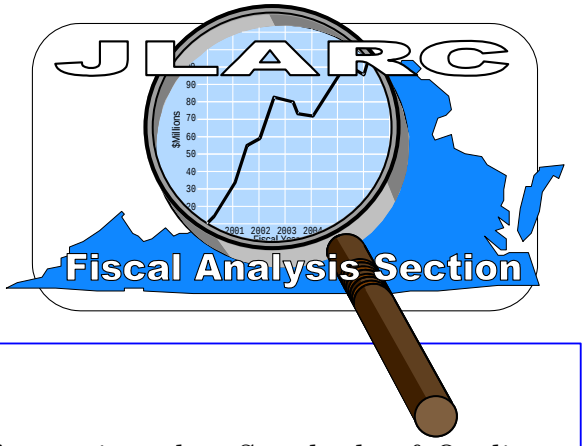
Special Report:

State Spending on Standards of Quality (SOQ) Costs, FY 2006



Summary

Article VIII of the *Constitution of Virginia* requires that Standards of Quality (SOQ) for the school divisions "shall be determined and prescribed from time to time by the Board of Education, subject to revision only by the General Assembly." The standards, which apply to elementary and secondary schools, address various matters, including the availability of types of staff and resources. The costs of the SOQ are to be determined and apportioned by the General Assembly between the State and local units of government.

After determining SOQ costs, the State currently contributes to the costs in two ways. First, it provides State-appropriated sales tax dollars. Second, it pays an average of 55 percent of the remaining SOQ costs (the actual percentage varies from locality to locality, based on local ability to pay). With regard to local government SOQ contributions, the *Code of Virginia* (§22.1-97) states that funding must be provided that is sufficient to meet the "required" expenditure for the SOQ (a locality match for State SOQ expenditures). Appropriation Act language over the years has addressed the question of how required local expenditures are to be calculated. Most localities have consistently provided local funding for education that is well above their SOQ-required expenditure level. However, a few localities have had some difficulties in paying their share of the SOQ cost.

Section 22.1-97 of the *Code of Virginia* was amended by the 2003 General Assembly to require a more formal annual reporting process comparing required SOQ and actual local expenditures by local governments. Reports on local SOQ spending are to be annually prepared by the Virginia Department of Education. In addition, JLARC is required to annually prepare a report on State expenditures for SOQ purposes. This JLARC special report on State SOQ spending in FY 2006 is the third annual report.

Based on data reviewed for this report, in FY 2006 the State expended $4.47 billion for SOQ purposes. The major accounts constituting the bulk of these funds were basic aid ($2.54 billion) and State sales tax ($1.09 billion). The amount of State SOQ spending equated to an average of about $3,776 per pupil. The range in State SOQ spending in individual divisions was from $1,961 to $6,069 per pupil. An important factor in the varying size of State SOQ per-pupil spending levels in school divisions is the State's use of a local ability-to-pay index in determining State and local shares of SOQ costs.

2006
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BACKGROUND

Since 1971, the *Constitution of Virginia* has required the State Board of Education to determine and prescribe standards of educational quality for school divisions. These standards are known as the Standards of Quality (the SOQ). Under Article VIII of the *Constitution*, which specifically addresses education, the standards are to be "determined and prescribed from time to time by the Board of Education, subject to revision only by the General Assembly."

The standards, which apply at the elementary and secondary school level, address various educational matters, including the availability of different types of staff and other education resources. The costs of these standards are to be determined and apportioned by the General Assembly between the State and local units of government. The *Commentaries on the Constitution of Virginia* note that the General Assembly "must, by whatever means, see that sufficient funds, state and local, are available to maintain a quality program in every school division in the Commonwealth."

There has been substantial interest over the years in how SOQ costs are calculated, and the extent of funding for the SOQ that is provided by the State and localities. Since the beginning of the SOQ, the State determination of SOQ costs has had two main components: an instructional position component, which determines the number of instructional staff that are required to meet the standards based on quantified personnel ratios, and salary and support cost determinations, which are based on actual support staffing and expenditure data. In the 1970s and early 1980s, the State's SOQ methodology determined SOQ salary levels and support costs per pupil based on statewide average costs per pupil. However, the General Assembly funded lesser amounts.

Starting in the 1986-88 biennium, the State changed the statistic used to estimate SOQ salary levels and support costs from a statewide average to a "weighted" division average, to better represent the salaries and support costs typically paid by most school divisions in meeting the SOQ. While the new approach reduced the size of the estimated SOQ costs, the focus of the new approach upon typical or "prevailing" school division salaries and support expenditures was considered by the State to be compatible with constitutional expectations. This was a key concern, because Attorney General opinions during the first decade of the SOQ (in 1973, and in 1983) indicated that under the Constitutional requirements, the legislative determination of SOQ costs "may not be based upon arbitrary estimates with no reasonable relationship to the actual expense", and the cost estimates should have a relationship to "the actual expense of education *prevailing* [emphasis added] in the Commonwealth."

For about a decade, the State's share of SOQ costs has consisted of: (1) payment of certain sales tax funds that are obtained and appropriated by the State for public education, and (2) the payment of an overall average 55 percent share of remaining SOQ costs, after the sales tax funds and any other applicable deductions are made. The particular percentage share of the remaining SOQ costs that is local versus State varies from locality to locality depending on the locality's measured ability to pay.

With regard to local funding responsibilities for the SOQ, localities are basically responsible for the portion of SOQ costs for their school division that is not paid by the State share. The *Code of Virginia* (§22.1-97) indicates that localities must provide education funding levels that are sufficient to meet their "required" expenditure for the SOQ (basically, the balance of SOQ costs not paid by State SOQ expenditures). State Appropriation Act language over the years has addressed the details of how required local expenditure amounts are to be calculated. Most localities have consistently provided local funding for education that is well above their SOQ required expenditure level. However, a few localities have had some difficulties in paying their share of the cost.

At the 2003 Session, the General Assembly amended Section 22.1-97 of the *Code of Virginia* to require the development of annual reports that address local and State spending for the SOQ. (Appendix A to this report provides the statutory language from §22.1-97 that relates to these annual reports). The statute as amended requires that the Virginia Department of Education (DOE) report locality-level data on required local expenditures for the SOQ, as well as locality dollars budgeted and spent for education operating costs that can be compared against the required expenditures.

In addition, JLARC is required by the section to "report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the State expenditure provided each locality for an educational program meeting the Standards of Quality." The work by JLARC staff is to be coordinated with DOE.

JLARC REPORT

This report addresses the charge to JLARC to develop a report on State expenditures for the SOQ. The report provides data for FY 2006, and addresses: total State spending for SOQ cost purposes, factors impacting the amount of State SOQ spending, and SOQ spending amounts at the school division level. This report is the third in a series of annual reports to meet the requirements of §22.1-97.

TOTAL STATE SPENDING FOR SOQ COST PURPOSES

This section of the report addresses the dollar amounts expended by the State for SOQ purposes. Total spending across SOQ funding accounts is identified, as well as State spending within individual SOQ funding accounts.

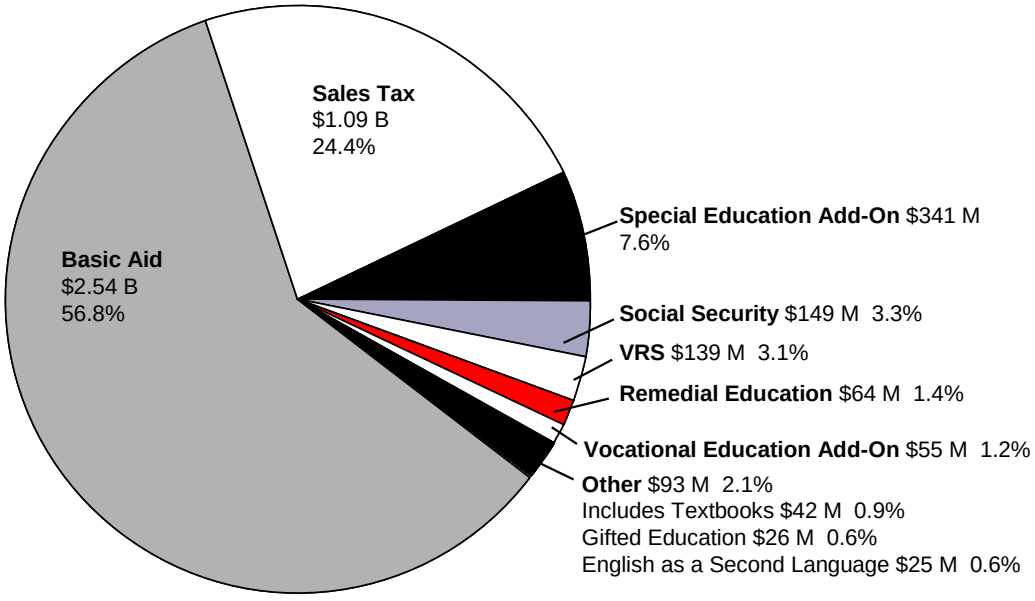
State SOQ Spending, Total for All Accounts

According to data from DOE's accounting system, total SOQ spending by the State in FY 2006 was $4.47 billion. State spending in this context means the funds that the State paid out for school divisions to use in making educational purchases and meeting their costs. The amount the State paid equates to an average of about $3,745 per pupil in fall membership, and about $3,776 per pupil in average daily membership. (The fall membership figure used here is based on the number of students enrolled in Virginia public schools on September 30, 2005. Average daily membership used here is the average from the start of school through the end of March, adjusted for half-day kindergarten programs).

State SOQ Spending, by Account

Figure 1 shows the various funding accounts that constitute the $4.47 billion in State SOQ spending. Two accounts constitute about four-fifths of the spending: basic aid and State sales tax.

Figure 1: FY 2006 State SOQ Spending by Account



Source: Virginia Department of Education (DOE) data on State payments to school divisions, FY 2006.

Basic aid, which is spent to assist school divisions in offering a basic education program, constitutes the largest single account, almost 57 percent of total State SOQ spending.

A point that should be noted is that the SOQ cost figures in the figure (and similarly, in SOQ spending tables 7 and 8 toward the end of this report, and Appendix B) do not include State dollars from non-SOQ accounts that were spent to provide a compensation supplement. This supplement, which provided State funds for a local-option 3 percent salary increase as of December 1, 2005, was not part of the minimum required expenditure level for the SOQ in FY 2006. State spending on this supplement did impact the salary amounts directly paid by the State for SOQ personnel, however. Therefore, the dollar value of this increase is referenced in several places in the report, and locality-by-locality data on the amounts expended by the State for this supplement from SOQ and non-SOQ accounts are shown in Appendix C of the report.

FACTORS IMPACTING SIZE OF STATE SOQ SPENDING

DOE is responsible for calculating the costs associated with supporting the SOQ. DOE currently calculates most of the SOQ cost components using an Oracle-based cost model. The "model" that is used to estimate total SOQ costs, and then in turn, State SOQ costs, has numerous inputs that impact the magnitude of the total cost and the State cost. This section of the report bundles some of the detailed inputs into several categories (or factors) that impact the size of total State SOQ costs. These factors include: the number of pupils, the number of instructional positions, instructional salary levels, support staff levels and salary levels, fringe benefit levels, non-personnel support cost determinations, deductions from SOQ costs, and State versus local shares of SOQ costs.

Number of Pupils

SOQ costs are mostly estimated by multiplying various unit costs times the number of "units" that need to be funded. For example, the salary costs for SOQ instructional personnel are based on the typical ("prevailing") salary amount that is paid for each type of position (the unit cost) times the number of personnel that are required by the standards (the number of units to be funded).

The number of pupils that are in Virginia's public schools has an impact upon SOQ costs, because for some SOQ costs (for example, personnel costs), the number of pupils impacts the number of units that must be provided. In other instances, the number of pupils is directly used in the calculation of costs as the number of units that must be funded.

For example, school divisions are funded for SOQ costs based on the number of instructors that are needed to at least satisfy various minimum staffing ratios set by the SOQ. If, under the SOQ, at least one teacher must be available on average for every 25 pupils, then the number of teachers that must be provided at a minimum is driven by the number of pupils that are in the system. SOQ support personnel costs are similarly estimated by determining what the "prevailing" ratios are for support staff to pupils, and then those prevailing ratios are multiplied times the number of pupils in the system to determine the number of support staff to be funded. Most non-personnel support costs are estimated by determining the prevailing cost per pupil, and then multiplying that unit cost times the number of pupils in the system.

Thus, calculations of State and local costs for the SOQ take into account the number of pupils that are being served by the public school system. SOQ cost calculations take into account the number of pupils that are projected to be served in the fiscal year that is being funded. Final allocations by the Department of Education (DOE) are based on an average of the number of pupils that are members of public schools from the start of the school year through to March 31 of each year.

Table 1 shows the number of pupils in 2005-06 that was used in setting DOE's final allocations of State funds. Two numbers are shown – unadjusted and adjusted pupil membership. The largest portion of State SOQ funds are provided on the basis of what is called "adjusted" pupil membership – a figure that adjusts for the use of half-day kindergarten programs in some school divisions. Some of the smaller State SOQ cost accounts are funded using unadjusted pupil membership. (State sales tax funds are distributed based on school-age population).

Table 1: Number of Pupils Used in DOE Final SOQ Allocations, FY 2006

Unadjusted Number of Pupils	Adjusted Number of Pupils
1,185,049.80	1,184,078.44

Source: DOE data on final March 31, 2006 ADM.

Number of Instructional Positions

Under the SOQ framework, instructional positions include principals, assistant principals, teachers, kindergarten and special education aides, guidance counselors, and librarians. The number of instructional positions included in SOQ cost calculations is determined by applying pupil-to-instructor ratios and class size maximums against pupil counts at the grade, school, and division level.

Standards Used to Calculate SOQ Teacher Positions. Table 2 shows the standards for the maximum number of pupils per teacher that were used in estimating FY 2006 State and local SOQ costs. One change in the table from the numbers shown in the last report for FY 2005 is in the school-level standard for secondary school grades five through twelve. In FY 2005, the funded ratio was 24 to one. With completion of a phased-in State acknowledgement in funding of a planning period in secondary schools required by accreditation standards, that ratio was lowered to 21 to one in FY 2006.

Table 2: Maximum Number of Pupils Per Teacher in 2005-06, Standards Used to Estimate SOQ Costs for the Basic Education Program

Grade Level of Students	Class Size Standards	School Standards	Division Standards
Kindergarten	29 with aide, else 24		24
First Grade	30		24
Second Grade	30		24
Third Grade	30		24
Fourth Grade	35		25
Fifth Grade	35	21	25
Sixth Grade	35	21	25
Seventh Grade	35	21	25
Eighth Grade		21	
Ninth Grade		21	
Tenth Grade		21	
Eleventh Grade		21	
Twelfth Grade		21	

* For grades six to twelve, the ratio of pupils to English teachers in a school division must not exceed 24 to one.

Source: DOE SOQ model cost scenario run (# 363) for the 2004-06 biennium.

In addition to the table above, two points should be noted. First, beginning in FY 2005, the State appropriated funds for the State's share of five elementary resource teachers per 1,000 students (to help pay for teachers specializing in art, music, and physical education). Second, besides the pupil-teacher standards for the basic education program that are reflected in the table, pupil-teacher ratios are also applied to determine SOQ costs for the additional teachers that are needed to provide education programs other than the basic education program – for example, special education, remedial, vocational, and gifted and talented instruction. Whereas the ratios for the SOQ basic education program typically require about one teacher per 24 or 25 students, classes that operate most or all of the day with special education students typically are to have one teacher for every six to eight pupils without an aide, or one teacher for every eight to ten pupils with an aide. Therefore,

the need for additional teachers to meet the more demanding ratios is also calculated as part of SOQ cost determinations.

Standards Used to Calculate the Number of Other SOQ Instructional Positions. Table 3 shows the staffing standards for principals, assistant principals, and librarians that are determinative of SOQ costs, and therefore State SOQ spending, for these positions. In each of these categories, the number of staff that must be available, at a minimum, is determined based on the size of the school. For example, elementary schools with less than 600 pupils are not required to have an assistant principal, and so the State does not include costs for these positions in determining how much the State and localities must spend for the SOQ. However, elementary schools with 600 or more pupils are to have at least a half-time assistant principal, and the costs associated with a half-time assistant principal are included in the cost calculations that determine the size of State SOQ spending. In addition to the positions addressed in Table 3, the State also has standards for guidance counselors that are included in SOQ instructional personnel costs. SOQ costs for guidance counselors are calculated on the basis of 0.2 counselors per 100 pupils enrolled at the elementary school level, 0.2 counselors per 80 pupils enrolled in middle schools, and 0.2 counselors per 70 pupils enrolled in secondary schools.

Table 3: Principal, Assistant Principal, and Librarian Positions: Number of Positions Required and Funded Under the SOQ in FY 2006

Type of Position	Range, Number of Pupils in School							
	0 - 299	300-599	600-899	900-999	1,000-1,199	1,200-1,799	1,800-2,399	2,400+
Elementary								
Principals	0.5	1	1	1	1	1	1	1
Assistant Principals	0	0	0.5	1	1	1	1	1
Librarians	0.5	1	1	1	1	1	1	1
Middle								
Principals	1	1	1	1	1	1	1	1
Assistant Principals	0	0	1	1	1	2	3	4
Librarians	0.5	1	1	1	2	2	2	2
Secondary								
Principals	1	1	1	1	1	1	1	1
Assistant Principals	0	0	1	1	1	2	3	4
Librarians	0.5	1	1	1	2	2	2	2

Source: DOE SOQ model cost scenario run (# 363) for the 2004-06 biennium.

Appropriation Act Minimum Requirements for the Number of Instructional Positions Per 1,000 Pupils. Each Appropriation Act, pursuant to the *Code of Virginia*, specifies that each school division shall employ, and is funded for SOQ purposes, on the basis of at least 57 positions per 1,000 pupils for basic, special, and vocational education purposes. Any school division credited through the use of class, school, and division personnel standards with fewer than 57 instructional positions per 1,000 pupils for basic, special, and vocational education receives credit for 57 positions per 1,000 pupils under this minimum requirement.

Instructional Salaries

Table 4 shows the salary figures for teachers that were used in funding SOQ personnel in FY 2006. Salaries used to determine SOQ costs in this fiscal year were set by determining the prevailing (linear weighted average) cost in FY 2002, and increasing that amount by 2.25 percent to take into account a salary increase granted in the State budget for FY 2004, and increasing the amount by 1.75 percent for FY 2006, to take into account the dollar value in FY 2006 of a three percent salary increase that became effective December 1, 2005. Table 4 also provides an estimate of the overall "combined" salary for elementary and secondary teachers that was therefore paid in FY 2006. The salary level the State funded for SOQ personnel in FY 2006 was about 92.7 percent of the linear weighted average salary for that year (the State's measure of "prevailing" or typical school division costs).

Table 4: FY 2006 State-Funded Teacher Salaries
(Base salaries applicable to all divisions, excluding the cost of competing)

Category of Teachers	State Budget, FY 2006 Base Salary for SOQ Spending	State Budget, FY 2006 Base Salary Plus Value of a 3% December Salary Increase
Elementary Level	$37,534	$38,191
Secondary Level	$39,641	$40,335
Combined	$38,457	$39,159

Note: In FY 2006, the estimated linear weighted average salary for teacher positions (elementary and secondary teachers combined) was about $42,235.

Source: JLARC staff analysis of data from the Appropriation Act and the DOE *2006-07 Teacher Salary Survey Results* (December 1, 2006).

In addition to teacher salaries, the following salary figures were used in calculating FY 2006 SOQ costs for other instructional personnel:

- Elementary principals, $64,562 (or $65,692 with the salary increase)

- Secondary principals, $70,945 ($72,187 with the increase)
- Elementary assistant principals, $52,546 ($53,466 with the increase)
- Secondary assistant principals, $57,365 ($58,369 with the increase), and
- Classroom aides, $12,802 ($13,026 with the increase).

It should be noted that for all salary costs – instructional and support personnel – the State includes a cost-of-competing adjustment to SOQ costs for divisions in the Northern Virginia planning district commission. This adjustment is provided to recognize the higher salaries that have long been a part of the competitive market in that part of Virginia. The State also provides a salary adjustment for its own employees who work in this region. The adjustment factor used for SOQ instructional personnel in the Northern Virginia PDC is 9.83 percent.

Number of Support Staff and Support Staff Salaries

Table 5 shows the ratio of support staff positions per 1,000 pupils that was applied in the SOQ cost model in calculating FY 2006 SOQ costs, as well as the salary figures that were used. Separate staffing ratios and salary figures are developed and applied in SOQ cost calculations for professional and non-professional support staff. (Some support positions – school board members, pupil transportation personnel, and school nurses – are recognized as SOQ costs separately from the SOQ model, so the number of positions and salaries for these positions are not included in the table). SOQ salary cost levels as set by the State for FY 2006 are equal to FY 2002 prevailing salary levels increased by a State-recognized 2.25 percent salary increase in FY 2004. (In addition, the State provided funding to supplement the salaries of SOQ personnel in localities opting to increase salaries. The State increase of 3 percent was effective December 1, 2005, so the prorated value of this increase for the year was 1.75 percent).

Table 5: SOQ Support Staffing and Salary Levels, FY 2006

Category	Prevailing Positions Per 1,000 ADM	SOQ Base Salary Levels	Salary With Increase
Professional Support	16.282	$33,352	$33,936
Non-Professional Support	10.980	$21,390	$21,764

Source: JLARC staff analysis, and DOE budget office documentation for scenario #363 for the 2004-06 biennium.

Fringe Benefit Costs

Table 6 shows the fringe benefit rates that were used to determine SOQ costs in FY 2006. Group life insurance rates were zero percent due to the State's use of a "premium holiday" with regard to these costs.

The health insurance premium amount of $3,269 was determined in the following manner. DOE staff identified the prevailing school division health insurance premium in FY 2002. That cost of $3,081 was based on a linear weighted average of the school division health insurance premium amounts that are provided to DOE on the Annual School Report. Medical inflation factors of 2.60 percent in FY 2003 and 3.42 percent in FY 2004 were then applied to the base cost to account for inflation up to FY 2004. The resulting cost was the $3,269 amount. No increase in the premium rate cost was assumed for FY 2005 and FY 2006.

Table 6: Fringe Benefit Rates Used to Determine SOQ Costs in FY 2006

Fringe Benefit	FY 2006 Rates
Social Security	.0765 of salary
Instructional VRS Rate	.0717 of salary
Support Staff VRS Rate	.0494 of salary
Group Life	Not funded – "premium holiday"
Health Care Annual Premium	$3,269

Source: DOE SOQ cost scenario run (#363) for the 2004-06 biennium.

Non-Personnel Support Costs

To determine FY 2006 SOQ non-personnel support costs, prevailing per-pupil costs from the FY 2002 base year were inflated to FY 2004 costs. The resulting costs are used as SOQ costs for FY 2006, by multiplying the per-pupil amount times the number of pupils in membership in 2005-06.

Deductions from SOQ Costs

In FY 2006, as in FY 2004 and FY 2005, no deductions were made from SOQ costs for locally-generated revenues. (Locally-generated revenues are revenues raised by schools and school divisions through activities such as charges for the rental of school space during hours outside of the school day).

However, a new deduction that began in FY 2005 was also used in FY 2006: a deduction of a portion of federal funds, based on the estimated proportion of the federal dollars that are used to pay for support costs. The proportion of the dollars from these accounts that was deducted from the SOQ cost was 29.22 percent.

State and Local Shares of SOQ Costs

Once deductions are made from SOQ costs for federal funds and State sales tax funding, the State pays an aggregate statewide 55 percent share of the remaining costs for the SOQ. While the aggregate State share is 55 percent, the actual percentage varies from locality to locality, based on local ability to pay. For example, in a locality with a low ability to pay, the State may pay 80 percent or more of the cost. In a locality with a high ability to pay, the State may pay as little as 20 percent of the SOQ cost.

The State's residual responsibility for SOQ costs (after the State sales tax and any deductions are taken into account) has been at 55 percent since FY 1993. Prior to FY 1993, the State had paid 100 percent of certain SOQ costs (fringe benefits and categorical pupil transportation), but only 50 percent of other SOQ costs that are left after taking State sales tax dollars into account. Between FY 1988 and FY 1993, the State share for fringe benefits and categorical pupil transportation was reduced from 100 to 55 percent, while the State's share for other SOQ costs was gradually raised by one percentage point per year, from 50 to 55 percent.

The State, then, pays the majority of costs that it recognizes as SOQ costs. However, not all education costs are considered to be part of the SOQ cost framework, and local governments pay the majority of costs that are not recognized as SOQ costs. The JLARC study, *Review of Elementary and Secondary School Funding*, found that in FY 2000, the State paid 63 percent of SOQ costs (State sales tax plus the 55 percent share), while local governments paid 67 percent of non-SOQ operating costs (and the great majority of capital costs).

STATE SOQ SPENDING BY SCHOOL DIVISION

Table 7 shows the ten divisions that received the largest SOQ fund amounts from the State in FY 2006. In total, these ten divisions accounted for 44 percent of State SOQ spending, and 48 percent of the pupils in the elementary and secondary school system.

Table 7: Ten School Divisions Receiving Largest State SOQ Fund Amounts, FY 2006

Division	State SOQ Spending	Number of Pupils
1. Fairfax Co.	$ 361,932,510	157,832
2. Virginia Beach	$ 298,251,706	72,953
3. Prince William	$ 270,002,256	66,687
4. Chesterfield	$ 217,062,307	56,673
5. Chesapeake	$ 167,041,348	39,622
6. Henrico	$ 164,099,918	46,910
7. Norfolk	$ 154,054,863	33,472
8. Newport News	$ 139,256,753	30,635
9. Loudoun	$ 107,492,625	46,174
10. Hampton	$ 104,565,340	22,378
Total, Top Ten	**$1,983,759,626**	**573,336**

Source: JLARC staff analysis of data provided by DOE from its accounting system.

Table 8 provides information on State SOQ spending on a per-pupil basis. The table shows the ten school divisions that received the highest per-pupil payments from the State in FY 2006, and the ten school divisions that received the least. The table also shows the composite index values for these localities.

Table 8: School Divisions With the Most and Least Expenditures Per Pupil from State SOQ Funds, FY 2006

Ten School Divisions With the Most Expenditures Per Pupil from State SOQ Funds			Ten School Divisions With the Least Expenditures Per Pupil from State SOQ Funds		
Division	Funds Per Pupil	Composite Index	Division	Funds Per Pupil	Composite Index
Lee	$6,069	.1845	Goochland	$1,961	.8000
Buena Vista	$5,424	.2322	Williamsburg	$1,982	.8000
King & Queen	$5,422	.3376	Bath	$2,014	.8000
Brunswick	$5,277	.2568	Falls Church	$2,029	.8000
Petersburg	$5,272	.2197	Fairfax City	$2,063	.8000
Halifax	$5,240	.2380	Arlington	$2,108	.8000
Greensville	$5,224	.2203	Alexandria	$2,121	.8000
Buckingham	$5,197	.2527	Surry	$2,160	.8000
Scott	$5,195	.2115	Fairfax County	$2,293	.7489
Nottoway	$5,193	.2431	Loudoun	$2,328	.7220

Source: JLARC staff analysis of data provided by DOE from its accounting system.

The composite index, which is a measure of local ability to pay, has a major impact on the size of State per-pupil dollars for the SOQ that are received by a school division (although other factors, such as cost factors and sales tax allocations, do have some impact). A higher composite index value indicates a higher measured ability to pay. In general, divisions that benefit from relatively large State SOQ payments on a per-pupil basis are localities with low compos-

ite indices and low ability to pay. Divisions that receive lesser SOQ payments per pupil tend to be divisions where the locality has a high composite index and high ability to pay. No locality has a higher composite index than 0.8000, which is the cap for the composite index under the Appropriation Act. As can be seen in the table, school divisions receiving the most SOQ funds per pupil tend to have composite index values of less than 0.3000, while the least SOQ funds are received by divisions serving localities with a capped composite index, or by divisions serving localities with a composite index figure below the cap but greater than 0.7000.

Appendix B to this report shows State SOQ spending in FY 2006 in all school divisions. The appendix shows State SOQ spending from the basic aid, sales tax, and "other SOQ" accounts, as well as total State SOQ spending. The table also shows the State SOQ spending in per-pupil terms, and the local composite index value. Of the $54.45 million provided by the State as a compensation supplement in FY 2006, Appendix B -- because it is focused on SOQ spending -- just includes the $2.65 million compensation supplement funding that was paid through SOQ funding accounts (basic aid and ESL).

To address the compensation supplement, Appendix C shows FY 2006 State expenditures for the supplement (1) from SOQ accounts (basic aid and ESL), (2) from non-SOQ accounts, and (3) in total State spending. The data are provided by school division. As previously noted, the supplement paid for the State share of a December 1 three percent salary increase for State-recognized school division SOQ positions, provided that localities chose to fund their share of such a program. The salary increase was not mandated.

Appendix A

Study Mandate

Section 22.1-97 of the *Code of Virginia*

§ 22.1-97. Calculation and reporting of required local expenditures; procedure if locality fails to appropriate sufficient educational funds.

-- A. The Department of Education shall collect annually the data necessary to make calculations and reports required by this subsection.

At the beginning of each school year, the Department shall make calculations to ensure that each school division has appropriated sufficient funds to support its estimated required local expenditure for providing an educational program meeting the prescribed Standards of Quality, required by Article VIII of the Constitution of Virginia and Chapter 13.2 (§ 22.1-253.13:1 et seq.) of this title. At the conclusion of the school year, the Department shall make calculations to verify whether the locality has provided the required expenditure, based on average daily membership as of March 31 of the relevant school year.

The Department shall report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the results of such calculations and the degree to which each school division has met, failed to meet, or surpassed its required expenditure.

The Joint Legislative Audit and Review Commission shall report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the state expenditure provided each locality for an educational program meeting the Standards of Quality.

The Department and the Joint Legislative Audit and Review Commission shall coordinate to ensure that their respective reports are based upon comparable data and are delivered together, or as closely following one another as practicable, to the appropriate standing committees...

[Note: This is the end of the portion of the statutory section that relates to the DOE and JLARC annual reporting responsibilities.]

Appendix B

FY 2006 State SOQ Spending, By Division

Division	Basic Aid Account	Sales Tax Account	Other SOQ Accounts	Total Spending	Spending Per Pupil	Composite Index
Accomack	$14,298,981	$5,276,824	$5,481,956	$25,057,761	$4,885	.2884
Albemarle	$18,624,361	$11,344,307	$6,385,641	$36,354,309	$2,956	.6054
Alleghany	$9,003,648	$2,375,519	$2,922,261	$14,301,428	$4,882	.2683
Amelia	$4,656,694	$1,559,273	$1,771,159	$7,987,126	$4,521	.3516
Amherst	$12,833,685	$4,208,246	$3,821,510	$20,863,441	$4,500	.2940
Appomattox	$6,580,275	$1,969,344	$2,130,950	$10,680,569	$4,719	.2797
Arlington	$13,885,773	$16,479,190	$6,385,635	$36,750,598	$2,108	.8000
Augusta	$27,533,794	$10,133,433	$8,249,776	$45,917,003	$4,264	.3434
Bath	$673,695	$689,406	$203,006	$1,566,107	$2,014	.8000
Bedford	$23,852,944	$8,521,124	$6,996,297	$39,370,365	$3,957	.3714
Bland	$2,766,983	$758,652	$1,057,445	$4,583,080	$5,179	.2827
Botetourt	$11,075,750	$4,548,654	$3,853,939	$19,478,343	$4,043	.4061
Brunswick	$6,497,338	$2,235,056	$2,808,111	$11,540,505	$5,277	.2568
Buchanan	$9,751,048	$2,935,186	$4,000,665	$16,686,899	$4,783	.2788
Buckingham	$6,298,857	$2,080,863	$2,572,685	$10,952,405	$5,197	.2527
Campbell	$24,426,433	$7,855,685	$6,420,922	$38,703,040	$4,448	.2768
Caroline	$10,203,632	$3,733,921	$3,465,131	$17,402,684	$4,449	.3109
Carroll	$10,870,288	$3,678,348	$3,538,969	$18,087,605	$4,498	.3001
Charles City	$2,247,428	$798,134	$869,389	$3,914,951	$4,547	.4199
Charlotte	$7,037,259	$1,786,508	$2,427,618	$11,251,385	$5,075	.2331
Chesterfield	$131,679,391	$46,603,674	$38,779,242	$217,062,307	$3,830	.3785
Clarke	$3,887,740	$1,856,144	$1,040,735	$6,784,619	$3,175	.5546
Craig	$2,027,666	$715,617	747,013	$3,490,296	$4,886	.3356
Culpeper	$16,143,113	$5,664,953	$4,633,778	$26,441,844	$3,844	.3919
Cumberland	$3,964,139	$1,438,459	$1,271,089	$6,673,687	$4,773	.2943
Dickenson	$7,626,084	$2,064,511	$2,584,020	$12,274,615	$4,929	.2492
Dinwiddie	$12,838,164	$3,588,671	$3,943,120	$20,369,955	$4,480	.2844
Essex	$3,619,055	$1,492,718	$1,329,551	$6,441,324	$4,120	.4175
Fairfax	$159,566,712	$150,389,725	$51,976,073	$361,932,510	$2,293	.7489
Fauquier	$15,651,906	$10,186,573	$5,021,619	$30,860,098	$2,845	.6193
Floyd	$5,607,903	$1,852,683	$1,920,350	$9,380,936	$4,515	.3251
Fluvanna	$9,441,770	$2,723,299	$2,570,141	$14,735,210	$4,015	.3595
Franklin	$17,130,372	$6,649,599	$5,604,034	$29,384,005	$4,085	.3882
Frederick	$28,597,116	$9,848,186	$8,718,162	$47,163,464	$3,946	.3794
Giles	$7,096,985	$2,322,073	$2,396,117	$11,815,175	$4,546	.2946
Gloucester	$16,041,240	$5,731,299	$4,479,635	$26,252,174	$4,375	.3132
Goochland	$1,864,632	$1,932,761	$628,204	$4,425,597	$1,961	.8000
Grayson	$6,551,890	$2,023,507	$1,849,459	$10,424,856	$4,842	.2932
Greene	$7,752,250	$2,361,159	$2,768,327	$12,881,736	$4,753	.3241
Greensville	$5,119,706	$1,387,786	$1,929,602	$8,437,094	$5,224	.2203
Halifax	$17,545,270	$5,415,465	$7,720,241	$30,680,976	$5,240	.2380
Hanover	$38,072,419	$15,592,535	$10,911,741	$64,576,695	$3,484	.4539
Henrico	$92,973,420	$41,551,927	$29,574,571	$164,099,918	$3,498	.4834
Henry	$20,863,555	$7,916,704	$7,597,058	$36,377,317	$4,750	.2717
Highland	$657,165	$281,677	$255,987	$1,194,829	$4,031	.6274
Isle of Wight	$12,357,706	$5,100,868	$3,891,673	$21,350,247	$4,156	.3695
James City	$14,373,915	$7,895,465	$4,218,384	$26,487,764	$2,914	.5988

* Total State SOQ spending. State spending in the table is from the basic aid account, State-appropriated sales tax account, and other accounts used to help pay for SOQ minimum requirements / costs.

FY 2006 State SOQ Spending, by Division

Division	Basic Aid Account	Sales Tax Account	Other SOQ Accounts	Total Spending *	Spending Per Pupil	Composite Index
King George	$8,863,641	$2,720,474	$2,676,089	$14,260,204	$4,027	.3700
King & Queen	$2,336,953	$826,017	$1,162,942	$4,325,912	$5,422	.3376
King William	$5,189,242	$1,682,389	$1,900,454	$8,772,085	$4,340	.3482
Lancaster	$1,791,522	$1,282,811	$463,820	$3,538,153	$2,594	.6498
Lee	$12,035,803	$3,464,618	$6,116,598	$21,617,019	$6,069	.1845
Loudoun	$53,150,491	$39,193,477	$15,148,657	$107,492,625	$2,328	.7220
Louisa	$7,098,628	$4,149,055	$2,188,635	$13,436,318	$3,081	.5591
Lunenburg	$4,980,024	$1,689,938	$2,023,186	$8,693,148	$5,115	.2626
Madison	$4,491,626	$1,787,330	$1,492,318	$7,771,274	$4,204	.4194
Mathews	$2,878,433	$1,096,512	$1,051,621	$5,026,566	$4,017	.4474
Mecklenburg	$13,342,283	$3,925,943	$4,898,225	$22,166,451	$4,588	.3093
Middlesex	$2,472,273	$1,212,895	$938,792	$4,623,960	$3,622	.5522
Montgomery	$21,324,118	$9,455,910	$8,179,271	$38,959,299	$4,141	.3877
Nelson	$4,140,934	$2,020,309	$1,553,916	$7,715,159	$3,918	.4664
New Kent	$5,913,963	$2,402,031	$1,939,134	$10,255,128	$3,971	.4177
Northampton	$4,835,127	$1,848,253	$2,067,030	$8,750,410	$4,630	.3555
Northumberland	$2,355,348	$1,335,893	$678,085	$4,369,326	$3,031	.5955
Nottoway	$6,931,017	$2,191,326	$2,724,791	$11,847,134	$5,193	.2431
Orange	$10,817,934	$3,943,206	$3,300,579	$18,061,719	$3,914	.4127
Page	$9,679,898	$2,982,536	$3,355,555	$16,017,989	$4,494	.3049
Patrick	$7,541,389	$2,270,989	$2,613,172	$12,425,550	$4,846	.2859
Pittsylvania	$25,609,776	$8,396,740	$9,020,627	$43,027,143	$4,767	.2694
Powhatan	$10,577,336	$3,582,727	$3,215,736	$17,375,799	$4,072	.3787
Prince Edward	$6,980,412	$2,766,901	$2,917,034	$12,664,347	$4,877	.2906
Prince George	$17,685,020	$5,213,740	$4,645,523	$27,544,283	$4,609	.2507
Prince William	$165,956,949	$56,430,580	$47,614,727	$270,002,256	$4,049	.4086
Pulaski	$12,986,709	$4,495,667	$4,284,031	$21,766,407	$4,495	.3074
Rappahannock	$1,223,306	$1,083,733	$465,232	$2,772,271	$2,757	.6905
Richmond	$3,729,009	$994,447	$882,055	$5,605,511	$4,619	.3421
Roanoke	$33,802,051	$13,526,784	$11,715,950	$59,044,785	$4,009	.3926
Rockbridge	$5,951,723	$2,578,620	$1,855,847	$10,386,190	$3,785	.4516
Rockingham	$26,745,730	$11,017,818	$8,608,142	$46,371,690	$4,158	.3526
Russell	$13,091,623	$3,836,075	$4,137,159	$21,064,857	$5,158	.2496
Scott	$12,211,224	$3,179,326	$4,055,910	$19,446,460	$5,195	.2115
Shenandoah	$14,789,528	$5,179,912	$4,482,727	$24,452,167	$4,101	.3678
Smyth	$15,020,920	$4,324,761	$5,857,305	$25,202,986	$5,052	.2355
Southampton	$7,727,345	$2,993,853	$2,792,017	$13,513,215	$4,835	.2802
Spotsylvania	$56,911,513	$20,194,028	$16,821,077	$93,926,618	$3,996	.3573
Stafford	$64,004,421	$22,008,118	$17,027,330	$103,039,869	$3,983	.3274
Surry	$886,818	$923,674	$409,518	$2,220,010	$2,160	.8000
Sussex	$4,214,940	$1,177,366	$1,511,714	$6,904,020	$4,908	.2961
Tazewell	$19,610,198	$6,225,762	$6,949,322	$32,785,282	$4,808	.2626
Warren	$12,294,245	$4,805,087	$3,927,683	$21,027,015	$3,990	.3704
Washington	$18,212,969	$5,975,996	$5,179,243	$29,368,208	$4,055	.3489
Westmoreland	$4,544,840	$1,772,599	$1,378,939	$7,696,378	$4,284	.3801
Wise	$19,798,179	$5,845,953	$7,143,934	$32,788,066	$4,949	.2062
Wythe	$11,209,172	$3,808,957	$3,724,955	$18,743,084	$4,473	.3017
York	$31,867,194	$10,242,053	$7,386,759	$49,496,006	$3,868	.3548

* Total State SOQ spending. Spending shown in the table is from the basic aid account, the State-appropriated sales tax account, and other accounts used to help pay for SOQ minimum requirements / costs.

FY 2006 State SOQ Spending, By Division

Division	Basic Aid Account	Sales Tax Account	Other SOQ Accounts	Total Spending *	Spending Per Pupil	Composite Index
Alexandria	$7,935,922	$10,332,311	$3,443,078	$21,711,311	$2,121	.8000
Bedford	$2,411,819	$748,808	$691,259	$3,851,886	$4,273	.3125
Bristol	$5,686,815	$2,125,856	$2,337,940	$10,150,611	$4,410	.3496
Buena Vista	$3,774,835	$928,181	$1,431,282	$6,134,298	$5,424	.2322
Charlottesville	$5,727,525	$4,845,136	$2,655,713	$13,228,374	$3,225	.6111
Chesapeake	$96,612,099	$38,087,793	$32,341,456	$167,041,348	$4,216	.3215
Col. Heights	$5,620,961	$2,494,052	$1,904,399	$10,019,412	$3,473	.4721
Covington	$2,197,243	$652,938	$982,191	$3,832,372	$4,665	.3221
Danville	$17,178,459	$7,051,286	$6,792,291	$31,022,036	$4,562	.2741
Emporia	$2,760,227	$869,009	$1,051,935	$4,681,171	$4,894	.2931
Fairfax	$2,229,579	$2,617,874	$717,380	$5,564,833	$2,063	.8000
Falls Church	$1,554,407	$1,687,712	$526,720	$3,768,839	$2,029	.8000
Franklin	$3,492,511	$1,138,316	$1,699,692	$6,330,519	$4,844	.3033
Fredericksburg	$2,689,641	$2,233,802	$1,038,743	$5,962,186	$2,437	.7005
Galax	$3,477,921	$938,276	$1,281,392	$5,697,589	$4,323	.3239
Hampton	$60,167,732	$22,528,538	$21,869,070	$104,565,340	$4,673	.2521
Harrisonburg	$8,513,563	$3,511,407	$3,496,436	$15,521,406	$3,640	.4804
Hopewell	$11,458,444	$3,322,658	$4,233,106	$19,014,208	$4,911	.2343
Lexington	$1,861,606	$459,091	$554,723	$2,875,420	$4,602	.4380
Lynchburg	$17,958,430	$9,154,424	$6,766,378	$33,879,232	$3,981	.3830
Manassas	$14,365,529	$6,279,926	$4,745,153	$25,390,608	$4,018	.4254
Manassas Park	$5,979,963	$1,859,910	$1,940,485	$9,780,358	$4,322	.3661
Martinsville	$6,496,736	$2,541,275	$2,521,404	$11,559,415	$4,581	.2678
Newport News	$79,605,370	$32,114,713	$27,536,670	$139,256,753	$4,546	.2598
Norfolk	$87,330,082	$32,529,992	$34,194,789	$154,054,863	$4,603	.2632
Norton	$1,814,188	$627,331	$518,367	$2,959,886	$4,141	.3411
Petersburg	$15,106,347	$4,087,539	$6,396,331	$25,590,217	$5,272	.2197
Poquoson	$6,609,994	$2,061,646	$1,775,164	$10,446,804	$4,078	.3313
Portsmouth	$44,649,778	$12,633,878	$16,569,687	$73,853,343	$4,845	.2100
Radford	$3,954,739	$1,166,466	$1,416,770	$6,537,975	$4,323	.3019
Richmond	$46,871,719	$25,943,806	$23,505,703	$96,321,228	$4,139	.4265
Roanoke	$30,863,865	$11,779,330	$11,297,738	$53,940,933	$4,274	.3765
Salem	$8,779,196	$3,278,769	$2,255,583	$14,313,548	$3,679	.3905
Staunton	$5,546,025	$3,202,227	$2,113,100	$10,861,352	$4,145	.3983
Suffolk	$34,562,030	$13,049,024	$11,117,783	$58,728,837	$4,366	.3012
Virginia Beach	$176,298,664	$69,772,674	$52,180,368	$298,251,706	$4,088	.3353
Waynesboro	$7,611,089	$2,834,304	$2,065,089	$12,510,482	$4,189	.3349
Williamsburg	$586,039	$692,271	$173,608	$1,451,918	$1,982	.8000
Winchester	$6,298,798	$3,217,573	$2,286,834	$11,803,205	$3,184	.5473
Col. Beach	$1,863,728	$395,532	$659,679	$2,918,939	$5,153	.2696
West Point	$2,556,302	$546,351	$616,050	$3,718,703	$4,629	.2622
STATEWIDE	**$2,543,043,867**	**$1,087,960,903**	**$839,907,896**	**$4,470,912,666**	**$3,776**	

* Total State SOQ spending. State SOQ spending in the table is from the basic aid account, the State-appropriated sales tax account, and other accounts that are used to help pay for SOQ minimum requirements / costs.

Appendix C

FY 2006 Compensation Supplement

Division	SOQ Accounts	Non-SOQ Accounts	Total
Accomack	$14,132	$307,158	$321,290
Albemarle	$23,372	$383,536	$406,908
Alleghany	$6,717	$179,866	$186,583
Amelia	$4,668	$96,287	$100,955
Amherst	$10,054	$252,172	$262,226
Appomattox	$6,539	$132,191	$138,730
Arlington	$28,910	$307,150	$336,060
Augusta	$29,955	$544,670	$574,625
Bath	$627	$13,070	$13,697
Bedford	$25,315	$469,296	$494,611
Bland	$2,539	$57,817	$60,356
Botetourt	$11,564	$231,770	$243,334
Brunswick	$6,657	$145,054	$151,711
Buchanan	$10,065	$206,994	$217,059
Buckingham	$6,340	$138,894	$145,234
Campbell	$25,760	$472,275	$498,035
Caroline	$8,385	$213,082	$221,467
Carroll	$12,497	$222,627	$235,124
Charles City	$2,497	$47,526	$50,023
Charlotte	$7,002	$143,006	$150,008
Chesterfield	$119,566	$2,536,649	$2,656,215
Clarke	$4,137	$73,310	$77,447
Craig	$2,848	$42,258	$45,106
Culpeper	$14,889	$309,700	$324,589
Cumberland	$4,068	$81,089	$85,157
Dickenson	$7,479	$153,670	$161,149
Dinwiddie	$6,807	$250,627	$257,434
Essex	$4,708	$74,813	$79,521
Fairfax	$265,728	$3,211,068	$3,476,796
Fauquier	$13,836	$318,026	$331,862
Floyd	$5,929	$113,664	$119,593
Fluvanna	$9,473	$176,350	$185,823
Franklin	$13,997	$347,924	$361,921
Frederick	$25,597	$556,332	$581,929
Giles	$3,666	$144,871	$148,537
Gloucester	$12,506	$317,515	$330,021
Goochland	$1,863	$37,022	$38,885
Grayson	$4,660	$131,078	$135,738
Greene	$6,104	$161,250	$167,354
Greensville	$3,863	$105,948	$109,811
Halifax	$13,698	$393,220	$406,918
Hanover	$41,520	$749,030	$790,550
Henrico	$110,781	$1,818,411	$1,929,192
Henry	$25,434	$452,446	$477,880
Highland	$2,556	$13,373	$15,929
Isle of Wight	$13,207	$249,621	$262,828
James City	$15,541	$280,930	$296,471

Division	SOQ Accounts	Non-SOQ Accounts	Total
King George	$9,056	$171,858	$180,914
King & Queen	$2,643	$54,612	$57,255
King William	$5,284	$106,743	$112,027
Lancaster	$2,402	$34,487	$36,889
Lee	$11,632	$285,412	$297,044
Loudoun	$63,820	$1,039,837	$1,103,657
Louisa	$7,865	$144,313	$152,178
Lunenburg	$4,109	$110,479	$114,588
Madison	$3,360	$92,334	$95,694
Mathews	$2,075	$59,494	$61,569
Mecklenburg	$10,456	$274,032	$284,488
Middlesex	$2,335	$52,064	$54,399
Montgomery	$13,355	$466,720	$480,075
Nelson	$4,475	$88,357	$92,832
New Kent	$6,047	$118,810	$124,857
Northampton	$4,785	$105,030	$109,815
Northumberland	$2,448	$46,122	$48,570
Nottoway	$7,065	$148,831	$155,896
Orange	$11,213	$208,771	$219,984
Page	$7,788	$195,837	$203,625
Patrick	$6,302	$153,954	$160,256
Pittsylvania	$27,643	$534,658	$562,301
Powhatan	$10,759	$204,177	$214,936
Prince Edward	$9,386	$155,324	$164,710
Prince George	$18,180	$336,261	$354,441
Prince William	$202,529	$3,195,286	$3,397,815
Pulaski	$3,666	$265,016	$268,682
Rappahannock	$1,872	$26,147	$28,019
Richmond	$4,436	$67,128	$71,564
Roanoke	$19,928	$706,798	$726,726
Rockbridge	$6,092	$121,954	$128,046
Rockingham	$34,781	$541,680	$576,461
Russell	$12,270	$263,907	$276,177
Scott	$11,997	$242,349	$254,346
Shenandoah	$13,111	$290,360	$303,471
Smyth	$8,061	$320,560	$328,621
Southampton	$6,035	$165,095	$171,130
Spotsylvania	$65,946	$1,118,122	$1,184,068
Stafford	$75,788	$1,218,285	$1,294,073
Surry	$1,033	$19,575	$20,608
Sussex	$5,072	$85,421	$90,493
Tazewell	$20,171	$407,930	$428,101
Warren	$11,042	$248,920	$259,962
Washington	$19,081	$354,034	$373,115
Westmoreland	$5,287	$90,374	$95,661
Wise	$21,264	$416,178	$437,442
Wythe	$8,815	$231,310	$240,125
York	$25,923	$578,024	$603,947
Alexandria	$10,533	$176,169	$186,702
Bedford	$2,559	$46,524	$49,083
Bristol	$6,123	$122,936	$129,059
Buena Vista	$5,240	$77,356	$82,596
Charlottesville	$4,545	$134,125	$138,670
Chesapeake	$84,984	$2,017,092	$2,102,076
Colonial Heights	$3,476	$114,222	$117,698
Covington	$1,682	$47,938	$49,620
Danville	$21,484	$381,558	$403,042

Division	SOQ Accounts	Non-SOQ Accounts	Total
Emporia	$2,837	$58,266	$61,103
Fairfax	$3,756	$44,254	$48,010
Falls Church	$1,975	$31,951	$33,926
Franklin City	$3,718	$80,470	$84,188
Fredericksburg	$2,875	$56,500	$59,375
Galax	$5,600	$68,714	$74,314
Hampton	$37,577	$1,289,676	$1,327,253
Harrisonburg	$17,258	$170,759	$188,017
Hopewell	$12,608	$240,718	$253,326
Lexington	$2,862	$35,865	$38,727
Lynchburg	$16,425	$394,320	$410,745
Manassas	$30,602	$287,165	$317,767
Manassas Park	$11,145	$116,273	$127,418
Martinsville	$8,339	$142,638	$150,977
Newport News	$73,387	$1,703,284	$1,776,671
Norfolk	$77,233	$1,902,580	$1,979,813
Norton	$2,355	$35,403	$37,758
Petersburg	$7,896	$326,385	$334,281
Poquoson	$7,012	$126,764	$133,776
Portsmouth	$36,459	$928,767	$965,226
Radford	$4,277	$81,334	$85,611
Richmond	$45,042	$1,123,594	$1,168,636
Roanoke	$37,266	$646,861	$684,127
Salem	$5,078	$166,008	$171,086
Staunton	$4,875	$124,656	$129,531
Suffolk	$37,997	$705,831	$743,828
Virginia Beach	$154,553	$3,591,244	$3,745,797
Waynesboro	$8,937	$147,165	$156,102
Williamsburg	$969	$11,295	$12,264
Winchester	$9,629	$129,349	$138,978
Colonial Beach	$3,462	$36,946	$40,408
West Point	$3,021	$45,644	$48,665
TOTAL	**$2,654,390**	**$51,796,205**	**$54,450,595**

Source: Data from the DOE accounting system.