

Report to the Governor and the General Assembly of Virginia

# State Spending on the K–12 Standards of Quality: 2019 Update



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# Summary: State Spending on the K–12 Standards of Quality: 2019 Update

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## WHAT WE FOUND

- In FY19 the state spent \$6.2 billion to fund Virginia’s constitutionally mandated K–12 standards of quality (SOQ). This equates to an average of \$4,974 for each of the state’s 1.25 million elementary and secondary school students.
- Total state SOQ spending in FY19 was 3.3 percent more than in FY18, primarily due to increases in salaries and benefits for instructional and support staff because of re-benchmarking for the first year of the biennium.
- For the first time in more than 30 years, the number of K–12 students in Virginia decreased from the previous year, although the decline was only 0.2 percent (about 2,000 students). This contributed to spending per student increasing by a slightly higher percentage than total spending.
- Fairfax County has by far the most K–12 students (179,000, more than twice as many as the second-largest school division) and received the most SOQ funds, \$643 million, in FY19.
- Lee County, which is the locality with the lowest local ability to pay, received the most state SOQ funds per student, \$7,813.
- Falls Church, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$2,488.

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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: 2019 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.)

## 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 the state uses to determine funding for the Standards of Quality. First, the state determines the costs of educational programs to meet the Standards of Quality. These costs have several primary components, including the number of staff needed to meet the standards and the salary and benefit 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 by the General Assembly.

The second step is calculating the state’s share of the total costs that were determined in the first step. In general, the state pays approximately 55 percent of SOQ program costs, and localities pay the remaining 45 percent. The state’s share of basic aid is derived by excluding sales tax revenue that is generated and appropriated by the state for public education purposes, then calculating state and local shares by school division according to the local composite index. For other SOQ programs, the state and local share is calculated based on an unadjusted total cost of the program.

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**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.

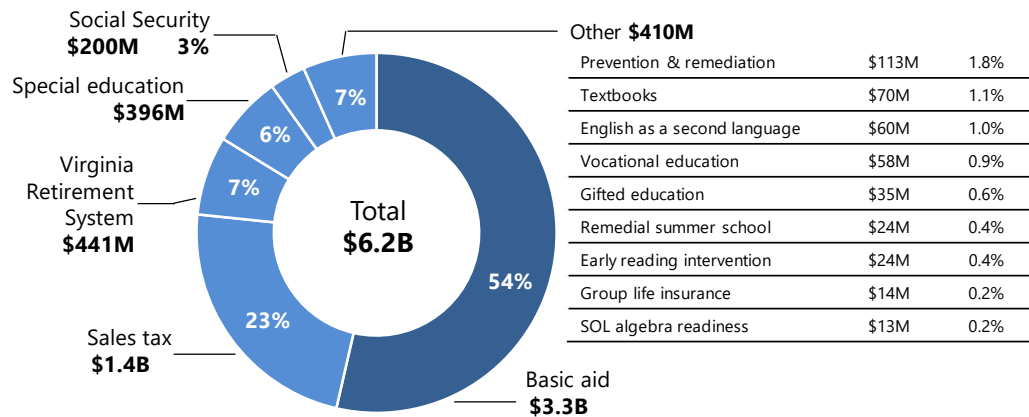
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Localities are required to provide the remaining education funds, beyond the state share, to meet the K–12 standards of quality. Appropriation Act language over the years has addressed specifically how this amount should be calculated. Localities typically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

## State spent \$6.2 billion on the K–12 SOQ in FY19

For FY19, Virginia school divisions collectively spent \$6.2 billion in state K–12 SOQ funds, or \$4,974 for each of the 1,244,924 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 three-fourths of total state SOQ spending: basic aid (54 percent) and sales tax revenue collected for educational purposes (23 percent) (Figure 1). School divisions can use funding from these two accounts for a variety of purposes related to providing a basic education program, such as compensation for employees required under the SOQ. State SOQ spending also includes dedicated funding for contributions for local school staff to the Virginia Retirement System and the employer share of Social Security taxes, funding for special education services, and smaller items such as textbooks and English as a Second Language.

**FIGURE 1**  
**Basic aid accounted for about 54 percent of total state K–12 SOQ spending (FY19)**



SOURCE: VDOE data on state K–12 SOQ payments to school divisions, FY19.

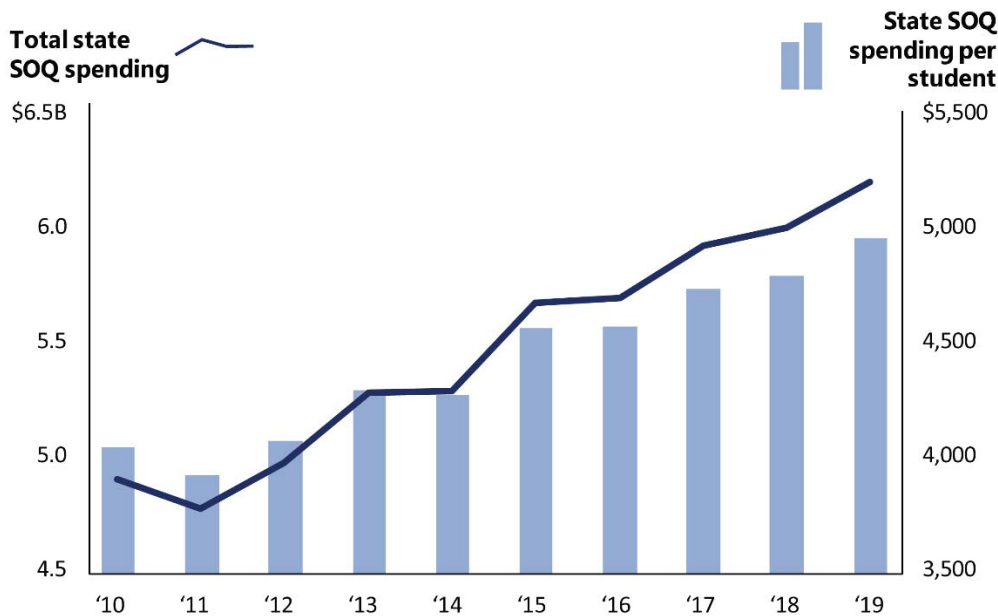
NOTE: K–12 SOQ spending by the state only. Excludes local required minimum effort spending and additional local spending. Early reading intervention and SOL algebra readiness were funded with lottery funds in FY19. Early reading intervention and SOL algebra readiness are reported by VDOE as SOQ accounts because items are included in Standard 2 of the SOQ.

## State K–12 SOQ spending and spending per student increased 3 percent over previous year

State SOQ spending in FY19 was \$6.2 billion, an increase of 3.3 percent or about \$200 million from FY18. This is the eighth consecutive annual increase, reflecting a general upward trend as revenues have recovered from the Great Recession (Figure 2). About 70 percent of the growth was an increase in basic aid to school divisions, driven primarily by increases in salaries and benefits for instructional and support staff, as part of a process referred to as “re-benchmarking” that occurs in the first year of the biennial budget.

For the first time in more than 30 years, the total number of students statewide decreased, although only marginally (0.2 percent, or about 2,000 students). This decline in students contributed to spending per student increasing by a slightly higher percentage than total spending. State K–12 SOQ spending per student in FY19 was \$4,974, an increase of 3.5 percent (\$168) from FY18. This 3.5 percent increase was slightly more than the increase in total spending of 3.3 percent.

**FIGURE 2**  
**Total state SOQ spending and state SOQ spending per student have generally increased during the last decade (FY10–19)**



SOURCE: VDOE data on state K–12 SOQ payments to school divisions and calculation of adjusted average daily membership as of March 31, 2019. JLARC state SOQ spending reports, 2010–2019.  
 NOTE: Not adjusted for inflation. State SOQ spending only. Excludes local “required minimum effort” spending and additional local spending.

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To adjust K–12 education spending for inflation between FY10 and FY19, JLARC staff used the U.S. Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U).

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Over the past decade, the growth in state K–12 SOQ spending per student has kept pace with inflation as measured by the Consumer Price Index (sidebar). Adjusted for inflation, state SOQ spending per student was \$234 (4.9 percent) higher in FY19 than in FY10, in part because of a sharp decrease in SOQ spending in FY10 during the recession. Inflation-adjusted SOQ spending per student, though, is still below pre-recession levels.

## 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 driven primarily by the number of students. About half (49 percent) of all state SOQ spending went to 10 school divisions in FY19. These 10 divisions had about half (52 percent) of the state’s elementary and secondary students. Fairfax County spent by far the most state SOQ funds in FY19 because of its large student population (Table 1). The county has more than twice as many students as the state’s second-largest school division.

**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.)   | \$643,380,492            | 179,410            | \$3,586                        |
| 2                           | Prince William  | 478,434,745              | 88,162             | 5,427                          |
| 3                           | Loudoun         | 348,803,470              | 81,562             | 4,277                          |
| 4                           | Virginia Beach  | 323,615,000              | 66,593             | 4,860                          |
| 5                           | Chesterfield    | 318,269,476              | 60,705             | 5,243                          |
| 6                           | Henrico         | 250,018,772              | 50,148             | 4,986                          |
| 7                           | Chesapeake      | 221,200,082              | 39,698             | 5,572                          |
| 8                           | Norfolk         | 162,969,306              | 27,934             | 5,834                          |
| 9                           | Newport News    | 162,301,430              | 26,916             | 6,030                          |
| 10                          | Stafford        | 151,247,545              | 28,852             | 5,242                          |
| Top 10 totals               |                 | \$3,060,240,318          | 649,980            |                                |
| <b>Top 10 as % of total</b> |                 | <b>49.4%</b>             | <b>52.2%</b>       |                                |

SOURCE: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2019.

From FY18 to FY19, enrollment declined in about two-thirds (89) of the state’s school divisions. Several small divisions had substantial percentage declines in enrollment, including Emporia (10 percent decline), and Alleghany and Rappahannock (6 percent decline) counties. Several large divisions had relatively small percentage declines, but



their larger size resulted in substantial absolute declines, including Fairfax County (0.5 percent, 885 student decline) and Virginia Beach (1 percent, 498 student decline).

Enrollment increased, however, in several large divisions, especially in Northern Virginia. Enrollment increased by 2 percent in Loudoun County (1,291 students) and Arlington (601 students). Enrollment increased by 1 percent in Prince William County (849 students), Stafford County (365 students), and Alexandria (197 students).

In addition to enrollment, state K–12 SOQ spending in each school division is also 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 per student. Localities with a higher score receive less per student. For localities with the highest possible score, currently 0.8000, the state funds 20 percent of total SOQ spending. For Lee County, the locality with the lowest local composite index score, currently 0.1754, the state funds more than 80 percent of total SOQ spending.

In FY19, Lee County received \$7,813 per student in state K–12 SOQ funds. In contrast, Falls Church, Arlington, Alexandria, and Fairfax (City) were among those with the highest possible local composite index, and each received less than \$2,700 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 \$7,813 to \$2,488**

| 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                     | \$7,813                        | 0.1754                | Falls Church               | \$2,488                        | 0.8000                |
| Buena Vista             | 7,504                          | 0.1849                | Arlington                  | 2,569                          | 0.8000                |
| Westmoreland            | 7,337                          | 0.4743                | Alexandria                 | 2,669                          | 0.8000                |
| Scott                   | 7,247                          | 0.1917                | Fairfax (City)             | 2,673                          | 0.8000                |
| Nottoway                | 6,937                          | 0.2385                | Goochland                  | 2,712                          | 0.8000                |
| Lunenburg               | 6,876                          | 0.2525                | Williamsburg               | 2,777                          | 0.7703                |
| Charlotte               | 6,854                          | 0.2439                | Bath                       | 2,833                          | 0.8000                |
| Craig                   | 6,828                          | 0.3235                | Surry                      | 2,952                          | 0.8000                |
| Dickenson               | 6,813                          | 0.2470                | Rappahannock               | 2,971                          | 0.7672                |
| Martinsville            | 6,808                          | 0.2135                | Lancaster                  | 3,012                          | 0.7718                |

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2019; calculation of local composite index 2018–2020.



## 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> | \$3,318,375,519 | \$1,427,325,213 | \$1,446,664,395 | \$6,192,365,127 | \$4,974                     | n.a.                  |
| Division                | Basic aid       | Sales tax       | All other       | Total state SOQ | Total state SOQ per student | Local composite index |
| Accomack                | \$16,011,901    | \$5,174,879     | \$7,886,919     | \$29,073,699    | \$5,893                     | 0.3506                |
| Albemarle               | 19,660,033      | 16,872,054      | 9,065,998       | 45,598,085      | 3,364                       | 0.6780                |
| Alleghany               | 7,282,228       | 2,461,091       | 3,323,864       | 13,067,183      | 6,689                       | 0.2423                |
| Amelia                  | 5,780,384       | 2,094,680       | 2,614,157       | 10,489,221      | 6,143                       | 0.3231                |
| Amherst                 | 13,010,719      | 4,998,893       | 6,265,855       | 24,275,467      | 6,190                       | 0.3073                |
| Appomattox              | 7,462,348       | 2,578,414       | 3,294,521       | 13,335,283      | 6,197                       | 0.2950                |
| Arlington               | 26,198,662      | 28,417,611      | 13,082,526      | 67,698,799      | 2,569                       | 0.8000                |
| Augusta                 | 29,062,681      | 11,691,760      | 10,168,597      | 50,923,038      | 5,131                       | 0.3602                |
| Bath                    | 635,010         | 584,814         | 238,866         | 1,458,690       | 2,833                       | 0.8000                |
| Bedford (Co.)           | 29,043,845      | 12,837,020      | 12,154,942      | 54,035,807      | 5,745                       | 0.3132                |
| Bland                   | 2,628,884       | 867,293         | 1,098,330       | 4,594,507       | 6,433                       | 0.3070                |
| Botetourt               | 13,237,606      | 5,551,217       | 5,183,706       | 23,972,529      | 5,281                       | 0.3856                |
| Brunswick               | 5,106,158       | 2,233,663       | 3,069,538       | 10,409,359      | 6,788                       | 0.3537                |
| Buchanan                | 8,887,490       | 3,238,135       | 4,458,980       | 16,584,605      | 6,287                       | 0.3078                |
| Buckingham              | 6,691,702       | 2,464,701       | 3,189,295       | 12,345,698      | 6,235                       | 0.3485                |
| Campbell                | 24,473,599      | 9,082,661       | 10,311,732      | 43,867,992      | 5,768                       | 0.2851                |
| Caroline                | 12,722,050      | 5,137,877       | 5,333,500       | 23,193,427      | 5,708                       | 0.3446                |
| Carroll                 | 12,303,782      | 4,439,349       | 5,895,160       | 22,638,291      | 6,347                       | 0.2727                |
| Charles City            | 1,518,675       | 882,635         | 709,396         | 3,110,706       | 5,307                       | 0.5175                |
| Charlotte               | 6,724,577       | 2,079,337       | 3,212,099       | 12,016,013      | 6,854                       | 0.2439                |
| Chesterfield            | 183,665,814     | 64,330,402      | 70,273,260      | 318,269,476     | 5,243                       | 0.3522                |
| Clarke                  | 4,183,958       | 2,469,213       | 1,815,280       | 8,468,451       | 4,403                       | 0.5506                |
| Craig                   | 2,002,995       | 814,949         | 1,070,727       | 3,888,671       | 6,828                       | 0.3235                |
| Culpeper                | 24,072,480      | 9,494,197       | 9,900,704       | 43,467,381      | 5,412                       | 0.3573                |
| Cumberland              | 4,709,729       | 1,598,310       | 2,150,493       | 8,458,532       | 6,745                       | 0.2810                |
| Dickenson               | 7,410,000       | 2,356,402       | 3,592,248       | 13,358,650      | 6,813                       | 0.2470                |
| Dinwiddie               | 15,467,224      | 4,579,235       | 6,605,259       | 26,651,718      | 6,192                       | 0.2783                |
| Essex                   | 3,576,885       | 1,657,874       | 1,888,352       | 7,123,111       | 5,665                       | 0.4298                |
| Fairfax (Co.)           | 291,504,167     | 207,959,006     | 143,917,319     | 643,380,492     | 3,586                       | 0.6754                |
| Fauquier                | 20,917,527      | 12,839,728      | 9,213,823       | 42,971,078      | 3,926                       | 0.6114                |

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> |
|-----------------|------------------|------------------|------------------|------------------------|------------------------------------|------------------------------|
| Floyd           | \$5,936,308      | \$2,470,116      | \$2,698,837      | \$11,105,261           | \$5,924                            | 0.3337                       |
| Fluvanna        | 10,247,824       | 4,322,928        | 3,514,146        | 18,084,898             | 5,243                              | 0.3912                       |
| Franklin        | 18,878,495       | 8,764,082        | 8,670,405        | 36,312,982             | 5,446                              | 0.3954                       |
| Frederick       | 40,297,008       | 15,164,542       | 16,131,223       | 71,592,773             | 5,326                              | 0.3898                       |
| Giles           | 7,911,882        | 2,790,500        | 3,877,203        | 14,579,585             | 6,220                              | 0.2779                       |
| Gloucester      | 15,457,288       | 5,989,827        | 6,070,756        | 27,517,871             | 5,306                              | 0.3821                       |
| Goochland       | 2,447,448        | 3,461,952        | 1,034,220        | 6,943,620              | 2,712                              | 0.8000                       |
| Grayson         | 4,972,048        | 2,245,396        | 2,397,211        | 9,614,655              | 6,499                              | 0.3462                       |
| Greene          | 9,259,599        | 3,674,037        | 3,846,870        | 16,780,506             | 5,780                              | 0.3321                       |
| Greensville     | 4,448,209        | 1,490,914        | 2,179,699        | 8,118,822              | 6,773                              | 0.2189                       |
| Halifax         | 15,586,417       | 5,843,624        | 9,679,167        | 31,109,208             | 6,760                              | 0.3000                       |
| Hanover         | 45,954,796       | 19,315,997       | 18,356,734       | 83,627,527             | 4,809                              | 0.4468                       |
| Henrico         | 134,678,168      | 57,355,958       | 57,984,646       | 250,018,772            | 4,986                              | 0.4183                       |
| Henry           | 25,121,395       | 8,284,860        | 11,538,240       | 44,944,495             | 6,406                              | 0.2253                       |
| Highland        | 316,784          | 247,282          | 120,632          | 684,698                | 3,651                              | 0.8000                       |
| Isle of Wight   | 15,953,901       | 6,201,010        | 6,162,969        | 28,317,880             | 5,242                              | 0.3968                       |
| James City      | 21,168,567       | 11,956,190       | 8,307,335        | 41,432,092             | 3,983                              | 0.5657                       |
| King George     | 13,375,700       | 4,975,428        | 4,879,482        | 23,230,610             | 5,383                              | 0.3721                       |
| King and Queen  | 2,436,992        | 1,019,814        | 1,447,443        | 4,904,249              | 6,454                              | 0.3945                       |
| King William    | 7,703,002        | 2,995,365        | 3,135,347        | 13,833,714             | 6,332                              | 0.3283                       |
| Lancaster       | 1,200,843        | 1,310,416        | 615,736          | 3,126,995              | 3,012                              | 0.7718                       |
| Lee             | 12,492,319       | 3,688,477        | 7,238,383        | 23,419,179             | 7,813                              | 0.1754                       |
| Loudoun         | 190,646,624      | 85,111,141       | 73,045,705       | 348,803,470            | 4,277                              | 0.5383                       |
| Louisa          | 10,100,232       | 5,456,456        | 4,403,077        | 19,959,765             | 4,232                              | 0.5474                       |
| Lunenburg       | 5,617,151        | 1,778,808        | 2,776,410        | 10,172,369             | 6,876                              | 0.2525                       |
| Madison         | 4,480,291        | 2,160,561        | 1,695,180        | 8,336,032              | 5,019                              | 0.4608                       |
| Mathews         | 2,737,884        | 1,176,847        | 1,336,719        | 5,251,450              | 5,020                              | 0.5060                       |
| Mecklenburg     | 12,152,993       | 4,775,978        | 5,344,983        | 22,273,954             | 5,593                              | 0.3767                       |
| Middlesex       | 2,207,027        | 1,360,955        | 942,532          | 4,510,514              | 3,914                              | 0.6160                       |
| Montgomery      | 27,345,522       | 11,967,922       | 11,795,858       | 51,109,302             | 5,268                              | 0.3920                       |
| Nelson          | 3,957,306        | 2,249,908        | 1,711,604        | 7,918,818              | 4,645                              | 0.5356                       |
| New Kent        | 9,099,612        | 3,485,417        | 3,417,131        | 16,002,160             | 4,963                              | 0.4172                       |
| Northampton     | 3,958,106        | 1,823,030        | 1,883,484        | 7,664,620              | 5,163                              | 0.4746                       |
| Northumberland  | 1,816,501        | 1,455,717        | 819,434          | 4,091,652              | 3,288                              | 0.7187                       |
| Nottoway        | 7,408,154        | 2,369,939        | 3,667,597        | 13,445,690             | 6,937                              | 0.2385                       |
| Orange          | 13,825,724       | 5,580,999        | 5,430,408        | 24,837,131             | 5,256                              | 0.4025                       |
| Page            | 10,660,468       | 3,729,089        | 4,358,830        | 18,748,387             | 5,853                              | 0.3007                       |

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> |
|------------------|------------------|------------------|------------------|------------------------|------------------------------------|------------------------------|
| Patrick          | \$9,820,903      | \$2,671,371      | \$4,316,182      | \$16,808,456           | \$6,732                            | 0.2396                       |
| Pittsylvania     | 29,753,839       | 10,144,892       | 14,006,975       | 53,905,706             | 6,342                              | 0.2443                       |
| Powhatan         | 11,758,483       | 4,487,181        | 4,136,859        | 20,382,523             | 4,822                              | 0.4302                       |
| Prince Edward    | 5,975,485        | 2,894,286        | 2,934,552        | 11,804,323             | 6,083                              | 0.3598                       |
| Prince George    | 23,135,564       | 6,152,275        | 8,866,591        | 38,154,430             | 6,155                              | 0.2391                       |
| Prince William   | 276,491,784      | 93,869,808       | 108,073,153      | 478,434,745            | 5,427                              | 0.3783                       |
| Pulaski          | 12,683,705       | 4,867,130        | 6,202,451        | 23,753,286             | 6,067                              | 0.3192                       |
| Rappahannock     | 881,628          | 1,052,304        | 340,968          | 2,274,900              | 2,971                              | 0.7672                       |
| Richmond (Co.)   | 4,425,915        | 1,217,459        | 2,090,928        | 7,734,302              | 6,180                              | 0.3100                       |
| Roanoke (Co.)    | 40,523,466       | 15,592,323       | 18,177,499       | 74,293,288             | 5,434                              | 0.3620                       |
| Rockbridge       | 7,898,290        | 3,118,104        | 3,164,896        | 14,181,290             | 5,523                              | 0.4498                       |
| Rockingham       | 33,203,582       | 13,948,888       | 13,049,220       | 60,201,690             | 5,301                              | 0.3682                       |
| Russell          | 13,079,789       | 4,251,631        | 6,473,222        | 23,804,642             | 6,733                              | 0.2322                       |
| Scott            | 14,129,725       | 3,426,755        | 7,011,454        | 24,567,934             | 7,247                              | 0.1917                       |
| Shenandoah       | 17,075,432       | 6,966,322        | 7,393,283        | 31,435,037             | 5,461                              | 0.3821                       |
| Smyth            | 15,794,907       | 4,902,327        | 7,085,643        | 27,782,877             | 6,682                              | 0.2174                       |
| Southampton      | 10,108,653       | 2,820,282        | 3,661,686        | 16,590,621             | 6,209                              | 0.2963                       |
| Spotsylvania     | 71,780,156       | 25,924,030       | 29,119,936       | 126,824,122            | 5,523                              | 0.3627                       |
| Stafford         | 89,117,957       | 30,060,143       | 32,069,445       | 151,247,545            | 5,242                              | 0.3462                       |
| Surry            | 768,782          | 958,445          | 394,249          | 2,121,476              | 2,952                              | 0.8000                       |
| Sussex           | 3,590,579        | 1,384,420        | 1,930,663        | 6,905,662              | 6,806                              | 0.3482                       |
| Tazewell         | 18,454,001       | 6,617,960        | 8,936,394        | 34,008,355             | 6,254                              | 0.2624                       |
| Warren           | 13,041,419       | 6,737,992        | 5,909,204        | 25,688,615             | 4,979                              | 0.4333                       |
| Washington       | 20,661,643       | 8,014,113        | 8,498,481        | 37,174,237             | 5,446                              | 0.3434                       |
| Westmoreland     | 6,583,654        | 2,506,215        | 2,096,472        | 11,186,341             | 7,337                              | 0.4743                       |
| Wise             | 19,251,442       | 6,207,327        | 8,215,898        | 33,674,667             | 6,202                              | 0.2474                       |
| Wythe            | 12,831,563       | 4,443,862        | 5,147,853        | 22,423,278             | 5,750                              | 0.3146                       |
| York             | 37,546,287       | 13,451,616       | 13,639,397       | 64,637,300             | 5,068                              | 0.3822                       |
| Alexandria       | 14,175,654       | 18,620,177       | 7,727,958        | 40,523,789             | 2,669                              | 0.8000                       |
| Bristol          | 6,727,997        | 2,841,942        | 3,820,330        | 13,390,269             | 6,290                              | 0.2922                       |
| Buena Vista      | 3,305,250        | 1,066,743        | 2,054,324        | 6,426,317              | 7,504                              | 0.1849                       |
| Charlottesville  | 5,990,250        | 5,292,202        | 2,798,258        | 14,080,710             | 3,346                              | 0.6772                       |
| Colonial Heights | 7,483,799        | 2,980,023        | 3,851,294        | 14,315,116             | 5,148                              | 0.4179                       |
| Covington        | 3,351,426        | 961,152          | 1,736,894        | 6,049,472              | 6,168                              | 0.2981                       |
| Danville         | 17,736,730       | 6,928,417        | 9,440,511        | 34,105,658             | 6,337                              | 0.2546                       |
| Falls Church     | 2,460,925        | 2,841,942        | 988,148          | 6,291,015              | 2,488                              | 0.8000                       |
| Fredericksburg   | 6,746,169        | 3,905,075        | 3,009,084        | 13,660,328             | 3,918                              | 0.6210                       |

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> |
|-----------------|------------------|------------------|------------------|------------------------|------------------------------------|------------------------------|
| Galax           | \$4,435,598      | \$1,207,532      | \$2,344,001      | \$7,987,131            | \$6,367                            | 0.2587                       |
| Hampton         | 60,016,621       | 22,055,957       | 27,101,819       | 109,174,397            | 5,802                              | 0.2741                       |
| Harrisonburg    | 18,235,648       | 6,256,062        | 8,793,193        | 33,284,903             | 5,546                              | 0.3645                       |
| Hopewell        | 14,351,955       | 4,249,826        | 8,309,985        | 26,911,766             | 6,774                              | 0.2032                       |
| Lynchburg       | 22,494,597       | 11,005,868       | 11,330,882       | 44,831,347             | 5,725                              | 0.3700                       |
| Martinsville    | 6,307,471        | 2,262,543        | 3,665,695        | 12,235,709             | 6,808                              | 0.2135                       |
| Newport News    | 89,797,434       | 30,338,110       | 42,165,886       | 162,301,430            | 6,030                              | 0.2781                       |
| Norfolk         | 87,407,559       | 34,008,537       | 41,553,210       | 162,969,306            | 5,834                              | 0.2958                       |
| Norton          | 2,649,001        | 756,287          | 1,165,857        | 4,571,145              | 5,829                              | 0.2870                       |
| Petersburg      | 12,963,167       | 4,543,136        | 7,302,429        | 24,808,732             | 6,551                              | 0.2430                       |
| Portsmouth      | 43,770,289       | 15,994,833       | 20,158,242       | 79,923,364             | 6,030                              | 0.2462                       |
| Radford         | 5,503,927        | 1,688,559        | 2,571,544        | 9,764,030              | 6,146                              | 0.2429                       |
| Richmond (City) | 54,328,067       | 27,424,871       | 34,476,948       | 116,229,886            | 5,082                              | 0.4925                       |
| Roanoke (City)  | 37,952,895       | 15,760,186       | 19,802,850       | 73,515,931             | 5,700                              | 0.3416                       |
| Staunton        | 7,195,366        | 3,350,946        | 3,197,267        | 13,743,579             | 5,339                              | 0.3867                       |
| Suffolk         | 40,894,430       | 17,271,857       | 18,028,266       | 76,194,553             | 5,562                              | 0.3420                       |
| Virginia Beach  | 178,656,354      | 76,227,028       | 68,731,618       | 323,615,000            | 4,860                              | 0.4046                       |
| Waynesboro      | 7,626,945        | 3,697,502        | 3,375,337        | 14,699,784             | 5,279                              | 0.3578                       |
| Williamsburg    | 1,096,750        | 1,285,146        | 467,434          | 2,849,330              | 2,777                              | 0.7703                       |
| Winchester      | 11,439,391       | 4,466,424        | 5,772,157        | 21,677,972             | 5,208                              | 0.4244                       |
| Fairfax (City)  | 3,060,687        | 3,478,197        | 1,491,707        | 8,030,591              | 2,673                              | 0.8000                       |
| Franklin (City) | 3,101,352        | 1,508,061        | 1,859,056        | 6,468,469              | 6,521                              | 0.2952                       |
| Chesapeake      | 124,002,476      | 45,359,156       | 51,838,450       | 221,200,082            | 5,572                              | 0.3476                       |
| Lexington       | 1,903,182        | 657,013          | 830,069          | 3,390,264              | 5,027                              | 0.4172                       |
| Emporia         | 3,346,266        | 1,179,555        | 1,585,438        | 6,111,259              | 6,643                              | 0.2168                       |
| Salem           | 11,017,804       | 3,867,170        | 4,259,915        | 19,144,889             | 4,991                              | 0.3715                       |
| Poquoson        | 6,108,949        | 2,258,933        | 2,414,910        | 10,782,792             | 5,097                              | 0.3742                       |
| Manassas        | 23,656,904       | 7,945,523        | 11,496,086       | 43,098,513             | 5,885                              | 0.3557                       |
| Manassas Park   | 13,746,432       | 3,254,380        | 6,406,930        | 23,407,742             | 6,570                              | 0.2675                       |
| Colonial Beach  | 2,155,384        | -                | 1,182,425        | 3,337,809              | 5,308                              | 0.3600                       |
| West Point      | 2,994,084        | -                | 1,113,352        | 4,107,436              | 5,149                              | 0.2554                       |

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2019; calculation of local composite index 2018–2020.

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. Early reading intervention and SOL algebra readiness were funded with lottery funds in FY19. 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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