501
018	CARROLL	\$3,395,028,054	\$579,368,641	\$560,161,507	\$205,009,736	3,327	28,819	.2826	.2804	.2804
019	CHARLES CITY	\$1,359,681,872	\$239,350,075	N/A	\$68,287,997	505	6,696	.6669	N/A	.6669
020	CHARLOTTE	\$1,402,448,347	\$258,010,654	\$232,333,752	\$63,256,791	1,623	11,526	.2552	.2470	.2470
021	CHESTERFIELD	\$57,091,032,947	\$14,948,669,865	N/A	\$5,211,995,860	61,370	369,943	.3563	N/A	.3563
022	CLARKE	\$3,889,496,307	\$769,351,600	N/A	\$105,521,993	1,818	14,888	.6032	N/A	.6032
023	CRAIG	\$679,541,574	\$130,544,411	\$123,215,408	\$15,544,211	479	4,885	.3694	.3629	.3629
024	CULPEPER	\$8,590,301,331	\$1,790,006,484	N/A	\$832,819,739	8,157	53,097	.3617	N/A	.3617
025	CUMBERLAND	\$1,462,316,948	\$206,628,671	N/A	\$51,290,956	1,092	9,713	.3323	N/A	.3323
026	DICKENSON	\$1,562,494,821	\$201,243,480	N/A	\$64,840,367	1,868	13,902	.2157	N/A	.2157
027	DINWIDDIE	\$4,207,166,638	\$717,394,262	N/A	\$171,192,122	4,082	27,989	.2978	N/A	.2978
028	ESSEX	\$1,966,184,892	\$299,702,976	N/A	\$224,968,295	1,428	10,641	.4189	N/A	.4189
029	FAIRFAX COUNTY	\$320,541,621,008	\$85,382,155,443	N/A	\$15,457,961,860	171,164	1,145,333	.6579	N/A	.6579
030	FAUQUIER	\$19,655,680,778	\$4,441,513,149	N/A	\$947,146,409	10,599	73,291	.6006	N/A	.6006
031	FLOYD	\$2,674,747,441	\$420,319,734	N/A	\$96,392,474	1,684	15,347	.4056	N/A	.4056
032	FLUVANNA	\$4,595,622,286	\$874,531,079	N/A	\$151,747,911	3,237	27,556	.3934	N/A	.3934
033	FRANKLIN COUNTY	\$10,723,784,195	\$1,554,988,461	N/A	\$548,358,001	5,962	54,188	.4596	N/A	.4596
034	FREDERICK	\$16,280,871,345	\$3,670,572,329	N/A	\$1,604,607,808	13,691	92,981	.4151	N/A	.4151
035	GILES	\$1,858,393,796	\$410,072,647	N/A	\$178,893,574	3,460	16,648	.2117	N/A	.2117
036	GLOUCESTER	\$6,263,822,554	\$1,239,996,802	N/A	\$530,089,375	4,852	38,731	.3999	N/A	.3999
037	GOOCHLAND	\$8,035,629,611	\$2,342,914,816	N/A	\$291,001,482	2,494	25,139	.8000	N/A	.8000
038	GRAYSON	\$2,092,755,655	\$282,722,952	\$266,195,122	\$34,381,449	1,464	15,240	.3244	.3196	.3196
039	GREENE	\$3,032,189,451	\$600,512,280	N/A	\$243,400,125	2,786	21,030	.3411	N/A	.3411
040	GREENSVILLE	\$2,017,144,590	\$223,562,521	\$188,027,818	\$57,798,412	1,102	11,080	.4056	.3898	.3898
041	HALIFAX	\$4,412,616,355	\$752,136,739	\$719,293,029	\$353,956,560	4,246	33,704	.3046	.3012	.3012
042	HANOVER	\$22,503,019,159	\$5,251,900,241	N/A	\$2,442,242,531	16,561	110,903	.4894	N/A	.4894
043	HENRICO	\$55,001,234,660	\$14,673,885,989	N/A	\$6,340,140,738	48,816	336,226	.4273	N/A	.4273
044	HENRY	\$4,304,763,032	\$1,048,420,481	\$1,007,354,988	\$458,354,110	6,654	50,000	.2273	.2247	.2247
045	HIGHLAND	\$741,079,902	\$61,162,158	N/A	\$11,090,773	174	2,226	.8000	N/A	.8000
046	ISLE OF WIGHT	\$6,278,862,895	\$1,442,643,275	N/A	\$293,596,370	5,458	38,944	.3704	N/A	.3704
047	JAMES CITY	\$16,350,810,535	\$4,075,956,500	N/A	\$1,011,785,888	9,969	78,567	.5403	N/A	.5403
048	KING GEORGE	\$4,517,817,227	\$1,065,628,226	N/A	\$277,991,203	4,329	27,021	.3633	N/A	.3633
049	KING AND QUEEN	\$1,288,205,311	\$199,798,489	\$192,989,871	\$17,208,054	806	6,606	.4031	.3998	.3998
050	KING WILLIAM	\$1,906,659,657	\$457,146,577	N/A	\$104,217,009	1,990	14,591	.3146	N/A	.3146
051	LANCASTER	\$3,516,521,970	\$469,185,527	N/A	\$207,963,908	941	10,945	.8000	N/A	.8000

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052	LEE	\$1,490,981,286	\$317,614,510	\$305,653,533	\$141,675,916	2,788	22,116	.1729	.1712	.1712
053	LOUDOUN	\$118,019,668,376	\$29,801,312,339	N/A	\$6,389,283,771	81,104	425,204	.5518	N/A	.5518
054	LOUISA	\$9,779,029,375	\$1,261,031,182	N/A	\$412,627,661	4,945	38,364	.5041	N/A	.5041
055	LUNENBURG	\$1,295,043,307	\$291,289,258	N/A	\$46,597,022	1,510	11,848	.2614	N/A	.2614
056	MADISON	\$3,018,109,901	\$439,213,468	N/A	\$107,664,892	1,609	13,871	.4746	N/A	.4746
057	MATHEWS	\$2,109,565,768	\$325,061,548	N/A	\$52,937,242	875	8,495	.5904	N/A	.5904
058	MECKLENBURG	\$5,739,963,938	\$795,847,144	\$733,506,464	\$507,033,952	4,155	30,087	.3969	.3893	.3893
059	MIDDLESEX	\$2,990,495,790	\$367,859,450	N/A	\$122,883,959	1,105	10,586	.6389	N/A	.6389
060	MONTGOMERY	\$12,158,988,843	\$3,054,622,938	\$2,886,089,854	\$1,276,976,173	9,467	101,938	.4115	.4041	.4041
062	NELSON	\$4,074,164,597	\$576,132,310	N/A	\$122,476,326	1,454	14,820	.6645	N/A	.6645
063	NEW KENT	\$4,517,138,816	\$1,001,648,155	N/A	\$184,489,949	3,205	23,564	.4391	N/A	.4391
065	NORTHAMPTON	\$2,528,093,088	\$381,628,284	\$367,257,060	\$198,796,824	1,271	12,222	.5297	.5253	.5253
066	NORTHUMBERLAND	\$3,912,897,247	\$470,943,932	N/A	\$72,397,389	1,125	11,634	.7672	N/A	.7672
067	NOTTOWAY	\$1,575,754,454	\$285,063,073	N/A	\$153,398,644	1,722	15,604	.2696	N/A	.2696
068	ORANGE	\$6,828,663,409	\$1,373,946,310	N/A	\$393,484,264	4,722	36,341	.4382	N/A	.4382
069	PAGE	\$3,574,773,538	\$581,650,650	N/A	\$219,403,760	2,991	23,629	.3356	N/A	.3356
070	PATRICK	\$2,023,367,165	\$360,215,794	\$348,335,607	\$119,704,958	2,394	17,554	.2495	.2475	.2475
071	PITTSYLVANIA	\$6,693,853,176	\$1,457,559,064	N/A	\$220,597,421	7,551	60,142	.2642	N/A	.2642
072	POWHATAN	\$5,847,363,385	\$1,436,047,444	N/A	\$346,745,035	4,148	30,445	.4704	N/A	.4704
073	PRINCE EDWARD	\$2,256,681,433	\$424,457,899	N/A	\$357,904,484	1,797	22,033	.3776	N/A	.3776
074	PRINCE GEORGE	\$4,345,445,012	\$911,853,455	N/A	\$288,566,042	5,947	43,209	.2321	N/A	.2321
075	PRINCE WILLIAM	\$87,894,401,450	\$19,633,882,484	N/A	\$6,391,056,096	87,947	482,708	.3631	N/A	.3631
077	PULASKI	\$4,204,535,023	\$793,936,513	N/A	\$417,240,243	3,855	33,660	.3303	N/A	.3303
078	RAPPAHANNOCK	\$2,910,459,849	\$540,665,242	N/A	\$60,748,133	715	7,406	.8000	N/A	.8000
079	RICHMOND COUNTY	\$1,330,063,094	\$343,289,395	\$224,685,022	\$86,597,258	1,275	8,947	.3636	.3110	.3110
080	ROANOKE COUNTY	\$12,869,573,481	\$3,691,843,247	N/A	\$1,212,788,461	13,236	96,546	.3635	N/A	.3635
081	ROCKBRIDGE	\$4,222,704,462	\$652,503,318	N/A	\$313,681,445	2,310	22,596	.4847	N/A	.4847
082	ROCKINGHAM	\$17,158,047,846	\$2,743,991,546	N/A	\$783,933,144	10,806	83,711	.4349	N/A	.4349
083	RUSSELL	\$2,466,182,654	\$465,533,435	N/A	\$169,828,504	3,254	25,639	.2265	N/A	.2265
084	SCOTT	\$1,959,931,341	\$395,359,966	\$355,714,159	\$140,137,609	3,317	21,534	.1936	.1872	.1872
085	SHENANDOAH	\$7,655,800,469	\$1,567,872,584	N/A	\$455,817,874	5,401	44,396	.4248	N/A	.4248
086	SMYTH	\$2,561,490,734	\$591,401,028	N/A	\$230,891,492	3,853	29,523	.2225	N/A	.2225
087	SOUTHAMPTON	\$2,681,975,724	\$457,798,850	\$443,228,372	\$58,987,290	2,445	17,880	.3010	.2987	.2987
088	SPOTSYLVANIA	\$24,130,625,774	\$5,362,335,913	N/A	\$2,125,657,058	23,168	141,652	.3702	N/A	.3702
089	STAFFORD	\$27,392,645,790	\$6,208,911,011	N/A	\$1,519,382,616	29,830	159,247	.3312	N/A	.3312
090	SURRY	\$3,288,861,741	\$183,432,893	\$173,311,685	\$31,966,005	620	6,569	.8000	.8000	.8000
091	SUSSEX	\$1,296,917,667	\$188,295,182	N/A	\$93,520,899	952	10,409	.3434	N/A	.3434
092	TAZEWELL	\$3,425,650,503	\$803,856,506	N/A	\$596,304,470	5,224	39,763	.2461	N/A	.2461
093	WARREN	\$7,941,816,109	\$1,350,772,107	N/A	\$509,674,847	4,959	41,057	.4517	N/A	.4517
094	WASHINGTON	\$6,908,918,670	\$1,532,312,219	\$1,412,435,039	\$777,364,906	6,425	54,079	.3548	.3459	.3459
095	WESTMORELAND	\$3,082,590,784	\$431,963,119	N/A	\$86,011,333	1,435	14,585	.5065	N/A	.5065
096	WISE	\$3,462,388,628	\$618,658,053	\$590,370,918	\$289,777,648	5,359	35,880	.2044	.2020	.2020
097	WYTHE	\$3,836,217,265	\$624,075,955	N/A	\$458,682,241	3,665	28,015	.3243	N/A	.3243
098	YORK	\$12,049,671,996	\$2,747,304,056	N/A	\$1,067,695,500	12,609	70,319	.3554	N/A	.3554
101	ALEXANDRIA	\$47,063,284,705	\$11,659,522,089	\$11,197,423,012	\$2,191,390,662	15,101	158,675	.8000	.8000	.8000
102	BRISTOL	\$1,725,419,170	\$416,419,603	\$293,022,086	\$418,366,810	2,097	17,231	.3292	.2977	.2977
103	BUENA VISTA	\$440,545,557	\$112,444,229	N/A	\$32,433,349	819	6,628	.1803	N/A	.1803
104	CHARLOTTESVILLE	\$9,934,279,952	\$2,631,908,146	\$2,540,566,549	\$995,966,121	3,991	51,079	.7781	.7702	.7702
106	COLONIAL HEIGHTS	\$2,473,049,761	\$457,234,318	N/A	\$827,928,275	2,685	18,071	.4026	N/A	.4026
108	DANVILLE	\$2,679,857,710	\$935,530,813	\$815,022,027	\$916,459,674	5,408	42,597	.2526	.2411	.2411
109	FALLS CHURCH	\$5,213,874,175	\$1,509,306,398	\$1,462,664,890	\$461,227,183	2,434	14,614	.8000	.8000	.8000
110	FREDERICKSBURG	\$5,321,591,408	\$1,364,523,795	\$1,287,695,995	\$1,150,453,738	3,376	27,596	.6266	.6163	.6163
111	GALAX	\$646,196,827	\$143,125,718	\$133,984,110	\$256,124,256	1,278	6,747	.2700	.2661	.2661
112	HAMPTON	\$14,028,429,841	\$3,073,804,818	N/A	\$1,619,853,945	18,782	136,581	.2579	N/A	.2579
113	HARRISONBURG	\$5,642,863,220	\$1,025,193,584	N/A	\$1,476,766,497	6,215	55,220	.3335	N/A	.3335
114	HOPEWELL	\$2,135,927,913	\$395,540,360	N/A	\$173,838,830	3,769	22,976	.1870	N/A	.1870

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115	LYNCHBURG	\$8,088,594,113	\$1,976,906,874	N/A	\$1,621,386,030	7,433	80,054	.3872	N/A	.3872
116	MARTINSVILLE	\$948,415,197	\$282,198,810	\$254,050,958	\$180,415,811	1,691	13,436	.2313	.2229	.2229
117	NEWPORT NEWS	\$19,688,988,172	\$4,243,244,165	N/A	\$2,616,017,491	25,268	185,082	.2729	N/A	.2729
118	NORFOLK	\$26,361,791,246	\$5,457,560,349	\$5,172,409,079	\$3,273,896,511	25,733	238,102	.3259	.3212	.3212
119	NORTON	\$278,126,135	\$70,280,870	\$64,717,033	\$167,613,136	794	3,635	.2453	.2412	.2412
120	PETERSBURG	\$2,402,710,308	\$492,243,498	\$474,365,265	\$349,794,252	3,819	32,912	.2094	.2075	.2075
121	PORTSMOUTH	\$9,963,112,958	\$1,920,523,139	\$1,838,708,995	\$753,762,191	12,747	97,883	.2396	.2369	.2369
122	RADFORD	\$1,199,850,699	\$304,072,135	N/A	\$95,186,498	2,628	16,930	.1658	N/A	.1658
123	RICHMOND CITY	\$35,033,842,874	\$10,341,475,227	\$10,023,513,193	\$2,989,162,440	19,993	226,623	.5794	.5740	.5740
124	ROANOKE CITY	\$11,616,062,038	\$2,762,349,202	N/A	\$2,075,100,883	12,941	99,883	.3388	N/A	.3388
126	STAUNTON	\$2,752,946,504	\$720,224,317	N/A	\$426,828,586	2,575	25,874	.3767	N/A	.3767
127	SUFFOLK	\$14,405,771,468	\$3,104,949,194	N/A	\$1,154,770,752	13,626	96,130	.3493	N/A	.3493
128	VIRGINIA BEACH	\$75,318,451,050	\$18,520,127,644	N/A	\$6,671,233,263	63,579	458,028	.4138	N/A	.4138
130	WAYNESBORO	\$2,796,255,175	\$569,902,164	N/A	\$571,684,267	2,826	22,349	.3633	N/A	.3633
131	WILLIAMSBURG	\$2,169,765,042	\$609,853,539	\$587,503,200	\$423,282,601	986	16,015	.7502	.7426	.7426
132	WINCHESTER	\$4,145,339,541	\$903,044,842	\$873,987,008	\$948,473,387	3,968	28,021	.4181	.4151	.4151
134	FAIRFAX CITY	\$7,539,344,304	\$1,710,875,950	\$1,613,513,965	\$913,107,280	2,857	24,107	.8000	.8000	.8000
135	FRANKLIN CITY	\$656,214,459	\$170,923,596	\$155,935,649	\$187,173,841	939	8,064	.2961	.2884	.2884
136	CHESAPEAKE	\$35,489,955,453	\$8,042,257,117	\$7,714,219,298	\$4,211,596,822	39,441	250,256	.3311	.3273	.3273
137	LEXINGTON	\$714,778,780	\$210,366,408	N/A	\$97,002,716	621	7,397	.3987	N/A	.3987
138	EMPORIA	\$450,719,074	\$84,617,285	\$71,221,446	\$170,464,830	862	5,628	.2427	.2340	.2340
139	SALEM	\$2,963,999,091	\$872,677,346	N/A	\$674,201,026	3,659	25,060	.3632	N/A	.3632
142	POQUOSON	\$1,906,998,450	\$556,230,033	N/A	\$60,641,791	2,031	12,514	.3466	N/A	.3466
143	MANASSAS	\$6,650,368,590	\$1,414,998,343	N/A	\$746,496,150	7,214	42,733	.3371	N/A	.3371
144	MANASSAS PARK	\$2,279,794,882	\$537,001,773	N/A	\$231,003,401	3,305	17,205	.2716	N/A	.2716
202	COLONIAL BEACH	\$769,775,678	\$117,075,777	N/A	\$23,311,813	571	3,953	.3675	N/A	.3675
207	WEST POINT	\$534,853,074	\$107,621,033	N/A	\$24,534,674	801	3,435	.2489	N/A	.2489
STATE TOTALS		\$1,618,234,049,241	\$379,448,319,802		\$118,643,585,368	1,210,567	8,655,608			

**Data Sources:**

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

March 31, 2022 Average Daily Membership (ADM) - Virginia Department of Education

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

Downloadable Excel file containing the 2024-2026 composite index for each school division are available on the Virginia Department of Education website at:

<https://www.doe.virginia.gov/data-policy-funding/school-finance/budget-grants-management/composite-index-of-local-ability-to-pay>

<sup>1</sup> For divisions that qualify for the exclusion of nonresident AGI. Pursuant to Item 137, Paragraph A.4.b of Chapter 1, 2023 Special Session I Acts of Assembly, "any locality whose total calendar year [2021] 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 Bedford Co. in the 2024-2026 biennium is .3132 pursuant to the appropriation act and Section 15.2-1302, Code of Virginia.