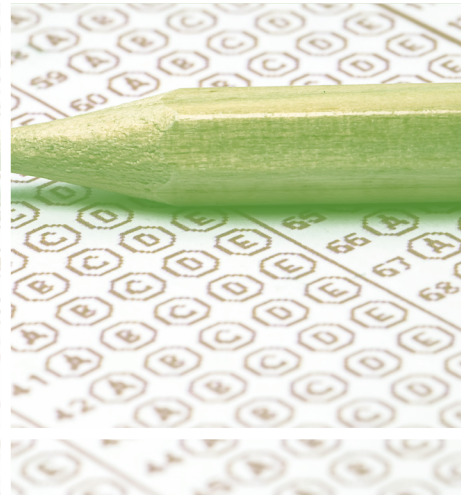


Report to the Governor and the General Assembly of Virginia

# State Spending on the K-12 Standards of Quality: 2016 Update



## **Joint Legislative Audit and Review Commission**

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### **Director**

Hal E. Greer

### **JLARC staff for this report**

Justin Brown, Senior Associate Director

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# COMMONWEALTH of VIRGINIA

*Joint Legislative Audit and Review Commission*  
201 North 9th Street, General Assembly Building, Suite 1100  
Richmond, Virginia 23219

*Hal E. Greer*  
Director

(804) 786-1258

January 6, 2017

Delegate Robert Orrock, Chair  
Joint Legislative Audit and Review Commission  
General Assembly Building  
Richmond, Virginia 23219

Dear Delegate Orrock:

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 2016 was briefed to the Commission on December 12, 2016 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



# Summary: State Spending on the K-12 Standards of Quality: 2016 Update

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## WHAT WE FOUND

- In FY16 the state spent about \$5.68 billion to fund Virginia’s constitutionally mandated K-12 standards of quality (SOQ). This equates to \$4,585, on average, for each of the state’s 1.24 million elementary and secondary school students.
- Total state SOQ spending in FY16 was 0.4 percent more than in FY15.
- State SOQ spending per student in FY16 was 0.1 percent more than in FY15.
- Fairfax County has by far the most K-12 students and received the most SOQ funds, about \$577 million, in FY16.
- Lee County, which is the locality with the lowest local ability to pay, received the most state SOQ funds per student, \$7,275.
- Falls Church, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$2,285.

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## WHY WE DID THIS STUDY

The Code of Virginia requires JLARC to report on the state expenditure provided to each locality for an educational program that meets the Standards of Quality (§ 22.1-97).

## ABOUT VIRGINIA’S K-12 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 minimum 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.

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# State Spending on the K-12 Standards of Quality: 2016 Update

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The Code of Virginia requires the Joint Legislative Audit and Review Commission (JLARC) to report on “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 minimum 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 VIII, 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 number of staff needed 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 K-12 SOQ costs after the sales tax funds and other applicable deductions are made. (Since FY1993, the state’s aggregate share has been 55 percent.) The 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

The local 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.

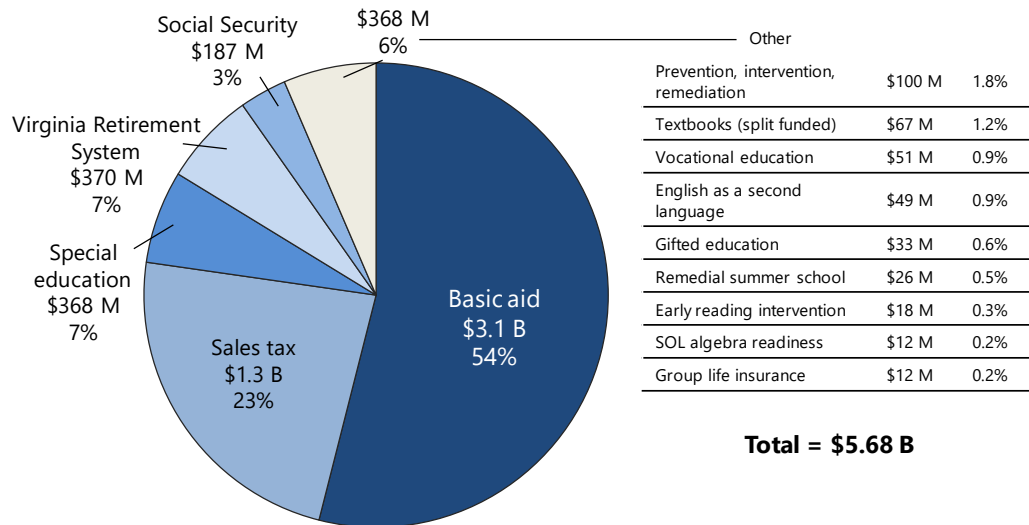
base (relative to local population and number of students in public school) to the collective statewide size of local tax bases (relative to statewide population and number of students in public school).

Localities are required to provide the remaining education funds, beyond the state share, to meet the K-12 standards of quality. Appropriation Act language over the years has addressed specifically how this amount should be calculated. All localities typically provide additional funds beyond the required minimum amount.

## State spent \$5.68 billion on the K-12 SOQ in FY16

For FY16, Virginia school divisions collectively spent about \$5.68 billion in state K-12 SOQ funds, or \$4,585 for each of the 1,239,816 elementary and secondary school students in Virginia. (See Appendix B for state K-12 SOQ spending in each 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). Fifty-four percent 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. Twenty-three percent of total state SOQ spending was state sales tax revenue collected for educational purposes.

**FIGURE 1**  
Basic aid accounted for about 54 percent of total state K-12 SOQ spending (FY16)



SOURCE: VDOE data on state K-12 SOQ payments to school divisions, FY16.

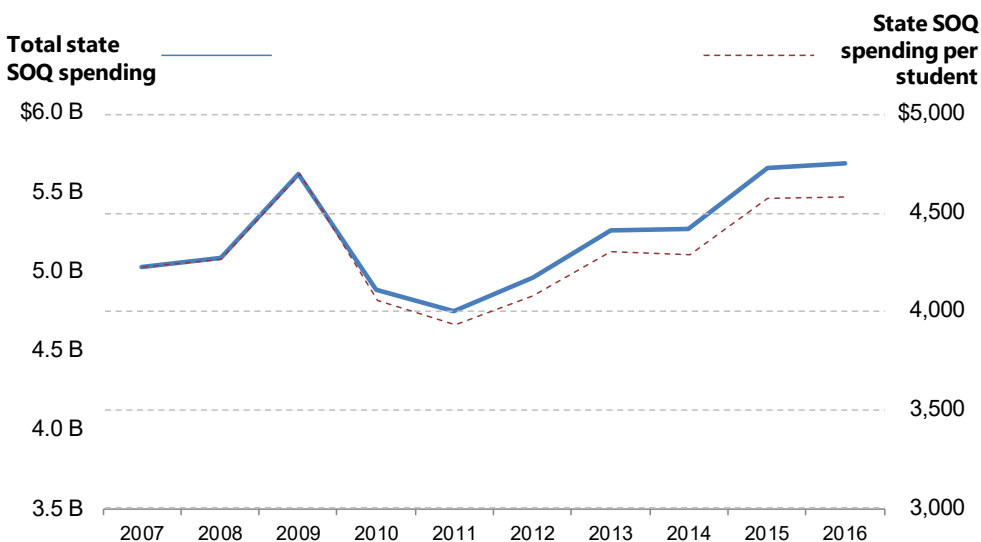
NOTE: K-12 SOQ spending by the state only. Excludes local required minimum effort spending and additional local spending. Also excludes one-time teacher retirement payment of \$192.9 million in general funds in FY16. Early Reading Intervention, SOL Algebra Readiness, and English as a Second Language are reported by VDOE as SOQ accounts because items included in Standard 2 of the SOQ. Textbooks were funded with both general funds and lottery funds in FY16.



## State K-12 SOQ spending and spending per student were about the same compared to prior year

State SOQ spending was about the same in FY16 as in FY15. The \$5.68 billion in state SOQ spending in FY16 reflects an increase of 0.4 percent over the \$5.66 billion spent in FY15. This slight increase reflects relatively stable spending compared to the 7.4 percent increase from FY14 to FY15 (Figure 2).

**FIGURE 2**  
Spending slightly increased from FY15 to FY16



SOURCE: VDOE data on state K-12 SOQ payments to school divisions and calculation of adjusted average daily membership as of March 31, 2016. JLARC state SOQ spending reports, 2007-2016.

NOTE: Not adjusted for inflation. State SOQ spending only. Excludes local required minimum effort spending and additional local spending.

State K-12 SOQ spending per student, statewide, stayed about the same as well. Spending per student increased by about 0.1 percent, from \$4,580 in FY15 to \$4,585 in FY16. Spending per student was essentially unchanged because total spending and the total number of students both increased slightly.

Over the longer term, the growth in state K-12 SOQ spending per student has not kept pace with inflation as measured through an index of state and local government expenditures (sidebar). Compared to FY07, state SOQ spending in FY16 was \$673 less per student (adjusted for inflation).

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**To measure inflation and K-12 education spending**, JLARC staff used the U.S. Bureau of Economic Analysis index of state and local government expenditures (implicit price deflator) to adjust SOQ spending for inflation between FY07 and FY16.

This index better reflects the composition of school division spending than other measures of inflation such as the Consumer Price Index.

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## State K-12 SOQ spending in each school division is driven by number of students and local ability to pay

State K-12 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 52 percent of the state’s total average daily membership of elementary and secondary students. Fairfax County spent by far the most state SOQ funds in FY16, because it had by far the most students (Table 1).

**TABLE 1**  
**Ten divisions account for about half of total state K-12 SOQ spending**

Rank by state SOQ spending	Division	Total state SOQ spending	Number of students	State SOQ spending per student
1	Fairfax (Co.)	\$576,512,556	178,384	\$3,232
2	Prince William	417,895,380	84,894	4,923
3	Virginia Beach	307,766,757	67,890	4,533
4	Chesterfield	289,110,664	58,903	4,908
5	Loudoun	285,772,064	75,550	3,783
6	Henrico	232,411,414	50,309	4,620
7	Chesapeake	197,963,512	38,885	5,091
8	Norfolk	155,352,733	29,607	5,247
9	Newport News	149,441,254	27,253	5,483
10	Stafford	136,456,855	27,519	4,959
<b>Top 10 totals</b>		\$2,748,683,189	639,192	
<b>Top 10 as % of total</b>		48.4%	51.6%	

SOURCE: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2016.

State K-12 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 allocated 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 0.1701, the state funds more than 80 percent of total SOQ spending.

In FY16, Lee County had the lowest local composite index score, and its school division received \$7,275 per student in state K-12 SOQ funds. In contrast, Falls Church, Arlington, and Alexandria were among those with the highest possible local composite index, and each received less than \$2,400 per student in state SOQ funds (Table 2). (See Appendix B for K-12 SOQ spending per student and local composite index for each division.)

**TABLE 2**  
**State K-12 SOQ spending per student ranged from \$7,275 to \$2,285**

<b>Division (Top 10)</b>	<b>Total SOQ spending per student</b>	<b>Local composite index</b>	<b>Division (Bottom 10)</b>	<b>Total SOQ spending per student</b>	<b>Local composite index</b>
Lee	\$7,275	0.1701	Falls Church	\$2,285	0.8000
Scott	6,576	0.1888	Arlington	2,345	0.8000
Buena Vista	6,497	0.1773	Williamsburg	2,349	0.7747
Brunswick	6,481	0.2808	Alexandria	2,399	0.8000
Lunenburg	6,414	0.2434	Fairfax (City)	2,452	0.8000
Charlotte	6,387	0.2539	Goochland	2,551	0.8000
Sussex	6,343	0.3481	Bath	2,575	0.8000
Craig	6,206	0.3026	Lancaster	2,632	0.7566
Greensville	6,187	0.2236	Rappahannock	2,678	0.7398
Alleghany	6,186	0.2423	Middlesex	2,782	0.6336

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2016; calculation of local composite index 2016–2018.



## Appendix A: Study Mandate

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*§ 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

	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
<b>Statewide totals</b>	\$3,067,279,632	\$1,324,784,155	\$1,292,168,158	\$5,684,231,945	\$4,585	n.a.
<b>Division</b>	<b>Basic aid</b>	<b>Sales tax</b>	<b>All other</b>	<b>Total state SOQ</b>	<b>Total state SOQ per student</b>	<b>Local composite index</b>
Accomack	\$15,302,172	\$4,905,088	\$7,746,018	\$27,953,278	\$5,478	0.3462
Albemarle	19,927,191	15,727,943	8,199,211	43,854,345	3,302	0.6394
Alleghany	7,763,917	2,389,723	3,304,551	13,458,191	6,186	0.2423
Amelia	5,452,276	1,944,110	2,220,193	9,616,579	5,442	0.3182
Amherst	12,462,940	4,874,934	5,296,675	22,634,549	5,653	0.3132
Appomattox	6,859,056	2,362,919	2,858,635	12,080,610	5,520	0.2917
Arlington	21,946,083	23,067,985	11,762,899	56,776,967	2,345	0.8000
Augusta	28,441,760	11,416,726	9,129,610	48,988,096	4,848	0.3508
Bath	548,205	617,324	231,567	1,397,096	2,575	0.8000
Bedford (Co.)	26,624,226	13,413,606	10,879,449	50,917,281	5,299	0.3132
Bland	2,581,700	889,550	909,146	4,380,396	5,495	0.3002
Botetourt	12,597,289	5,481,369	4,989,952	23,068,610	4,945	0.3766
Brunswick	5,309,940	2,359,568	3,146,285	10,815,793	6,481	0.2808
Buchanan	8,575,793	3,161,168	4,164,807	15,901,768	5,505	0.3171
Buckingham	6,102,627	2,336,115	2,720,830	11,159,572	5,858	0.3405
Campbell	22,934,076	8,663,477	9,117,478	40,715,031	5,358	0.2746
Caroline	12,506,869	4,734,214	5,559,802	22,800,885	5,467	0.3258
Carroll	11,992,915	4,385,765	5,428,954	21,807,634	5,813	0.2722
Charles City	1,887,839	956,559	932,331	3,776,729	5,608	0.4910
Charlotte	6,424,920	2,052,163	3,164,265	11,641,348	6,387	0.2539
Chesterfield	166,227,627	60,780,874	62,102,163	289,110,664	4,908	0.3510
Clarke	4,409,828	2,295,072	1,738,651	8,443,551	4,295	0.5437
Craig	1,960,165	802,438	963,610	3,726,213	6,206	0.3026
Culpeper	22,449,784	8,743,051	8,869,500	40,062,335	5,071	0.3576

Appendixes

<b>Division</b>	<b>Basic aid</b>	<b>Sales tax</b>	<b>All other</b>	<b>Total state SOQ</b>	<b>Total state SOQ per student</b>	<b>Local composite index</b>
Cumberland	4,305,378	1,578,071	1,768,927	7,652,376	5,939	0.2817
Dickenson	7,404,178	2,359,568	3,187,435	12,951,181	5,934	0.2700
Dinwiddie	14,066,588	4,599,357	5,707,132	24,373,077	5,588	0.2777
Essex	3,932,107	1,711,252	1,841,172	7,484,531	5,280	0.4316
Fairfax (Co.)	266,041,255	188,408,646	122,062,655	576,512,556	3,232	0.6844
Fauquier	22,142,932	12,070,068	9,303,843	43,516,843	3,991	0.5827
Floyd	5,884,699	2,424,903	2,595,676	10,905,278	5,475	0.3402
Fluvanna	9,404,118	4,122,753	3,580,653	17,107,524	4,962	0.3759
Franklin	17,581,856	8,324,242	8,073,753	33,979,851	4,888	0.3948
Frederick	35,742,349	14,293,104	14,807,455	64,842,908	4,972	0.3889
Giles	7,596,414	2,729,795	3,649,567	13,975,776	5,845	0.2740
Gloucester	14,989,289	5,797,988	4,953,376	25,740,653	4,783	0.3730
Goochland	2,191,747	3,238,229	934,900	6,364,876	2,551	0.8000
Grayson	4,941,799	2,100,745	2,168,110	9,210,654	5,700	0.3338
Greene	8,958,399	3,291,837	3,815,041	16,065,277	5,233	0.3281
Greensville	5,053,796	1,397,146	2,207,833	8,658,775	6,187	0.2236
Halifax	15,983,735	5,751,081	8,916,954	30,651,770	6,082	0.3024
Hanover	47,285,774	18,636,151	18,188,756	84,110,681	4,738	0.4285
Henrico	125,587,556	53,617,569	53,206,289	232,411,414	4,620	0.4158
Henry	22,932,538	7,871,929	10,020,692	40,825,159	5,795	0.2331
Highland	324,773	233,695	116,181	674,649	3,491	0.8000
Isle of Wight	13,895,191	5,873,374	5,352,660	25,121,225	4,727	0.4011
James City	21,385,153	11,152,876	7,505,576	40,043,605	3,896	0.5641
King George	11,670,795	4,606,896	4,311,205	20,588,896	4,880	0.3664
King and Queen	2,218,282	1,065,449	1,133,487	4,417,218	5,431	0.4154
King William	7,290,122	2,795,967	2,600,592	12,686,681	5,737	0.3120
Lancaster	1,147,648	1,295,794	535,783	2,979,225	2,632	0.7566
Lee	12,050,927	3,577,464	6,657,519	22,285,910	7,275	0.1701
Loudoun	155,243,090	71,698,380	58,830,594	285,772,064	3,783	0.5497
Louisa	9,098,840	5,106,116	4,014,153	18,219,109	3,886	0.5436
Lunenburg	5,377,988	1,741,407	2,395,664	9,515,059	6,414	0.2434
Madison	4,259,827	2,123,360	1,829,439	8,212,626	4,801	0.4411
Mathews	2,461,579	1,187,742	1,037,862	4,687,182	4,276	0.5232

Appendixes

<b>Division</b>	<b>Basic aid</b>	<b>Sales tax</b>	<b>All other</b>	<b>Total state SOQ</b>	<b>Total state SOQ per student</b>	<b>Local composite index</b>
Mecklenburg	12,612,595	4,585,118	5,758,627	22,956,340	5,335	0.3491
Middlesex	1,415,587	1,277,367	626,144	3,319,098	2,782	0.6336
Montgomery	25,579,170	10,697,213	10,808,324	47,084,707	4,963	0.3832
Nelson	3,911,256	2,057,188	1,636,343	7,604,787	4,011	0.5933
New Kent	7,657,564	3,231,528	2,489,357	13,378,449	4,484	0.4152
Northampton	4,028,128	1,640,893	1,901,041	7,570,062	4,853	0.4913
Northumberland	1,554,315	1,422,274	663,870	3,640,459	2,849	0.7542
Nottoway	7,295,988	2,169,429	3,392,556	12,857,973	6,144	0.2366
Orange	13,675,610	5,442,001	4,977,642	24,095,253	4,978	0.3811
Page	10,460,829	3,657,875	3,821,470	17,940,174	5,469	0.2960
Patrick	9,881,374	2,613,366	4,426,529	16,921,269	6,043	0.2479
Pittsylvania	29,055,833	9,656,892	13,562,741	52,275,466	5,906	0.2410
Powhatan	11,588,577	4,614,435	4,353,791	20,556,803	4,877	0.4033
Prince Edward	5,739,301	2,862,139	2,873,903	11,475,343	5,808	0.3377
Prince George	22,701,395	5,653,080	8,183,692	36,538,167	5,806	0.2454
Prince William	242,413,271	84,867,401	90,614,708	417,895,380	4,923	0.3848
Pulaski	12,811,359	4,721,650	5,866,425	23,399,434	5,580	0.3105
Rappahannock	860,394	1,092,253	374,205	2,326,852	2,678	0.7398
Richmond (Co.)	4,015,031	1,153,399	1,857,679	7,026,109	5,633	0.3180
Roanoke (Co.)	38,659,759	14,943,096	15,909,463	69,512,318	4,961	0.3587
Rockbridge	6,808,614	3,038,876	2,620,734	12,468,224	4,887	0.4522
Rockingham	30,621,373	13,078,559	11,293,771	54,993,703	4,872	0.3561
Russell	13,075,105	4,113,539	6,174,870	23,363,514	6,068	0.2375
Scott	13,918,536	3,201,374	6,159,518	23,279,428	6,576	0.1888
Shenandoah	15,990,967	6,680,837	5,982,354	28,654,158	4,913	0.3663
Smyth	14,983,967	4,833,053	6,982,688	26,799,708	6,087	0.2136
Southampton	8,983,967	2,811,044	3,347,808	15,142,819	5,760	0.2856
Spotsylvania	66,955,819	24,646,894	25,437,988	117,040,701	5,068	0.3617
Stafford	81,590,202	27,668,180	27,198,473	136,456,855	4,959	0.3445
Surry	784,751	1,006,816	454,180	2,245,747	2,858	0.8000
Sussex	3,248,143	1,394,633	1,845,415	6,488,191	6,343	0.3481
Tazewell	18,380,563	6,524,202	8,719,479	33,624,244	5,663	0.2745
Warren	13,678,859	6,454,680	5,549,377	25,682,916	4,816	0.4043



Appendixes

<b>Division</b>	<b>Basic aid</b>	<b>Sales tax</b>	<b>All other</b>	<b>Total state SOQ</b>	<b>Total state SOQ per student</b>	<b>Local composite index</b>
Washington	18,505,227	7,836,749	7,753,321	34,095,297	4,809	0.3494
Westmoreland	4,803,465	2,418,202	2,092,154	9,313,821	5,963	0.4557
Wise	18,582,876	5,915,254	7,690,187	32,188,317	5,594	0.2669
Wythe	12,163,458	4,442,723	4,626,568	21,232,749	5,202	0.3122
York	34,165,873	12,628,759	11,039,130	57,833,762	4,619	0.3905
Alexandria	12,419,577	15,342,639	6,636,582	34,398,798	2,399	0.8000
Bristol	6,194,782	2,692,103	3,283,246	12,170,131	5,549	0.3043
Buena Vista	3,481,441	1,032,782	1,758,293	6,272,516	6,497	0.1773
Charlottesville	5,858,856	4,523,134	2,974,676	13,356,666	3,285	0.6590
Colonial Heights	6,673,220	2,753,249	3,114,625	12,541,094	4,528	0.4182
Covington	3,027,101	978,337	1,519,299	5,524,737	5,876	0.2803
Danville	18,099,255	6,412,799	9,467,986	33,980,040	5,725	0.2629
Falls Church	2,251,101	2,435,792	927,888	5,614,781	2,285	0.8000
Fredericksburg	5,957,204	3,505,429	2,724,064	12,186,697	3,693	0.6071
Galax	4,168,592	1,142,510	2,321,601	7,632,703	5,849	0.2609
Hampton	58,498,431	21,505,828	27,206,199	107,210,458	5,429	0.2773
Harrisonburg	14,837,549	5,421,898	7,012,665	27,272,112	4,938	0.3855
Hopewell	12,855,994	3,925,075	6,485,226	23,266,295	5,806	0.2108
Lynchburg	21,111,601	10,267,515	9,783,825	41,162,941	5,140	0.3630
Martinsville	6,802,191	2,026,197	3,550,717	12,379,105	6,018	0.2111
Newport News	82,415,365	29,265,517	37,760,372	149,441,254	5,483	0.2821
Norfolk	83,986,359	32,386,479	38,979,895	155,352,733	5,247	0.2988
Norton	2,459,382	662,555	1,158,207	4,280,144	5,261	0.2857
Petersburg	12,092,491	4,446,074	6,579,495	23,118,060	5,972	0.2365
Portsmouth	42,599,805	15,100,568	19,204,534	76,904,907	5,492	0.2506
Radford	5,149,776	1,562,994	2,203,689	8,916,459	5,575	0.2512
Richmond (City)	50,796,182	24,880,589	32,402,125	108,078,896	4,974	0.4758
Roanoke (City)	34,779,631	14,345,874	17,469,830	66,595,335	5,206	0.3443
Staunton	6,231,715	3,283,460	2,749,221	12,264,396	4,837	0.3827
Suffolk	37,691,847	16,042,887	16,359,605	70,094,339	5,066	0.3409
Virginia Beach	172,340,904	72,627,297	62,798,556	307,766,757	4,533	0.3925
Waynesboro	8,079,988	3,358,008	3,184,437	14,622,433	4,808	0.3556
Williamsburg	885,798	1,085,552	354,164	2,325,514	2,349	0.7747

Appendixes

<b>Division</b>	<b>Basic aid</b>	<b>Sales tax</b>	<b>All other</b>	<b>Total state SOQ</b>	<b>Total state SOQ per student</b>	<b>Local composite index</b>
Winchester	10,292,008	4,181,386	4,961,413	19,434,807	4,598	0.4326
Fairfax (City)	2,950,779	3,372,248	1,339,974	7,663,001	2,452	0.8000
Franklin (City)	3,056,319	1,467,506	1,975,668	6,499,493	6,148	0.2930
Chesapeake	109,010,933	42,521,650	46,430,929	197,963,512	5,091	0.3439
Lexington	1,623,163	572,930	632,624	2,828,717	4,333	0.4054
Emporia	3,468,660	1,153,399	1,473,769	6,095,828	5,956	0.2163
Salem	10,030,245	3,724,047	3,907,512	17,661,804	4,753	0.3704
Poquoson	5,261,282	2,302,610	2,154,815	9,718,707	4,676	0.3797
Manassas	20,976,839	7,472,385	10,454,004	38,903,228	5,381	0.3582
Manassas Park	11,516,078	2,805,181	5,201,346	19,522,605	5,862	0.2676
Colonial Beach	1,817,494	-	1,026,557	2,844,051	4,977	0.3402
West Point	2,630,673	-	824,485	3,455,158	4,560	0.2422
<b>Statewide</b>	<b>\$3,067,279,632</b>	<b>\$1,324,784,155</b>	<b>\$1,292,168,158</b>	<b>\$5,684,231,945</b>	<b>\$4,585</b>	<b>n.a.</b>

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2016; calculation of local composite index 2016-2018.

NOTE: Divisions shown in order of school division number. K-12 SOQ spending by the state only. Excludes local required minimum effort spending and additional local spending. Also excludes one-time teacher retirement payment from the General Fund of \$192.9 million in FY16. Early Reading Intervention, SOL Algebra Readiness, and English as a Second Language are reported by VDOE as SOQ accounts because items included in Standard 2 of the SOQ. Textbooks were funded by both the General Fund and the Lottery Fund in FY16.





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