



# State Spending on the Standards of Quality (SOQ): FY 2011



## In Brief

The *Code of Virginia* directs JLARC to report annually on the funding the State provides to each locality for an educational program that meets the Standards of Quality (SOQ). The SOQ includes minimum resource requirements for Virginia's elementary and secondary schools. The costs to fund the SOQ are shared between the State and local governments.

The State's share of SOQ funding was about \$4.75 billion in FY 2011. This amount equated to approximately \$3,933 in State funds, on average, per pupil. Two accounts comprised more than 80 percent of this funding: basic aid and State sales tax. Basic aid, which localities use to provide a basic education program, was the largest account at \$2.75 billion, or 57.8 percent of the total.

The composite index, which is a measure of local ability to pay, has a major impact on how much State funding each school division receives through the SOQ formula. In FY 2011, the per-pupil funding that localities received varied widely. For example, Lee County, with a low local ability to pay, received \$6,573 in State SOQ funds per pupil. In contrast, Alexandria, with a high local ability to pay, received \$2,053 per pupil in State SOQ funds.

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# State Spending on the Standards of Quality (SOQ): FY 2011

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## In Summary

- The Standards of Quality (SOQ) address a variety of areas, including minimum resource requirements, for Virginia’s elementary and secondary schools.
  - The costs of the SOQ are apportioned between the State and local governments using a formula. The State provides certain sales tax funds and 55 percent, in aggregate, of the SOQ costs that remain after deducting sales tax funds and other applicable items.
  - The State’s share of SOQ funding was about \$4.75 billion in FY 2011, which equated to approximately \$3,933 in State funds, on average, per pupil.
  - Localities receive varying amounts through the SOQ formula and much of this variation is driven by a local ability to pay measure called the “composite index.”
  - State SOQ funding per pupil provided to each locality ranged from \$6,573 to \$2,053 in FY 2011.
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This report addresses the charge to the Joint Legislative Audit and Review Commission (JLARC) to develop a report on State expenditures for the Standards of Quality (SOQ). The report provides data for FY 2011, and addresses total State spending for SOQ cost purposes as well as spending amounts at the school division level. This report is the eighth in a series of annual reports to meet the requirements of §22.1-97 of the *Code of Virginia* (Appendix A).

## 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 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 educational 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 Vir-*

*ginia* 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.”

The State determination of SOQ costs has two primary components: an instructional position component, and salary and support cost determinations. The instructional position component determines the number of instructional staff required to meet the standards, by applying quantified personnel standards (ratios) to pupil enrollment data. Salary and support cost determinations have been based on calculating the “prevailing” or typical practice across the divisions through the use of a measure of central tendency. Instructional and support position and salary determinations in turn have an impact upon the magnitude of SOQ fringe benefit costs.

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) payment of a share of remaining SOQ costs after the sales tax funds and any other applicable deductions are made (since FY 1993, the State’s aggregate share has been 55 percent). The particular percentage share of the remaining SOQ costs that is local versus State varies from locality to locality depending on the locality’s ability to pay as measured by the “composite index.” This index compares the size of a locality’s tax base (relative to its population and its students in public school membership) against the collective statewide size of local tax bases (relative to statewide population and public school students).

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.

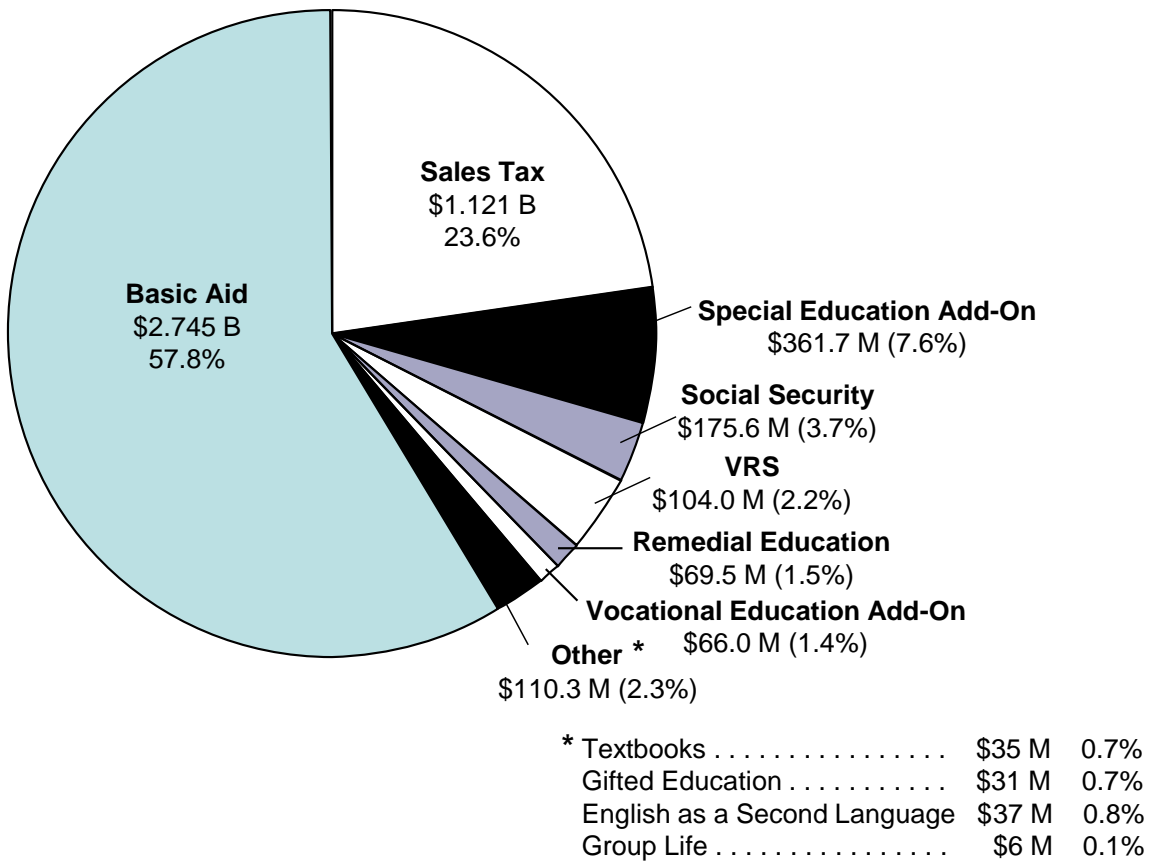
During the 2003 Session, the General Assembly amended Section 22.1-97 of the *Code of Virginia* to require the development of annual reports that address local and State spending for the SOQ. The statute as amended requires that the Virginia Department of Education (DOE) report locality-level data on 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 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.”

## TOTAL STATE SPENDING FROM SOQ ACCOUNTS

According to data from DOE’s accounting system, total SOQ spending by the State in FY 2011 was \$4.75 billion. State spending in this context means the amount the State paid for school divisions to make educational purchases and meet their costs. The amount the State paid equates to an average of about \$3,894 per pupil in fall membership or about \$3,933 per pupil in average daily membership. (Fall membership used here to calculate per-pupil costs is based on the number of K-12 students enrolled in Virginia public schools on September 30, 2010, and the daily membership used is the average from the start of school through the end of March, adjusted for half-day kindergarten programs.)

Figure 1 shows the various funding accounts that constituted the \$4.75 billion in State SOQ spending. Two accounts constituted about four-fifths of the spending: basic aid and State sales tax. Basic aid, which is spent to assist school divisions in offering a basic education program, accounted for 58 percent of total State SOQ spending.

**Figure 1: State SOQ Spending by Account, FY 2011**



Source: Virginia Department of Education data on State payments to school divisions, FY 2011.

## STATE SOQ SPENDING BY SCHOOL DIVISION

Table 1 shows the ten divisions with the largest State SOQ spending in FY 2011. These divisions accounted for 46.9 percent of State SOQ spending and 50.2 percent of K-12 pupils.

**Table 1: Ten School Divisions Receiving Largest State SOQ Fund Amounts, FY 2011**

Division	State SOQ Spending (\$ millions)	Number of Pupils
1. Fairfax County	\$439.8	167,832
2. Prince William County	325.5	77,205
3. Virginia Beach	275.3	69,219
4. Chesterfield County	240.0	58,394
5. Loudoun County	198.1	61,720
6. Henrico County	188.9	48,059
7. Chesapeake	171.9	38,663
8. Norfolk	139.7	31,020
9. Newport News	134.3	28,183
10. Stafford County	114.3	26,745
<b>Total, Top Ten</b>	<b>\$2,227.7</b>	<b>607,041</b>

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

Table 2 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 2011 and the ten school divisions that received the least. The table also shows the composite index values for these localities.

The composite index, which is a measure of local ability to pay, has a major impact on the size of State per-pupil SOQ dollars 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, school divisions that benefit from relatively large State SOQ payments on a per-pupil basis serve students in localities with low composite 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.

With a composite index of 0.8000, the locality is to pay 80 percent of the costs to which the index is applied, while the State will pay 20 percent of those costs. A composite index of 0.2000, on the other hand, means that the locality is to pay 20 percent, while the State will pay 80 percent. As can be seen in the table, school divisions receiving the most SOQ funds per pupil tend to have composite in-

**Table 2: School Divisions with the Most and Least Expenditures Per Pupil From State SOQ Funds, FY 2011**

Ten School Divisions With <u>the Most</u> Expenditures Per Pupil From State SOQ Funds			Ten School Divisions With <u>the Least</u> Expenditures Per Pupil From State SOQ Funds		
Division	Funds Per Pupil	Composite Index	Division	Funds Per Pupil	Composite Index
Lee County	\$6,573	0.1692	Alexandria	\$2,053	0.8000
Scott County	5,625	0.1821	Arlington County	2,066	0.8000
Dickenson County	5,569	0.1940	Northumberland Co.	2,071	0.8000
Buckingham County	5,508	0.2738	Lancaster County	2,091	0.8000
Smyth County	5,453	0.2100	Fairfax City	2,102	0.8000
Lunenburg County	5,414	0.2308	Williamsburg	2,105	0.8000
Brunswick County	5,379	0.2728	Goochland County	2,149	0.8000
Charlotte County	5,367	0.2288	Falls Church	2,151	0.8000
Greensville County	5,328	0.1998	Fredericksburg	2,188	0.7763
Sussex County	5,320	0.3213	Rappahannock Co.	2,188	0.8000

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

dex 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 includes State SOQ spending in FY 2011 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 appendix also shows the State SOQ spending in per-pupil terms and the local composite index value.





## Study Mandate

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### 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 2011 State SOQ Spending, by Division

Division	Basic Aid Account	Sales Tax Account	Other SOQ Accounts	Total Spending	Spending Per Pupil	Composite Index
Accomack Co.	\$12,233,959	\$5,538,649	\$4,941,935	\$22,714,543	\$4,721	.3753
Albemarle Co.	\$15,724,458	\$13,046,894	\$5,123,405	\$33,894,757	\$2,663	.6872
Alleghany Co.	\$8,973,427	\$2,497,298	\$2,923,409	\$14,394,133	\$5,276	.2151
Amelia Co.	\$4,810,426	\$1,519,189	\$1,665,497	\$7,995,112	\$4,552	.3472
Amherst Co.	\$13,380,075	\$4,654,933	\$4,188,590	\$22,223,598	\$5,123	.2664
Appomattox Co.	\$6,994,713	\$1,889,325	\$2,368,807	\$11,252,844	\$5,067	.2732
Arlington Co.	\$16,941,873	\$17,134,732	\$7,566,443	\$41,643,048	\$2,066	.8000
Augusta Co.	\$27,105,962	\$10,535,474	\$7,514,634	\$45,156,070	\$4,319	.3416
Bath Co.	\$624,257	\$573,784	\$238,192	\$1,436,233	\$2,278	.8000
Bedford Co.	\$22,191,450	\$8,473,717	\$5,894,643	\$36,559,811	\$3,855	.4076
Bland Co.	\$2,977,637	\$750,676	\$756,952	\$4,485,265	\$5,000	.2723
Botetourt Co.	\$12,527,936	\$4,934,393	\$3,843,373	\$21,305,702	\$4,310	.3682
Brunswick Co.	\$6,429,910	\$2,051,352	\$2,504,519	\$10,985,781	\$5,379	.2728
Buchanan Co.	\$9,728,776	\$2,847,365	\$3,727,471	\$16,303,612	\$5,123	.2849
Buckingham Co.	\$6,028,466	\$1,887,838	\$2,551,343	\$10,467,647	\$5,508	.2738
Campbell Co.	\$23,924,018	\$8,012,163	\$7,060,646	\$38,996,828	\$4,771	.2490
Caroline Co.	\$10,458,562	\$4,323,447	\$3,845,034	\$18,627,043	\$4,530	.3580
Carroll Co.	\$13,465,659	\$3,268,041	\$4,079,993	\$20,813,693	\$4,867	.2573
Charles City Co.	\$2,206,289	\$781,892	\$914,156	\$3,902,337	\$4,875	.4203
Charlotte Co.	\$6,762,966	\$1,717,635	\$2,308,876	\$10,789,477	\$5,367	.2288
Chesterfield Co.	\$149,527,183	\$48,225,345	\$42,240,097	\$239,992,625	\$4,110	.3551
Clarke Co.	\$4,081,736	\$1,850,676	\$1,036,253	\$6,968,665	\$3,407	.5346
Craig Co.	\$2,140,522	\$685,270	\$772,841	\$3,598,633	\$5,129	.2903
Culpeper Co.	\$17,864,887	\$6,689,933	\$5,028,080	\$29,582,900	\$3,957	.4167
Cumberland Co.	\$4,220,725	\$1,400,270	\$1,367,019	\$6,988,014	\$5,079	.2805
Dickenson Co.	\$8,457,994	\$2,011,960	\$2,852,578	\$13,322,532	\$5,569	.1940
Dinwiddie Co.	\$13,738,292	\$4,290,744	\$4,586,218	\$22,615,254	\$4,969	.2631
Essex Co.	\$3,562,176	\$1,335,608	\$1,256,008	\$6,153,793	\$3,876	.4868
Fairfax Co.	\$214,153,693	\$151,499,751	\$74,154,916	\$439,808,360	\$2,621	.7126
Fauquier Co.	\$17,818,298	\$11,470,475	\$5,862,468	\$35,151,241	\$3,157	.6097
Floyd Co.	\$5,763,690	\$1,833,581	\$1,791,848	\$9,389,119	\$4,586	.3470
Fluvanna Co.	\$9,364,610	\$3,062,906	\$2,489,317	\$14,916,833	\$4,061	.3867
Franklin Co.	\$16,873,110	\$7,045,204	\$6,142,914	\$30,061,227	\$4,253	.4011
Frederick Co.	\$32,580,847	\$12,063,583	\$9,564,321	\$54,208,751	\$4,181	.3816
Giles Co.	\$7,508,079	\$2,318,176	\$2,939,351	\$12,765,606	\$5,153	.2649
Gloucester Co.	\$14,999,438	\$5,631,555	\$3,561,714	\$24,192,707	\$4,136	.3703
Goochland Co.	\$1,978,578	\$2,550,811	\$661,347	\$5,190,736	\$2,149	.8000
Grayson Co.	\$6,025,287	\$1,968,852	\$2,007,394	\$10,001,533	\$5,285	.3178
Greene Co.	\$7,777,368	\$2,706,892	\$2,755,687	\$13,239,947	\$4,738	.3500
Greensville Co.	\$4,853,182	\$1,276,149	\$1,666,597	\$7,795,928	\$5,328	.1998
Halifax Co.	\$16,407,287	\$5,388,514	\$7,223,367	\$29,019,168	\$5,196	.2748
Hanover Co.	\$42,260,140	\$16,821,827	\$12,333,281	\$71,415,247	\$3,908	.4195
Henrico Co.	\$110,920,206	\$44,350,817	\$33,601,077	\$188,872,100	\$3,930	.4370
Henry Co.	\$21,692,468	\$7,056,352	\$7,377,092	\$36,125,913	\$5,103	.2315
Highland Co.	\$287,303	\$272,027	\$128,576	\$687,906	\$3,014	.7846
Isle of Wight Co.	\$12,938,317	\$5,641,217	\$3,965,078	\$22,544,612	\$4,226	.3926
James City Co.	\$17,223,474	\$9,053,447	\$5,011,570	\$31,288,491	\$3,229	.5668
King George Co.	\$10,490,050	\$3,560,879	\$2,707,448	\$16,758,377	\$4,089	.3875
King & Queen Co.	\$1,771,902	\$848,041	\$720,316	\$3,340,258	\$4,606	.4404

Division	Basic Aid Account	Sales Tax Account	Other SOQ Accounts	Total Spending	Spending Per Pupil	Composite Index
King William Co.	\$6,040,529	\$2,570,136	\$1,946,737	\$10,557,402	\$4,821	.3291
Lancaster Co.	\$1,008,171	\$1,286,554	\$351,107	\$2,645,832	\$2,091	.8000
Lee Co.	\$12,793,737	\$3,314,122	\$5,851,235	\$21,959,094	\$6,573	.1692
Loudoun Co.	\$113,388,750	\$53,011,089	\$31,673,989	\$198,073,828	\$3,209	.5854
Louisa Co.	\$8,223,672	\$4,393,311	\$2,689,049	\$15,306,032	\$3,359	.5392
Lunenburg Co.	\$5,056,235	\$1,540,000	\$1,852,328	\$8,448,563	\$5,414	.2308
Madison Co.	\$3,577,837	\$1,813,514	\$1,266,941	\$6,658,292	\$3,732	.5204
Mathews Co.	\$2,088,134	\$1,169,122	\$657,507	\$3,914,763	\$3,266	.5882
Mecklenburg Co.	\$12,651,516	\$3,910,203	\$4,811,686	\$21,373,405	\$4,641	.3315
Middlesex Co.	\$1,233,214	\$1,138,649	\$450,998	\$2,822,861	\$2,379	.7430
Montgomery Co.	\$23,049,650	\$10,197,299	\$8,636,360	\$41,883,309	\$4,477	.3549
Nelson Co.	\$3,268,115	\$1,987,433	\$1,117,216	\$6,372,764	\$3,353	.5734
New Kent Co.	\$6,649,140	\$2,590,203	\$1,854,893	\$11,094,236	\$3,953	.4312
Northampton Co.	\$4,060,826	\$1,673,041	\$1,432,181	\$7,166,048	\$4,289	.5109
Northumberland Co.	\$1,184,015	\$1,353,446	\$363,754	\$2,901,215	\$2,071	.8000
Nottoway Co.	\$6,722,512	\$2,121,217	\$2,618,204	\$11,461,932	\$5,304	.2547
Orange Co.	\$11,661,296	\$4,351,690	\$3,186,022	\$19,199,008	\$3,819	.4257
Page Co.	\$10,066,282	\$2,888,987	\$2,850,870	\$15,806,138	\$4,531	.3181
Patrick Co.	\$7,844,365	\$2,421,487	\$2,734,254	\$13,000,105	\$5,211	.2439
Pittsylvania Co.	\$26,854,174	\$8,370,407	\$10,371,571	\$45,596,151	\$5,108	.2401
Powhatan Co.	\$10,830,271	\$4,052,906	\$3,015,290	\$17,898,467	\$4,080	.3969
Prince Edward Co.	\$6,578,364	\$2,660,068	\$2,772,698	\$12,011,130	\$5,060	.3043
Prince George Co.	\$19,305,745	\$5,420,474	\$5,698,024	\$30,424,243	\$4,892	.2344
Prince William Co.	\$206,781,181	\$62,424,266	\$56,266,517	\$325,471,964	\$4,216	.4036
Pulaski Co.	\$13,231,271	\$4,119,055	\$4,423,066	\$21,773,392	\$4,828	.2870
Rappahannock Co.	\$808,847	\$933,514	\$282,541	\$2,024,901	\$2,188	.8000
Richmond Co.	\$3,288,330	\$1,041,284	\$1,089,078	\$5,418,692	\$4,491	.3562
Roanoke Co.	\$35,231,962	\$14,951,826	\$12,094,389	\$62,278,177	\$4,368	.3460
Rockbridge Co.	\$4,945,957	\$2,634,054	\$1,853,810	\$9,433,821	\$3,756	.5050
Rockingham Co.	\$28,012,448	\$11,200,677	\$7,887,512	\$47,100,638	\$4,152	.3489
Russell Co.	\$13,101,205	\$3,166,960	\$4,595,887	\$20,864,052	\$5,171	.2113
Scott Co.	\$13,386,854	\$3,240,541	\$4,170,757	\$20,798,152	\$5,625	.1821
Shenandoah Co.	\$14,726,713	\$5,259,190	\$4,002,343	\$23,988,246	\$3,970	.4029
Smyth Co.	\$15,548,088	\$4,191,149	\$5,715,444	\$25,454,681	\$5,453	.2100
Southampton Co.	\$8,052,260	\$2,511,419	\$2,961,149	\$13,524,828	\$4,969	.2896
Spotsylvania Co.	\$60,643,844	\$22,370,882	\$17,083,445	\$100,098,170	\$4,282	.3593
Stafford Co.	\$73,746,358	\$22,423,652	\$18,098,817	\$114,268,827	\$4,272	.3362
Surry Co.	\$1,194,764	\$911,960	\$457,123	\$2,563,847	\$2,855	.6955
Sussex Co.	\$3,676,668	\$1,117,095	\$1,481,924	\$6,275,687	\$5,320	.3213
Tazewell Co.	\$19,271,028	\$5,068,176	\$6,732,984	\$31,072,188	\$4,826	.2487
Warren Co.	\$12,127,351	\$5,167,771	\$3,320,289	\$20,615,411	\$3,893	.4204
Washington Co.	\$19,325,683	\$6,455,068	\$5,688,620	\$31,469,372	\$4,399	.3165
Westmoreland Co.	\$3,682,310	\$1,762,973	\$1,279,821	\$6,725,104	\$4,046	.5020
Wise Co.	\$20,237,953	\$5,837,433	\$6,494,163	\$32,569,550	\$5,100	.1885
Wythe Co.	\$11,654,132	\$3,768,244	\$3,476,596	\$18,898,972	\$4,479	.3142
York Co.	\$31,889,322	\$11,809,394	\$7,667,734	\$51,366,449	\$4,120	.3727
Alexandria	\$9,908,870	\$9,735,745	\$4,243,957	\$23,888,572	\$2,053	.8000
Bedford City	\$2,427,938	\$670,406	\$614,366	\$3,712,710	\$4,474	.2969
Bristol	\$6,328,231	\$2,152,433	\$2,348,897	\$10,829,561	\$4,758	.3132
Buena Vista	\$3,820,250	\$787,838	\$3,820,250	\$787,838	\$5,311	.1932
Charlottesville	\$4,835,383	\$4,019,460	\$2,064,930	\$10,919,773	\$2,939	.6560
Chesapeake	\$99,302,427	\$37,987,168	\$34,589,222	\$171,878,817	\$4,446	.3465
Col. Heights	\$6,238,832	\$2,540,406	\$2,073,972	\$10,853,210	\$3,789	.4428
Covington	\$2,630,068	\$608,716	\$930,999	\$4,169,783	\$4,896	.2597
Danville	\$17,857,684	\$6,315,339	\$6,849,272	\$31,022,295	\$5,093	.2470
Emporia	\$3,219,074	\$918,649	\$1,139,266	\$5,276,989	\$5,005	.2602
Fairfax City	\$2,702,390	\$2,633,311	\$921,045	\$6,256,747	\$2,102	.8000

Division	Basic Aid Account	Sales Tax Account	Other SOQ Accounts	Total Spending	Spending Per Pupil	Composite Index
Falls Church	\$1,773,145	\$2,022,365	\$664,837	\$4,460,347	\$2,151	.8000
Franklin City	\$3,171,543	\$1,204,797	\$1,371,489	\$5,747,829	\$4,856	.3047
Fredericksburg	\$2,993,824	\$2,535,946	\$1,116,093	\$6,645,863	\$2,188	.7763
Galax	\$3,579,501	\$973,649	\$1,134,951	\$5,688,101	\$4,496	.2695
Hampton	\$58,034,763	\$19,649,124	\$21,132,545	\$98,816,432	\$4,784	.2690
Harrisonburg	\$10,721,996	\$4,168,109	\$4,125,224	\$19,015,329	\$4,224	.4133
Hopewell	\$12,246,784	\$2,958,109	\$4,227,810	\$19,432,703	\$5,009	.2285
Lexington	\$1,391,760	\$428,108	\$433,878	\$2,253,746	\$3,669	.4601
Lynchburg	\$18,949,490	\$8,647,636	\$6,597,905	\$34,195,031	\$4,187	.3643
Manassas	\$17,230,762	\$5,776,487	\$6,163,297	\$29,170,546	\$4,357	.4005
Manassas Park	\$8,500,713	\$2,036,487	\$2,716,448	\$13,253,648	\$4,727	.3311
Martinsville	\$6,216,851	\$2,594,663	\$2,540,965	\$11,352,479	\$5,026	.2263
Newport News	\$76,738,022	\$29,678,450	\$27,838,719	\$134,255,191	\$4,764	.2778
Norfolk	\$81,878,996	\$28,865,342	\$28,974,864	\$139,719,202	\$4,504	.3004
Norton	\$2,296,544	\$715,000	\$687,667	\$3,699,211	\$4,340	.3042
Petersburg	\$12,162,541	\$3,824,730	\$5,144,324	\$21,131,596	\$5,101	.2255
Poquoson	\$5,888,802	\$1,985,946	\$1,515,649	\$9,390,397	\$4,063	.3524
Portsmouth	\$40,761,947	\$13,323,380	\$14,927,410	\$69,012,738	\$4,895	.2497
Radford	\$4,143,110	\$1,144,595	\$1,398,379	\$6,686,084	\$4,337	.3251
Richmond City	\$39,474,968	\$25,873,044	\$21,252,484	\$86,600,496	\$4,047	.4945
Roanoke City	\$30,048,139	\$11,671,150	\$11,267,976	\$52,987,265	\$4,349	.3582
Salem	\$9,567,809	\$3,242,771	\$2,899,261	\$15,709,841	\$4,070	.3516
Staunton	\$5,660,173	\$2,558,987	\$1,976,559	\$10,195,719	\$4,036	.4024
Suffolk	\$35,118,536	\$13,949,191	\$12,075,418	\$61,143,145	\$4,410	.3432
Virginia Beach	\$159,342,761	\$69,747,442	\$46,249,281	\$275,339,484	\$3,978	.4060
Waynesboro	\$7,483,106	\$2,865,203	\$2,198,534	\$12,546,843	\$4,024	.3609
Williamsburg	\$651,087	\$825,743	\$202,686	\$1,679,516	\$2,105	.8000
Winchester	\$7,177,480	\$3,501,419	\$2,653,773	\$13,332,673	\$3,483	.5124
Col. Beach	\$1,621,410	\$0	\$713,919	\$2,335,329	\$4,096	.3785
West Point	\$2,340,601	\$0	\$657,788	\$2,998,389	\$3,983	.2667
<b>STATEWIDE</b>	<b>\$2,745,911,049</b>	<b>\$1,121,088,942</b>	<b>\$887,036,668</b>	<b>\$4,754,036,659</b>	<b>\$3,933</b>	

Source: JLARC staff analysis of data provided by Department of Education staff using the agency's accounting system.







**Joint Legislative Audit and Review Commission**

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