

Report to the Governor and the General Assembly of Virginia

State Spending on the K–12 Standards of Quality: 2024 Update



Joint Legislative Audit and Review Commission

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Summary: State Spending on the K–12 Standards of Quality: 2024 Update

WHAT WE FOUND

- In FY24, the state spent \$7.7 billion to fund Virginia’s constitutionally mandated K–12 standards of quality (SOQ). This equates to an average of \$6,365 for each of the state’s 1.2 million elementary and secondary school students.
- FY24 total state SOQ spending was 3 percent more than FY23 spending.
- Recent spending increases have been offset by inflation, which has outpaced state SOQ spending during the last three years.
- Fairfax County has by far the most K–12 students and received the most SOQ funds, \$838 million, in FY24.
- Buena Vista, which has relatively low local ability to pay, received the most state SOQ funds per student, \$9,436.
- Arlington County, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$3,418.

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: 2024 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 \$7.7 billion on the K–12 SOQ in FY24

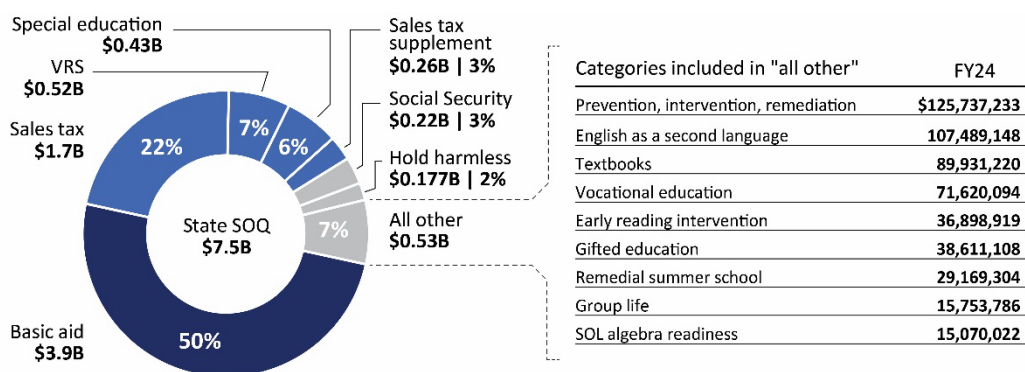
For FY24, Virginia school divisions collectively spent \$7.7 billion in state K–12 SOQ funds, or \$6,365 for each of the 1,214,998 public elementary and secondary school students in Virginia. (See Appendix B for state K–12 SOQ spending in each school division and per student.) Two SOQ accounts funded about three-fourths of total state SOQ spending: basic aid (50 percent) and sales tax revenue collected for educational purposes (22 percent) in FY24 (Figure 1). School divisions can use funding from these two accounts for many purposes related to providing a basic education program, particularly compensation for employees funded under the SOQ.

Two additional spending categories were included in FY23 and continued into FY24. 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 \$257 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.

Additional K–12 funds were appropriated for FY24 under a new budget item. Item 138.10 appropriated \$776M to K–12 for FY24, in addition to Item 137, which allocates state funds for the SOQ formula and other K-12 items.

FIGURE 1

Basic aid accounted for 50 percent of total state K–12 SOQ spending (FY24)



SOURCE: VDOE data on state K–12 SOQ payments to school divisions, FY24.

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.

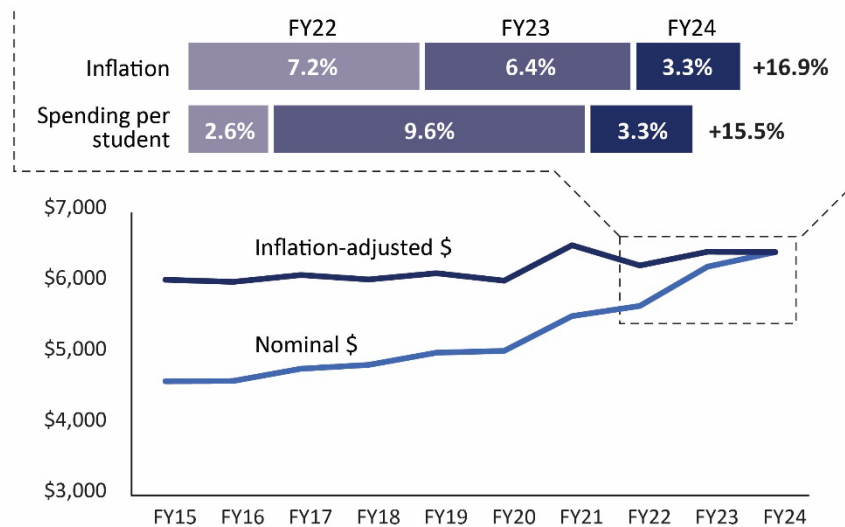
Statewide K–12 SOQ spending increased 3 percent in FY24 but continues to be offset by inflation

State SOQ spending in FY24 was \$7.7 billion, an increase of 3 percent, or an additional \$233 million, from FY23 state SOQ spending. Statewide student enrollment was about the same (1,900 fewer students), so SOQ spending per student also rose about 3 percent.

Consistent with recent trends, FY24’s state SOQ spending increase was offset by inflation. State spending per student increased 15.5 percent during the last three fiscal years. However, during the same time period inflation increased by more: 16.9 percent (Figure 2).

To adjust K–12 education spending for inflation between FY15 and FY24, 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, 2024. JLARC state SOQ spending reports, 2015–2024. CPI-U, U.S. Bureau of Labor Statistics.

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, about half of all state SOQ spending was in 10 school divisions in FY24. 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 FY24 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 slightly more than half of the growth in total state SOQ spending from FY23 to FY24.

TABLE 1**Ten divisions accounted for half of total state K–12 SOQ spending in FY24**

Rank by state SOQ spending	School division	Total state SOQ spending	Number of students	Per student state SOQ spending
1	Fairfax (County)	\$838,047,335	172,184	\$4,867
2	Prince William	632,148,456	88,344	7,156
3	Loudoun	440,715,641	81,393	5,415
4	Chesterfield	413,779,413	62,014	6,672
5	Virginia Beach	393,664,046	62,927	6,256
6	Henrico	306,117,523	49,083	6,237
7	Chesapeake	279,078,464	39,647	7,039
8	Stafford	212,161,498	30,952	6,855
9	Newport News	188,266,260	24,805	7,590
10	Norfolk	181,591,902	25,097	7,236
Top 10 totals		\$3,885,570,538	636,445	
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, 2024.

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 Radford, the locality with the lowest local composite index score, currently 0.1658, the state funds about 83 percent of total SOQ spending.

In FY24, Buena Vista received the most state K–12 SOQ funds per student (\$9,436). 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 \$3,418 to \$9,436 in FY24

Top 10 school divisions	Total SOQ spending per student	Local composite index	Bottom 10 school divisions	Total SOQ spending per student	Local composite index
Buena Vista	\$9,436	.1803	Arlington	\$3,418	.8000
Lee	9,390	.1712	Fairfax (City)	3,454	.8000
Craig	9,384	.3629	Falls Church	3,463	.8000
Scott	9,245	.1872	Alexandria	3,479	.8000
Dickenson	8,730	.2157	Goochland	3,529	.8000
Cumberland	8,688	.3323	Rappahannock	3,607	.8000
Brunswick	8,683	.4379	Lancaster	3,664	.8000
Sussex	8,591	.3434	Bath	3,702	.8000
Smyth	8,582	.2225	Surry	4,116	.8000
Halifax	8,546	.3012	Williamsburg	4,123	.7426

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2024; calculation of local composite index 2024–26.

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	\$3,871,840,856	\$1,723,345,684	\$2,137,972,892	\$7,733,159,432	\$6,365	n.a.

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Accomack	18,227,223	6,003,401	10,644,889	34,875,514	7,601	.3487
Albemarle	25,853,695	21,187,031	16,287,591	63,328,317	4,722	.6904
Alleghany	11,898,034	2,683,484	6,406,637	20,988,155	7,946	.2737
Amelia	5,459,995	2,474,187	3,158,608	11,092,790	7,324	.3758
Amherst	15,344,195	5,848,565	8,354,148	29,546,908	7,876	.3015
Appomattox	9,169,281	3,155,470	4,670,079	16,994,830	7,498	.2822
Arlington	31,389,369	36,409,103	23,098,491	90,896,963	3,418	.8000
Augusta	33,748,821	14,471,380	16,720,070	64,940,271	6,724	.3888
Bath	660,517	653,519	436,780	1,750,816	3,702	.8000
Bedford (Co.)	30,749,234	15,263,718	17,149,380	63,162,332	7,280	.3132
Bland	3,332,007	868,155	1,634,178	5,834,340	7,452	.3046
Botetourt	14,282,039	6,479,658	7,359,700	28,121,397	6,521	.4068
Brunswick	5,855,576	2,310,808	3,425,273	11,591,657	8,683	.4379
Buchanan	9,223,051	3,330,596	5,585,969	18,139,616	8,110	.2557
Buckingham	7,210,520	2,910,934	4,234,173	14,355,627	7,975	.3379
Campbell	28,501,275	10,581,235	15,220,536	54,303,046	7,267	.2877
Caroline	15,251,968	6,461,505	8,052,391	29,765,864	6,994	.3501
Carroll	13,582,641	5,025,259	7,681,128	26,289,028	8,065	.2804
Charles City	1,314,721	922,615	958,551	3,195,887	6,568	.6669
Charlotte	7,179,681	2,230,720	4,174,839	13,585,240	8,464	.2470
Chesterfield	220,924,475	82,887,945	109,966,993	413,779,413	6,672	.3563
Clarke	4,692,815	2,882,103	2,519,939	10,094,857	5,381	.6032
Craig	1,862,126	869,222	1,452,347	4,183,695	9,384	.3629
Culpeper	29,192,954	11,869,051	14,876,091	55,938,096	6,835	.3617
Cumberland	5,195,540	1,789,701	3,035,152	10,020,393	8,688	.3323
Dickenson	8,248,067	2,576,700	4,689,369	15,514,136	8,730	.2157
Dinwiddie	17,853,715	5,526,077	8,864,622	32,244,414	7,888	.2978
Essex	3,560,907	1,818,533	2,275,150	7,654,590	7,055	.4189
Fairfax (Co.)	364,182,432	244,241,905	229,622,998	838,047,335	4,867	.6579
Fauquier	24,988,471	16,083,819	15,224,059	56,296,349	5,320	.6006

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Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Floyd	5,987,907	2,787,065	3,367,728	12,142,700	7,425	.4056
Fluvanna	10,897,779	5,028,463	5,578,569	21,504,811	6,579	.3934
Franklin	19,170,031	9,613,772	11,955,614	40,739,417	6,992	.4596
Frederick	47,373,418	20,050,848	23,282,166	90,706,432	6,528	.4151
Giles	15,308,590	3,156,538	7,816,578	26,281,706	7,637	.2117
Gloucester	15,912,688	7,210,062	8,189,279	31,312,029	6,527	.3999
Goochland	2,610,322	4,178,461	1,944,347	8,733,130	3,529	.8000
Grayson	6,107,736	2,324,690	3,405,313	11,837,739	7,859	.3196
Greene	9,738,181	4,439,015	5,257,582	19,434,778	7,079	.3411
Greensville	3,762,436	1,580,405	2,454,675	7,797,516	7,133	.3898
Halifax	17,151,796	6,289,583	12,123,828	35,565,207	8,546	.3012
Hanover	47,883,728	23,431,632	24,754,767	96,070,127	5,853	.4894
Henrico	151,160,727	68,778,563	86,178,233	306,117,523	6,237	.4273
Henry	29,023,112	9,232,552	16,719,797	54,975,461	8,327	.2247
Highland	497,060	289,385	303,475	1,089,920	5,584	.8000
Isle of Wight	18,821,884	7,974,636	9,119,753	35,916,273	6,617	.3704
James City	27,024,783	14,733,001	14,023,774	55,781,558	5,469	.5403
King George	15,550,073	6,416,656	7,303,650	29,270,379	6,718	.3633
King and Queen	3,141,682	1,034,738	1,762,098	5,938,518	7,570	.3998
King William	8,243,254	3,795,106	4,305,773	16,344,133	7,990	.3146
Lancaster	1,118,054	1,457,603	879,747	3,455,404	3,664	.8000
Lee	13,703,241	4,059,931	8,150,930	25,914,102	9,389	.1712
Loudoun	221,267,599	110,006,832	109,441,210	440,715,641	5,415	.5518
Louisa	13,223,834	7,138,516	7,546,013	27,908,363	5,619	.5041
Lunenburg	6,612,701	2,158,106	3,859,384	12,630,191	8,418	.2614
Madison	4,676,378	2,712,316	2,714,997	10,103,691	6,286	.4746
Mathews	2,231,152	1,278,206	1,495,679	5,005,037	6,397	.5904
Mecklenburg	12,481,373	5,012,445	7,251,015	24,744,833	6,771	.3893
Middlesex	2,551,505	1,439,450	1,634,153	5,625,108	4,908	.6389
Montgomery	28,714,844	15,057,624	15,204,018	58,976,486	6,311	.4041
Nelson	3,434,932	2,304,401	2,126,201	7,865,534	5,528	.6645
New Kent	11,346,339	4,451,829	5,070,480	20,868,648	6,070	.4391
Northampton	4,254,885	2,007,541	2,795,146	9,057,572	7,161	.5253
Northumber-land	2,133,851	1,576,133	1,271,945	4,981,929	4,475	.7672
Nottoway	7,264,256	2,625,821	4,221,161	14,111,238	8,191	.2696
Orange	16,287,449	6,954,848	8,166,147	31,408,444	6,532	.4382

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Page	11,201,194	4,311,941	6,147,742	21,660,877	7,594	.3356
Patrick	10,380,095	2,994,226	5,146,291	18,520,612	8,207	.2475
Pittsylvania	30,909,791	11,067,103	19,019,705	60,996,599	8,178	.2642
Powhatan	11,241,378	5,996,994	5,662,976	22,901,348	5,656	.4704
Prince Edward	6,257,229	3,140,520	3,509,601	12,907,350	7,413	.3776
Prince George	25,155,899	7,991,721	12,237,031	45,384,651	7,638	.2321
Prince William	339,839,921	118,051,945	174,256,590	632,148,456	7,156	.3631
Pulaski	16,504,636	5,527,144	8,406,507	30,438,287	7,306	.3303
Rappahan-nock	910,828	1,157,539	563,586	2,631,953	3,607	.8000
Richmond (Co.)	5,622,673	1,472,553	2,868,176	9,963,402	7,550	.3110
Roanoke (Co.)	46,326,752	18,860,206	24,830,279	90,017,237	6,744	.3635
Rockbridge	6,749,628	3,894,416	4,100,442	14,744,486	6,658	.4847
Rockingham	38,393,448	17,105,743	20,708,060	76,207,251	6,886	.4349
Russell	13,810,042	4,593,851	8,031,955	26,435,848	8,414	.2265
Scott	20,764,261	3,893,348	12,149,191	36,806,800	9,245	.1872
Shenandoah	18,506,687	8,626,019	10,272,808	37,405,514	6,879	.4248
Smyth	16,599,820	5,533,551	9,511,459	31,644,830	8,582	.2225
Southampton	10,560,520	3,257,983	5,054,986	18,873,489	8,053	.2987
Spotsylvania	86,116,461	32,964,248	44,613,687	163,694,396	7,012	.3702
Stafford	115,687,834	40,513,883	55,959,781	212,161,498	6,855	.3312
Surry	924,081	996,296	777,871	2,698,248	4,116	.8000
Sussex	4,167,416	1,438,382	2,567,818	8,173,616	8,591	.3434
Tazewell	20,825,696	7,053,089	11,661,390	39,540,175	7,950	.2461
Warren	14,883,289	8,146,558	8,783,028	31,812,875	6,425	.4517
Washington	22,964,465	9,435,442	12,870,544	45,270,451	7,013	.3459
West-moreland	6,078,188	3,094,603	3,196,341	12,369,132	8,364	.5065
Wise	24,028,298	6,601,392	12,173,812	42,803,502	7,873	.2020
Wythe	14,233,283	5,177,960	6,965,793	26,377,036	7,216	.3243
York	46,234,063	16,332,626	20,491,361	83,058,050	6,449	.3554
Alexandria	17,835,198	23,090,991	13,707,350	54,633,539	3,479	.8000
Bristol	7,770,789	3,262,254	5,068,973	16,102,016	7,911	.2977
Buena Vista	3,745,458	1,179,964	2,493,474	7,418,896	9,436	.1803
Charlottesville	6,646,444	6,898,252	4,937,629	18,482,325	4,449	.7702
Colonial Heights	9,076,193	3,646,677	5,735,679	18,458,549	6,594	.4026
Danville	20,959,709	8,246,935	14,339,964	43,546,608	8,242	.2411

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Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Falls Church	3,481,960	3,421,362	1,859,535	8,762,857	3,463	.8000
Fredericksburg	8,555,334	4,837,319	5,392,159	18,784,812	5,592	.6163
Galax	5,709,486	1,467,213	2,908,994	10,085,693	7,520	.2661
Hampton	74,305,014	24,919,135	38,352,827	137,576,976	7,276	.2579
Harrisonburg	24,265,527	8,432,739	15,780,082	48,478,348	7,544	.3335
Hopewell	15,462,526	4,988,953	9,038,763	29,490,242	8,229	.1870
Lynchburg	23,405,652	12,961,453	15,098,007	51,465,112	7,086	.3872
Martinsville	6,771,945	2,661,060	4,559,976	13,992,981	8,321	.2229
Newport News	96,362,237	35,601,815	56,302,208	188,266,260	7,590	.2729
Norfolk	89,160,344	37,309,293	55,122,265	181,591,902	7,236	.3212
Norton	3,277,732	889,512	1,705,016	5,872,260	7,625	.2412
Petersburg	17,562,974	5,355,222	10,939,132	33,857,328	8,315	.2075
Portsmouth	50,069,177	18,577,228	28,986,922	97,633,327	7,882	.2369
Radford	13,632,546	2,141,021	4,555,290	20,328,857	6,570	.1658
Richmond (City)	50,902,312	31,282,399	38,414,698	120,599,409	6,098	.5740
Roanoke (City)	44,269,973	18,484,326	32,936,333	95,690,632	7,482	.3388
Staunton	7,887,163	4,248,939	4,867,695	17,003,797	6,810	.3767
Suffolk	47,901,099	20,365,861	25,808,908	94,075,868	6,780	.3493
Virginia Beach	204,009,813	90,691,726	98,962,507	393,664,046	6,256	.4138
Waynesboro	9,421,702	4,223,311	5,349,378	18,994,391	6,821	.3633
Williamsburg	1,654,796	1,454,399	1,242,043	4,351,238	4,123	.7426
Winchester	13,274,247	5,237,760	8,099,886	26,611,893	6,632	.4151
Fairfax (City)	3,637,103	3,986,250	2,439,004	10,062,357	3,454	.8000
Franklin (City)	3,653,200	1,665,832	2,882,766	8,201,798	8,518	.2884
Chesapeake	148,032,378	56,141,734	74,904,352	279,078,464	7,039	.3273
Lexington	2,257,601	776,320	1,041,408	4,075,329	6,280	.3987
Emporia	3,798,578	1,222,678	2,051,293	7,072,549	8,490	.2340
Salem	14,737,387	4,578,902	6,981,649	26,297,938	6,351	.3632
Poquoson	6,793,697	2,848,999	3,508,548	13,151,244	6,589	.3466
Manassas	29,502,149	9,429,035	17,215,387	56,146,571	7,694	.3371
Manassas Park	14,506,554	4,084,491	8,905,866	27,496,911	8,519	.2716
Colonial Beach	2,392,131	-	1,696,674	4,088,805	7,145	.3675
West Point	3,669,927	-	1,786,085	5,456,012	6,716	.2489

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2024; calculation of local composite index 2024–26.

Appendixes

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.



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