

Report to the Governor and the General Assembly of Virginia

State Spending on the K–12 Standards of Quality: 2025 Update



Joint Legislative Audit and Review Commission

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Summary: State Spending on the K–12 Standards of Quality: 2025 Update

WHAT WE FOUND

- In FY25, the state spent \$8.5 billion to fund Virginia’s constitutionally mandated K–12 standards of quality (SOQ). This equates to an average of \$6,978 for each of the state’s 1.2 million elementary and secondary school students.
- FY25 total state SOQ spending increased 9 percent over FY24 spending.
- State SOQ spending per student increased 13 percent more than inflation during the last decade.
- Fairfax County has by far the most K–12 students and received the most SOQ funds, \$909 million, in FY25.
- Lee County, which has a relatively low local ability to pay, received the most state SOQ funds per student, \$11,403.
- Alexandria, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$3,731.

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: 2025 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 calculating the program costs according to the SOQ formula and (i) excluding sales tax revenue (generated and appropriated by the state for public education purposes), then (ii) using the local composite index

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.

to calculate a state and local share for each school division. For most other SOQ accounts, the state and local share is calculated based on an unadjusted total cost of the programs funded through each account (sidebar).

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.

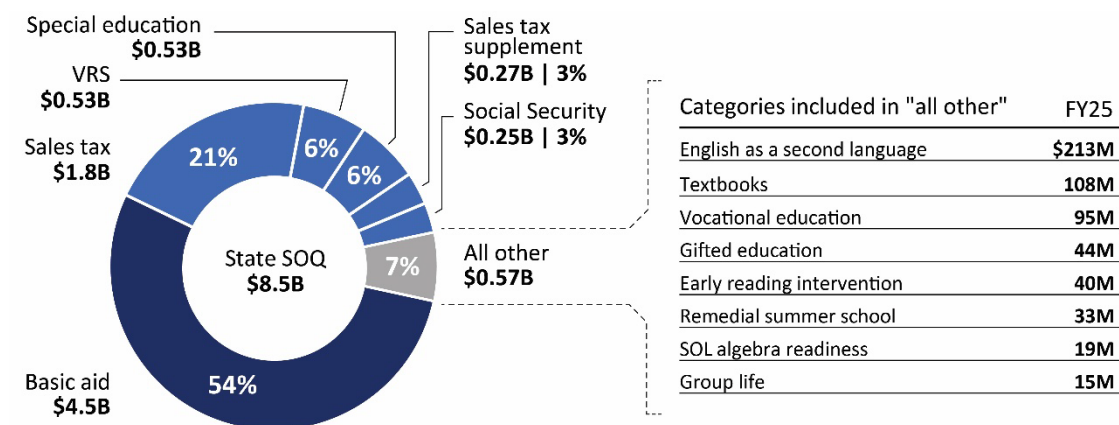
State spent \$8.5 billion on the K–12 SOQ in FY25

For FY25, Virginia school divisions collectively spent \$8.5 billion in state K–12 SOQ funds, or \$6,978 for each of the 1,212,186 public elementary and secondary school students in Virginia. Two SOQ accounts funded three-fourths of total state SOQ spending: basic aid (54 percent) and sales tax revenue collected for educational purposes (21 percent) in FY25 (Figure 1). School divisions can use funding from these two accounts for many purposes related to providing a basic education program and use it primarily to compensate employees funded under the SOQ.

In FY25, two spending categories were removed and a relatively new category was included again. The spending category to hold divisions harmless from enrollment declines during the COVID-19 pandemic was removed. In addition, the prevention, intervention, and remediation category was removed because its funding was consolidated into the At-risk add-on (which is funded outside the SOQ formula for FY25). The spending category for supplemental funding to make up for reduced sales tax revenue because of the elimination of the grocery and personal hygiene taxes (\$273 million) was again used in FY25 and will continue to be used in future years.

An additional \$1.9B was appropriated for K–12 in FY25, in addition to funds allocated specifically to the Standards of Quality.

FIGURE 1
Basic aid accounted for 54 percent of total state K–12 SOQ spending (FY25)



SOURCE: VDOE data on state K–12 SOQ payments to school divisions, FY25.

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 9 percent in FY25, driven by salary increases

SOQ spending in FY25 increased 9 percent to \$8.5 billion, or an additional \$725 million, from FY24 state SOQ spending. Statewide student enrollment declined slightly (2,800 fewer students), so SOQ spending per student rose slightly more than total SOQ spending (9.6 percent).

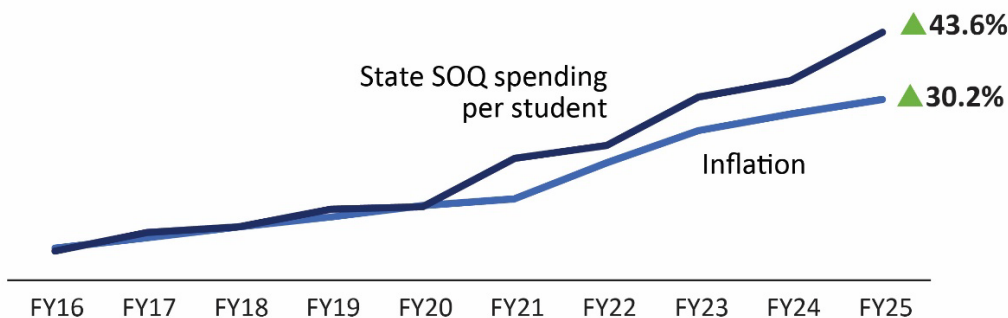
The increase in state SOQ spending is primarily due to the recognition of three state-funded compensation supplements from the 2022–2024 biennium (5 percent on July 1, 2022, 5 percent on July 1, 2023, and 2 percent on January 1, 2024). These increases are now reflected in the prevailing salaries used as the basis for SOQ funding formula calculations. For example, prevailing elementary school teacher salaries increased 14 percent from FY24 to FY25 (\$53,996 to \$61,514).

Consequently, the basic aid spending category, which is primarily for school division staff salaries and benefits, accounted for most of the spending increase from FY24 to FY25. Basic aid spending increased \$675 million, accounting for more than 90 percent of the total state SOQ spending increase. The English as a second language and special education spending categories had the next two largest increases (\$106 million and \$99 million, respectively).

After several years of inflation offsetting state SOQ spending increases, spending increased substantially more than inflation in FY25. The 9.6 percent increase in spending from FY24 is substantially more than the 2.9 percent increase in inflation. Over the long term and when accounting for student enrollment levels, state spending per student increased about 13 percent more than inflation during the prior decade (Figure 2).

To adjust K–12 education spending for inflation between FY16 and FY25, JLARC staff used the U.S. Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U).

FIGURE 2
State SOQ spending per student has outpaced inflation over the last decade



SOURCE: VDOE data on state K–12 SOQ payments to school divisions and adjusted average daily membership as of March 31, 2025. JLARC state SOQ spending reports, 2016–2024. 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. Consistent with past trends, about half of all state SOQ spending was in 10 school divisions in FY25. 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 FY25 because it has by far the most students—nearly twice as many students as the next largest division (Table 1).

TABLE 1
Ten divisions accounted for half of total state K–12 SOQ spending in FY25

Rank by state SOQ spending	School division	Total state SOQ spending	Number of students	Per student state SOQ spending
1	Fairfax County	\$909,168,433	171,084	\$5,314
2	Prince William	717,867,461	87,787	8,177
3	Loudoun	490,012,025	80,961	6,052
4	Chesterfield	463,980,205	62,940	7,372
5	Virginia Beach	418,164,340	62,631	6,677
6	Henrico	351,483,182	49,416	7,113
7	Chesapeake	310,673,704	39,545	7,856
8	Stafford	246,233,532	31,210	7,890
9	Newport News	198,724,002	24,444	8,130
10	Norfolk	187,911,702	24,860	7,559
Top 10 totals		\$4,294,218,584	634,876	
Top 10 as % of total		50.8%	52.4%	

SOURCE: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2025.

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 FY25, Lee County received the most state K–12 SOQ funds per student (\$11,403). In contrast, seven of the school divisions with the highest local composite index score each received less than \$4,000 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 \$11,403 to \$3,731 in FY25

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	\$11,403	.1712	Alexandria	\$3,731	.8000
Buena Vista	11,121	.1803	Arlington	3,734	.8000
Scott	11,066	.1872	Falls Church	3,772	.8000
Manassas Park	10,092	.2716	Goochland	3,777	.8000
Lunenburg	9,747	.2614	Fairfax City	3,806	.8000
Smyth	9,506	.2225	Lancaster	3,946	.8000
Dickenson	9,338	.2157	Rappahannock	3,966	.8000
Brunswick	9,311	.4379	Northumberland	4,036	.7672
Charlotte	9,191	.2470	Bath	4,143	.8000
Buchanan	9,176	.2557	Charlottesville	4,185	.7702

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2025; 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	\$4,547,557,619	\$1,759,939,635	\$2,150,615,054	\$8,458,112,308	\$6,978	n.a.

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Accomack	\$19,538,461	\$6,129,325	\$9,986,398	\$35,654,184	\$8,033	.3487
Albemarle	25,661,398	21,616,662	14,841,419	62,119,479	4,569	.6904
Alleghany	13,969,724	2,604,963	7,327,770	23,902,457	9,176	.2737
Amelia	6,384,522	2,446,334	2,843,062	11,673,918	7,727	.3758
Amherst	17,582,091	5,790,486	8,259,017	31,631,594	8,563	.3015
Appomattox	10,984,045	3,329,044	4,654,446	18,967,535	8,257	.2822
Arlington	36,666,823	38,409,717	25,310,909	100,387,449	3,734	.8000
Augusta	40,025,282	14,536,644	16,808,368	71,370,294	7,422	.3888
Bath	823,629	644,227	497,275	1,965,131	4,143	.8000
Bedford (Co.)	35,634,972	15,091,305	16,003,830	66,730,107	7,873	.3132
Bland	4,226,151	896,738	1,494,820	6,617,709	8,531	.3046
Botetourt	17,751,139	6,429,317	7,615,138	31,795,594	7,467	.4068
Brunswick	7,217,582	2,316,842	2,668,434	12,202,858	9,311	.4379
Buchanan	11,335,988	3,298,829	5,419,374	20,054,191	9,176	.2557
Buckingham	7,929,544	2,920,062	3,663,130	14,512,736	8,424	.3379
Campbell	32,439,077	10,752,217	14,846,103	58,037,397	7,908	.2877
Caroline	18,338,712	6,724,992	7,819,884	32,883,588	7,690	.3501
Carroll	15,813,559	4,978,997	7,598,155	28,390,711	8,768	.2804
Charles City	1,288,921	902,133	860,232	3,051,286	6,442	.6669
Charlotte	8,426,183	2,233,751	4,079,245	14,739,179	9,191	.2470
Chesterfield	261,968,643	87,278,135	114,733,427	463,980,205	7,372	.3563
Clarke	4,997,983	2,912,508	2,349,126	10,259,617	5,609	.6032
Craig	2,107,543	858,969	1,187,842	4,154,354	9,103	.3629
Culpeper	34,033,400	12,329,871	17,416,487	63,779,758	7,812	.3617
Cumberland	5,830,776	1,865,775	3,038,958	10,735,509	9,005	.3323
Dickenson	8,816,218	2,608,200	4,449,931	15,874,349	9,338	.2157
Dinwiddie	19,446,925	5,704,157	8,889,022	34,040,104	8,592	.2978
Essex	3,852,754	1,799,950	1,993,502	7,646,206	7,333	.4189
Fairfax (Co.)	416,206,063	248,646,644	244,315,726	909,168,433	5,314	.6579
Fauquier	29,658,921	16,268,610	14,442,176	60,369,707	5,709	.6006

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Floyd	6,105,498	2,752,801	2,900,327	11,758,626	7,400	.4056
Fluvanna	12,776,021	5,087,987	5,231,053	23,095,061	7,208	.3934
Franklin	20,299,640	9,517,719	8,926,131	38,743,490	6,727	.4596
Frederick	58,786,647	20,351,949	24,470,160	103,608,756	7,287	.4151
Giles	19,914,818	3,117,539	6,742,192	29,774,549	8,402	.2117
Gloucester	19,219,883	7,412,383	7,907,975	34,540,241	7,317	.3999
Goochland	3,275,303	4,277,578	2,017,808	9,570,689	3,777	.8000
Grayson	7,360,543	2,339,503	3,724,539	13,424,585	8,943	.3196
Greene	12,063,068	4,452,394	5,977,943	22,493,405	8,392	.3411
Greensville	4,222,572	1,565,784	2,231,869	8,020,225	7,576	.3898
Halifax	18,741,685	6,336,513	10,920,684	35,998,882	8,835	.3012
Hanover	53,993,320	23,695,021	23,755,023	101,443,364	6,228	.4894
Henrico	194,759,942	69,648,772	87,074,468	351,483,182	7,113	.4273
Henry	32,879,469	9,055,862	16,250,506	58,185,837	8,971	.2247
Highland	477,096	289,201	235,856	1,002,153	5,294	.8000
Isle of Wight	21,836,334	8,405,161	9,121,865	39,363,360	7,382	.3704
James City	29,854,897	14,994,185	14,427,691	59,276,773	5,852	.5403
King George	18,430,927	6,692,619	7,813,701	32,937,247	7,460	.3633
King and Queen	2,221,282	1,078,027	1,312,656	4,611,965	8,292	.3998
King William	9,674,941	3,791,980	3,766,399	17,233,320	8,379	.3146
Lancaster	1,306,962	1,483,771	871,291	3,662,024	3,946	.8000
Lee	16,625,784	4,047,729	10,537,807	31,211,320	11,403	.1712
Loudoun	261,446,856	112,551,889	116,013,280	490,012,025	6,052	.5518
Louisa	16,584,287	7,459,863	7,508,461	31,552,611	6,218	.5041
Lunenburg	8,006,180	2,255,333	4,196,321	14,457,834	9,747	.2614
Madison	5,085,205	2,718,269	2,379,780	10,183,254	6,630	.4746
Mathews	2,157,966	1,247,447	1,251,566	4,656,979	6,264	.5904
Mecklenburg	14,493,308	5,124,677	6,546,181	26,164,166	7,161	.3893
Middlesex	2,892,997	1,524,778	1,441,376	5,859,151	5,066	.6389
Montgomery	35,732,470	14,963,970	15,986,601	66,683,041	7,234	.4041
Nelson	3,379,598	2,342,740	2,020,219	7,742,557	5,427	.6645
New Kent	13,951,755	4,642,316	4,847,286	23,441,357	6,779	.4391
Northampton	4,426,824	2,048,144	2,224,819	8,699,787	7,088	.5253
Northumber-land	1,871,367	1,581,970	941,399	4,394,736	4,036	.7672
Nottoway	7,943,838	2,699,925	3,437,293	14,081,056	8,432	.2696
Orange	18,691,280	7,350,874	7,779,417	33,821,571	7,057	.4382

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Page	12,531,745	4,373,619	5,165,023	22,070,387	7,940	.3356
Patrick	11,357,510	2,995,600	4,801,435	19,154,545	8,916	.2475
Pittsylvania	35,878,760	10,950,773	15,688,556	62,518,089	8,482	.2642
Powhatan	13,810,450	6,279,321	5,793,297	25,883,068	6,641	.4704
Prince Edward	6,771,894	3,168,257	3,338,536	13,278,687	7,712	.3776
Prince George	30,976,885	7,930,354	12,324,681	51,231,920	8,575	.2321
Prince William	406,054,941	122,160,253	189,652,267	717,867,461	8,177	.3631
Pulaski	18,963,105	5,675,021	8,130,875	32,769,001	7,875	.3303
Rappahan-nock	1,100,210	1,187,017	624,139	2,911,366	3,966	.8000
Richmond (Co.)	6,350,876	1,548,518	2,807,585	10,706,979	8,004	.3110
Roanoke (Co.)	55,010,910	18,833,646	25,774,716	99,619,272	7,515	.3635
Rockbridge	7,738,587	3,943,055	4,231,911	15,913,553	7,217	.4847
Rockingham	39,772,324	17,318,580	20,222,218	77,313,122	6,913	.4349
Russell	15,567,829	4,638,000	7,198,523	27,404,352	8,958	.2265
Scott	26,058,792	3,845,936	13,093,171	42,997,899	11,066	.1872
Shenandoah	21,456,229	8,778,532	9,887,329	40,122,090	7,355	.4248
Smyth	21,271,004	5,386,900	10,325,264	36,983,168	9,506	.2225
Southampton	10,792,794	3,364,654	4,571,654	18,729,102	8,471	.2987
Spotsylvania	99,528,688	34,322,062	45,186,206	179,036,956	7,666	.3702
Stafford	143,319,393	42,029,041	60,885,098	246,233,532	7,890	.3312
Surry	1,062,669	991,699	749,486	2,803,854	4,344	.8000
Sussex	5,132,036	1,451,398	2,082,984	8,666,418	8,792	.3434
Tazewell	25,594,470	7,209,511	11,644,902	44,448,883	8,960	.2461
Warren	17,194,394	8,335,019	8,198,007	33,727,420	6,931	.4517
Washington	30,765,917	9,369,882	14,033,445	54,169,244	7,818	.3459
West-moreland	7,155,247	3,032,289	2,766,465	12,954,001	8,706	.5065
Wise	28,474,489	6,556,651	12,042,416	47,073,556	8,729	.2020
Wythe	17,445,522	5,249,853	7,057,321	29,752,696	8,280	.3243
York	57,873,865	16,591,263	20,715,643	95,180,771	7,330	.3554
Alexandria	20,653,227	23,381,001	14,793,993	58,828,221	3,731	.8000
Bristol	9,599,074	3,156,387	5,138,499	17,893,960	8,932	.2977
Buena Vista	4,742,125	1,218,311	3,230,984	9,191,420	11,121	.1803
Charlottesville	6,243,427	7,155,555	3,931,375	17,330,357	4,185	.7702
Colonial Heights	10,961,055	3,878,309	5,470,178	20,309,542	7,116	.4026
Danville	25,188,279	8,262,719	13,400,430	46,851,428	8,980	.2411

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Falls Church	4,252,631	3,489,830	2,077,904	9,820,365	3,772	.8000
Fredericks- burg	9,410,364	4,937,991	4,822,286	19,170,641	5,684	.6163
Galax	6,723,159	1,423,342	3,137,281	11,283,782	8,315	.2661
Hampton	86,181,924	25,608,277	37,711,152	149,501,353	8,013	.2579
Harrisonburg	27,221,637	8,779,611	16,086,760	52,088,008	8,003	.3335
Hopewell	18,183,547	4,980,077	8,497,795	31,661,419	8,861	.1870
Lynchburg	26,131,547	12,980,572	13,499,330	52,611,449	7,341	.3872
Martinsville	7,942,070	2,658,918	4,088,338	14,689,326	8,921	.2229
Newport News	109,672,603	36,429,557	52,621,842	198,724,002	8,130	.2729
Norfolk	98,431,153	38,405,401	51,075,148	187,911,702	7,559	.3212
Norton	4,184,284	854,652	1,846,063	6,884,999	8,529	.2412
Petersburg	19,703,219	5,686,891	9,488,133	34,878,243	8,573	.2075
Portsmouth	58,576,377	19,048,388	26,393,850	104,018,615	8,526	.2369
Radford	20,824,082	2,069,726	6,603,093	29,496,901	9,076	.1658
Richmond (City)	57,512,691	31,480,774	32,308,671	121,302,136	6,037	.5740
Roanoke (City)	53,330,903	18,940,478	29,926,944	102,198,325	7,920	.3388
Staunton	9,695,985	4,477,213	4,370,091	18,543,289	7,400	.3767
Suffolk	57,832,704	21,390,049	24,297,709	103,520,462	7,446	.3493
Virginia Beach	231,430,357	91,442,407	95,291,576	418,164,340	6,677	.4138
Waynesboro	10,619,630	4,312,110	5,698,946	20,630,686	7,443	.3633
Williamsburg	1,985,333	1,569,021	1,187,807	4,742,161	4,250	.7426
Winchester	16,244,250	5,485,098	8,761,897	30,491,245	7,341	.4151
Fairfax (City)	4,288,753	4,257,075	2,752,179	11,298,007	3,806	.8000
Franklin (City)	4,757,605	1,703,909	2,837,239	9,298,753	8,791	.2884
Chesapeake	177,482,662	57,113,871	76,077,171	310,673,704	7,856	.3273
Lexington	2,662,535	787,748	1,106,992	4,557,275	6,844	.3987
Emporia	4,240,384	1,272,267	2,184,733	7,697,384	9,149	.2340
Salem	16,580,958	4,512,823	7,017,540	28,111,321	7,342	.3632
Poquoson	8,761,525	2,909,271	3,627,282	15,298,078	7,565	.3466
Manassas	34,971,297	9,872,746	18,854,874	63,698,917	8,816	.3371
Manassas Park	17,917,376	4,098,447	10,051,042	32,066,865	10,092	.2716
Colonial Beach	2,677,587	-	1,608,370	4,285,957	7,654	.3675
West Point	4,280,173	-	1,541,255	5,821,428	7,318	.2489

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2025; 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.



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