

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 ¹	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 ³	\$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 ²	\$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

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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
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

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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
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

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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>

¹ 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."

² 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.