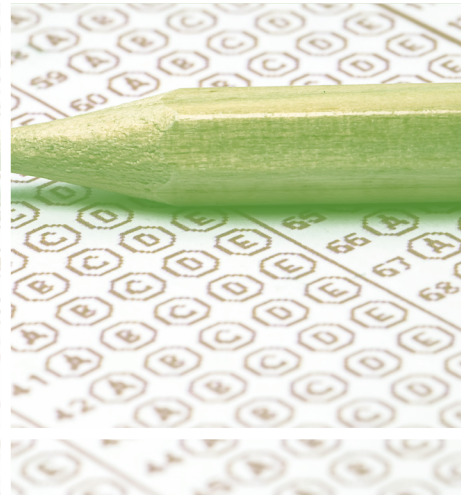


Report to the Governor and the General Assembly of Virginia

State Spending on the K-12 Standards of Quality: 2017 Update



Joint Legislative Audit and Review Commission

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Summary: State Spending on the K-12 Standards of Quality: 2017 Update

WHAT WE FOUND

- In FY17 the state spent about \$5.91 billion to fund Virginia’s constitutionally mandated K-12 standards of quality (SOQ). This equates to \$4,754, on average, for each of the state’s 1.24 million elementary and secondary school students.
- Total state SOQ spending in FY17 was 4.0 percent more than in FY16.
- State SOQ spending per student in FY17 was 3.7 percent more than in FY16.
- Fairfax County has by far the most K-12 students and received the most SOQ funds, about \$595 million, in FY17.
- Lee County, which is the locality with the lowest local ability to pay, received the most state SOQ funds per student, \$7,720.
- Falls Church, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$2,358.

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.

State Spending on the K-12 Standards of Quality: 2017 Update

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. The methodologies 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 FY93, 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 base (relative to local population and number of students in public school) to the collective

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.

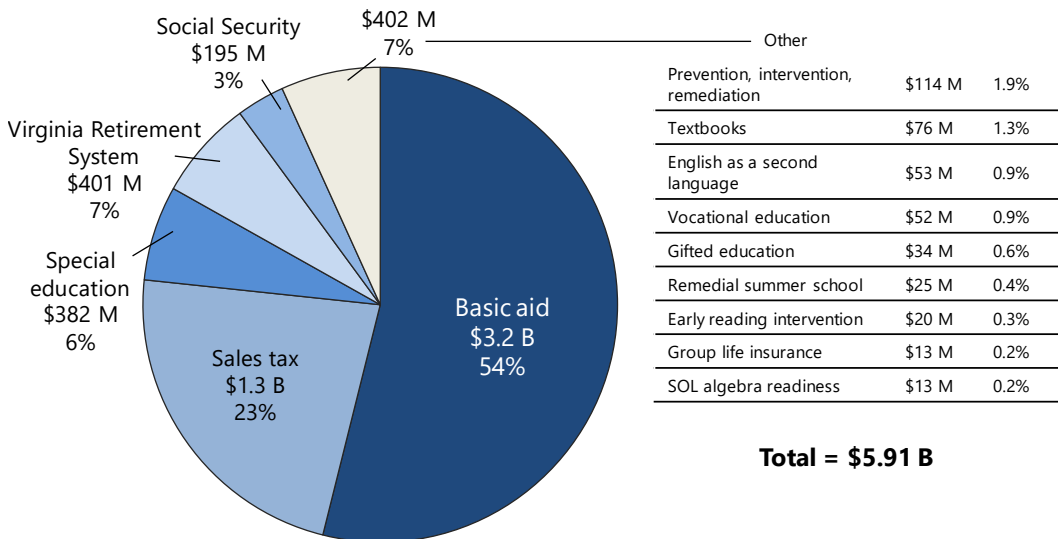
statewide size of local tax bases (relative to statewide population and number of students in public school).

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. Localities typically provide additional funds beyond the required minimum.

State spent \$5.91 billion on the K-12 SOQ in FY17

For FY17, Virginia school divisions collectively spent about \$5.91 billion in state K-12 SOQ funds, or \$4,754 for each of the 1,243,718 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 funded 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 for positions required under the SOQ) to provide a basic education program. Twenty-three percent of total state SOQ spending was funded through state sales tax revenue collected for educational purposes.

FIGURE 1
Basic aid accounted for about 54 percent of total state K-12 SOQ spending (FY17)



SOURCE: VDOE data on state K-12 SOQ payments to school divisions, FY17.

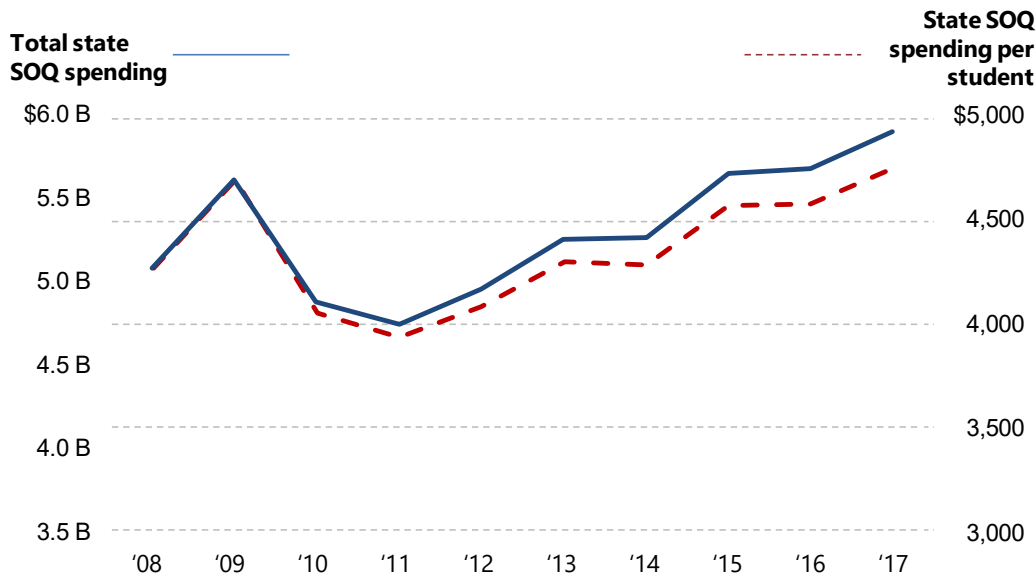
NOTE: K-12 SOQ spending by the state only. Excludes local required minimum effort spending and additional local spending. Textbooks were funded through both general and lottery funds in FY17. Early reading intervention, SOL algebra readiness, and English as a second language were funded with lottery funds in FY17. Early reading intervention and SOL algebra readiness are reported by VDOE as SOQ accounts because items are included in Standard 2 of the SOQ.

State K-12 SOQ spending and spending per student increased over previous year

State SOQ spending increased from FY16 to FY17. The \$5.91 billion in state SOQ spending in FY17 reflects an increase of 4.0 percent over the \$5.68 billion spent in FY16. This increase is the sixth consecutive annual increase, reflecting a general upward trend as revenues have recovered after the Great Recession. (Figure 2). Basic aid funded about half of the total increase. Contributions to the Virginia Retirement System accounted for the second largest portion of the total increase, about 14 percent (\$31.7 million). The increase in retirement contributions reflects the General Assembly’s established schedule to fully fund the recommended contributions by FY19.

State K-12 SOQ spending per student, statewide, increased by slightly less than total spending from FY16 to FY17. Spending per student increased by about 3.7 percent, from \$4,585 in FY16 to \$4,754 in FY17. This represented a statewide increase of \$170 more spending per student. The total number of students increased by 0.3 percent, or 3,903 students.

FIGURE 2
Total state SOQ spending increased four percent from FY16 to FY17



SOURCE: VDOE data on state K-12 SOQ payments to school divisions and calculation of adjusted average daily membership as of March 31, 2017. JLARC state SOQ spending reports, 2008-2017.

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

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 FY08 and FY17.

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

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 FY08, state SOQ spending in FY17 was \$353 less per student (adjusted for inflation).

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 49 percent of all state SOQ spending was for 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 FY17, because it had by far the most students (Table 1).

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

Rank by state SOQ spending	School division	Total state SOQ spending	Number of students	Per student state SOQ spending
1	Fairfax (Co.)	\$594,899,027	179,901	\$3,307
2	Prince William	441,642,404	86,373	5,113
3	Virginia Beach	319,482,105	67,152	4,758
4	Loudoun	312,839,733	78,206	4,000
5	Chesterfield	300,259,407	59,374	5,057
6	Henrico	237,022,492	50,176	4,724
7	Chesapeake	209,890,011	39,219	5,352
8	Norfolk	158,983,301	28,925	5,496
9	Newport News	155,736,037	26,993	5,770
10	Stafford	142,889,621	28,031	5,098
Top 10 totals		\$2,873,644,139	644,350	
Top 10 as % of total		48.6%	51.8%	

SOURCE: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2017

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 FY17, Lee County had the lowest local composite index score, and its school division received \$7,720 per student in state K-12 SOQ funds. In contrast, Falls Church, Arlington, Alexandria, Fairfax (City), and Goochland were among those with the highest possible local composite index, and each received less than \$2,600 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 \$7,720 to \$2,358

Top 10 school divisions	Total SOQ spending per student	Local composite index	Bottom 10 school divisions	Total SOQ spending per student	Local composite index
Lee	\$7,720	0.1701	Falls Church	\$2,358	0.8000
Westmoreland	7,417	0.4557	Arlington	2,414	0.8000
Scott	7,040	0.1888	Alexandria	2,480	0.8000
Brunswick	6,871	0.2808	Fairfax (City)	2,573	0.8000
Buena Vista	6,736	0.1773	Goochland	2,595	0.8000
Sussex	6,657	0.3481	Williamsburg	2,600	0.7747
Charlotte	6,630	0.2539	Bath	2,872	0.8000
Nottoway	6,626	0.2366	Northumberland	2,911	0.7542
Greensville	6,540	0.2236	Surry	2,922	0.8000
Franklin (City)	6,496	0.2930	Lancaster	2,986	0.7566

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2017; calculation of local composite index 2016–2018.

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

	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Statewide totals	\$3,186,906,357	\$1,346,831,220	\$1,379,399,636	\$5,913,137,213	\$4,754	n.a.
Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Accomack	\$15,832,857	\$4,940,956	\$7,831,484	\$28,605,297	\$5,654	0.3462
Albemarle	21,173,482	16,067,718	8,987,812	46,229,012	3,460	0.6394
Alleghany	7,398,868	2,377,776	3,345,040	13,121,684	6,204	0.2423
Amelia	5,526,624	2,014,659	2,438,940	9,980,223	5,745	0.3182
Amherst	12,296,263	4,897,382	5,825,727	23,019,372	5,842	0.3132
Appomattox	7,324,949	2,466,633	3,080,429	12,872,011	5,876	0.2917
Arlington	23,762,882	24,458,713	12,247,843	60,469,438	2,414	0.8000
Augusta	28,954,326	11,500,986	9,459,004	49,914,316	5,007	0.3508
Bath	625,194	598,930	278,491	1,502,615	2,872	0.8000
Bedford (Co.)	27,579,613	13,041,457	11,455,395	52,076,465	5,487	0.3132
Bland	2,561,532	889,423	1,009,497	4,460,452	5,919	0.3002
Botetourt	12,618,495	5,537,322	5,145,494	23,301,311	5,118	0.3766
Brunswick	5,496,011	2,334,202	3,310,689	11,140,902	6,871	0.2808
Buchanan	8,990,745	3,180,051	5,131,515	17,302,311	6,165	0.3171
Buckingham	6,262,978	2,306,862	2,996,403	11,566,243	6,059	0.3405
Campbell	23,608,520	8,855,785	9,936,157	42,400,462	5,528	0.2746
Caroline	12,764,048	4,885,420	5,382,472	23,031,940	5,550	0.3258
Carroll	11,941,956	4,426,611	5,633,689	22,002,256	6,008	0.2722
Charles City	1,689,367	909,074	856,438	3,454,879	5,415	0.4910
Charlotte	6,760,520	2,058,233	3,250,249	12,069,002	6,630	0.2539
Chesterfield	172,994,258	61,745,286	65,519,863	300,259,407	5,057	0.3510
Clarke	4,290,870	2,319,678	1,729,578	8,340,126	4,252	0.5437
Craig	2,024,338	809,965	973,986	3,808,289	6,412	0.3026
Culpeper	22,735,303	9,018,120	9,537,144	41,290,567	5,191	0.3576
Cumberland	4,464,992	1,596,861	1,939,350	8,001,203	6,326	0.2817
Dickenson	7,471,246	2,393,155	3,564,918	13,429,319	6,442	0.2700
Dinwiddie	14,490,511	4,582,965	6,222,492	25,295,968	5,915	0.2777
Essex	3,717,914	1,669,484	1,739,932	7,127,330	5,239	0.4316
Fairfax (Co.)	272,325,277	191,058,547	131,515,203	594,899,027	3,307	0.6844
Fauquier	21,401,113	12,379,303	9,247,598	43,028,014	3,954	0.5827

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Floyd	5,982,576	2,418,787	2,545,335	10,946,698	5,536	0.3402
Fluvanna	9,838,540	4,195,070	3,577,262	17,610,872	5,083	0.3759
Franklin	18,743,188	8,461,056	8,638,957	35,843,201	5,206	0.3948
Frederick	37,412,269	14,494,780	15,443,518	67,350,567	5,109	0.3889
Giles	7,714,742	2,715,262	3,572,598	14,002,602	5,869	0.2740
Gloucester	15,006,108	5,820,981	5,841,023	26,668,112	5,014	0.3730
Goochland	2,231,810	3,274,889	982,236	6,488,935	2,595	0.8000
Grayson	5,183,860	2,223,131	2,545,465	9,952,456	6,353	0.3338
Greene	9,419,015	3,411,592	4,040,096	16,870,703	5,512	0.3281
Greensville	4,934,354	1,461,867	2,332,351	8,728,572	6,540	0.2236
Halifax	15,836,391	5,808,165	9,031,931	30,676,487	6,340	0.3024
Hanover	46,215,030	18,773,581	18,614,534	83,603,145	4,723	0.4285
Henrico	127,323,274	54,167,673	55,531,545	237,022,492	4,724	0.4158
Henry	23,998,459	7,913,390	10,861,204	42,773,053	6,042	0.2331
Highland	349,833	240,939	135,513	726,285	3,677	0.8000
Isle of Wight	14,741,171	6,006,384	5,642,270	26,389,825	4,972	0.4011
James City	20,652,696	11,429,217	8,071,492	40,153,405	3,831	0.5641
King George	12,525,013	4,713,687	4,624,965	21,863,665	5,167	0.3664
King & Queen	2,428,698	1,040,651	1,253,831	4,723,180	5,851	0.4154
King William	7,438,332	2,807,536	2,796,681	13,042,549	6,037	0.3120
Lancaster	1,292,604	1,300,386	719,592	3,312,582	2,986	0.7566
Lee	12,679,510	3,643,987	7,069,516	23,393,013	7,720	0.1701
Loudoun	171,213,391	76,156,335	65,470,007	312,839,733	4,000	0.5497
Louisa	9,825,104	5,294,675	4,353,336	19,473,115	4,197	0.5436
Lunenburg	5,317,350	1,801,061	2,484,018	9,602,429	6,490	0.2434
Madison	4,426,279	2,156,488	1,961,236	8,544,003	5,077	0.4411
Mathews	2,526,152	1,218,365	1,204,812	4,949,329	4,617	0.5232
Mecklenburg	12,712,147	4,586,383	5,808,590	23,107,120	5,507	0.3491
Middlesex	2,057,778	1,277,318	811,605	4,146,701	3,549	0.6336
Montgomery	26,176,677	11,205,366	11,299,483	48,681,526	5,131	0.3832
Nelson	3,625,846	2,137,692	1,641,177	7,404,715	4,065	0.5933
New Kent	8,439,268	3,274,035	3,086,540	14,799,843	4,830	0.4152
Northampton	4,084,430	1,690,844	1,993,393	7,768,667	4,935	0.4913
Northumberland	1,513,588	1,492,625	673,409	3,679,622	2,911	0.7542
Nottoway	7,413,768	2,284,647	3,713,658	13,412,073	6,626	0.2366
Orange	13,526,065	5,513,399	5,282,422	24,321,886	5,086	0.3811
Page	10,795,392	3,746,514	4,234,996	18,776,902	5,730	0.2960
Patrick	9,938,828	2,697,319	4,520,903	17,157,050	6,448	0.2479

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Pittsylvania	29,859,486	9,846,027	14,416,778	54,122,291	6,152	0.2410
Powhatan	11,750,292	4,498,380	4,185,457	20,434,129	4,856	0.4033
Prince Edward	6,205,087	2,888,703	3,151,622	12,245,412	6,068	0.3377
Prince George	22,326,729	5,703,929	8,577,337	36,607,995	5,857	0.2454
Prince William	258,149,974	86,545,756	96,946,674	441,642,404	5,113	0.3848
Pulaski	13,002,273	4,696,599	6,000,078	23,698,950	5,786	0.3105
Rappahannock	1,176,320	1,040,651	457,199	2,674,170	3,162	0.7398
Richmond (Co.)	4,280,770	1,180,771	1,998,085	7,459,626	5,896	0.3180
Roanoke (Co.)	39,709,097	15,095,419	17,472,934	72,277,450	5,226	0.3587
Rockbridge	7,171,184	3,086,923	2,836,803	13,094,910	5,153	0.4522
Rockingham	32,027,456	13,373,816	12,198,528	57,599,800	5,115	0.3561
Russell	13,265,979	4,117,321	5,878,863	23,262,163	6,199	0.2375
Scott	14,072,758	3,274,889	6,997,034	24,344,681	7,040	0.1888
Shenandoah	16,241,087	6,888,118	7,065,461	30,194,666	5,239	0.3663
Smyth	15,544,765	4,844,409	7,102,274	27,491,448	6,378	0.2136
Southampton	9,390,209	2,749,437	3,389,089	15,528,735	5,966	0.2856
Spotsylvania	68,784,543	24,733,828	27,235,653	120,754,024	5,233	0.3617
Stafford	83,934,624	28,487,177	30,467,820	142,889,621	5,098	0.3445
Surry	764,258	997,077	446,977	2,208,312	2,922	0.8000
Sussex	3,697,017	1,376,427	1,975,783	7,049,227	6,657	0.3481
Tazewell	18,512,543	6,538,671	8,739,443	33,790,657	5,870	0.2745
Warren	13,701,456	6,493,388	5,737,761	25,932,605	4,891	0.4043
Washington	19,912,523	7,814,280	8,250,812	35,977,615	5,157	0.3494
Westmoreland	7,082,959	2,360,688	2,358,728	11,802,375	7,417	0.4557
Wise	18,539,866	5,864,555	7,836,144	32,240,565	5,745	0.2669
Wythe	12,774,381	4,413,795	4,805,203	21,993,379	5,411	0.3122
York	34,869,350	12,762,071	12,202,716	59,834,137	4,774	0.3905
Alexandria	13,427,523	15,878,897	7,125,639	36,432,059	2,480	0.8000
Bristol	6,396,400	2,677,668	3,307,621	12,381,689	5,702	0.3043
Buena Vista	3,338,002	1,052,612	1,766,112	6,156,726	6,736	0.1773
Charlottesville	6,116,431	4,708,561	2,955,215	13,780,207	3,319	0.6590
Colonial Heights	7,140,027	2,785,322	3,551,607	13,476,956	4,853	0.4182
Covington	3,222,882	982,552	1,700,912	5,906,346	6,158	0.2803
Danville	17,632,206	6,549,778	9,487,711	33,669,695	5,979	0.2629
Falls Church	2,481,919	2,634,094	1,034,195	6,150,208	2,358	0.8000
Fredericksburg	6,521,381	3,576,490	2,867,994	12,965,865	3,866	0.6071
Galax	4,141,793	1,166,247	2,135,480	7,443,520	5,954	0.2609
Hampton	59,268,007	21,572,573	28,150,798	108,991,378	5,611	0.2773

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Harrisonburg	16,440,684	5,611,654	7,897,927	29,950,265	5,202	0.3855
Hopewell	13,459,439	3,989,162	7,132,958	24,581,559	6,198	0.2108
Lynchburg	21,971,533	10,554,319	10,763,375	43,289,227	5,390	0.3630
Martinsville	6,407,121	2,167,595	3,670,106	12,244,822	6,416	0.2111
Newport News	85,942,472	29,309,103	40,484,462	155,736,037	5,770	0.2821
Norfolk	86,503,419	32,344,762	40,135,120	158,983,301	5,496	0.2988
Norton	2,436,623	712,564	1,089,238	4,238,425	5,555	0.2857
Petersburg	12,775,676	4,410,378	7,313,302	24,499,356	6,383	0.2365
Portsmouth	43,893,691	15,092,001	19,746,895	78,732,587	5,741	0.2506
Radford	5,219,728	1,629,328	2,447,376	9,296,432	5,878	0.2512
Richmond (City)	54,880,384	25,450,664	35,855,721	116,186,769	5,080	0.4758
Roanoke (City)	37,196,248	14,546,898	19,140,675	70,883,821	5,527	0.3443
Staunton	6,589,337	3,341,532	2,817,947	12,748,816	5,032	0.3827
Suffolk	38,730,751	16,353,085	17,362,371	72,446,207	5,296	0.3409
Virginia Beach	178,876,041	72,790,881	67,815,183	319,482,105	4,758	0.3925
Waynesboro	8,063,046	3,427,825	3,480,070	14,970,941	5,019	0.3556
Williamsburg	1,019,439	1,128,653	425,469	2,573,561	2,600	0.7747
Winchester	10,913,469	4,241,208	5,357,464	20,512,141	4,820	0.4326
Fairfax (City)	2,912,235	3,579,907	1,435,428	7,927,570	2,573	0.8000
Franklin (City)	3,254,628	1,430,254	2,185,946	6,870,828	6,496	0.2930
Chesapeake	116,860,980	42,956,325	50,072,706	209,890,011	5,352	0.3439
Lexington	1,824,424	629,688	666,737	3,120,849	4,650	0.4054
Emporia	3,950,964	1,174,791	1,790,546	6,916,301	6,491	0.2163
Salem	10,322,710	3,726,009	4,174,821	18,223,540	4,828	0.3704
Poquoson	5,496,744	2,271,831	2,312,087	10,080,662	4,913	0.3797
Manassas	22,544,240	7,583,594	11,212,913	41,340,747	5,649	0.3582
Manassas Park	12,548,605	2,941,676	5,767,596	21,257,877	6,195	0.2676
Colonial Beach	1,908,975	-	969,950	2,878,925	5,110	0.3402
WestPoint	2,904,606	-	1,056,375	3,960,981	5,025	0.2422
Statewide	\$3,186,906,357	\$1,346,831,220	\$1,379,399,636	\$5,913,137,213	\$4,754	n.a.

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2017; 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. Textbooks funded with both general funds and lottery funds in FY17. Early reading intervention, SOL algebra readiness, and English as a second language funded with lottery funds in FY17. Early reading intervention and SOL algebra readiness are reported by VDOE as SOQ accounts because items are included in Standard 2 of the SOQ.



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