

Report to the Governor and the General Assembly of Virginia

State Spending on the K–12 Standards of Quality: 2023 Update



Joint Legislative Audit and Review Commission

Senator Janet D. Howell, Chair
Delegate Robert D. Orrock, Sr., Vice Chair

Delegate Terry L. Austin
Delegate Betsy B. Carr
Delegate Barry D. Knight
Senator Mamie E. Locke
Senator Jeremy S. McPike
Senator Thomas K. Norment, Jr.
Delegate Kenneth R. Plum
Senator Lionell Spruill, Sr.
Delegate Luke E. Torian
Delegate R. Lee Ware
Delegate Tony O. Wilt

Staci Henshaw, Auditor of Public Accounts

JLARC staff

Hal E. Greer, Director

Justin Brown, Senior Associate Director

Information graphics: Nathan Skreslet
Managing editor: Jessica Sabbath

Summary: State Spending on the K–12 Standards of Quality: 2023 Update

WHAT WE FOUND

- In FY23, the state spent \$7.5 billion to fund Virginia’s constitutionally mandated K–12 standards of quality (SOQ). This equates to an average of \$6,163 for each of the state’s 1.2 million elementary and secondary school students.
- FY23 total state SOQ spending was 10 percent more than FY22 spending.
- The spending increase was primarily because of increases in the basic aid account (generally used for staffing costs) and two additional funding categories related to enrollment declines during the pandemic and supplemental funding for lost sales tax revenue.
- Recent spending increases have been more than offset by inflation, which has outpaced state SOQ spending during the last two years.
- Fairfax County has by far the most K–12 students and received the most SOQ funds, \$814 million, in FY23.
- Craig County received the most state SOQ funds per student, \$9,198.
- Goochland County, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$3,396.

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: 2023 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.)

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).

The state uses two key steps to determine funding for the SOQ. First, the state determines the costs of educational programs to meet the SOQ. These costs have several primary components, including the number of staff needed to meet the standards and the salary and benefits 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 calculates 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 collectively pay the remaining 45 percent. The state’s share of the largest SOQ account, basic aid, is derived by (i) excluding sales tax revenue (generated and appropriated by the state for public education purposes), then (ii) using the local composite index to calculate a state and local share for each school division. For other SOQ accounts, the state and local share is calculated based on an unadjusted total cost of the programs funded through each account.

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.

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.

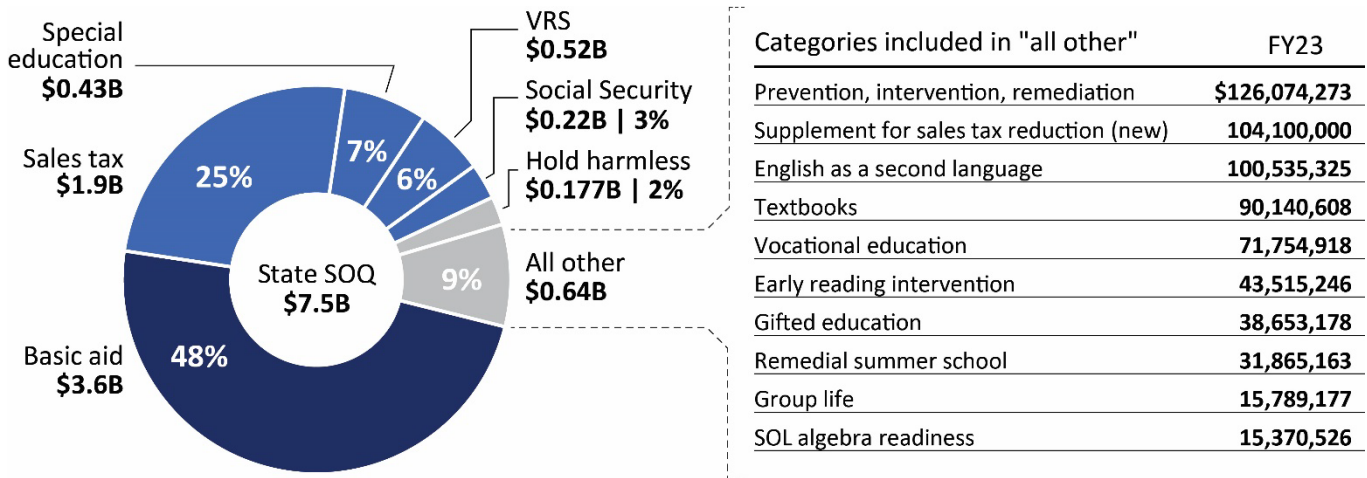
State spent \$7.5 billion on the K–12 SOQ in FY23

The state share of the SOQ is funded by sales tax proceeds, state general funds, and lottery funds. The federal government also provides funding annually for K–12 education, including a substantial amount for COVID-19 relief since FY20, but none of these funds were used to fund the state SOQ.

For FY23, Virginia school divisions collectively spent \$7.5 billion in state K–12 SOQ funds, or \$6,163 for each of the 1,216,975 public 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 about three-fourths of total state SOQ spending: basic aid (48 percent) and sales tax revenue collected for educational purposes (25 percent) in FY23 (Figure 1). School divisions can use funding from these two accounts for many purposes related to providing a basic education program, in particular compensation for employees funded under the SOQ.

Two additional spending categories are included in FY23. The first is \$177 million in hold harmless funding for divisions related to enrollment declines and other spending variations during the COVID-19 pandemic. This category is temporary through the 2022–2024 biennium. The second category is \$104 million in supplemental funding to make up for reduced sales tax revenue due to the elimination of the grocery and personal hygiene taxes. This category is intended to be included in future fiscal years.

FIGURE 1
Basic aid accounted for 48 percent of total state K–12 SOQ spending (FY23)



SOURCE: VDOE data on state K–12 SOQ payments to school divisions, FY23.

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 are reported by VDOE as SOQ accounts. These accounts are funded with Lottery proceeds but are included in Standard 2 of the SOQ. Remedial summer school is not included in Standard 2 of the SOQ but is included in SOQ totals in the Appropriation Act.

Statewide K–12 SOQ spending increased 10 percent in FY23 but has been offset by inflation

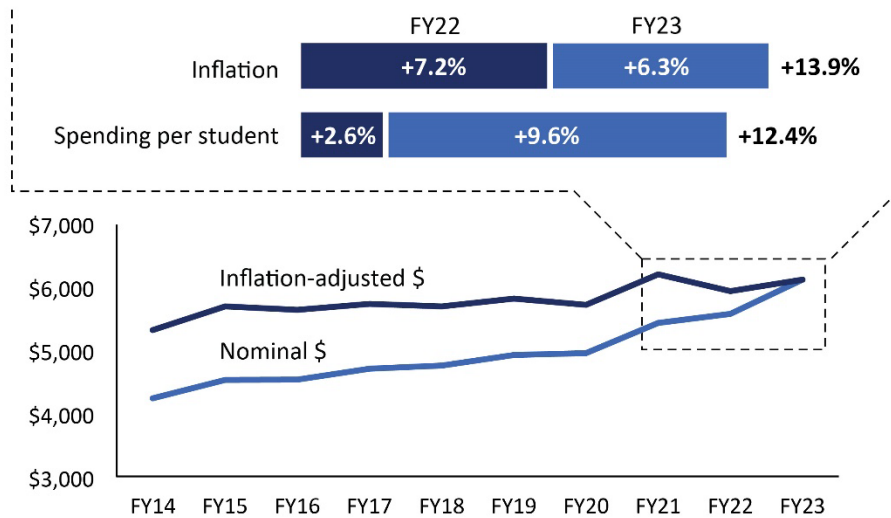
State SOQ spending in FY23 was \$7.5 billion, a substantial increase of 10.2 percent, or an additional \$693 million, from FY22 state SOQ spending. This increase was due to a variety of factors, but especially higher spending on salaries due to “rebenchmarking” and additional funding categories. (Rebenchmarking occurs every two years to reflect changes in staff salaries and benefits, inflation, and other factors.) For example, the estimated, prevailing elementary school teacher salary increased from \$51,371 in FY22 to \$53,996 in FY23. Basic aid spending accounted for 41 percent of the total spending increase from FY22. The pandemic hold harmless funds (26 percent of the increase) and additional payments to compensate for sales tax loss (15 percent of the increase) were the two other major spending categories driving the increase.

Because enrollment remained relatively stable, SOQ spending per student also increased substantially from FY22 to FY23. State SOQ spending per student in FY23 increased 9.6 percent from FY22. This increase is slightly less than the 10.2 percent increase in total spending because enrollment increased slightly (0.53 percent) from the prior year.

These recent SOQ spending increases have been entirely offset by inflation. State spending per student increased 12.4 percent during the last two fiscal years. However, during the same time period inflation increased by more: 13.9 percent. Consequently, inflation-adjusted state SOQ spending per student was \$79 less in FY23 than in FY21 (Figure 2).

To adjust K–12 education spending for inflation between FY14 and FY23, JLARC staff used the U.S. Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U).

FIGURE 2
Inflation has offset recent increases in state SOQ spending per student



SOURCE: VDOE data on state K–12 SOQ payments to school divisions and adjusted average daily membership as of March 31, 2023. JLARC state SOQ spending reports, 2014–2022. CPI-U, U.S. Bureau of Labor Statistics.
NOTE: Inflation and \$ / student percentage increases do not total due to compounding.

State K–12 SOQ spending in each school division is driven by student enrollment and local ability to pay

State K–12 SOQ spending in each school division is heavily driven by student enrollment. As has historically been the case, half of all state SOQ spending was in 10 school divisions in FY23. These 10 divisions had just more than half (52 percent) of the state’s elementary and secondary students. Fairfax County spent by far the most state SOQ funds in FY23 because it has by far the most students—nearly twice as many students as the next largest division (Table 1). These 10 divisions also accounted for about half of the growth in total state SOQ spending from FY22 to FY23, with Fairfax County having the highest growth in total state SOQ spending (\$73 million).

TABLE 1
Ten divisions account for half of total state K–12 SOQ spending in FY23

| Rank by state SOQ spending | School division | Total state SOQ spending | Number of students | Per student state SOQ spending |
|-----------------------------|------------------|--------------------------|--------------------|--------------------------------|
| 1 | Fairfax (County) | \$814,498,219 | 172,111 | \$4,732 |
| 2 | Prince William | 611,049,624 | 88,579 | 6,898 |
| 3 | Loudoun | 425,901,455 | 81,510 | 5,225 |
| 4 | Chesterfield | 400,113,796 | 62,207 | 6,432 |
| 5 | Virginia Beach | 382,803,658 | 63,402 | 6,038 |
| 6 | Henrico | 295,220,965 | 49,053 | 6,018 |
| 7 | Chesapeake | 271,668,732 | 39,937 | 6,802 |
| 8 | Stafford | 201,416,396 | 30,529 | 6,598 |
| 9 | Newport News | 184,172,565 | 25,089 | 7,341 |
| 10 | Norfolk | 177,361,011 | 25,306 | 7,009 |
| Top 10 totals | | \$3,764,206,420 | 637,723 | |
| Top 10 as % of total | | 50.2% | 52.4% | |

SOURCE: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2023.

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 0.1714, the state funds about 83 percent of total SOQ spending.

In FY23, Craig County received the most state K–12 SOQ funds per student (\$9,198). In contrast, four of the school divisions with the highest local composite index score each received less than \$3,500 per student in state SOQ funds (Table 2). (See Appendix B for K–12 state SOQ spending per student and local composite index for each division.)

TABLE 2
State K–12 SOQ spending per student ranged from \$3,396 to \$9,198 in FY23

| Top 10 school divisions | Total SOQ spending per student | Local composite index | Bottom 10 school divisions | Total SOQ spending per student | Local composite index |
|-------------------------|--------------------------------|-----------------------|----------------------------|--------------------------------|-----------------------|
| Craig | \$9,198 | .3362 | Surry | \$4,138 | .8000 |
| Lee | 9,122 | .1714 | Williamsburg | 4,098 | .7217 |
| Buena Vista | 9,115 | .1942 | Lancaster | 3,759 | .8000 |
| Scott | 9,027 | .1893 | Rappahannock | 3,627 | .8000 |
| Brunswick | 8,514 | .4314 | Bath | 3,579 | .8000 |
| Dickenson | 8,466 | .2301 | Fairfax City | 3,569 | .8000 |
| Cumberland | 8,448 | .3060 | Falls Church | 3,445 | .8000 |
| Sussex County | 8,417 | .3476 | Arlington | 3,412 | .8000 |
| Halifax | 8,317 | .3038 | Alexandria | 3,410 | .8000 |
| Smyth | 8,309 | .2184 | Goochland | 3,396 | .8000 |

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2023; calculation of local composite index 2022–24.

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 | \$3,635,872,054 | \$1,874,242,121 | \$1,990,379,929 | \$7,500,494,104 | \$6,163 | n.a. |
| Division | Basic aid | Sales tax | All other | Total state SOQ | Total state SOQ per student | Local composite index |
| Accomack | \$16,992,328 | \$6,815,870 | \$10,071,515 | \$33,879,713 | \$7,384 | .3413 |
| Albemarle | 24,591,767 | 22,285,863 | 14,309,333 | 61,186,963 | 4,544 | .6387 |
| Alleghany | 11,381,660 | 2,981,870 | 6,226,324 | 20,589,854 | 7,654 | .2900 |
| Amelia | 5,359,597 | 2,765,605 | 3,120,068 | 11,245,270 | 7,114 | .3652 |
| Amherst | 14,494,904 | 6,319,872 | 7,958,966 | 28,773,742 | 7,649 | .3048 |
| Appomattox | 8,614,622 | 3,386,191 | 4,397,003 | 16,397,816 | 7,251 | .2960 |
| Arlington | 28,584,876 | 41,676,832 | 19,824,331 | 90,086,039 | 3,412 | .8000 |
| Augusta | 31,949,915 | 15,013,956 | 15,432,810 | 62,396,681 | 6,477 | .3751 |
| Bath | 638,149 | 685,231 | 381,189 | 1,704,569 | 3,579 | .8000 |
| Bedford (Co.) | 28,920,771 | 16,487,848 | 15,978,146 | 61,386,765 | 7,012 | .3132 |
| Bland | 3,063,385 | 1,041,363 | 1,559,184 | 5,663,932 | 7,313 | .3531 |
| Botetourt | 13,572,224 | 6,945,159 | 6,864,620 | 27,382,003 | 6,296 | .4091 |
| Brunswick | 5,537,591 | 2,666,875 | 3,266,974 | 11,471,440 | 8,514 | .4314 |
| Buchanan | 8,835,669 | 3,952,711 | 5,542,170 | 18,330,550 | 7,886 | .2850 |
| Buckingham | 7,039,155 | 3,106,457 | 4,027,572 | 14,173,184 | 7,683 | .3273 |
| Campbell | 26,640,082 | 11,223,443 | 14,262,243 | 52,125,768 | 7,019 | .2913 |
| Caroline | 14,007,186 | 6,626,639 | 7,236,979 | 27,870,804 | 6,743 | .3613 |
| Carroll | 13,046,266 | 5,324,348 | 7,400,856 | 25,771,470 | 7,811 | .2696 |
| Charles City | 1,251,133 | 1,071,922 | 925,773 | 3,248,828 | 6,479 | .5852 |
| Charlotte | 6,509,023 | 2,570,496 | 3,963,212 | 13,042,731 | 8,263 | .2551 |
| Chesterfield | 210,359,489 | 86,558,851 | 103,195,456 | 400,113,796 | 6,432 | .3546 |
| Clarke | 4,376,925 | 3,024,182 | 2,251,632 | 9,652,739 | 5,205 | .5728 |
| Craig | 1,786,242 | 962,614 | 1,433,583 | 4,182,439 | 9,198 | .3362 |
| Culpeper | 26,950,093 | 13,064,045 | 13,723,310 | 53,737,448 | 6,613 | .3594 |
| Cumberland | 5,061,486 | 1,960,488 | 2,974,542 | 9,996,516 | 8,448 | .3060 |
| Dickenson | 8,022,555 | 2,891,368 | 4,610,234 | 15,524,157 | 8,466 | .2301 |
| Dinwiddie | 16,940,097 | 6,000,176 | 8,350,600 | 31,290,873 | 7,624 | .2912 |
| Essex | 3,541,274 | 1,985,171 | 2,221,979 | 7,748,424 | 6,835 | .4675 |
| Fairfax (Co.) | 339,753,201 | 267,212,913 | 207,532,105 | 814,498,219 | 4,732 | .6532 |
| Fauquier | 23,417,108 | 17,034,387 | 13,708,614 | 54,160,109 | 5,141 | .5824 |

Appendixes

| Division | Basic aid | Sales tax | All other | Total state SOQ | Total state SOQ per student | Local composite index |
|---------------------|------------------|------------------|------------------|------------------------|------------------------------------|------------------------------|
| Floyd | 5,702,235 | 3,095,879 | 3,208,945 | 12,007,059 | 7,197 | .3513 |
| Fluvanna | 10,486,554 | 5,406,622 | 5,276,511 | 21,169,687 | 6,353 | .4027 |
| Franklin | 17,999,467 | 10,890,818 | 11,232,760 | 40,123,045 | 6,774 | .3982 |
| Frederick | 44,212,337 | 21,087,003 | 21,090,924 | 86,390,264 | 6,283 | .4141 |
| Giles | 14,117,070 | 3,511,954 | 7,408,379 | 25,037,403 | 7,424 | .2791 |
| Gloucester | 15,325,315 | 7,651,546 | 7,698,955 | 30,675,816 | 6,287 | .3975 |
| Goochland | 2,501,400 | 4,493,373 | 1,609,626 | 8,604,399 | 3,396 | .8000 |
| Grayson | 5,650,455 | 2,630,439 | 3,200,792 | 11,481,686 | 7,663 | .3526 |
| Greene | 9,031,229 | 4,975,268 | 4,872,851 | 18,879,348 | 6,847 | .3505 |
| Greensville | 3,519,321 | 1,934,631 | 2,414,382 | 7,868,334 | 7,028 | .4067 |
| Halifax | 16,238,727 | 7,211,964 | 11,816,510 | 35,267,201 | 8,317 | .3038 |
| Hanover | 45,450,371 | 25,622,689 | 23,023,185 | 94,096,245 | 5,663 | .4741 |
| Henrico | 141,729,643 | 73,979,051 | 79,512,271 | 295,220,965 | 6,018 | .4297 |
| Henry | 27,045,174 | 10,581,701 | 16,260,677 | 53,887,552 | 8,099 | .2179 |
| Highland | 468,458 | 284,435 | 266,931 | 1,019,824 | 5,432 | .7745 |
| Isle of Wight | 18,033,456 | 8,295,639 | 8,472,693 | 34,801,788 | 6,374 | .3880 |
| James City | 25,371,399 | 15,773,233 | 12,664,507 | 53,809,139 | 5,285 | .5331 |
| King George | 14,842,901 | 6,457,388 | 6,692,132 | 27,992,421 | 6,458 | .3805 |
| King and Queen | 2,924,271 | 1,249,400 | 1,711,359 | 5,885,030 | 7,476 | .4075 |
| King William | 7,781,854 | 3,976,218 | 4,008,973 | 15,767,045 | 7,774 | .3063 |
| Lancaster | 1,012,146 | 1,767,730 | 770,408 | 3,550,284 | 3,759 | .8000 |
| Lee | 12,703,220 | 4,540,388 | 7,802,805 | 25,046,413 | 9,122 | .1714 |
| Loudoun | 207,432,117 | 119,031,495 | 99,437,843 | 425,901,455 | 5,225 | .5450 |
| Louisa | 12,610,905 | 7,243,699 | 6,884,330 | 26,738,934 | 5,400 | .5263 |
| Lunenburg | 6,247,214 | 2,249,625 | 3,631,414 | 12,128,253 | 8,137 | .2604 |
| Madison | 4,504,343 | 2,711,539 | 2,483,166 | 9,699,048 | 6,022 | .4624 |
| Mathews | 2,381,606 | 1,398,670 | 1,505,425 | 5,285,701 | 6,110 | .5453 |
| Mecklenburg | 11,728,809 | 5,790,963 | 6,946,260 | 24,466,032 | 6,598 | .4050 |
| Middlesex | 2,364,875 | 1,731,295 | 1,538,064 | 5,634,234 | 4,878 | .6324 |
| Montgomery | 27,477,880 | 15,907,224 | 13,887,246 | 57,272,350 | 6,058 | .4214 |
| Nelson | 3,121,298 | 2,668,051 | 1,932,690 | 7,722,039 | 5,455 | .5888 |
| New Kent | 10,524,296 | 4,743,724 | 4,630,259 | 19,898,279 | 5,875 | .4244 |
| Northampton | 4,026,582 | 2,295,464 | 2,666,757 | 8,988,803 | 7,003 | .4793 |
| Northumber- land | 2,031,788 | 1,807,692 | 1,171,057 | 5,010,537 | 4,423 | .6971 |
| Nottoway | 6,635,656 | 3,033,585 | 4,038,824 | 13,708,065 | 7,980 | .2660 |
| Orange | 15,227,228 | 7,331,850 | 7,517,811 | 30,076,889 | 6,321 | .4115 |

Appendixes

| Division | Basic aid | Sales tax | All other | Total state SOQ | Total state SOQ per student | Local composite index |
|------------------|------------------|------------------|------------------|------------------------|------------------------------------|------------------------------|
| Page | 10,593,161 | 4,801,316 | 5,795,724 | 21,190,201 | 7,339 | .3163 |
| Patrick | 10,431,450 | 3,305,092 | 5,161,358 | 18,897,900 | 7,953 | .2511 |
| Pittsylvania | 29,363,629 | 12,067,346 | 18,422,394 | 59,853,369 | 7,931 | .2511 |
| Powhatan | 11,028,815 | 5,964,915 | 5,174,685 | 22,168,415 | 5,399 | .5146 |
| Prince Edward | 5,775,208 | 3,723,517 | 3,353,785 | 12,852,510 | 7,246 | .3644 |
| Prince George | 23,595,343 | 8,322,673 | 11,415,863 | 43,333,879 | 7,366 | .2404 |
| Prince William | 321,948,680 | 124,646,155 | 164,454,789 | 611,049,624 | 6,898 | .3739 |
| Pulaski | 13,650,086 | 6,129,464 | 7,340,949 | 27,120,499 | 7,164 | .3366 |
| Rappahannock | 780,581 | 1,251,751 | 436,515 | 2,468,847 | 3,627 | .8000 |
| Richmond (Co.) | 5,189,555 | 1,654,897 | 2,691,978 | 9,536,430 | 7,326 | .3050 |
| Roanoke (Co.) | 43,904,064 | 19,738,873 | 23,032,826 | 86,675,763 | 6,491 | .3643 |
| Rockbridge | 6,529,084 | 4,059,668 | 3,803,911 | 14,392,663 | 6,417 | .4530 |
| Rockingham | 35,495,188 | 18,599,957 | 18,944,159 | 73,039,304 | 6,651 | .3679 |
| Russell | 12,985,265 | 5,239,722 | 7,752,638 | 25,977,625 | 8,157 | .2329 |
| Scott | 18,275,719 | 4,518,056 | 11,280,242 | 34,074,017 | 9,027 | .1893 |
| Shenandoah | 17,273,023 | 8,992,624 | 9,393,274 | 35,658,921 | 6,636 | .3852 |
| Smyth | 16,043,129 | 6,030,735 | 9,277,969 | 31,351,833 | 8,309 | .2184 |
| Southampton | 10,306,355 | 3,547,214 | 4,908,038 | 18,761,607 | 7,807 | .2965 |
| Spotsylvania | 82,312,960 | 35,259,406 | 41,688,114 | 159,260,480 | 6,749 | .3661 |
| Stafford | 108,311,183 | 41,526,387 | 51,578,826 | 201,416,396 | 6,598 | .3411 |
| Surry | 843,017 | 1,138,917 | 683,017 | 2,664,951 | 4,138 | .8000 |
| Sussex | 3,828,928 | 1,768,906 | 2,452,545 | 8,050,379 | 8,417 | .3476 |
| Tazewell | 20,120,413 | 8,247,450 | 11,561,727 | 39,929,590 | 7,712 | .2564 |
| Warren | 13,988,114 | 8,678,805 | 8,057,166 | 30,724,085 | 6,190 | .4387 |
| Washington | 21,688,419 | 9,883,541 | 11,875,715 | 43,447,675 | 6,739 | .3402 |
| Westmoreland | 5,761,483 | 3,321,547 | 2,979,596 | 12,062,626 | 8,249 | .4768 |
| Wise | 22,389,032 | 7,572,798 | 11,614,452 | 41,576,282 | 7,626 | .2347 |
| Wythe | 13,508,538 | 5,741,598 | 6,806,266 | 26,056,402 | 7,038 | .3277 |
| York | 43,278,853 | 17,564,471 | 18,850,115 | 79,693,439 | 6,223 | .3699 |
| Alexandria | 16,212,934 | 24,701,213 | 11,476,823 | 52,390,970 | 3,410 | .8000 |
| Bristol | 7,461,438 | 3,643,593 | 4,916,479 | 16,021,510 | 7,656 | .3058 |
| Buena Vista | 3,722,650 | 1,251,751 | 2,488,379 | 7,462,780 | 9,115 | .1942 |
| Charlottesville | 6,257,789 | 7,242,523 | 4,263,703 | 17,764,015 | 4,279 | .6952 |
| Colonial Heights | 8,203,552 | 4,006,777 | 5,342,816 | 17,553,145 | 6,435 | .4160 |
| Covington | - | 1,268,206 | - | 1,268,206 | | |
| Danville | 19,906,413 | 8,796,340 | 13,538,325 | 42,241,078 | 7,926 | .2524 |
| Falls Church | 3,080,612 | 3,735,271 | 1,472,247 | 8,288,130 | 3,445 | .8000 |

Appendixes

| Division | Basic aid | Sales tax | All other | Total state SOQ | Total state SOQ per student | Local composite index |
|-----------------|------------------|------------------|------------------|------------------------|------------------------------------|------------------------------|
| Fredericksburg | 8,572,607 | 5,485,371 | 5,157,149 | 19,215,127 | 5,393 | .5808 |
| Galax | 5,219,885 | 1,693,683 | 2,780,161 | 9,693,729 | 7,333 | .2619 |
| Hampton | 68,390,244 | 28,241,375 | 36,840,730 | 133,472,349 | 7,081 | .2731 |
| Harrisonburg | 22,884,546 | 8,357,933 | 14,794,391 | 46,036,870 | 7,293 | .3459 |
| Hopewell | 14,578,681 | 5,695,759 | 8,786,012 | 29,060,452 | 7,968 | .2022 |
| Lynchburg | 21,829,625 | 14,690,734 | 14,172,409 | 50,692,768 | 6,862 | .3760 |
| Martinsville | 6,013,070 | 3,272,182 | 4,381,077 | 13,666,329 | 8,094 | .2223 |
| Newport News | 90,664,120 | 39,723,396 | 53,785,049 | 184,172,565 | 7,341 | .2808 |
| Norfolk | 81,828,682 | 43,309,397 | 52,222,932 | 177,361,011 | 7,009 | .3064 |
| Norton | 3,043,757 | 995,524 | 1,620,800 | 5,660,081 | 7,400 | .2655 |
| Petersburg | 15,443,815 | 5,833,276 | 10,205,424 | 31,482,515 | 8,136 | .2410 |
| Portsmouth | 47,688,460 | 20,573,374 | 28,091,867 | 96,353,701 | 7,625 | .2413 |
| Radford | 15,285,386 | 2,234,346 | 4,984,893 | 22,504,625 | 6,304 | .2395 |
| Richmond (City) | 47,941,352 | 34,342,631 | 36,148,329 | 118,432,312 | 5,924 | .5139 |
| Roanoke (City) | 40,206,276 | 21,342,055 | 30,990,908 | 92,539,239 | 7,264 | .3387 |
| Staunton | 7,424,516 | 4,627,364 | 4,496,991 | 16,548,871 | 6,591 | .3967 |
| Suffolk | 44,130,107 | 22,965,217 | 23,960,633 | 91,055,957 | 6,562 | .3514 |
| Virginia Beach | 192,415,157 | 98,904,756 | 91,483,745 | 382,803,658 | 6,038 | .4059 |
| Waynesboro | 8,599,592 | 4,940,007 | 5,050,660 | 18,590,259 | 6,640 | .3685 |
| Williamsburg | 1,453,447 | 1,758,328 | 1,018,522 | 4,230,297 | 4,098 | .7217 |
| Winchester | 12,274,155 | 6,094,204 | 7,720,206 | 26,088,565 | 6,475 | .4172 |
| Fairfax (City) | 3,165,527 | 4,889,467 | 2,062,393 | 10,117,387 | 3,569 | .8000 |
| Franklin (City) | 3,258,945 | 2,009,853 | 2,760,167 | 8,028,965 | 8,308 | .2858 |
| Chesapeake | 139,971,619 | 61,427,459 | 70,269,654 | 271,668,732 | 6,802 | .3403 |
| Lexington | 2,092,104 | 885,041 | 966,189 | 3,943,334 | 6,098 | .3939 |
| Emporia | 3,258,299 | 1,439,807 | 1,902,571 | 6,600,677 | 8,189 | .2388 |
| Salem | 11,529,293 | 5,158,623 | 5,836,377 | 22,524,293 | 6,246 | .3713 |
| Poquoson | 6,502,317 | 3,135,841 | 3,300,452 | 12,938,610 | 6,344 | .3641 |
| Manassas | 27,591,236 | 10,699,236 | 16,516,737 | 54,807,209 | 7,474 | .3562 |
| Manassas Park | 13,474,171 | 4,567,421 | 8,525,857 | 26,567,449 | 8,246 | .2733 |
| Colonial Beach | 2,074,265 | - | 1,566,135 | 3,640,400 | 6,762 | .3368 |
| West Point | 3,321,762 | - | 1,654,056 | 4,975,818 | 6,340 | .2555 |

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2023; calculation of local composite index 2022–24.

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 are reported by VDOE as SOQ accounts. These accounts are funded with Lottery proceeds but are included in Standard 2 of the SOQ. Remedial summer school is not included in Standard 2 of the SOQ but is included in SOQ totals in the appropriation act.



JLARC.VIRGINIA.GOV

919 East Main Street Suite 2101 Richmond, VA 23219