REPORT OF THE
DEPARTMENT OF EDUCATION

Alternatives to the Triennial Census of School-Age Population

TO THE GOVERNOR AND
THE GENERAL ASSEMBLY OF VIRGINIA

HOUSE DOCUMENT NO. 22

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DEPARTMENT OF EDUCATION
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Superintendent of Public Instruction

December 1, 1993

The Honorable L. Douglas Wilder
Governor of Virginia, and
Members, General Assembly of Virginia
Third Floor, State Capitol
Richmond, Virginia 23219

Dear Governor Wilder and Members of the General Assembly:

The report transmitted herewith is pursuant to House Joint Resolution 611 of the 1993 General Assembly of Virginia. This resolution requested the Department of Education to study the feasibility and appropriateness of assuming responsibility for conducting the triennial census of the school-age population.

Respectfully submitted,

Joseph A. Spagnolo

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EXECUTIVE SUMMARY

This study of the feasibility and appropriateness of the Virginia Department of Education assuming responsibility for conducting the triennial census of school-age population was conducted in response to House Joint Resolution Number 611, sponsored by Delegate Robert G. Marshall during the 1993 Session of the General Assembly.

The triennial school census of school-age population is required by statute. Sections 22.1-281 through 22.1-286 of the Code of Virginia require each school division to take a census every three years of all residents ages 5 through 19. The most recent triennial census was conducted in 1992; the next census is scheduled for 1995.

Data obtained from the triennial census are used in the following three ways:

1. by the Commonwealth to distribute revenue from a statewide one percent sales and use tax -- approximately $500 million in 1993-94 -- among the 95 counties and 41 cities;

2. by 74 counties to distribute revenue from a local-option one percent sales tax among 190 incorporated towns; and,

3. by approximately 117 school divisions to project student enrollments and for general planning purposes.

There are a number of problems with the triennial census, both in the processes employed by school divisions and in the quality of resulting data. Specifically:

1. the process of counting children is cumbersome and problematic for localities;

2. the census is a financial burden on school divisions -- the 1992 census cost divisions $4.1 million to conduct, and by 1995 this cost may exceed $5 million; and,

3. inaccuracies may exist in the census data reported by some divisions.

Therefore, identifying and adopting an acceptable alternative to the school census has the potential to remove a burdensome state mandate, refocus significant financial resources toward direct educational services, and ensure that sales tax revenue for education is distributed on a consistent and accurate basis.

Although a number of possible alternatives to the current triennial census do exist, most of these alternatives have significant disadvantages associated with them. For example:

- a state-conducted census would closely resemble the current census process without improving accuracy or providing savings;

- existing local population projections do not accurately represent the school-age population in some localities and are updated only every ten years; and,

- actual counts of students in public schools would constitute a change in current state policy for funding public education.

As part of the search for a viable alternative to the triennial census, the University of Virginia Center for Public Service (CPS) was contacted to determine if CPS could provide accurate estimates of school-age population for each of the Commonwealth's 138 school divisions. CPS staff are confident such estimates can be provided; however, because a statistical model will first have to be developed and tested, these estimates will be available in seven to nine months at the earliest.

This alternative has both advantages and disadvantages. Among its advantages, this alternative would:

- eliminate the cumbersome, time-consuming census;
- ensure a consistent and statistically-sound methodology for estimating the school-age population statewide;
- provide estimates that could be updated annually; and,
- save Virginia's school divisions approximately $5 million beginning in 1995.

The following are among this alternative's disadvantages:

- the accuracy of CPS's population estimates cannot be determined at this time;
- it could potentially change the distribution of sales tax revenue to school divisions; and
- these estimates would cost the Commonwealth $60,000 to develop in the first year and approximately $40,000 to produce in each year thereafter.

Because the advantages of pursuing this alternative clearly outweigh the disadvantages, the team recommends that the Governor and the 1994 General Assembly:

1. Provide $60,000 to the University of Virginia Center for Public Service in 1994 and direct the Center to develop the most accurate estimates possible of local school-age population for the purpose of distributing revenue from the one-percent sales tax for education. The Center should provide these estimates for consideration by the 1995 General Assembly.

2. Postpone until 1996 the triennial census scheduled for 1995, pending review of the Center for Public Service's population estimates by the 1995 General Assembly. During the interim, 1992 school-age population figures should be further adjusted by the Department of Education pursuant to § 58.1-638.D of the Code of Virginia.

3. Request the appropriate body or agency to examine and develop alternative methods for distributing local-option sales tax revenues pursuant to §58.1-605 of the Code of Virginia, in the event that the triennial census is abolished in 1995. These alternatives should be provided for consideration by the 1995 General Assembly.

These three actions will provide the Governor and the 1995 General Assembly with the information necessary to determine whether to adopt CPS population estimates, some other method for distributing sales tax revenue, or to continue the triennial school census.

ACKNOWLEDGEMENTS

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INTRODUCTION

This study of the feasibility and appropriateness of the Virginia Department of Education assuming responsibility for conducting the triennial census of school-age population was conducted in response to House Joint Resolution Number 611, sponsored by Delegate Robert G. Marshall during the 1993 Session of the General Assembly. The full text of HJR 611 is provided in Appendix A.

BACKGROUND

Statutory Requirement: The triennial census of school-age population is currently required by Sections 22.1-281 through 22.1-286 of the Code of Virginia (see Appendix B for the full text). Specifically, the Code requires all school divisions to take a census of the following persons every three years:

1. All children residing within the division who will be at least 5 but not more than 19 years of age during the calendar year in which the census is taken (i.e. all children ages 5 through 19).
2. Children ages 5 through 19 within the division who reside in orphanages, eleemosynary institutions, or on federal property.
3. Children ages 5 through 19 who reside in state hospitals, mental institutions, schools or centers for the mentally retarded, schools for the deaf and blind, and state or federal correctional institutions, whose parents or legal guardian reside in the division.

The most recent triennial school census was conducted in 1992; the next census is scheduled for 1995. Prior to 1992, the Code required that a count of children with disabilities by age and type of disability be taken as part of the triennial census process; however, identical data are currently reported to the Virginia Department of Education by school divisions each year on December 1 for federal purposes. The 1992 General Assembly, recognizing the duplicative nature of these two data collection efforts, amended the Code to remove the requirement that a separate count of children with disabilities be taken through the triennial census process. Although a separate count of these children was included as part of the 1992 triennial census, the removal of this requirement will relieve local school divisions of an unnecessary reporting burden in any future census efforts[1].

During calendar years in which a statewide census is not reported, school-age population figures are adjusted by the Department of Education to reflect changes in local demographics. This adjustment is accomplished by applying the percent of annual change in each locality's total population (estimated by the University of Virginia's Center for Public Service) to the local count of school-age population taken through the census process.

Uses of Triennial Census Data: Data collected through the triennial census process are used in the following three ways:

1. By the Commonwealth to distribute revenue from a statewide one-percent sales and use tax among the 95 counties and 41 cities. Section 58.1-638, paragraphs B, C, and D, of the Code of Virginia specifies that revenue generated by a one-percent sales and

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[1] Although the term "school age" generally refers to persons ages 5 through 19 (see § 22.1-1 of the Code), this age range is extended to encompass ages 2 through 21 in the case of persons with disabilities (see § 22.1-213 of the Code). Therefore, students with disabilities ages 2, 3, 4, 20 and 21 must be included in any complete count of school-age population; however, these data can now be obtained from the official annual count of children with disabilities taken by school divisions on December 1 for federal purposes.

use tax shall be distributed by the Commonwealth to its counties and cities according to the most recent statewide census of school population, and that these funds shall be used for the operation of public schools. During the 1993-94 school year, an estimated $499,700,000 in revenue will be generated from this one-percent tax, and localities will receive approximately $390 in sales tax monies for every child counted in the triennial census[2].

2. By 74 counties to distribute revenue from a local-option one-percent sales tax among 190 incorporated towns. The Code also requires counties to use triennial census data to distribute a portion of local-option sales tax revenues to incorporated towns. Specifically, Section 58.1-605, paragraphs G and H, of the Code requires that revenue generated by an optional one-percent general retail sales tax be apportioned between counties and incorporated towns in the following manner:

   a. A county with an incorporated town constituting a separate school division must apportion revenue received from the one-percent local-option sales tax between itself and the town based on the ratio that the school-age population of the town bears to the school-age population of the entire county, based on the latest schoolwide census.

   b. A county with any incorporated town not constituting a separate school division and complying with certain charter provisions, must apportion one-half the revenue received from the one-percent local-option sales tax between itself and each town based on the ratio that the school-age population of the town bears to the school-age population of the entire county.

3. By 117 school divisions for local planning purposes. In addition to the two Code requirements, findings from a Department of Education survey of 133 school divisions indicate that triennial census data are used widely at the local level. In fact, 88 percent of school divisions (117 divisions) report that they currently employ school-age population data for local purposes other than the distribution of sales tax among counties and incorporated towns. Of these 117 divisions:

   - 86 percent (101 divisions) use these data to project school enrollments;
   - 82 percent (96 divisions) use these data for general division planning; and,
   - 38 percent (44 divisions) use these data to plan school attendance areas.

   Twelve percent of school divisions (16 divisions) indicate that they do not currently use triennial census data for local purposes.

The Census Process: During a census year, school divisions conduct the official count of school-age population between the dates of March 1 and July 15. However, school divisions' census-related activities (e.g. planning, budgeting, hiring and organizing) generally begin 6 to 18 months in advance of that time, while other census-related activities (e.g. data tabulation, verification and reporting) can continue for months after that period.

The state does not require localities to follow a prescribed process when conducting the triennial school census. Nevertheless, the Department of Education does provide school divisions with guidelines for planning and conducting the census, which include suggestions on the selection and training of personnel, organizing/conducting the school census, and editing/tabulating data.

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[2] The "per child" amount is calculated by dividing total receipts from the one-percent sales tax by the total statewide count of school-age population. Local entitlements are then determined by multiplying each division's total number of school-age persons by this per child amount.

Although the Department of Education does make standard enumeration forms available to all school divisions, approximately 20 percent of divisions opt to use locally-designed enumeration forms for the purposes of automating data collection or gathering additional information for local use[3].

Because school divisions are not required to follow a uniform data collection process when conducting the census, almost every division has a data collection method that is unique in some regard. For example, 11 school divisions now contract with private companies to conduct part or all of the census, while 2 divisions indicate that counts of school-age population are kept up-to-date year round, even in non-census years. Nevertheless, similarities do exist among divisions' data collection efforts, which are carried out primarily in one of three ways -- door-to-door canvassing, through the mail, or by telephone. Of the 133 divisions that conducted a triennial census in 1992:

- 74 percent (99 divisions) collected most census data by having enumerators (census takers) contact local residents through a door-to-door canvass;
- 20 percent (26 divisions) collected most data by contacting local residents through the U.S. mail; and,
- 6 percent (8 divisions) collected most data by telephone contact with residents.

There was, however, some variation in how these methods were employed. For example, although eight divisions relied on the telephone as the principal means of data collection, some of these divisions sent enumerators to homes where telephone contact could not be made while others chose to follow-up by mail.

Approximately 62 percent of school divisions (82 divisions) have been able to simplify the census process and reduce the number of residences that need to be contacted by conducting a "precensus" count of children enrolled in public schools. This is typically accomplished by having students enrolled in the public school system take home and return a standard census form which a parent or guardian completes. Because a precensus reaches the majority of residences with school-age children, this effort greatly reduces the number of homes that subsequently need to be contacted by enumerator, mail or telephone.

The reported public response rate to the triennial census (that is, the percent of local residences for which a census form was completed) is high for the state as a whole (93%), but tends to be significantly lower for urban localities (78%). All divisions indicate that local census counts are cross-checked against other available data sources, including school membership counts, teacher registers, and previous school census counts. Once data are tabulated and verified, the results of the census are then transmitted to the Superintendent of Public Instruction.

PROBLEMS WITH THE TRIENNIAL SCHOOL CENSUS

Although survey responses from seven school divisions (five percent of all divisions) indicate that these divisions believe the current triennial census process works well and returns valuable information for use in planning at the local level, responses from other divisions and analyses conducted by this study team indicate that problems do exist with the school census -- both in the census processes employed by school divisions and in the quality of resulting data.

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[3] At least six localities use the triennial census process not only to collect data on school-age population, but also to gather other demographic information for use at the local level. These additional data include: the number of homes with indoor plumbing; a count of empty apartments and houses; the number of single-parent households; and, the number of households where both parents are employed outside the home.

First, responses from 37 school divisions (28 percent of all divisions) indicate that numerous problems currently exist with triennial census processes and data at the local level. The following problems are among the most frequently cited:

- The census process is "time-consuming," "a burden," "cumbersome," and "a nuisance;"
- The census is expensive and a financial burden;
- There is increasing public resistance to answering census questions, and growing suspicion of/hostility toward enumerators -- two divisions actually reported organized resistance to the 1992 census on the part of local private schools;
- Recruiting and retaining competent enumerators is becoming more difficult; and,
- Resulting data are "inconcise," "inaccurate," or "do not accurately reflect rapidly-changing local demographics."

A second problem associated with the triennial school census is its expense. Although this was cited above as a problem of individual school divisions, the issue of expense is especially noteworthy when examined statewide. According to information supplied by school divisions, the total cost of conducting the 1992 triennial census was approximately $4.1 million. This includes $3 million in costs directly associated with census activities (e.g. enumerators' wages, printing and postage costs) as well as $1.1 million in indirect costs (e.g. the time of salaried employees, office supplies, travel expenses and data processing services). In addition to the costs borne by school divisions, approximately $35,000 in census-related expenses were incurred by the Department of Education in 1992, primarily for printing, postage and personnel time.

Table 1 provides historical information on the costs of conducting the three most recent triennial census efforts. Data suggest that the total cost of conducting the census is increasing by approximately $900,000 every three years. If this trend continues, the next triennial census (scheduled for 1995) will cost local school divisions approximately $5 million -- funds which could arguably be better utilized in providing direct educational services to students.

TABLE 1

Expenses Incurred by School Divisions in Conducting the Triennial School Census

Statewide Census Costs	1986 Census (estimated)	1989 Census (actual)	1992 Census (actual)
Budgeted Cost	$1,703,888	$2,422,329	$3,003,938
Indirect Cost	579,322	790,951	1,081,290
Total Cost	$2,283,210	$3,213,280	$4,085,228

Source: Virginia Department of Education Census Survey and Annual School Report Data

The final problem the study team found with the school census concerns the accuracy of population data transmitted to the state by school divisions. Although no method currently exists to determine the absolute accuracy of school divisions' triennial census counts (except, perhaps, conducting a second census to verify data collected by the first), two independent analyses of census data suggest inaccuracies may exist in the child counts reported by some divisions.

First, the Department of Education has in place a review process to identify school divisions which may have submitted inaccurate census data. Under this review process, the department's internal auditor compares newly-collected census data with triennial census data from prior years to identify divisions with unexpected data trends. The auditor also compares past and current division ratios of public school student membership to school-age population to identify divisions with unusual declines or growth in the percent of school-age population attending public schools. Where unexpected trends are found, divisions are contacted by the department to resolve potential data discrepancies. In 1992, seven school divisions revised their census counts after being contacted by the department, resulting in a net decrease of over 8,000 persons in the 1992 statewide count of school-age population.

Despite these efforts on the part of the Department of Education to assure the accuracy of census data, further analysis conducted by this study team suggests that some discrepancies may still exist in the counts of school-age population submitted by school divisions. To identify localities that may have potentially under- or overcounted their school-age populations, the team compared divisions' 1992 triennial census counts with 1992 projections of local populations ages 5 through 19 developed by the Virginia Employment Commission (VEC)[4]. The resulting comparative data, rank-ordered by percent difference between population counts, is displayed in Table 2; negative differences suggest that the local census may have undercounted school-age population, while positive differences indicate potential population overcounts on the part of school divisions.

Although statewide totals for these two counts are reasonably close (they are within approximately two percent of each other), differences between the two vary widely among individual school divisions. For 105 divisions (76 percent of all divisions), the difference between the two counts is 10 percent or less -- that is, the school-age census counts for these divisions fall within a range that is either 10 percent above or 10 percent below VEC projected counts. For the remaining 33 divisions, the difference between the two counts exceeds 10 percent, with potential under- or overcounts of local school-age population ranging between 129 and 6,321 persons.

Because VEC projections include non-resident and out-of-state undergraduate students -- persons who should not be counted among local school-age population -- data suggesting significant population undercounts in the case of 10 divisions can be explained by the presence of a college or university in or near that locality[5]. However, for the remaining 23 divisions showing large potential population under- or overcounts, data discrepancies are more difficult to explain. Perhaps significant, unforeseen demographic changes took place in these localities over the two-year period between 1990 and 1992; perhaps either the locally-collected census data or the U.S. Census data on which VEC projections were based -- or possibly both -- are flawed in some manner. At this time, it is simply not possible to explain large differences between population counts in these localities.

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[4] These projections are based on data from the 1990 U.S. Census. To make these data more closely comparable to those resulting from the 1992 triennial census, local counts of special education students ages 2, 3, 4, 20 and 21 (from the December 1, 1991 special education child count) were added to the VEC's projections.

[5] These localities are: Albemarle, Montgomery and Prince Edward counties; and, Fredericksburg, Harrisonburg, Lexington, Lynchburg, Radford, Staunton and Williamsburg cities.

TABLE 2

Comparison between 1992 Triennial Census Counts and Virginia Employment Commission 1992 Projections of Persons Ages 5-19

School Division	Triennial Census 1992 Total	VEC Projections for 1992*	Difference	Percent Difference
Williamsburg	958	2,797	-1,839	-65.7%
Radford	1,566	4,534	-2,968	-65.5%
Lexington	746	1,768	-1,022	-57.8%
Harrisonburg	4,205	7,387	-3,182	-43.1%
Montgomery	10,901	17,222	-6,321	-36.7%
Fredericksburg	2,828	3,996	-1,168	-29.2%
Prince Edward	3,232	4,340	-1,108	-25.5%
Lynchburg	10,997	14,273	-3,276	-23.0%
Bristol	2,887	3,516	-629	-17.9%
King & Queen	1,079	1,312	-233	-17.8%
Staunton	3,787	4,570	-783	-17.1%
Albemarle	12,944	15,447	-2,503	-16.2%
Craig	736	865	-129	-14.9%
Franklin City	1,544	1,813	-269	-14.8%
Russell	5,272	6,153	-881	-14.3%
Accomack	5,425	6,262	-837	-13.4%
Galax	1,023	1,180	-157	-13.3%
Goochland	2,260	2,561	-301	-11.8%
Clarke	2,123	2,389	-266	-11.1%
Waynesboro	3,244	3,626	-382	-10.5%
Dinwiddie	3,919	4,360	-441	-10.1%
Surry	1,220	1,351	-131	-9.7%
Buena Vista	1,246	1,379	-133	-9.6%
Fauquier	10,157	11,239	-1,082	-9.6%
Salem	4,097	4,525	-428	-9.5%
Augusta	10,394	11,454	-1,060	-9.3%
Charles City	1,133	1,245	-112	-9.0%
Bland	1,148	1,260	-112	-8.9%
Alexandria	12,415	13,563	-1,148	-8.5%
Franklin County	7,576	8,275	-699	-8.4%
Mathews	1,350	1,474	-124	-8.4%
Winchester	3,784	4,130	-346	-8.4%
Charlottesville	6,143	6,686	-543	-8.1%
Virginia Beach	87,944	95,316	-7,372	-7.7%
Portsmouth	20,767	22,500	-1,733	-7.7%
Madison	2,395	2,585	-190	-7.4%
Norfolk	49,221	53,118	-3,897	-7.3%
West Point	625	671	-46	-6.9%
Prince William	51,267	54,931	-3,664	-6.7%
Colonial Beach	574	609	-35	-5.7%
Clifton Forge	783	830	-47	-5.7%
Carroll	4,795	5,047	-252	-5.0%
Bath	840	883	-43	-4.9%
Amherst	5,699	5,970	-271	-4.5%
Page	4,189	4,382	-193	-4.4%

School Division	Triennial Census 1992 Total	VEC Projections for 1992*	Difference	Percent Difference
Brunswick	3,366	3,500	-134	-3.8%
Frederick	10,100	10,472	-372	-3.6%
Poquoson	2,666	2,763	-97	-3.5%
Charlotte	2,343	2,428	-85	-3.5%
Hopewell	4,746	4,918	-172	-3.5%
Powhatan	3,002	3,107	-105	-3.4%
Culpeper	6,122	6,331	-209	-3.3%
Manassas	6,207	6,411	-204	-3.2%
Loudoun	18,707	19,315	-608	-3.1%
Prince George	6,252	6,452	-200	-3.1%
Floyd	2,296	2,362	-66	-2.8%
Pittsylvania	11,067	11,352	-285	-2.5%
Fairfax County	168,475	172,696	-4,221	-2.4%
Falls Church	1,506	1,541	-35	-2.3%
Westmoreland	2,342	2,395	-53	-2.2%
Caroline	4,117	4,191	-74	-1.8%
Rockbridge	3,485	3,547	-62	-1.7%
Patrick	3,302	3,350	-48	-1.4%
Stafford	15,683	15,878	-195	-1.2%
Manassas Park	1,703	1,724	-21	-1.2%
Shenandoah	5,983	6,044	-61	-1.0%
Henrico	41,874	42,246	-372	-0.9%
Fairfax City	3,161	3,182	-21	-0.7%
Dickenson	4,091	4,106	-15	-0.4%
Warren	5,443	5,454	-11	-0.2%
Giles	3,098	3,097	1	0.0%
Highland	449	448	1	0.2%
Fluvanna	2,627	2,621	6	0.2%
Covington	1,183	1,180	3	0.3%
Richmond County	1,438	1,434	4	0.3%
Amelia	1,977	1,967	10	0.5%
Appomattox	2,678	2,664	14	0.5%
Petersburg	7,376	7,327	49	0.7%
Pulaski	6,674	6,608	66	1.0%
Buckingham	2,572	2,544	28	1.1%
Hampton	29,189	28,854	335	1.2%
Rockingham	12,209	12,053	156	1.3%
James City	7,436	7,339	97	1.3%
Campbell	9,946	9,814	132	1.3%
Spotsylvania	15,003	14,799	204	1.4%
Smyth	6,648	6,557	91	1.4%
Roanoke County	16,068	15,833	235	1.5%
Halifax	6,167	6,073	94	1.5%
Wythe	5,227	5,140	87	1.7%
Greensville	2,110	2,074	36	1.7%
Alleghany	2,776	2,719	57	2.1%
Hanover	14,563	14,227	336	2.4%
Henry	11,511	11,244	267	2.4%
Nelson	2,656	2,594	62	2.4%
Gloucester	7,477	7,293	184	2.5%

School Division	Triennial Census 1992 Total	VEC Projections for 1992*	Difference	Percent Difference
Roanoke City	17,610	17,101	509	3.0%
Isle of Wight	5,721	5,555	166	3.0%
Lancaster	1,985	1,925	60	3.1%
Rappahannock	1,314	1,274	40	3.1%
Sussex	2,205	2,128	77	3.6%
Colonial Heights	3,182	3,068	114	3.7%
Bedford County	9,688	9,328	360	3.9%
Bedford City	1,095	1,051	44	4.2%
King William	1,888	1,811	77	4.3%
York	11,631	11,133	498	4.5%
Middlesex	1,551	1,482	69	4.7%
Richmond City	37,665	35,982	1,683	4.7%
Orange	4,707	4,479	228	5.1%
Chesapeake	39,434	37,403	2,031	5.4%
Norton	1,029	975	54	5.5%
Northumberland	1,888	1,788	100	5.6%
Greene	2,439	2,309	130	5.6%
Nottoway	3,019	2,850	169	5.9%
Scott	4,722	4,434	288	6.5%
Tazewell	10,641	9,981	660	6.6%
Newport News	40,355	37,836	2,519	6.7%
Wise	9,778	9,167	611	6.7%
Martinsville	3,171	2,967	204	6.9%
Southampton	3,776	3,528	248	7.0%
Chesterfield	56,625	52,551	4,074	7.8%
Louisa	4,704	4,350	354	8.1%
Suffolk	13,002	12,016	986	8.2%
Cumberland	1,877	1,733	144	8.3%
Botetourt	5,475	5,051	424	8.4%
South Boston	1,525	1,404	121	8.6%
Essex	1,910	1,736	174	10.0%
King George	3,508	3,162	346	10.9%
Lunenburg	2,786	2,488	298	12.0%
Danville	11,728	10,473	1,255	12.0%
Northampton	3,082	2,745	337	12.3%
Emporia	1,212	1,064	148	13.9%
Washington	10,422	9,012	1,410	15.6%
Grayson	3,651	3,134	517	16.5%
Arlington	24,541	20,991	3,550	16.9%
Mecklenburg	6,812	5,750	1,062	18.5%
Buchanan	8,918	7,510	1,408	18.7%
New Kent	2,673	2,250	423	18.8%
Lee	6,597	5,410	1,187	21.9%
State Totals	**1,280,077**	**1,308,447**	**-28,370**	**-2.2%**

* Includes each division's December 1, 1991 count of special education students ages 2, 3, 4, 20 and 21.

ALTERNATIVES TO THE CURRENT TRIENNIAL CENSUS

It is clear that the current triennial census process is problematic in terms of both efficiency and accuracy. Although continuing the census would create the least disruption in the distribution of state and local sales tax revenues and in the availability of information on school-age populations at the local level, school division representatives have expressed a strong desire to discontinue the census process entirely if an acceptable alternative can be found. To continue the census as it currently exists would perpetuate a cumbersome, time-consuming process that is meeting with increased public resistance, returns data of questionable accuracy, and directs millions of dollars away from student services.

The study team examined the following four alternatives to the current census process:

1. Transfer responsibility for conducting the triennial census from local school divisions to the Department of Education.
2. Discontinue the triennial census and use existing projections of local school-age populations to distribute the one-percent sales tax for education.
3. Discontinue the triennial census and use the actual number of students served in public schools to distribute the one-percent sales tax for education.
4. Develop accurate estimates of local school-age population by which to distribute the one-percent sales tax for education and subsequently discontinue the triennial census.

Greater detail on each of these alternatives is presented below.

It should be noted that in the case of the three options which consider discontinuing the census in favor of data from another source, the team sought only to find viable alternative data for use in distributing the one-percent sales tax for education. These options would not provide the data necessary to distribute local-option sales tax revenues among counties and incorporated towns, nor would they provide data for local planning. This is because: 1) distribution of local-option sales tax is an issue of local finance rather than education, and is probably best resolved among local governments themselves rather than by the state Department of Education; and, 2) localities' data needs for planning are so diverse that any state-developed alternative to provide this information would doubtless prove unsatisfactory to the majority of school divisions.

ALTERNATIVE 1

Transfer responsibility for conducting the triennial census from local school divisions to the Department of Education.

Information provided thus far in this report strongly suggests that if the Department of Education were to assume responsibility for conducting the triennial census, such an effort would be less efficient than a census conducted by school divisions and the resulting data less accurate than those currently reported.

First, although the current census process requires thousands of hours of work on the part of census directors, their assistants, enumerators, information systems support and clerical staff, a state-sponsored census effort would be no less labor-intensive. Large numbers of workers would still be needed to canvass residences, make telephone calls, stuff envelopes and tabulate resulting data, while even more personnel may be needed to provide statewide training and oversight.

Second, because Virginia is a geographically diverse state, a state-imposed, one-size-fits-all census process may not be sensitive to different local demographic configurations (e.g. rural versus urban, sparsely populated versus densely populated), and may result in inaccurate population counts in some localities. For example, sending enumerators door-to-door may be an

effective strategy for counting children in some rural counties, but may not work well in core cities; this is evidenced, in part, by the different methodologies school divisions currently employ in counting children.

Therefore, the net effect of transferring responsibility for conducting the triennial census to the Department of Education would be the creation of an additional layer of bureaucracy in the current census process. Such a transfer would shift the cost of conducting the census -- estimated to be approximately $5 million in 1995 -- from local school divisions to the state, but the additional bureaucratic layer would probably increase that cost. Finally, there is no reason to expect that a state-sponsored census would yield more satisfactory or accurate results than the process currently in place.

ALTERNATIVE 2

Discontinue the triennial census and use existing projections of local school-age populations to distribute the one-percent sales tax for education.

The study team was able to identify only one existing source of data on local populations by age statewide: the Virginia Employment Commission's population projections for Virginia's counties and cities for the years 1990-2000 based on data from the 1990 Decennial U.S. Census. To make these data more comparable to 1992 triennial census data, the count of special education students ages 2, 3, 4, 20 and 21 taken on December 1, 1991 was added to these projections (the totals for each school division were shown previously in Table 2).

Although using these projections to distribute the one-percent sales tax for education would eliminate the time-consuming, expensive census and would save divisions approximately $5 million in 1995, this alternative has a number of drawbacks. Specifically:

- Data for some divisions are skewed because projections include non-resident and out-of-state undergraduate students -- persons who should not be counted among local school-age population.
- The accuracy of these data will weaken over time because they are based on the U.S. Census, which is conducted only once every 10 years. Although the U.S. Census Bureau updates its counts in even-numbered years (e.g. 1992, 1994, etc.), this is done only for the state as a whole, not by individual localities.
- These data would significantly change the distribution of sales tax revenue to school divisions. Appendix C shows the net financial effect -- both the change in sales tax returned to the division and the corresponding adjustment to state basic aid[6] -- that changing from triennial census counts to VEC population projections would have on individual school divisions. If this change were made, 78 divisions would experience a net loss (16 in excess of $100,000), while 60 divisions would see a net financial increase.

Although the Virginia Employment Commission's population projections may be useful for a variety of purposes at both the state and local level (e.g. for general planning), they do not appear to be an appropriate measure by which to distribute $500 million annually for education. The drawbacks of using these data to distribute revenue from the one-percent sales tax clearly outweigh any resulting benefits.

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[6] Because the state's basic aid payments for education to localities are determined in part by the amount of sales tax returned to each locality, any analysis demonstrating the fiscal impact of changing the method of distributing sales tax revenue must show both the change in sales tax receipts and the corresponding change in state basic aid payments. As a rule, if a locality's sales tax revenue increases, the amount of basic aid received from the state will decrease; likewise, a decrease in sales tax receipts will result in an increased basic aid payment.

ALTERNATIVE 3

Discontinue the triennial census and use the actual number of students served in public schools to distribute the one-percent sales tax for education.

Because § 58.1-638.D of the Code of Virginia specifies that revenue from the one-percent sales tax is to be used for expenses incurred in the operation of the public schools, distributing these funds based on a measure of the actual number of students receiving educational services in public schools would appear to be a sound and reasonable course of action. School divisions' average daily membership (ADM) counts -- the average number of students enrolled on a typical school day -- would provide such a measure, and changing to an ADM-based method for distributing sales tax revenue could prove beneficial in the following ways:

- The cumbersome, time-consuming census would be eliminated;
- Divisions could realize savings of approximately $5 million beginning in 1995;
- These data are readily available and are currently used by the state to direct over $1.8 billion annually in support of public education;
- Accuracy of data could be assessed as part of the ADM collection and reporting process; and,
- Data are updated annually rather than every three years.

However, this alternative does present two clear disadvantages:

- Section 58.1-638.D of the Code of Virginia clearly states that the one-percent sales tax for education should be apportioned and distributed based on school-age population. Therefore, moving from a school-age population distribution methodology to one which is ADM-based would constitute a change in the state's current policy of funding public education, and the General Assembly would need to review and revise current policy before issues associated with the triennial census could be considered.
- These data would change the distribution of sales tax revenue to school divisions, although less dramatically than Alternative 2. Appendix D shows the net financial effect that changing from triennial census to ADM counts would have on individual school divisions. If this change were made, 45 divisions would experience a net loss (11 in excess of $100,000) while 93 divisions would see a net increase. Those divisions which show a net loss under this alternative tend to be those with high percentages of school-age population attending private schools and/or those with high rates of student drop out.

ALTERNATIVE 4

Develop accurate estimates of local school-age populations by which to distribute the one-percent sales tax for education and discontinue the triennial census.

The study team contacted the University of Virginia Center for Public Service (CPS) to determine the Center's ability to provide accurate estimates of school-age population for each of the Commonwealth's 138 school divisions. CPS appears to be the organization best-suited to provide these estimates, as the Center has an extensive Virginia-specific database and currently provides the Commonwealth with a variety of data, including population estimates, school enrollment projections, and population income information.

Although CPS staff are confident they can provide estimates of school-age population, a statistical model will have to be developed and tested before such data can be produced. This development and testing process will need to include the following activities:

1. Determining a method for estimation -- reviewing a variety of possible methodologies (e.g. administrative records method, Component II method, ratio-correlation method) and selecting the one with the greatest potential for yielding accurate results.

2. Selecting variables to be tested -- identifying and obtaining data that are useful in producing accurate population estimates. Ideally, all selected variables should: 1) bear a logical relationship to the quantity to be estimated; 2) be available for each entity being estimated; and, 3) show a historic record of consistency. These requirements are stringent, and it may be necessary to formulate compromises in order to permit testing.

3. Constructing an estimation equation -- building statistical models which, given certain input variables, will yield population estimates.

4. Evaluating the results of estimation methods -- determining whether a viable estimating method has been developed.

5. Stratification -- grouping localities with similar characteristics (e.g. according to size, growth rates, geographic location, metropolitan status) and modifying estimation methodologies for individual groups. This process is intended to improve the accuracy of estimates, and will probably be necessary given the size and diversity of the Commonwealth. For example, an estimation method which may work well for densely populated cities may not yield satisfactory results when applied to suburban or rural counties. The process of stratification requires that some or all of the steps described above be repeated a number of times.

Clearly, this is a time-consuming process, and CPS staff estimate that seven to nine months will be needed to produce estimates of school-age population. Therefore, for these estimates to be available for consideration by the 1995 General Assembly, the Center must begin work shortly after 1994 Session of the General Assembly.

Like the previous three options, this alternative has both advantages and disadvantages. Among its advantages, this alternative would:

- eliminate the cumbersome, time-consuming census;
- ensure a consistent and statistically-sound methodology for estimating school-age population statewide;
- provide estimates that could be updated annually; and,
- save Virginia's school divisions approximately $5 million beginning in 1995.

Among this alternative's disadvantages:

- the accuracy of CPS's population estimates cannot be determined at this time;
- it could potentially change the distribution of sales tax revenue to school divisions;
- there is the potential for local disagreement over the estimated population number because it would not come directly from divisions; and
- these estimates would cost the Commonwealth $60,000 to develop in the first year and approximately $40,000 to produce in each year thereafter.

Unlike the previous three alternatives, this option requires the actions of not one, but two sessions of the General Assembly: 1) the 1994 Session to appropriate necessary funding and direct CPS to produce estimates of school-age population; and, 2) the 1995 Session to review those estimates and, provided satisfactory results, to abolish the triennial census. However, this presents a potential "timing" problem. The 1995 General Assembly will be making the final decision whether to abolish the triennial census in favor of the CPS estimates at the same time that school divisions are scheduled to conduct the 1995 triennial census. One possible solution that would allow school divisions to avoid having to conduct an unnecessary census (provided that CPS estimates prove acceptable), would be for the 1994 General Assembly to postpone the 1995 census until 1996, by which time the 1995 General Assembly will have made a final decision concerning the fate of the census. If acceptable population estimates can be produced by CPS or the General Assembly adopts an alternative method for distributing sales tax revenue, no future census will be needed. If CPS estimates prove unacceptable and other alternatives are rejected, then the census can recommence in 1996.

RECOMMENDATION

The study team presented these four alternatives to groups of school division superintendents and finance directors, and individuals within these groups tended to support either Alternative 3 or Alternative 4. In reviewing the work of the study team, all groups were in agreement on two points: 1) all expressed strong feeling that they did not want their school systems to conduct a 1995 school census; and, 2) all requested to be brought into the process of developing any estimates of school-age population. The Center for Public Service was subsequently contacted concerning this last point, and is willing to hold statewide meetings to provide school divisions with information on proposed input data and methodology and to allow divisions to raise issues of local concern. The Center is also willing to supply divisions with copies of statistical test results and provide them with pre-publication report copies.

Therefore, the team recommends that the Governor and the 1994 General Assembly:

1. **Provide $60,000 to the University of Virginia Center for Public Service in 1994 and direct the Center to develop the most accurate estimates possible of local school-age population for the purpose of distributing revenue from the one-percent sales tax for education. The Center should provide these estimates for consideration by the 1995 General Assembly.**

2. **Postpone until 1996 the triennial census scheduled for 1995, pending review of the Center for Public Service's population estimates by the 1995 General Assembly. During the interim, 1992 school-age population figures should be further adjusted by the Department of Education pursuant to § 58.1-638.D of the Code of Virginia.**

3. **Request the appropriate body or agency to examine and develop alternative methods for distributing local-option sales tax revenues pursuant to §58.1-605 of the Code of Virginia, in the event that the triennial census is abolished in 1995. These alternatives should be provided for consideration by the 1995 General Assembly.**

These three actions will provide the 1995 General Assembly with the information necessary to determine whether to adopt CPS population estimates, some other method for distributing sales tax revenue, or to continue the triennial school census. A proposed timeline of activities associated with this recommendation is provided in Appendix E.

APPENDIX A

House Joint Resolution No. 611

LD9215324

HOUSE JOINT RESOLUTION NO. 611

AMENDMENT IN THE NATURE OF A SUBSTITUTE

Offered January 26, 1993

Requesting the Department of Education to study the feasibility of assuming responsibility for conducting the triennial census of the school-age population.

Patrons—Marshall, Cunningham, R.K. and Dillard

Referred to the Committee on Education

WHEREAS, pursuant to Article 4 (§ 22.1-281 et seq.) of Chapter 14 of Title 22.1 of the Code of Virginia, a triennial census of the school-age population must be conducted and the results reported by each local school division superintendent to the Superintendent of Public Instruction; and

WHEREAS, under current law, in fulfilling its duty to ensure that the triennial census is conducted "at the proper time and in the proper manner," a local school board may appoint special agents, to be compensated from local school funds, to conduct the census; and

WHEREAS, an accurate accounting of the school-age population is essential to the appropriate funding of the Commonwealth's public schools, as the results of the triennial census are used to compute the amount of net state sales tax revenues to be apportioned to localities for expenses incurred in the operation of public schools pursuant to § 58.1-638 D of the Code of Virginia; and

WHEREAS, the University of Virginia Center for Public Service presently collects a variety of population data, some of which are already used to adjust the apportionment of sales and use tax revenues, prepares 20-year enrollment projections for the Department of Education, and might assist the Department in the conduct of this census; and

WHEREAS, while transferring responsibility for the triennial census from local school divisions to the Department of Education might enhance consistency in census methodology and improve the accuracy of this accounting, further study is necessary to assess the feasibility of such a transfer; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Department of Education be hereby requested to study the feasibility and appropriateness of assuming responsibility for conducting the triennial census of the school-age population. In conducting its study, the Department shall consider, among other things, (i) the availability and accuracy of existing data sources, (ii) the ability to revise and update such data sources on an annual basis, (iii) the ability of the University of Virginia Center for Public Service to provide accurate school-age population estimates and projections based on such data sources, (iv) the census methodologies currently employed by local school divisions, (v) the ability of the Commonwealth to audit census results developed by local school divisions, (vi) the cost and accuracy of the existing triennial census, and (vii) the state and local financial implications of transferring responsibility for the triennial census to the Department of Education.

All agencies of the Commonwealth shall, upon request, assist the Department in the conduct of its study.

The Department shall submit its findings and recommendations to the Governor and the 1994 Session of the General Assembly in accordance with the procedures of the Division of Legislative Automated Systems for the processing of legislative documents.

APPENDIX B

Code of Virginia

Sections 22.1-281 through 22.1-286

§ 22.1-281. Triennial census of school population. — Every three years, at a time to be designated by the Superintendent of Public Instruction, a census of all persons residing within each school division who, on or before December 31 immediately following the census, will have reached their fifth birthday but not their twentieth birthday shall be taken on forms furnished by the Superintendent of Public Instruction. Such persons who are domiciled in orphanages or eleemosynary institutions or who are dependents living on any federal military or naval reservation or other federal property shall be included in the census for the school division within which the institution or federal military or naval reservation or other federal property is located. Such persons who are confined in state hospitals, state training schools or state training centers for the mentally retarded, each as defined in § 37.1-1, or mental institutions, state or federal correctional institutions, or the Virginia Schools for the Deaf and Blind shall be included in the census for the school division within which the parents or guardians of such person or persons legally reside. If the legal residence of the parents or guardians of such person is not ascertainable, such parents or guardians shall be deemed to be legal residents of the school division from which such person was admitted or committed. (Code 1950, §§ 22-223, 22-228; 1954, c. 638; 1966, c. 605; 1968, c. 178; 1970, cc. 496, 525; 1972, c. 245; 1973, c.99; 1975, cc. 140, 568; 1976, cc. 680, 681, 713; 1978, c. 518; 1980, c. 559; 1992, c. 163.)

§ 22.1-282. Appointment and compensation of persons taking census. — The census shall be taken by agents appointed by each school board on the recommendation of the divisions superintendent. Each such agent shall receive as compensation for his services, to be paid out of the school board's funds, an amount to be fixed by the school board appointing him. In the discretion of the school board, a reasonable travel allowance may be allowed such agents. (Code 1950, § 22-224; 1980, c. 559.)

§ 22.1-283. Agents to gather other statistics. — The agents taking the census shall also, at the time of taking the census, gather statistics relating to the interests of education according to forms furnished by the Superintendent of Public Instruction. (Code 1950, § 22-225; 1980, c. 559.)

§ 22.1-284. Census results. — The complete results of the census required by §§ 22.1-281 and 22.1-283 shall be submitted to the school board as soon as practicable. The division superintendent shall transmit such results, together with any other information required or deemed necessary, to the Superintendent of Public Instruction. (Code 1950, §§ 22-226, 22-228; 1966, c. 605; 1970, c. 496; 1975, c. 140; 1976, c. 680; 1980, c. 559; 1992, cc. 163, 755.)

§ 22.1-285. Board may require special census. — The Board of Education is authorized to require a special statewide census at any time it deems such census necessary for the equitable distribution of state school funds. (Code 1950, § 22-227; 1980, c. 559.)

§ 22.1-286. Duty of board to see that census is taken. — It shall be the duty of each school board to see that the census required by the provisions of this article is taken at the proper time and in the proper manner. (Code 1950, §§ 22-97, 22-286; 1954, c. 291; 1959, Ex. Sess., c. 79, § 1; 1968, c. 501; 1971, Ex. Sess., c. 161; 1975, cc. 308, 328; 1978, c. 430; 1980, c. 559.)

APPENDIX C

Distributing $500 Million in Sales Tax Revenue
Among 138 School Divisions:

Triennial Census Counts versus
Virginia Employment Commission Projections

DISTRIBUTING $500 MILLION IN SALES TAX REVENUE AMONG 138 SCHOOL DIVISIONS

Triennial Census Counts versus Virginia Employment Commission Projections

SCHOOL DIVISION	1992 Triennial Census	Sales Tax Based on Census	Basic Aid Based on Census	TOTAL: Sales Tax plus Basic Aid	VEC* 1992 Projections	Sales Tax Based on VEC Projections	Basic Aid Based on VEC Projections	TOTAL: Sales Tax plus Basic Aid	NET DIFFERENCE: VEC vs. Census
Accomack	5,425	$2,119,013	$8,450,878	$10,569,891	6,262	$2,392,913	$8,265,585	$10,658,498	$88,607
Albemarle	12,944	$5,055,946	$10,381,279	$15,437,225	15,447	$5,902,799	$10,002,989	$15,905,788	$468,563
Alleghany	2,776	$1,084,310	$4,241,994	$5,326,304	2,719	$1,039,018	$4,274,980	$5,313,998	($12,306)
Amelia	1,977	$772,219	$2,684,815	$3,457,034	1,967	$751,654	$2,698,359	$3,450,013	($7,021)
Amherst	5,699	$2,226,038	$7,724,862	$9,950,900	5,970	$2,281,330	$7,686,091	$9,967,421	$16,521
Appomattox	2,678	$1,046,031	$3,944,665	$4,990,696	2,664	$1,018,001	$3,964,443	$4,982,444	($8,252)
Arlington	24,541	$9,585,751	$6,829,993	$16,415,744	20,991	$8,021,341	$7,142,875	$15,164,216	($1,251,528)
Augusta	10,394	$4,059,912	$15,635,492	$19,695,404	11,454	$4,376,945	$15,428,533	$19,805,478	$110,074
Bath	840	$328,105	$409,413	$737,518	883	$337,423	$407,550	$744,973	$7,455
Bedford County	9,688	$3,784,147	$11,094,660	$14,878,807	9,328	$3,564,531	$11,230,624	$14,795,155	($83,652)
Bland	1,148	$448,411	$2,396,746	$2,845,157	1,260	$481,487	$2,371,549	$2,853,036	$7,879
Botetourt	5,475	$2,138,543	$6,299,223	$8,437,766	5,051	$1,930,151	$6,432,885	$8,363,036	($74,730)
Brunswick	3,366	$1,314,765	$4,629,876	$5,944,641	3,500	$1,337,463	$4,613,313	$5,950,776	$6,135
Buchanan	8,918	$3,483,384	$10,405,845	$13,889,229	7,510	$2,869,814	$10,870,870	$13,740,684	($148,545)
Buckingham	2,572	$1,004,627	$3,537,481	$4,542,108	2,544	$972,145	$3,560,579	$4,532,724	($9,384)
Campbell	9,946	$3,884,923	$13,500,226	$17,385,149	9,814	$3,750,247	$13,594,526	$17,344,773	($40,376)
Caroline	4,117	$1,608,106	$5,743,906	$7,352,012	4,191	$1,601,517	$5,748,408	$7,349,925	($2,087)
Carroll	4,795	$1,872,934	$8,089,026	$9,961,960	5,047	$1,928,622	$8,047,115	$9,975,737	$13,777
Charles City	1,133	$442,552	$1,713,723	$2,156,275	1,245	$475,755	$1,692,015	$2,167,770	$11,495
Charlotte	2,343	$915,179	$3,578,344	$4,493,523	2,428	$927,817	$3,569,090	$4,496,907	$3,384
Chesterfield	56,625	$22,117,810	$61,043,913	$83,161,723	52,551	$20,081,440	$62,243,335	$82,324,775	($836,948)
Clarke	2,123	$829,247	$1,932,641	$2,761,888	2,389	$912,914	$1,891,811	$2,804,725	$42,837
Craig	736	$287,483	$1,121,705	$1,409,188	865	$330,545	$1,092,220	$1,422,765	$13,577
Culpeper	6,122	$2,391,262	$6,588,888	$8,980,150	6,331	$2,419,280	$6,573,041	$8,992,321	$12,171
Cumberland	1,877	$733,159	$1,821,445	$2,554,604	1,733	$662,235	$1,871,199	$2,533,434	($21,170)
Dickenson	4,091	$1,597,951	$6,418,495	$8,016,446	4,106	$1,569,036	$6,440,447	$8,009,483	($6,963)
Dinwiddie	3,919	$1,530,767	$6,402,649	$7,933,416	4,360	$1,666,097	$6,306,903	$7,973,000	$39,584
Essex	1,910	$746,049	$2,164,799	$2,910,848	1,736	$663,382	$2,212,019	$2,875,401	($35,447)
Fairfax County	168,475	$65,806,588	$87,478,759	$153,285,347	172,696	$65,992,737	$87,426,824	$153,419,561	$134,214
Fauquier	10,157	$3,967,339	$7,246,875	$11,214,214	11,239	$4,294,786	$7,123,591	$11,418,377	$204,163
Floyd	2,296	$896,821	$3,196,054	$4,092,875	2,362	$902,597	$3,192,084	$4,094,681	$1,806
Fluvanna	2,627	$1,026,110	$3,405,505	$4,431,615	2,621	$1,001,569	$3,420,944	$4,422,513	($9,102)
Franklin County	7,576	$2,959,197	$9,690,347	$12,649,544	8,275	$3,162,146	$9,556,563	$12,718,709	$69,165
Frederick	10,100	$3,945,075	$11,621,488	$15,566,563	10,472	$4,001,690	$11,587,337	$15,589,027	$22,464
Giles	3,098	$1,210,083	$4,500,374	$5,710,457	3,097	$1,183,464	$4,519,010	$5,702,474	($7,983)

SCHOOL DIVISION	1992 Triennial Census	Sales Tax Based on Census	Basic Aid Based on Census	TOTAL: Sales Tax plus Basic Aid	VEC* 1992 Projections	Sales Tax Based on VEC Projections	Basic Aid Based on VEC Projections	TOTAL: Sales Tax plus Basic Aid	NET DIFFERENCE: VEC vs. Census
Gloucester	7,477	$2,920,527	$8,562,426	$11,482,953	7,293	$2,786,892	$8,646,883	$11,433,775	($49,178)
Goochland	2,260	$882,759	$1,614,496	$2,497,255	2,561	$978,641	$1,577,964	$2,556,605	$59,350
Grayson	3,651	$1,426,086	$4,027,212	$5,453,298	3,134	$1,197,603	$4,199,511	$5,397,114	($56,184)
Greene	2,439	$952,677	$3,035,337	$3,988,014	2,309	$882,344	$3,082,614	$3,964,958	($23,056)
Greensville	2,110	$824,169	$3,209,213	$4,033,382	2,074	$792,543	$3,233,312	$4,025,855	($7,527)
Halifax	6,167	$2,408,839	$9,262,739	$11,671,578	6,073	$2,320,690	$9,329,909	$11,650,599	($20,979)
Hanover	14,563	$5,688,330	$14,304,292	$19,992,622	14,227	$5,436,598	$14,438,792	$19,875,390	($117,232)
Henrico	41,874	$16,356,047	$36,582,873	$52,938,920	42,246	$16,143,565	$36,685,034	$52,828,599	($110,321)
Henry	11,511	$4,496,214	$14,151,117	$18,647,331	11,244	$4,296,697	$14,287,447	$18,584,144	($63,187)
Highland	449	$175,380	$580,818	$756,198	448	$171,195	$582,912	$754,107	($2,091)
Isle of Wight	5,721	$2,234,631	$6,105,391	$8,340,022	5,555	$2,122,745	$6,174,313	$8,297,058	($42,964)
James City	7,436	$2,904,513	$5,356,486	$8,260,999	7,339	$2,804,470	$5,398,194	$8,202,664	($58,335)
King George	3,508	$1,370,230	$4,087,274	$5,457,504	3,162	$1,208,303	$4,195,230	$5,403,533	($53,971)
King & Queen	1,079	$421,459	$1,446,022	$1,867,481	1,312	$501,358	$1,396,269	$1,897,627	$30,146
King William	1,888	$737,456	$2,462,872	$3,200,328	1,811	$692,042	$2,491,982	$3,184,024	($16,304)
Lancaster	1,985	$775,344	$1,563,315	$2,338,659	1,925	$735,605	$1,579,628	$2,315,233	($23,426)
Lee	6,597	$2,576,798	$8,490,676	$11,067,474	5,410	$2,067,336	$8,907,518	$10,974,854	($92,620)
Loudoun	18,707	$7,306,982	$7,501,419	$14,808,401	19,315	$7,380,887	$7,486,638	$14,867,525	$59,124
Louisa	4,704	$1,837,389	$2,181,672	$4,019,061	4,350	$1,662,276	$2,226,308	$3,888,584	($130,477)
Lunenburg	2,786	$1,088,216	$4,027,787	$5,116,003	2,488	$950,745	$4,133,461	$5,084,206	($31,797)
Madison	2,395	$935,491	$2,844,210	$3,779,701	2,585	$987,812	$2,812,048	$3,799,860	$20,159
Mathews	1,350	$527,312	$1,658,357	$2,185,669	1,474	$563,263	$1,639,871	$2,203,134	$17,465
Mecklenburg	6,812	$2,660,777	$8,223,977	$10,884,754	5,750	$2,197,261	$8,551,220	$10,748,481	($136,273)
Middlesex	1,551	$605,823	$1,281,930	$1,887,753	1,482	$566,320	$1,299,271	$1,865,591	($22,162)
Montgomery	10,901	$4,257,947	$12,192,964	$16,450,911	17,222	$6,581,084	$10,736,821	$17,317,905	$866,994
Nelson	2,656	$1,037,438	$2,708,384	$3,745,822	2,594	$991,251	$2,733,657	$3,724,908	($20,914)
New Kent	2,673	$1,044,078	$2,773,399	$3,817,477	2,250	$859,798	$2,885,073	$3,744,871	($72,606)
Northampton	3,082	$1,203,834	$4,254,004	$5,457,838	2,745	$1,048,953	$4,366,974	$5,415,927	($41,911)
Northumberland	1,888	$737,456	$1,490,460	$2,227,916	1,788	$683,253	$1,513,436	$2,196,689	($31,227)
Nottoway	3,019	$1,179,226	$4,139,277	$5,318,503	2,850	$1,089,077	$4,204,509	$5,293,586	($24,917)
Orange	4,707	$1,838,561	$5,357,025	$7,195,586	4,479	$1,711,571	$5,433,079	$7,144,650	($50,936)
Page	4,189	$1,636,230	$5,465,566	$7,101,796	4,382	$1,674,504	$5,439,609	$7,114,113	$12,317
Patrick	3,302	$1,289,766	$4,586,119	$5,875,885	3,350	$1,280,144	$4,593,066	$5,873,210	($2,675)
Pittsylvania	11,067	$4,322,787	$16,507,160	$20,829,947	11,352	$4,337,967	$16,495,863	$20,833,830	$3,883
Powhatan	3,002	$1,172,586	$3,466,466	$4,639,052	3,107	$1,187,285	$3,457,423	$4,644,708	$5,656
Prince Edward	3,232	$1,262,424	$4,115,642	$5,378,066	4,340	$1,658,455	$3,842,935	$5,501,390	$123,324
Prince George	6,252	$2,442,041	$9,300,107	$11,742,148	6,452	$2,465,518	$9,282,191	$11,747,709	$5,561
Prince William	51,267	$20,024,967	$61,479,790	$81,504,757	54,931	$20,990,915	$60,930,842	$81,921,757	$417,000
Pulaski	6,674	$2,606,874	$9,062,444	$11,669,318	6,608	$2,525,131	$9,120,760	$11,645,891	($23,427)
Rappahannock	1,314	$513,250	$897,017	$1,410,267	1,274	$486,837	$906,610	$1,393,447	($16,820)

SCHOOL DIVISION	1992 Triennial Census	Sales Tax Based on Census	Basic Aid Based on Census	TOTAL: Sales Tax plus Basic Aid	VEC* 1992 Projections	Sales Tax Based on VEC Projections	Basic Aid Based on VEC Projections	TOTAL: Sales Tax plus Basic Aid	NET DIFFERENCE: VEC vs. Census
Richmond County	1,438	$561,685	$1,910,882	$2,472,567	1,434	$547,978	$1,919,071	$2,467,049	($5,518)
Roanoke County	16,068	$6,276,185	$18,177,580	$24,453,765	15,833	$6,050,302	$18,310,128	$24,360,430	($93,335)
Rockbridge	3,485	$1,361,246	$4,446,315	$5,807,561	3,547	$1,355,424	$4,449,980	$5,805,404	($2,157)
Rockingham	12,209	$4,768,854	$13,795,392	$18,564,246	12,053	$4,605,842	$13,899,915	$18,505,757	($58,489)
Russell	5,272	$2,059,251	$9,436,508	$11,495,759	6,153	$2,351,261	$9,210,230	$11,561,491	$65,732
Scott	4,722	$1,844,420	$7,980,475	$9,824,895	4,434	$1,694,375	$8,101,201	$9,795,576	($29,319)
Shenandoah	5,983	$2,336,969	$6,715,232	$9,052,201	6,044	$2,309,608	$6,730,938	$9,040,546	($11,655)
Smyth	6,648	$2,596,719	$9,538,172	$12,134,891	6,557	$2,505,642	$9,606,889	$12,112,531	($22,360)
Southampton	3,776	$1,474,911	$3,845,398	$5,320,309	3,528	$1,348,163	$3,926,263	$5,274,426	($45,883)
Spotsylvania	15,003	$5,860,194	$18,069,716	$23,929,910	14,799	$5,655,177	$18,191,927	$23,847,104	($82,806)
Stafford	15,683	$6,125,803	$19,942,799	$26,068,602	15,878	$6,067,498	$19,981,519	$26,049,017	($19,585)
Surry	1,220	$476,534	$602,296	$1,078,830	1,351	$516,261	$594,351	$1,110,612	$31,782
Sussex	2,205	$861,276	$2,259,172	$3,120,448	2,128	$813,178	$2,291,142	$3,104,320	($16,128)
Tazewell	10,641	$4,156,391	$15,332,531	$19,488,922	9,981	$3,814,063	$15,592,632	$19,406,695	($82,227)
Warren	5,443	$2,126,044	$5,996,805	$8,122,849	5,454	$2,084,150	$6,021,967	$8,106,117	($16,732)
Washington	10,422	$4,070,849	$11,934,050	$16,004,899	9,012	$3,443,777	$12,382,845	$15,826,622	($178,277)
Westmoreland	2,342	$914,789	$2,785,551	$3,700,340	2,395	$915,207	$2,785,301	$3,700,508	$168
Wise	9,778	$3,819,301	$15,235,122	$19,054,423	9,167	$3,503,008	$15,481,167	$18,984,175	($70,248)
Wythe	5,227	$2,041,674	$7,452,518	$9,494,192	5,140	$1,964,161	$7,508,064	$9,472,225	($21,967)
York	11,631	$4,543,086	$13,733,205	$18,276,291	11,133	$4,254,280	$13,909,810	$18,164,090	($112,201)
Alexandria	12,415	$4,849,318	$4,642,100	$9,491,418	13,563	$5,182,862	$4,575,392	$9,758,254	$266,836
Bedford City	1,095	$427,709	$1,342,694	$1,770,403	1,051	$401,621	$1,359,497	$1,761,118	($9,285)
Bristol	2,887	$1,127,667	$3,806,157	$4,933,824	3,516	$1,343,578	$3,669,464	$5,013,042	$79,218
Buena Vista	1,246	$486,689	$1,956,364	$2,443,053	1,379	$526,961	$1,925,287	$2,452,248	$9,195
Charlottesville	6,143	$2,399,465	$4,316,239	$6,715,704	6,686	$2,554,937	$4,247,567	$6,802,504	$86,800
Chesapeake City	39,434	$15,402,980	$42,302,839	$57,705,819	37,403	$14,292,898	$43,004,189	$57,297,087	($408,732)
Clifton Forge	783	$305,841	$1,241,415	$1,547,256	830	$317,170	$1,233,134	$1,550,304	$3,048
Colonial Heights	3,182	$1,242,894	$3,585,483	$4,828,377	3,068	$1,172,382	$3,629,179	$4,801,561	($26,816)
Covington	1,183	$462,082	$1,507,805	$1,969,887	1,180	$450,916	$1,515,264	$1,966,180	($3,707)
Danville	11,728	$4,580,974	$12,260,207	$16,841,181	10,473	$4,002,073	$12,661,328	$16,663,401	($177,780)
Emporia	1,212	$473,409	$1,539,672	$2,013,081	1,064	$406,589	$1,582,403	$1,988,992	($24,089)
Fairfax City	3,161	$1,234,691	$1,201,843	$2,436,534	3,182	$1,215,945	$1,205,593	$2,421,538	($14,996)
Falls Church	1,506	$588,246	$611,855	$1,200,101	1,541	$588,866	$611,731	$1,200,597	$496
Franklin City	1,544	$603,089	$3,302,723	$3,905,812	1,813	$692,806	$3,236,951	$3,929,757	$23,945
Fredericksburg	2,828	$1,104,621	$1,866,450	$2,971,071	3,996	$1,527,001	$1,698,638	$3,225,639	$254,568
Galax	1,023	$399,585	$1,733,930	$2,133,515	1,180	$450,916	$1,702,058	$2,152,974	$19,459
Hampton	29,189	$11,401,267	$30,528,130	$41,929,397	28,854	$11,026,048	$30,770,859	$41,796,907	($132,490)
Harrisonburg	4,205	$1,642,479	$2,867,037	$4,509,516	7,387	$2,822,812	$2,400,216	$5,223,028	$713,512
Hopewell	4,746	$1,853,795	$6,481,481	$8,335,276	4,918	$1,879,327	$6,463,561	$8,342,888	$7,612
Lexington	746	$291,389	$962,418	$1,253,807	1,768	$675,610	$721,012	$1,396,622	$142,815

SCHOOL DIVISION	1992 Triennial Census	Sales Tax Based on Census	Basic Aid Based on Census	TOTAL: Sales Tax plus Basic Aid	VEC* 1992 Projections	Sales Tax Based on VEC Projections	Basic Aid Based on VEC Projections	TOTAL: Sales Tax plus Basic Aid	NET DIFFERENCE: VEC vs. Census
Lynchburg	10,997	$4,295,445	$13,037,126	$17,332,571	14,273	$5,454,176	$12,336,210	$17,790,386	$457,815
Manassas City	6,207	$2,424,464	$4,679,143	$7,103,607	6,411	$2,449,851	$4,669,671	$7,119,522	$15,915
Manassas Park	1,703	$665,194	$2,452,021	$3,117,215	1,724	$658,796	$2,456,581	$3,115,377	($1,838)
Martinsville	3,171	$1,238,597	$3,983,872	$5,222,469	2,967	$1,133,787	$4,048,571	$5,182,358	($40,111)
Newport News	40,355	$15,762,724	$43,191,411	$58,954,135	37,836	$14,458,361	$44,049,160	$58,507,521	($446,614)
Norfolk	49,221	$19,225,797	$51,009,694	$70,235,491	53,118	$20,298,109	$50,292,853	$70,590,962	$355,471
Norton	1,029	$401,929	$1,466,115	$1,868,044	975	$372,579	$1,487,118	$1,859,697	($8,347)
Petersburg	7,376	$2,881,077	$9,095,182	$11,976,259	7,327	$2,799,884	$9,150,897	$11,950,781	($25,478)
Poquoson	2,666	$1,041,344	$3,630,928	$4,672,272	2,763	$1,055,832	$3,621,243	$4,677,075	$4,803
Portsmouth	20,767	$8,111,621	$30,095,636	$38,207,257	22,500	$8,597,979	$29,743,708	$38,341,687	$134,430
Radford	1,566	$611,682	$2,288,184	$2,899,866	4,534	$1,732,588	$1,550,291	$3,282,879	$383,013
Richmond City	37,665	$14,712,006	$27,160,136	$41,872,142	35,982	$13,749,888	$27,624,069	$41,373,957	($498,185)
Roanoke City	17,610	$6,878,492	$15,644,522	$22,523,014	17,101	$6,534,846	$15,839,335	$22,374,181	($148,833)
Salem	4,097	$1,600,294	$4,518,268	$6,118,562	4,525	$1,729,149	$4,448,841	$6,177,990	$59,428
South Boston	1,525	$595,667	$2,053,020	$2,648,687	1,404	$536,514	$2,094,989	$2,631,503	($17,184)
Staunton	3,787	$1,479,208	$3,976,589	$5,455,797	4,570	$1,746,345	$3,816,440	$5,562,785	$106,988
Suffolk	13,002	$5,078,601	$13,531,437	$18,610,038	12,016	$4,591,703	$13,855,760	$18,447,463	($162,575)
Virginia Beach	87,944	$34,351,059	$97,328,588	$131,679,647	95,316	$36,423,332	$96,088,540	$132,511,872	$832,225
Waynesboro	3,244	$1,267,111	$3,499,105	$4,766,216	3,626	$1,385,612	$3,432,105	$4,817,717	$51,501
Williamsburg	958	$374,196	$319,544	$693,740	2,797	$1,068,824	$180,619	$1,249,443	$555,703
Winchester	3,784	$1,478,036	$3,054,912	$4,532,948	4,130	$1,578,207	$3,009,375	$4,587,582	$54,634
Colonial Beach	574	$224,205	$1,079,660	$1,303,865	609	$232,719	$1,073,851	$1,306,570	$2,705
West Point	625	$244,126	$1,096,851	$1,340,977	671	$256,411	$1,088,759	$1,345,170	$4,193
STATE TOTAL	**1,280,077**	**$499,999,997**	**$1,301,722,624**	**$1,801,722,621**	**1,308,447**	**$499,999,990**	**$1,302,426,533**	**$1,802,426,523**	**$703,902**

* Includes each school division's December 1, 1991 count of special education students ages 2, 3, 4, 20 and 21.

APPENDIX D

Distributing $500 Million in Sales Tax Revenue
Among 138 School Divisions:

Triennial Census Counts versus
March 31 Unadjusted Average Daily Membership

DISTRIBUTING $500 MILLION IN SALES TAX REVENUE AMONG 138 SCHOOL DIVISIONS

Triennial Census Counts versus March 31 Unadjusted Average Daily Membership

SCHOOL DIVISION	1992 Triennial Census	Sales Tax Based on Census	Basic Aid Based on Census	TOTAL: Sales Tax plus Basic Aid	3/31/92 Unadjusted ADM	Sales Tax Based on ADM	Basic Aid Based on ADM	TOTAL: Sales Tax plus Basic Aid	NET DIFFERENCE: ADM vs. Census
Accomack	5,425	$2,119,013	$8,450,878	$10,569,891	5,152	$2,554,752	$8,156,100	$10,710,852	$140,961
Albemarle	12,944	$5,055,946	$10,381,279	$15,437,225	10,034	$4,975,618	$10,417,161	$15,392,779	($44,446)
Alleghany	2,776	$1,084,310	$4,241,994	$5,326,304	2,425	$1,202,499	$4,155,917	$5,358,416	$32,112
Amelia	1,977	$772,219	$2,684,815	$3,457,034	1,647	$816,707	$2,655,515	$3,472,222	$15,188
Amherst	5,699	$2,226,038	$7,724,862	$9,950,900	4,587	$2,274,582	$7,690,823	$9,965,405	$14,505
Appomattox	2,678	$1,046,031	$3,944,665	$4,990,696	2,294	$1,137,539	$3,880,097	$5,017,636	$26,940
Arlington	24,541	$9,585,751	$6,829,993	$16,415,744	15,123	$7,499,130	$7,247,317	$14,746,447	($1,669,297)
Augusta	10,394	$4,059,912	$15,635,492	$19,695,404	9,898	$4,908,179	$15,081,744	$19,989,923	$294,519
Bath	840	$328,105	$409,413	$737,518	779	$386,287	$397,777	$784,064	$46,546
Bedford County	9,688	$3,784,147	$11,094,660	$14,878,807	7,694	$3,815,268	$11,075,393	$14,890,661	$11,854
Bland	1,148	$448,411	$2,396,746	$2,845,157	1,041	$516,207	$2,345,099	$2,861,306	$16,149
Botetourt	5,475	$2,138,543	$6,299,223	$8,437,766	4,189	$2,077,224	$6,338,553	$8,415,777	($21,989)
Brunswick	3,366	$1,314,765	$4,629,876	$5,944,641	2,644	$1,311,096	$4,632,553	$5,943,649	($992)
Buchanan	8,918	$3,483,384	$10,405,845	$13,889,229	6,141	$3,045,173	$10,737,965	$13,783,138	($106,091)
Buckingham	2,572	$1,004,627	$3,537,481	$4,542,108	2,047	$1,015,058	$3,530,063	$4,545,121	$3,013
Campbell	9,946	$3,884,923	$13,500,226	$17,385,149	8,241	$4,086,512	$13,359,073	$17,445,585	$60,436
Caroline	4,117	$1,608,106	$5,743,906	$7,352,012	3,482	$1,726,640	$5,662,912	$7,389,552	$37,540
Carroll	4,795	$1,872,934	$8,089,026	$9,961,960	4,053	$2,009,785	$7,986,032	$9,995,817	$33,857
Charles City	1,133	$442,552	$1,713,723	$2,156,275	1,025	$508,273	$1,670,755	$2,179,028	$22,753
Charlotte	2,343	$915,179	$3,578,344	$4,493,523	2,025	$1,004,148	$3,513,192	$4,517,340	$23,817
Chesterfield	56,625	$22,117,810	$61,043,913	$83,161,723	45,482	$22,553,423	$60,787,337	$83,340,760	$179,037
Clarke	2,123	$829,247	$1,932,641	$2,761,888	1,628	$807,286	$1,943,358	$2,750,644	($11,244)
Craig	736	$287,483	$1,121,705	$1,409,188	646	$320,336	$1,099,211	$1,419,547	$10,359
Culpeper	6,122	$2,391,262	$6,588,888	$8,980,150	4,930	$2,444,668	$6,558,682	$9,003,350	$23,200
Cumberland	1,877	$733,159	$1,821,445	$2,554,604	1,145	$567,778	$1,937,460	$2,505,238	($49,366)
Dickenson	4,091	$1,597,951	$6,418,495	$8,016,446	3,494	$1,732,590	$6,316,277	$8,048,867	$32,421
Dinwiddie	3,919	$1,530,767	$6,402,649	$7,933,416	3,684	$1,826,806	$6,193,202	$8,020,008	$86,592
Essex	1,910	$746,049	$2,164,799	$2,910,848	1,546	$766,624	$2,153,047	$2,919,671	$8,823
Fairfax County	168,475	$65,806,588	$87,478,759	$153,285,347	128,768	$63,852,935	$88,023,828	$151,876,763	($1,408,584)
Fauquier	10,157	$3,967,339	$7,246,875	$11,214,214	8,309	$4,120,232	$7,189,310	$11,309,542	$95,328
Floyd	2,296	$896,821	$3,196,054	$4,092,875	1,891	$937,701	$3,167,953	$4,105,654	$12,779
Fluvanna	2,627	$1,026,110	$3,405,505	$4,431,615	2,197	$1,089,439	$3,365,665	$4,455,104	$23,489
Franklin County	7,576	$2,959,197	$9,690,347	$12,649,544	6,280	$3,114,100	$9,588,235	$12,702,335	$52,791
Frederick	10,100	$3,945,075	$11,621,488	$15,566,563	8,413	$4,171,803	$11,484,725	$15,656,528	$89,965
Giles	3,098	$1,210,083	$4,500,374	$5,710,457	2,643	$1,310,600	$4,430,002	$5,740,602	$30,145

SCHOOL DIVISION	1992 Triennial Census	Sales Tax Based on Census	Basic Aid Based on Census	TOTAL: Sales Tax plus Basic Aid	3/31/92 Unadjusted ADM	Sales Tax Based on ADM	Basic Aid Based on ADM	TOTAL: Sales Tax plus Basic Aid	NET DIFFERENCE: ADM vs. Census
Gloucester	7,477	$2,920,527	$8,562,426	$11,482,953	5,867	$2,909,303	$8,569,519	$11,478,822	($4,131)
Goochland	2,260	$882,759	$1,614,496	$2,497,255	1,724	$854,890	$1,625,114	$2,480,004	($17,251)
Grayson	3,651	$1,426,086	$4,027,212	$5,453,298	2,212	$1,096,877	$4,275,469	$5,372,346	($80,952)
Greene	2,439	$952,677	$3,035,337	$3,988,014	1,853	$918,858	$3,058,070	$3,976,928	($11,086)
Greensville	2,110	$824,169	$3,209,213	$4,033,382	1,754	$869,766	$3,174,468	$4,044,234	$10,852
Halifax	6,167	$2,408,839	$9,262,739	$11,671,578	5,185	$2,571,116	$9,139,084	$11,710,200	$38,622
Hanover	14,563	$5,688,330	$14,304,292	$19,992,622	11,689	$5,796,292	$14,246,608	$20,042,900	$50,278
Henrico	41,874	$16,356,047	$36,582,873	$52,938,920	33,289	$16,507,210	$36,510,194	$53,017,404	$78,484
Henry	11,511	$4,496,214	$14,151,117	$18,647,331	9,028	$4,476,767	$14,164,405	$18,641,172	($6,159)
Highland	449	$175,380	$580,818	$756,198	377	$186,945	$575,031	$761,976	$5,778
Isle of Wight	5,721	$2,234,631	$6,105,391	$8,340,022	4,235	$2,100,034	$6,188,303	$8,288,337	($51,685)
James City	7,436	$2,904,513	$5,356,486	$8,260,999	5,612	$2,782,855	$5,407,205	$8,190,060	($70,939)
King George	3,508	$1,370,230	$4,087,274	$5,457,504	2,643	$1,310,600	$4,127,029	$5,437,629	($19,875)
King & Queen	1,079	$421,459	$1,446,022	$1,867,481	904	$448,272	$1,429,326	$1,877,598	$10,117
King William	1,888	$737,456	$2,462,872	$3,200,328	1,570	$778,525	$2,436,547	$3,215,072	$14,744
Lancaster	1,985	$775,344	$1,563,315	$2,338,659	1,601	$793,897	$1,555,699	$2,349,596	$10,937
Lee	6,597	$2,576,798	$8,490,676	$11,067,474	4,470	$2,216,565	$8,785,418	$11,001,983	($65,491)
Loudoun	18,707	$7,306,982	$7,501,419	$14,808,401	14,993	$7,434,666	$7,475,882	$14,910,548	$102,147
Louisa	4,704	$1,837,389	$2,181,672	$4,019,061	3,630	$1,800,029	$2,191,195	$3,991,224	($27,837)
Lunenburg	2,786	$1,088,216	$4,027,787	$5,116,003	2,218	$1,099,853	$4,018,841	$5,118,694	$2,691
Madison	2,395	$935,491	$2,844,210	$3,779,701	1,892	$938,197	$2,842,547	$3,780,744	$1,043
Mathews	1,350	$527,312	$1,658,357	$2,185,669	1,269	$629,266	$1,605,932	$2,235,198	$49,529
Mecklenburg	6,812	$2,660,777	$8,223,977	$10,884,754	5,035	$2,496,735	$8,339,791	$10,836,526	($48,228)
Middlesex	1,551	$605,823	$1,281,930	$1,887,753	1,192	$591,084	$1,288,400	$1,879,484	($8,269)
Montgomery	10,901	$4,257,947	$12,192,964	$16,450,911	8,453	$4,191,638	$12,234,526	$16,426,164	($24,747)
Nelson	2,656	$1,037,438	$2,708,384	$3,745,822	2,035	$1,009,107	$2,723,887	$3,732,994	($12,828)
New Kent	2,673	$1,044,078	$2,773,399	$3,817,477	1,917	$950,594	$2,830,050	$3,780,644	($36,833)
Northampton	3,082	$1,203,834	$4,254,004	$5,457,838	2,455	$1,217,375	$4,244,127	$5,461,502	$3,664
Northumberland	1,888	$737,456	$1,490,460	$2,227,916	1,437	$712,574	$1,501,007	$2,213,581	($14,335)
Nottoway	3,019	$1,179,226	$4,139,277	$5,318,503	2,380	$1,180,184	$4,138,584	$5,318,768	$265
Orange	4,707	$1,838,561	$5,357,025	$7,195,586	3,777	$1,872,923	$5,336,446	$7,209,369	$13,783
Page	4,189	$1,636,230	$5,465,566	$7,101,796	3,438	$1,704,821	$5,419,048	$7,123,869	$22,073
Patrick	3,302	$1,289,766	$4,586,119	$5,875,885	2,671	$1,324,484	$4,561,052	$5,885,536	$9,651
Pittsylvania	11,067	$4,322,787	$16,507,160	$20,829,947	9,503	$4,712,308	$16,217,278	$20,929,586	$99,639
Powhatan	3,002	$1,172,586	$3,466,466	$4,639,052	2,362	$1,171,259	$3,467,283	$4,638,542	($510)
Prince Edward	3,232	$1,262,424	$4,115,642	$5,378,066	2,518	$1,248,615	$4,125,151	$5,373,766	($4,300)
Prince George	6,252	$2,442,041	$9,300,107	$11,742,148	5,108	$2,532,934	$9,230,746	$11,763,680	$21,532
Prince William	51,267	$20,024,967	$61,479,790	$81,504,757	42,936	$21,290,923	$60,760,347	$82,051,270	$546,513
Pulaski	6,674	$2,606,874	$9,062,444	$11,669,318	5,408	$2,681,696	$9,009,066	$11,690,762	$21,444
Rappahannock	1,314	$513,250	$897,017	$1,410,267	995	$493,396	$904,228	$1,397,624	($12,643)

SCHOOL DIVISION	1992 Triennial Census	Sales Tax Based on Census	Basic Aid Based on Census	TOTAL: Sales Tax plus Basic Aid	3/31/92 Unadjusted ADM	Sales Tax Based on ADM	Basic Aid Based on ADM	TOTAL: Sales Tax plus Basic Aid	NET DIFFERENCE: ADM vs. Census
Richmond County	1,438	$561,685	$1,910,882	$2,472,567	1,290	$639,680	$1,864,288	$2,503,968	$31,401
Roanoke County	16,068	$6,276,185	$18,177,580	$24,453,765	13,343	$6,616,471	$17,977,900	$24,594,371	$140,606
Rockbridge	3,485	$1,361,246	$4,446,315	$5,807,561	2,906	$1,441,015	$4,396,100	$5,837,115	$29,554
Rockingham	12,209	$4,768,854	$13,795,392	$18,564,246	9,357	$4,639,910	$13,878,071	$18,517,981	($46,265)
Russell	5,272	$2,059,251	$9,436,508	$11,495,759	5,081	$2,519,545	$9,079,826	$11,599,371	$103,612
Scott	4,722	$1,844,420	$7,980,475	$9,824,895	4,059	$2,012,760	$7,845,029	$9,857,789	$32,894
Shenandoah	5,983	$2,336,969	$6,715,232	$9,052,201	4,830	$2,395,080	$6,681,877	$9,076,957	$24,756
Smyth	6,648	$2,596,719	$9,538,172	$12,134,891	5,421	$2,688,143	$9,469,192	$12,157,335	$22,444
Southampton	3,776	$1,474,911	$3,845,398	$5,320,309	2,614	$1,296,219	$3,959,403	$5,255,622	($64,687)
Spotsylvania	15,003	$5,860,194	$18,069,716	$23,929,910	12,984	$6,438,451	$17,725,017	$24,163,468	$233,558
Stafford	15,683	$6,125,803	$19,942,799	$26,068,602	13,062	$6,477,130	$19,709,483	$26,186,613	$118,011
Surry	1,220	$476,534	$602,296	$1,078,830	1,176	$583,150	$580,973	$1,164,123	$85,293
Sussex	2,205	$861,276	$2,259,172	$3,120,448	1,449	$718,524	$2,354,059	$3,072,583	($47,865)
Tazewell	10,641	$4,156,391	$15,332,531	$19,488,922	8,732	$4,329,987	$15,200,633	$19,530,620	$41,698
Warren	5,443	$2,126,044	$5,996,805	$8,122,849	4,333	$2,148,630	$5,983,240	$8,131,870	$9,021
Washington	10,422	$4,070,849	$11,934,050	$16,004,899	7,433	$3,685,845	$12,209,597	$15,895,442	($109,457)
Westmoreland	2,342	$914,789	$2,785,551	$3,700,340	1,883	$933,734	$2,774,224	$3,707,958	$7,618
Wise	9,778	$3,819,301	$15,235,122	$19,054,423	8,437	$4,183,704	$14,951,653	$19,135,357	$80,934
Wythe	5,227	$2,041,674	$7,452,518	$9,494,192	4,332	$2,148,134	$7,376,229	$9,524,363	$30,171
York	11,631	$4,543,086	$13,733,205	$18,276,291	9,776	$4,847,682	$13,546,945	$18,394,627	$118,336
Alexandria	12,415	$4,849,318	$4,642,100	$9,491,418	9,580	$4,750,490	$4,661,866	$9,412,356	($79,062)
Bedford City	1,095	$427,709	$1,342,694	$1,770,403	889	$440,834	$1,334,240	$1,775,074	$4,671
Bristol	2,887	$1,127,667	$3,806,157	$4,933,824	2,621	$1,299,690	$3,697,250	$4,996,940	$63,116
Buena Vista	1,246	$486,689	$1,956,364	$2,443,053	1,075	$533,066	$1,920,575	$2,453,641	$10,588
Charlottesville	6,143	$2,399,465	$4,316,239	$6,715,704	4,483	$2,223,011	$4,394,179	$6,617,190	($98,514)
Chesapeake City	39,434	$15,402,980	$42,302,839	$57,705,819	30,080	$14,915,944	$42,610,548	$57,526,492	($179,327)
Clifton Forge	783	$305,841	$1,241,415	$1,547,256	705	$349,592	$1,209,437	$1,559,029	$11,773
Colonial Heights	3,182	$1,242,894	$3,585,483	$4,828,377	2,610	$1,294,236	$3,553,666	$4,847,902	$19,525
Covington	1,183	$462,082	$1,507,805	$1,969,887	975	$483,479	$1,493,512	$1,976,991	$7,104
Danville	11,728	$4,580,974	$12,260,207	$16,841,181	8,324	$4,127,670	$12,574,302	$16,701,972	($139,209)
Emporia	1,212	$473,409	$1,539,672	$2,013,081	1,007	$499,347	$1,523,084	$2,022,431	$9,350
Fairfax City	3,161	$1,234,691	$1,201,843	$2,436,534	2,324	$1,152,415	$1,218,299	$2,370,714	($65,820)
Falls Church	1,506	$588,246	$611,855	$1,200,101	1,224	$606,952	$608,114	$1,215,066	$14,965
Franklin City	1,544	$603,089	$3,302,723	$3,905,812	1,865	$924,808	$3,066,870	$3,991,678	$85,866
Fredericksburg	2,828	$1,104,621	$1,866,450	$2,971,071	2,046	$1,014,562	$1,902,230	$2,916,792	($54,279)
Galax	1,023	$399,585	$1,733,930	$2,133,515	1,152	$571,249	$1,627,344	$2,198,593	$65,078
Hampton	29,189	$11,401,267	$30,528,130	$41,929,397	21,912	$10,865,631	$30,874,633	$41,740,264	($189,133)
Harrisonburg	4,205	$1,642,479	$2,867,037	$4,509,516	3,275	$1,623,993	$2,874,348	$4,498,341	($11,175)
Hopewell	4,746	$1,853,795	$6,481,481	$8,335,276	4,090	$2,028,132	$6,359,114	$8,387,246	$51,970
Lexington	746	$291,389	$962,418	$1,253,807	674	$334,220	$935,507	$1,269,727	$15,920

SCHOOL DIVISION	1992 Triennial Census	Sales Tax Based on Census	Basic Aid Based on Census	TOTAL: Sales Tax plus Basic Aid	3/31/92 Unadjusted ADM	Sales Tax Based on ADM	Basic Aid Based on ADM	TOTAL: Sales Tax plus Basic Aid	NET DIFFERENCE: ADM vs. Census
Lynchburg	10,997	$4,295,445	$13,037,126	$17,332,571	9,372	$4,647,348	$12,824,260	$17,471,608	$139,037
Manassas City	6,207	$2,424,464	$4,679,143	$7,103,607	4,972	$2,465,494	$4,663,834	$7,129,328	$25,721
Manassas Park	1,703	$665,194	$2,452,021	$3,117,215	1,342	$665,465	$2,451,827	$3,117,292	$77
Martinsville	3,171	$1,238,597	$3,983,872	$5,222,469	2,774	$1,375,559	$3,899,325	$5,274,884	$52,415
Newport News	40,355	$15,762,724	$43,191,411	$58,954,135	29,487	$14,621,890	$43,941,624	$58,563,514	($390,621)
Norfolk	49,221	$19,225,797	$51,009,694	$70,235,491	35,500	$17,603,591	$52,094,139	$69,697,730	($537,761)
Norton	1,029	$401,929	$1,466,115	$1,868,044	901	$446,784	$1,434,017	$1,880,801	$12,757
Petersburg	7,376	$2,881,077	$9,095,182	$11,976,259	5,876	$2,913,766	$9,072,751	$11,986,517	$10,258
Poquoson	2,666	$1,041,344	$3,630,928	$4,672,272	2,320	$1,150,432	$3,558,003	$4,708,435	$36,163
Portsmouth	20,767	$8,111,621	$30,095,636	$38,207,257	18,233	$9,041,303	$29,422,918	$38,464,221	$256,964
Radford	1,566	$611,682	$2,288,184	$2,899,866	1,505	$746,293	$2,199,569	$2,945,862	$45,996
Richmond City	37,665	$14,712,006	$27,160,136	$41,872,142	26,002	$12,893,763	$28,036,893	$40,930,656	($941,486)
Roanoke City	17,610	$6,878,492	$15,644,522	$22,523,014	12,619	$6,257,457	$15,996,586	$22,254,043	($268,971)
Salem	4,097	$1,600,294	$4,518,268	$6,118,562	3,596	$1,783,169	$4,419,735	$6,202,904	$84,342
South Boston	1,525	$595,667	$2,053,020	$2,648,687	1,301	$645,134	$2,017,923	$2,663,057	$14,370
Staunton	3,787	$1,479,208	$3,976,589	$5,455,797	3,018	$1,496,553	$3,966,191	$5,462,744	$6,947
Suffolk	13,002	$5,078,601	$13,531,437	$18,610,038	9,056	$4,490,651	$13,923,071	$18,413,722	($196,316)
Virginia Beach	87,944	$34,351,059	$97,328,588	$131,679,647	71,950	$35,678,264	$96,534,388	$132,212,652	$533,005
Waynesboro	3,244	$1,267,111	$3,499,105	$4,766,216	2,804	$1,390,436	$3,429,377	$4,819,813	$53,597
Williamsburg	958	$374,196	$319,544	$693,740	702	$348,105	$324,763	$672,868	($20,872)
Winchester	3,784	$1,478,036	$3,054,912	$4,532,948	3,051	$1,512,917	$3,039,056	$4,551,973	$19,025
Colonial Beach	574	$224,205	$1,079,660	$1,303,865	642	$318,352	$1,015,423	$1,333,775	$29,910
West Point	625	$244,126	$1,096,851	$1,340,977	673	$333,724	$1,037,833	$1,371,557	$30,580
STATE TOTAL	**1,280,077**	**$499,999,997**	**$1,301,722,624**	**$1,801,722,621**	**1,008,317**	**$499,999,996**	**$1,299,811,599**	**$1,799,811,595**	**($1,911,026)**

APPENDIX E

Recommended Timeline of Activities
for Eliminating the Triennial School Census

RECOMMENDED TIMELINE OF ACTIVITIES FOR ELIMINATING THE TRIENNIAL SCHOOL CENSUS

January through March 1994

- The Governor and the 1994 General Assembly appropriate $60,000 and direct the University of Virginia Center for Public Service to develop accurate estimates of school-age population for 138 school divisions. The Center should provide these estimates for consideration by the 1995 General Assembly; appropriate state agencies are directed to provide support as needed.
  Legislation required: Yes
  Funding required: $60,000

- The Governor and the 1994 General Assembly postpone the 1995 triennial census until 1996, pending the development of acceptable school-age population estimates by the Center for Public Service.
  Legislation required: Yes
  Funding required: None

- The Governor and the 1994 General Assembly request the appropriate body to examine and develop alternative methods for distributing local-option sales tax revenues pursuant to §58.1-605, in the event that the triennial census is abolished in 1995. These alternatives should be provided for consideration by the Governor and the 1995 General Assembly.
  Legislation required: Yes
  Funding required: None

March through November 1994

- The Center for Public Service develops a statistical model to accurately estimate school-age populations for 138 divisions. Appropriate state agencies provide support as needed.

- Alternative methods for distributing local-option sales tax revenues pursuant to §58.1-605 are examined and developed.

December 1994

- The fiscal impact of using the Center for Public Service's estimates of school-age population to distribute sales tax revenue is assessed by the Department of Education.

January through February 1995

- The Governor and the 1995 General Assembly review population estimates and alternative methods for distributing local-option sales tax revenues. Provided 1) accurate estimates of school-age population can be produced, and 2) an acceptable alternative for distributing local-option sales tax is found, the Governor and the 1995 General Assembly abolish the triennial census and direct the Center for Public Service to provide annual estimates of school-age population by locality.
  Legislation required: Yes
  Funding required: $40,000 annually

March 1996

- If acceptable estimates of school-age population cannot be produced, school divisions will resume conducting the triennial census.