

Report to the Governor and the General Assembly of Virginia

State Spending on the K-12 Standards of Quality: FY 2014



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COMMONWEALTH of VIRGINIA

Joint Legislative Audit and Review Commission
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December 19, 2014

The Honorable John C. Watkins, Chair
Joint Legislative Audit and Review Commission
General Assembly Building
Richmond, Virginia 23219

Dear Senator Watkins:

The Code of Virginia requires JLARC to produce an annual report on the state funding provided to each locality for an educational program meeting the K-12 Standards of Quality (§ 22.1-97). The report for 2014 was briefed to the Commission on December 8, 2014 and will be submitted to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health.

On behalf of the Commission staff, I would like to express our appreciation for the assistance provided by staff of the Virginia Department of Education.

Sincerely,

A handwritten signature in cursive script that reads "Hal E. Greer".

Hal E. Greer
Director

Report summary

State Spending on the K-12 Standards of Quality: FY 2014

WHAT WE FOUND

- The state spent about \$5.27 billion on the Standards of Quality (SOQ) in FY 2014. This equated to about \$4,290, on average, for each of the 1.2 million elementary and secondary school students in Virginia.
- Total state SOQ spending in FY 2014 was 0.2 percent more than in FY 2013. This was the smallest annual spending change in the past 10 years, representing more stability compared to years prior to, during, and after the most recent recession.
- State SOQ spending per student in FY 2014 was 0.4 less than in FY 2013. This marginal decline is because the increase in the number of students was greater than the increase in spending.
- Fairfax County has by far the most students and received the most state SOQ funds, about \$535 million in FY 2014.
- Lee County, which has the lowest local ability to pay in the state, received the highest amount of state SOQ funds per student, at \$6,827.
- Falls Church, one of 10 localities with the highest local ability to pay, received the lowest amount of state SOQ funds per student, at \$2,149.

WHY WE DID THIS STUDY

The Code of Virginia requires JLARC 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” (§ 22.1-97).

ABOUT THE STANDARDS OF QUALITY

Since 1971, the Constitution of Virginia has required the Virginia Board of Education to prescribe standards governing the quality of education that school divisions must provide. These standards of quality apply to various aspects of K-12 education, including the type and number of staff resources in each school division. The state and its localities share the responsibility to provide school divisions with funds to meet the standards.

State Spending on the K-12 Standards of Quality: FY 2014

The Code of Virginia requires the Joint Legislative Audit and Review Commission (JLARC) 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” (§ 22.1-97). The Virginia Department of Education (VDOE) is required to produce a similar report each year detailing local expenditures. (See Appendix A, report mandate.)

State and localities both provide funds for school divisions to meet the Standards of Quality

Since 1971, the Constitution of Virginia has required the Virginia Board of Education to set standards governing the quality of education that school divisions must provide. These standards of quality (SOQ) apply to various aspects of K-12 education, including the type and number of staff resources in each school division. The Constitution stipulates:

Standards of quality for the several 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 General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions (Constitution of Virginia, Article XIII, Section 2).

There are two key steps in the process of funding K-12 education. First, the state determines the costs that localities incur by meeting the standards of quality. These costs have several primary components, including the number of staff to meet the standards and the costs of employing these staff. Various methodologies are used to calculate instructional and support staffing levels and costs, which may change over time as directed through the Appropriation Act.

The second step is calculating the state’s share of the costs that were determined in the first step. The state’s share consists of (1) sales tax revenue that is generated and appropriated by the state for public education purposes, 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

Local Composite Index

The composite index is calculated every two years to measure a locality's ability to pay relative to other localities. The index considers property value, adjusted gross income, taxable retail sales, and the student and total population in each division.

state's actual share varies by locality based on each locality's ability to pay as measured through the "local composite index." The index compares the size of a locality's tax base (relative to its population and number of students in public school) to the collective statewide size of local tax bases (relative to statewide population and number of public school students).

Localities are responsible for providing the remaining funds, beyond the state share, necessary to fund education sufficiently to meet their required SOQ expenditures (§ 22.1-97). Appropriation Act language over the years has addressed specifically how this amount should be calculated. All localities typically provide additional funds beyond this required minimum amount.

State spent \$5.27 billion on the SOQ in FY 2014

School divisions collectively spent about \$5.27 billion in state funds on providing an educational program to meet the SOQ in FY 2014. This total state SOQ spending amount equated to about \$4,290 for each of the 1,229,334 million elementary and secondary school students in Virginia during FY 2014. (See Appendix B for state SOQ spending in each Virginia school division and per student.)

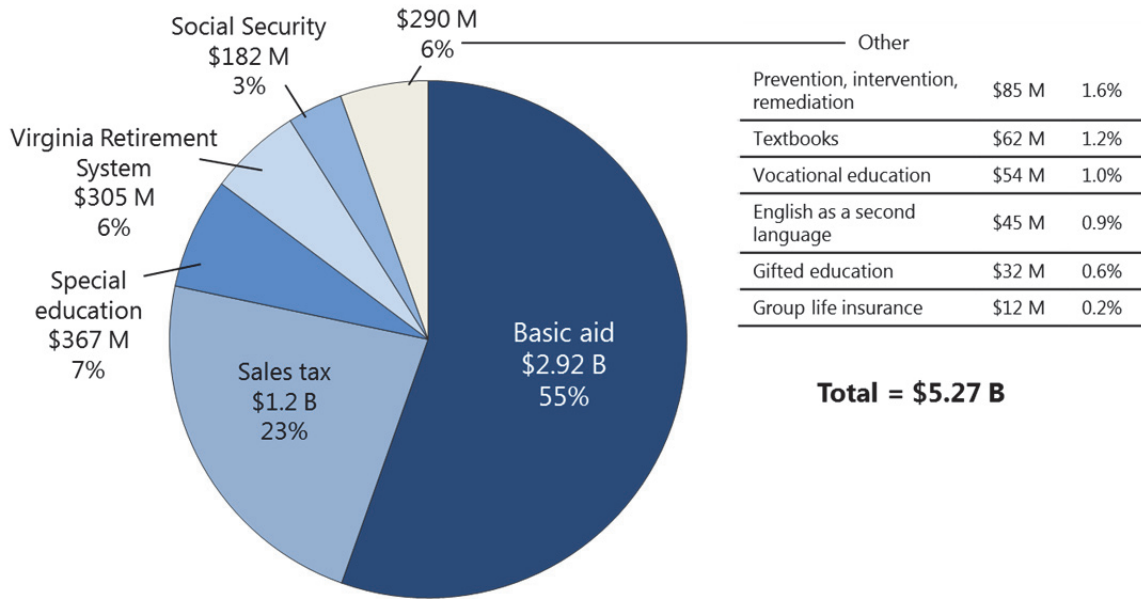
Two SOQ accounts made up more than three-fourths of total state SOQ spending: basic aid and sales tax (Figure 1). More than half of total state spending on the SOQ was through the basic aid account, which can be used for a variety of purposes (in particular, school division employee compensation) to provide a basic education program. Nearly one-fourth of total state SOQ spending was state sales tax revenue collected for educational purposes. About seven percent was used to fund special education, while about nine percent funded contributions to Social Security and the Virginia Retirement System.

State SOQ spending is stabilizing following recession; spending per student marginally declined

The annual change in state SOQ spending between FY 2013 and FY 2014 was the smallest of any two fiscal years during the past 10 years. The \$5.27 billion in state SOQ spending in FY 2014 reflects an increase of about 0.2 percent over the \$5.26 billion spent in FY 2013. This year's relatively minimal change represents a rare degree of stability of state SOQ spending (Figure 2). Prior to the most recent recession, spending grew steadily and substantially. Spending dropped considerably in FY 2010 and again in FY 2011, before increasing moderately in FY 2012 and FY 2013.

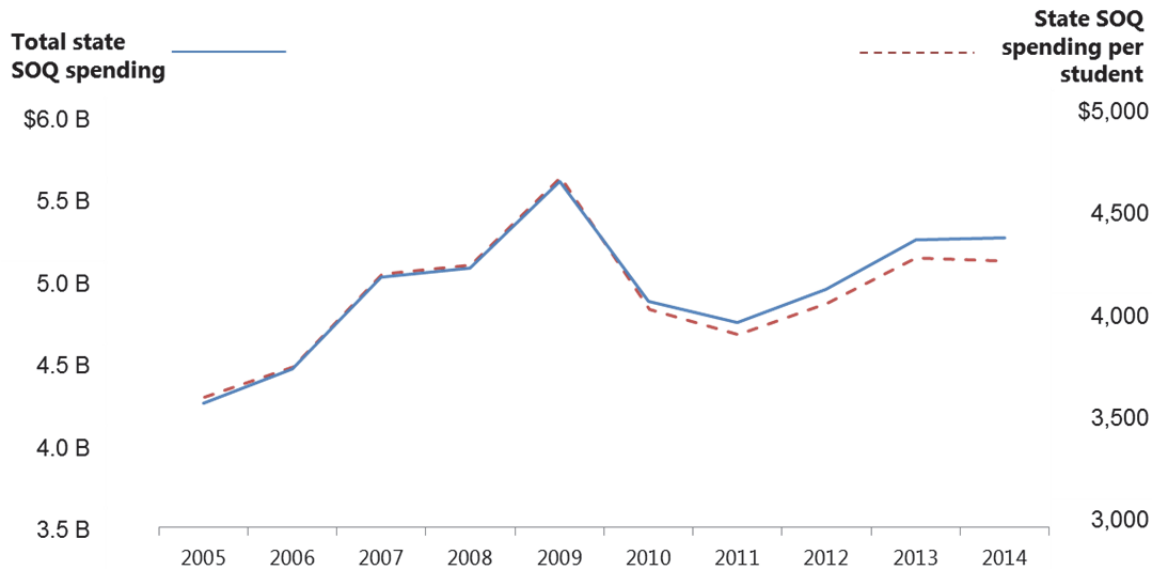
State SOQ spending per student, statewide, dropped by about 0.4 percent from \$4,307 in FY 2013 to \$4,290 in FY 2014. Spending per student declined because the number of students increased more than spending. There were 0.62 percent (7,547) more students in FY 2014, yet spending increased by about 0.24 percent (\$12.5 million).

FIGURE 1
Basic aid accounted for about 55 percent of total state SOQ spending (FY 2014)



Source: VDOE data on state SOQ payments to school divisions, FY 2014.
 Note: State SOQ spending only. Excludes local required minimum effort spending and additional local spending.

FIGURE 2
Spending was relatively stable from FY 2013 to FY 2014



Source: VDOE data on state SOQ payments to school divisions and calculation of adjusted average daily membership as of March 31, 2014. JLARC state SOQ spending reports, 2005-2014.
 Note: State SOQ spending only. Excludes local required minimum effort spending and additional local spending.

State SOQ spending in school divisions is driven by number of students and local ability to pay

State SOQ spending in each school division is partially driven by the number of students included in the average daily membership of each division. About 48 percent of all state SOQ spending was by 10 school divisions. These 10 divisions had about 51 percent of the state's total average daily membership of elementary and secondary students. Fairfax County had by far the most students at 176,185 and the county spent about \$535 million in state SOQ funds in FY 2014 (Table 1).

State SOQ spending in each school division is also partially driven by each locality's composite index score. The local composite index is used to determine local ability to pay, and state funding is provided accordingly. Localities with a lower score on the local composite index—indicating a lower ability to pay—receive more state funding. Localities with a higher score receive less. For localities with the highest possible score, currently 0.8000, the state funds 20 percent of total SOQ spending. For the locality with the lowest local composite index score, currently 0.1826, the state funds more than 80 percent of total SOQ spending.

TABLE 1
Top 10 divisions account for about half of total state SOQ spending

Rank by state SOQ spending	Division	Total state SOQ spending	Number of students	State SOQ spending per student
1	Fairfax (Co.)	\$534,973,951	176,185	\$3,036
2	Prince William	382,452,622	82,657	4,627
3	Virginia Beach	292,804,666	68,569	4,270
4	Chesterfield	263,906,025	58,559	4,507
5	Loudoun	249,764,475	70,064	3,565
6	Henrico	216,026,279	49,317	4,380
7	Chesapeake	184,707,137	38,611	4,784
8	Norfolk	147,032,860	29,859	4,924
9	Newport News	140,727,085	27,668	5,086
10	Stafford	126,336,268	26,901	4,696
Top 10 totals		\$2,538,731,367	628,390	
Top 10 as % of total		48%	51%	

Source: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2014.

In 2014, Lee County had the lowest local composite index score, and its school division received the most state SOQ funds per student at \$6,827. By contrast, 10 divisions had the highest possible local composite index. These included Falls Church, Williamsburg, Arlington, Fairfax (City), Northumberland, Alexandria, and Lancaster, each of which received less than \$2,300 in state SOQ funds per student in FY 2014 (Table 2). (See Appendix B for SOQ spending per student and local composite index for each division.)

TABLE 2
State SOQ spending per student ranged from \$6,827 to \$2,149

Division (Top 10)	Total SOQ spending per student	Local composite index	Division (Bottom 10)	Total SOQ spending per student	Local composite index
Lee	\$6,827	0.1826	Falls Church	\$2,149	0.8000
Buena Vista	6,160	0.1895	Williamsburg	2,182	0.8000
Charlotte	6,060	0.2365	Arlington	2,204	0.8000
Scott	6,043	0.1831	Fairfax (City)	2,237	0.8000
Brunswick	5,917	0.2837	Northumberland	2,245	0.8000
Greensville	5,880	0.2174	Alexandria	2,284	0.8000
Sussex	5,801	0.3375	Lancaster	2,292	0.7934
Lunenburg	5,800	0.2535	Bath	2,404	0.8000
Grayson	5,795	0.3385	Goochland	2,437	0.8000
Smyth	5,735	0.2178	Rappahannock	2,468	0.8000

Source: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2014; calculation of local composite index 2012-2014.

Appendix A: Study Mandate

§ 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.

Appendix B: State SOQ Spending, By Division

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ /student	Local composite index
Accomack	\$13,844,631	\$4,638,025	\$6,007,135	\$24,489,791	\$4,921	0.3719
Albemarle	18,884,405	14,263,769	7,370,190	40,518,364	3,113	0.6502
Alleghany	7,891,496	2,374,994	3,111,232	13,377,722	5,620	0.2297
Amelia	4,852,354	1,864,259	1,976,073	8,692,686	5,009	0.3473
Amherst	11,746,202	4,694,774	4,828,978	21,269,954	5,209	0.3075
Appomattox	7,031,045	2,217,019	2,753,451	12,001,515	5,369	0.2945
Arlington	20,012,441	19,368,051	10,004,620	49,385,112	2,204	0.8000
Augusta	27,210,886	10,631,109	8,402,198	46,244,193	4,479	0.3627
Bath	583,033	606,594	239,705	1,429,332	2,404	0.8000
Bedford (Co.)	27,134,980	11,454,727	9,838,866	48,428,573	4,856	0.4268
Bland	2,846,815	858,894	1,029,925	4,735,634	5,541	0.3029
Botetourt	12,549,233	5,235,417	4,928,102	22,712,752	4,755	0.3710
Brunswick	5,797,970	2,243,860	2,939,733	10,981,563	5,917	0.2837
Buchanan	9,252,616	2,997,692	4,056,885	16,307,193	5,303	0.3263
Buckingham	6,216,712	2,164,105	2,695,498	11,076,315	5,640	0.3104
Campbell	22,959,313	7,904,889	8,412,289	39,276,491	4,987	0.2655
Caroline	11,896,988	4,371,922	5,131,585	21,400,495	5,107	0.3306
Carroll	11,212,679	4,043,702	4,487,313	19,743,694	5,185	0.2831
Charles City	1,816,039	914,875	924,282	3,655,196	5,234	0.4483
Charlotte	6,532,901	1,950,149	2,923,191	11,406,241	6,060	0.2365
Chesterfield	154,097,170	55,748,330	54,060,525	263,906,025	4,507	0.3539
Clarke	4,303,054	2,227,755	1,524,030	8,054,839	4,039	0.4892
Craig	2,021,970	783,740	855,234	3,660,944	5,451	0.3163
Culpeper	20,907,401	7,741,545	7,861,528	36,510,474	4,651	0.3668
Cumberland	4,134,835	1,479,291	1,501,759	7,115,885	5,311	0.2971
Dickenson	7,330,711	2,173,308	3,201,094	12,705,113	5,723	0.2547
Dinwiddie	13,536,247	4,272,229	5,398,445	23,206,921	5,287	0.2850
Essex	3,712,541	1,667,174	1,559,854	6,939,569	4,617	0.4364
Fairfax (Co.)	256,519,771	170,450,502	108,003,678	534,973,951	3,036	0.6789
Fauquier	22,672,325	11,212,396	8,924,135	42,808,856	3,901	0.5377
Floyd	5,756,565	2,250,761	2,220,517	10,227,843	5,099	0.3440
Fluvanna	8,843,918	3,861,187	3,235,839	15,940,944	4,482	0.3924
Franklin	17,078,052	7,669,460	7,662,678	32,410,190	4,606	0.4181
Frederick	35,062,386	13,194,753	13,072,758	61,329,897	4,726	0.3601
Giles	7,656,329	2,441,712	3,430,647	13,528,688	5,541	0.2706
Gloucester	14,247,330	5,611,183	4,274,136	24,132,649	4,430	0.3798
Goochland	1,990,080	2,983,888	837,602	5,811,570	2,437	0.8000
Grayson	5,786,545	2,013,799	2,324,516	10,124,860	5,795	0.3385
Greene	7,871,035	3,035,269	3,121,476	14,027,780	4,742	0.3724
Greensville	4,786,786	1,374,230	2,035,835	8,196,851	5,880	0.2174

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ /student	Local composite index
Halifax	15,632,230	5,365,018	8,245,047	29,242,295	5,611	0.2943
Hanover	44,055,483	17,397,197	15,790,906	77,243,586	4,321	0.4203
Henrico	123,168,175	48,402,489	44,455,615	216,026,279	4,380	0.4276
Henry	21,841,313	7,197,068	8,662,408	37,700,789	5,394	0.2430
Highland	264,578	269,171	115,587	649,336	3,447	0.8000
Isle of Wight	13,294,194	5,384,956	4,962,778	23,641,928	4,435	0.4258
James City	18,918,012	9,921,755	6,583,347	35,423,114	3,553	0.5628
King George	11,025,282	4,074,377	3,811,176	18,910,835	4,500	0.3787
King & Queen	2,028,842	949,384	908,720	3,886,946	4,929	0.4469
King William	6,332,259	2,606,589	2,166,598	11,105,446	5,037	0.3375
Lancaster	1,021,592	1,279,905	383,097	2,684,594	2,292	0.7934
Lee	11,886,701	3,518,396	6,384,517	21,789,614	6,827	0.1826
Loudoun	139,535,722	61,135,586	49,093,167	249,764,475	3,565	0.5666
Louisa	8,289,977	4,728,516	3,238,415	16,256,908	3,520	0.5659
Lunenburg	4,867,507	1,656,438	2,201,904	8,725,849	5,800	0.2535
Madison	4,346,949	1,962,418	1,754,878	8,064,245	4,472	0.4486
Mathews	2,206,664	1,180,979	932,110	4,319,753	3,809	0.5589
Mecklenburg	12,080,089	4,329,744	5,402,092	21,811,925	4,936	0.3650
Middlesex	1,463,683	1,170,243	524,725	3,158,651	2,730	0.7232
Montgomery	23,576,776	9,297,523	9,877,372	42,751,671	4,508	0.4053
Nelson	3,417,462	1,940,179	1,398,564	6,756,205	3,573	0.5928
New Kent	6,835,179	2,891,097	2,160,346	11,886,622	4,086	0.4414
Northampton	3,616,972	1,601,223	1,771,166	6,989,361	4,467	0.5103
Northumberland	1,216,491	1,355,825	435,675	3,007,991	2,245	0.8000
Nottoway	7,183,701	2,124,228	2,974,706	12,282,635	5,727	0.2447
Orange	12,954,694	5,039,098	4,382,056	22,375,848	4,501	0.3842
Page	10,158,464	3,480,820	3,565,953	17,205,237	5,143	0.3143
Patrick	8,739,256	2,402,601	3,518,280	14,660,137	5,425	0.2866
Pittsylvania	27,568,596	9,032,953	12,516,208	49,117,757	5,499	0.2475
Powhatan	10,142,405	4,522,228	3,516,254	18,180,887	4,330	0.4230
Prince Edward	5,876,638	2,699,380	2,761,292	11,337,310	5,320	0.3265
Prince George	19,866,290	5,463,944	7,189,424	32,519,658	5,245	0.2513
Prince William	230,776,325	74,698,436	76,977,861	382,452,622	4,627	0.3787
Pulaski	12,640,704	4,483,885	5,707,648	22,832,237	5,283	0.3052
Rappahannock	819,328	1,031,439	343,455	2,194,222	2,468	0.8000
Richmond (Co.)	3,525,508	1,085,120	1,582,759	6,193,387	5,095	0.3599
Roanoke (Co.)	36,831,946	13,896,438	14,647,579	65,375,963	4,694	0.3657
Rockbridge	5,291,095	2,874,993	2,179,055	10,345,143	4,054	0.4903
Rockingham	28,377,386	12,145,676	9,618,029	50,141,091	4,436	0.3675
Russell	12,354,571	3,961,647	5,046,154	21,362,372	5,388	0.2430
Scott	13,619,457	2,950,913	5,373,180	21,943,550	6,043	0.1831

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ /student	Local composite index
Shenandoah	15,714,707	6,169,463	5,638,666	27,522,836	4,555	0.3706
Smyth	15,520,869	4,453,977	6,344,807	26,319,653	5,735	0.2178
Southampton	8,053,321	2,680,208	3,319,048	14,052,577	5,175	0.3171
Spotsylvania	66,092,082	22,859,607	23,084,400	112,036,089	4,811	0.3326
Stafford	76,703,113	25,608,833	24,024,322	126,336,268	4,696	0.3305
Surry	974,428	993,096	484,394	2,451,918	2,855	0.7642
Sussex	3,192,622	1,331,285	1,747,501	6,271,408	5,801	0.3375
Tazewell	18,150,362	6,071,304	8,023,716	32,245,382	5,237	0.2695
Warren	13,008,477	6,017,623	5,119,357	24,145,457	4,483	0.3890
Washington	18,461,095	7,197,068	7,125,353	32,783,516	4,607	0.3533
Westmoreland	3,771,402	2,232,356	1,620,604	7,624,362	4,844	0.4649
Wise	19,285,594	5,631,888	7,600,425	32,517,907	5,530	0.2045
Wythe	11,936,556	4,085,880	4,253,985	20,276,421	4,859	0.3204
York	31,571,040	11,877,271	9,732,206	53,180,517	4,312	0.4049
Alexandria	11,033,093	13,068,986	5,482,114	29,584,193	2,284	0.8000
Bristol	6,298,555	2,325,915	3,072,542	11,697,012	5,300	0.3190
Buena Vista	3,737,820	927,145	1,554,498	6,219,463	6,160	0.1895
Charlottesville	5,106,249	3,784,500	2,413,812	11,304,561	2,834	0.6861
Colonial Hts.	6,593,627	2,616,558	2,645,471	11,855,656	4,260	0.4448
Covington	2,802,841	871,164	1,325,350	4,999,355	5,528	0.2775
Danville	17,177,104	5,967,777	8,306,807	31,451,688	5,279	0.2653
Falls Church	2,158,216	2,082,050	876,367	5,116,633	2,149	0.8000
Fredericksburg	4,523,308	3,097,385	2,071,917	9,692,610	3,016	0.6511
Galax	3,864,023	1,019,169	1,748,735	6,631,927	5,268	0.2725
Hampton	60,018,304	20,204,705	27,303,815	107,526,824	5,316	0.2912
Harrisonburg	13,062,988	4,407,198	5,383,430	22,853,616	4,528	0.4274
Hopewell	12,199,089	3,433,274	5,635,180	21,267,543	5,375	0.2376
Lynchburg	19,842,661	9,378,811	8,249,049	37,470,521	4,595	0.3727
Martinsville	6,704,578	1,896,468	3,189,995	11,791,041	5,548	0.2175
Newport News	79,554,940	27,098,860	34,073,285	140,727,085	5,086	0.2934
Norfolk	81,323,218	30,480,753	35,228,889	147,032,860	4,924	0.3102
Norton	2,345,564	592,790	1,012,884	3,951,238	4,797	0.3274
Petersburg	12,197,283	4,253,824	6,431,575	22,882,682	5,642	0.2516
Portsmouth	40,737,399	14,225,425	18,275,825	73,238,649	5,202	0.2755
Radford	4,862,306	1,339,721	2,035,050	8,237,077	5,251	0.2630
Richmond (City)	46,208,376	23,318,194	26,643,086	96,169,656	4,414	0.4779
Roanoke (City)	31,426,102	12,541,380	14,300,871	58,268,353	4,610	0.3728
Staunton	5,824,469	3,036,802	2,337,988	11,199,259	4,418	0.3987
Suffolk	36,341,353	14,465,455	14,654,675	65,461,483	4,733	0.3530
Virginia Beach	167,421,241	67,686,184	57,697,241	292,804,666	4,270	0.4110
Waynesboro	7,358,039	3,029,901	2,803,597	13,191,537	4,395	0.3690

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ /student	Local composite index
Williamsburg	877,105	946,317	326,633	2,150,055	2,182	0.8000
Winchester	8,951,699	3,700,911	4,029,579	16,682,189	4,056	0.4645
Fairfax (City)	2,814,467	2,894,165	1,176,893	6,885,525	2,237	0.8000
Franklin (City)	3,170,914	1,292,942	1,819,731	6,283,587	5,442	0.3276
Chesapeake	104,726,755	38,844,230	41,136,152	184,707,137	4,784	0.3678
Lexington	1,462,969	415,643	499,250	2,377,862	3,596	0.5059
Emporia	3,248,976	973,157	1,441,021	5,663,154	5,447	0.2594
Salem	9,715,428	3,401,832	3,595,292	16,712,552	4,443	0.3628
Poquoson	5,320,546	2,133,430	1,884,580	9,338,556	4,416	0.3816
Manassas	19,245,859	6,910,259	8,848,191	35,004,309	5,038	0.3599
Manassas Park	10,393,412	2,547,540	4,232,173	17,173,125	5,567	0.2600
Colonial Beach	1,714,475	--	877,949	2,592,424	4,685	0.3527
West Point	2,579,860	--	703,248	3,283,108	4,180	0.2838
Statewide	\$2,923,617,165	\$1,206,921,885	\$1,143,771,164	\$5,274,310,214	\$4,290	n.a.

Source: VDOE data on state payments to school divisions, calculation of adjusted average daily membership as of March 31, 2014, calculation of local composite index 2012-2014.

Note: Divisions shown in order of school division number.

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