



State Spending on the Standards of Quality: FY 2012



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Report No. 435

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COMMONWEALTH of VIRGINIA

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December 21, 2012

The Honorable John M. O'Bannon III
Chair, Joint Legislative Audit and Review Commission
General Assembly Building
Richmond, Virginia 23219

Dear Delegate O'Bannon:

Section 22.1-97 of the *Code of Virginia* requires JLARC to produce an annual report for the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health on state funding provided each locality for an educational program meeting the Standards of Quality (SOQ). This report is for state spending on the SOQ in fiscal year 2012.

This information was presented to the Commission on December 10, 2012.

On behalf of the Commission staff, I would like to express our appreciation for the assistance provided by staff of the Virginia Department of Education.

Sincerely,

A handwritten signature in black ink that reads "Glen S. Tittermary".

Glen S. Tittermary
Director

GST/mle

KEY FINDINGS: State Spending on the Standards of Quality: FY 2012

- The State spent about \$4.96 billion on the Standards of Quality (SOQ) in FY 2012. This amount equates to about \$4,083, on average, for each of the 1.2 million elementary and secondary school students in Virginia. (p. 3)
 - State SOQ spending increased in FY 2012 by about four percent compared to FY 2011, the first increase since FY 2009. (p. 4)
 - Fairfax County has by far the most students and received the most total State SOQ funding, about \$461 million in FY 2012. (p. 5)
 - Lee County has the lowest local ability to pay in the State and received the most State SOQ spending per student of \$6,843. Williamsburg was one of ten localities with the highest local ability to pay and received the lowest amount of State SOQ spending per student of \$2,090. (p. 6)
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State and Localities Both Provide Funds for School Divisions to Meet 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 number of staff resources in each school division. The *Commentaries on the Constitution of Virginia* note that the General Assembly “must, by whatever means, see that sufficient funds, state and local, are available to maintain a quality program in every school division in the Commonwealth.”

There are two key steps in the process of funding K-12 education. First, the State determines the costs that localities incur by meeting the standards of quality. These costs have two primary components: the number of staff and the costs of employing these staff. The staffing component is derived from the number of instructional staff required to meet the standards, which is determined by multiplying the number of students in each division by the number of staff necessary to maintain the appropriate ratios of staff per student. The cost of this staffing is derived by calculating the “prevailing” or typical cost across divisions and then multiplying this amount by the number of instructional staff required to meet the standards in each division. These calculations are similar for support staff.

The second key step in the process is determining the State’s share of the costs calculated in the first step above. The State’s share consists of (1) sales tax funds that are obtained and appropriated by the State for public education purposes, and (2) payment of a share of remaining SOQ costs after the sales tax funds and any other applicable deductions are made (since FY 1993, the State’s aggregate share has been 55 percent). The actual State

Standards of Quality

Since 1971, the *Constitution of Virginia* has required the State Board of Education to determine and prescribe standards of educational quality to which school divisions must adhere. The standards, which apply to elementary and secondary schools, address various education matters, including the ratio of instructional staff to students.

share varies by locality based on its ability to pay as measured through the “composite index.” The index compares the size of a locality’s tax base (relative to its population and number of students in public school) to the collective statewide size of local tax bases (relative to statewide population and number of public school students).

Localities are responsible for providing the remaining funds, beyond the State share, necessary to fund education sufficiently to meet their required SOQ expenditures (*Code of Virginia*, §22.1-97). Appropriation Act language over the years has addressed specifically how this amount should be calculated. All localities also typically provide additional funds beyond this required minimum amount.

Annual Reports on State Spending on the Standards of Quality

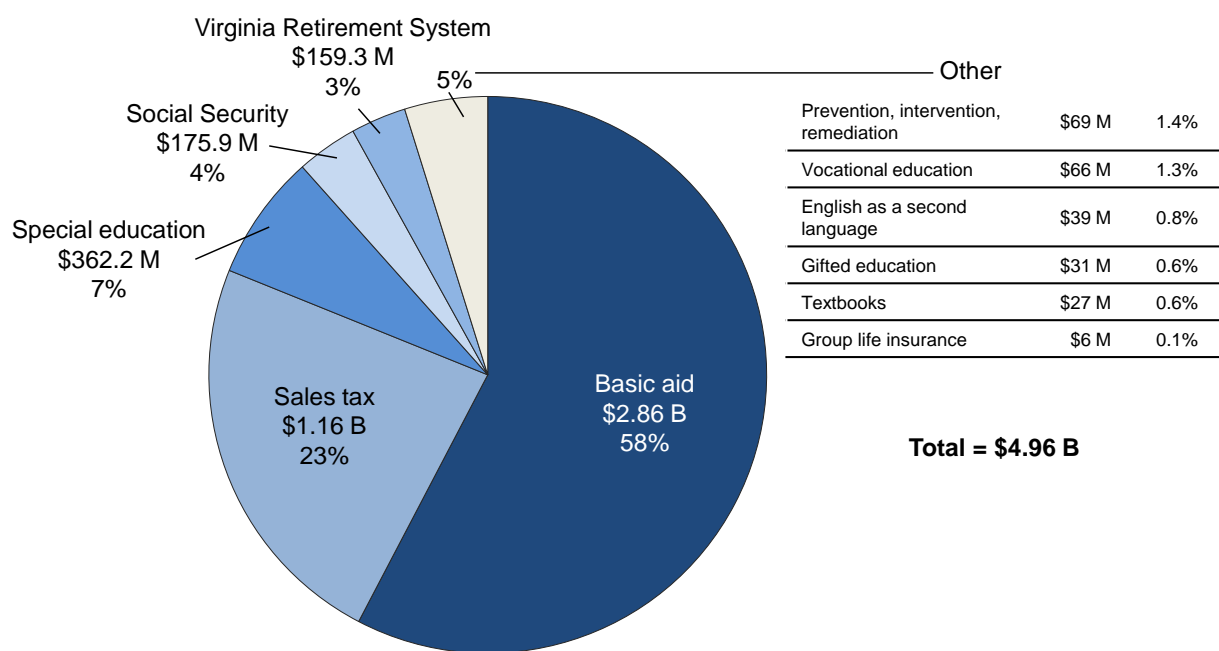
Section 22.1-97 of the *Code of Virginia* requires the Joint Legislative Audit and Review Commission (JLARC) to “report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the State expenditure provided each locality for an educational program meeting the Standards of Quality.” The Virginia Department of Education (DOE) is also required to produce a similar report each year detailing local SOQ expenditures. The full text of this language is provided in Appendix A.

State Spent \$4.96 Billion on the SOQ in FY 2012

School divisions collectively spent about \$4.96 billion in State funds on providing an educational program to meet the SOQ in FY 2012. This total State SOQ spending amount equates to about \$4,083 for each of the more than 1.2 million elementary and secondary school students in Virginia during FY 2012. The amount of total State SOQ spending in each Virginia school division and State SOQ funding per student is shown in Appendix B.

Two SOQ accounts comprised about four-fifths of total State SOQ spending: basic aid and sales tax (Figure 1). More than half of total State spending on the SOQ was through the basic aid account, which can be used for a variety of purposes (in particular, school division employee compensation) to provide a basic education program. About one-quarter of total State SOQ spending was State sales tax funds collected for educational purposes. Additional SOQ funding for special education comprised about seven percent, while Social Security comprised about four percent and payments into the Virginia Retirement System accounted for about three percent. Six additional accounts, including prevention, intervention, remediation; vocational education; English as a second language; and gifted education comprised the remaining five percent of total State SOQ funding.

Figure 1: Basic Aid Accounted for About 58 Percent of Total State SOQ Spending, or \$2.86 Billion



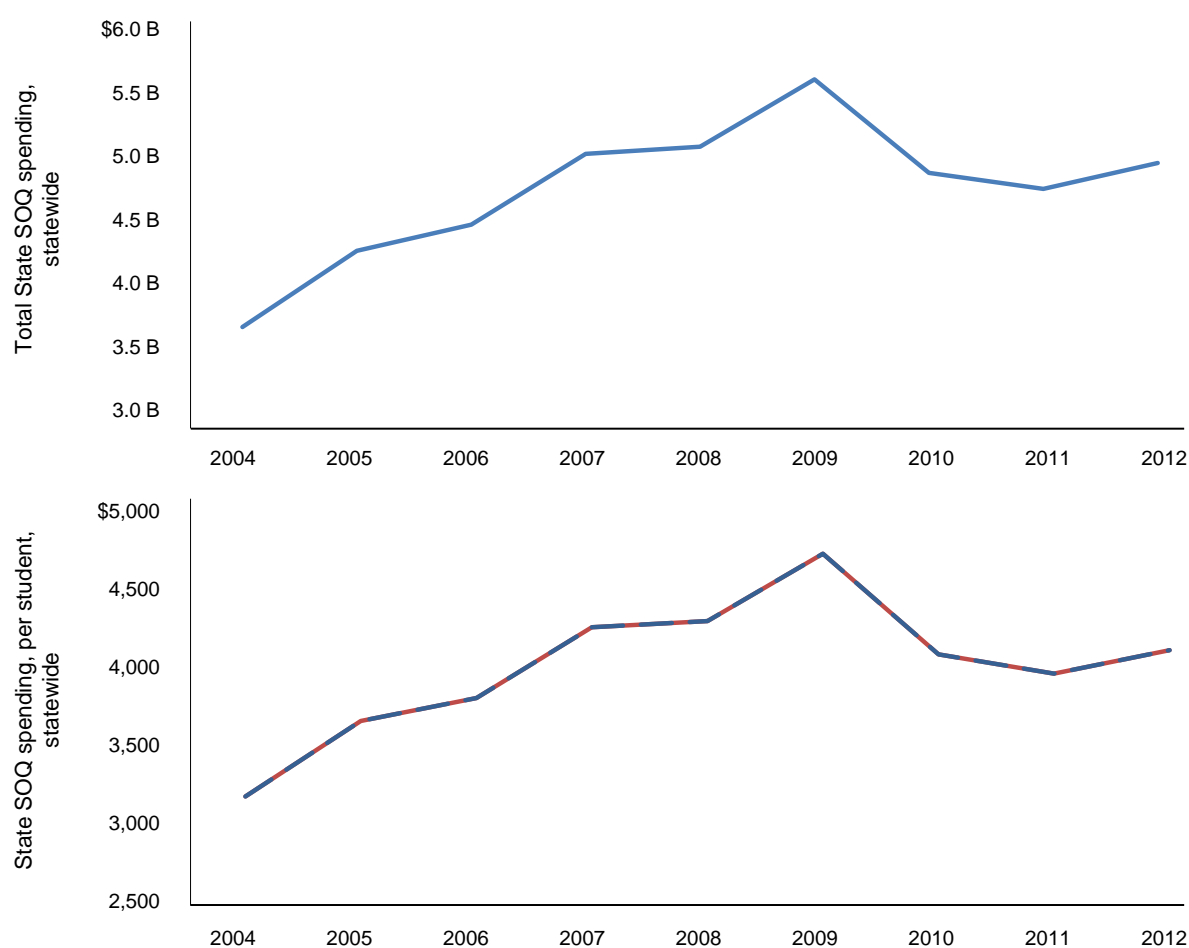
Note: State SOQ spending only. Does not include (1) local funds to meet required minimum effort or (2) additional local funds.

Source: Virginia Department of Education data on State SOQ payments to school divisions, 2012.

State SOQ Spending Increased About Four Percent in FY 2012

The \$4.96 billion in State SOQ spending in FY 2012 is an increase of about four percent over the \$4.75 billion spent in FY 2011. State SOQ spending per student, statewide, also increased by about the same percentage from \$3,933 in FY 2011 to \$4,083 in FY 2012. Since 2004, State spending in total and per student grew steadily until FY 2009 (Figure 2). During FY 2009, State SOQ spending was more than \$5.6 billion and about \$4,700 per student. In FY 2010, however, as the effects of the recession took hold, State SOQ spending dropped by about 13 percent to \$4.8 billion. FY 2012 is the first year in which State SOQ spending has increased since 2009.

Figure 2: State SOQ Total Spending and Spending Per Student Steadily Increased Until FY 2009, Then Dropped Considerably as State Revenues Declined During the Recession



Note: State SOQ spending only. Does not include (1) local funds to meet required minimum effort or (2) additional local funds.

Source: Virginia Department of Education data on State payments to school divisions and calculation of adjusted average daily membership on March 31, 2012. JLARC reports on State SOQ spending, 2004-2012.

State SOQ Spending in Each School Division Is Driven Primarily by Number of Students and Composite Index

State SOQ spending in each school division is partially driven by the number of students included in the average daily membership of each division. The top ten school divisions in terms of State SOQ spending in FY 2012 comprised about 47 percent of all State SOQ spending. These ten divisions had about 51 percent of the State's total average daily membership of elementary and secondary students. Fairfax County had by far the most students at 170,728 and the county received about \$462 million in State SOQ spending in FY 2012 (Table 1).

Table 1: Top 10 Divisions by State SOQ Spending Account for About Half of All State SOQ Spending

Rank, by State SOQ spending	Division	Total State SOQ spending	Number of students	Total State SOQ spending per student
1	Fairfax County	\$461,832,590	170,728	\$2,705
2	Prince William County	347,703,905	79,449	4,376
3	Virginia Beach City	286,160,115	68,977	4,149
4	Chesterfield County	250,402,238	58,376	4,289
5	Loudoun County	211,972,567	64,146	3,305
6	Henrico County	199,292,644	48,702	4,092
7	Chesapeake City	178,305,349	38,454	4,637
8	Norfolk City	143,324,313	30,498	4,511
9	Newport News City	137,657,291	27,701	4,969
10	Stafford County	119,210,497	26,773	4,453
Top 10 totals		2,335,861,509	613,803	
Top 10 as % of total		47%	51%	

Source: Virginia Department of Education data on State payments to school divisions and calculation of adjusted average daily membership as of March 31, 2012.

Composite Index

The 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.

State SOQ spending in each school division is also partially driven by each locality's composite index score. A higher composite index score indicates a higher local ability to pay, and the State portion, therefore, is reduced. Alternatively, a lower composite index score indicates a lower local ability to pay, and the State provides a higher portion of State funding to these localities. The highest possible composite index score is 0.8000. Localities that receive this score provide 80 percent of total spending required to meet the SOQ, and the State provides 20 percent. The lowest composite index score currently is 0.1826. The responsibility for SOQ funding is the same in this case, resulting in the State paying more than 80 percent of total costs and the locality paying the remainder.

Lee County had the lowest composite index score in 2012, 0.1826, which translated into its school division receiving the most State SOQ funding per student at \$6,843. In contrast, there were ten divisions with the highest possible composite index score of 0.8000. These included Williamsburg, Alexandria, Arlington County, Northumberland County, and Fairfax City, each of which received about \$2,200 or less in State SOQ funding per student in FY 2012 (Table 2). Appendix B provides each school division's SOQ funding per student and composite index score.

Table 2: State SOQ Spending Per Student Ranged From \$6,843 to \$2,090 in FY 2012

Top 10 divisions by State SOQ spending per student			Bottom 10 divisions by State SOQ spending per student		
Division	Total SOQ spending per student	Composite index	Division	Total SOQ spending per student	Composite index
Lee County	\$6,843	0.1826	Williamsburg City	\$2,090	0.8000
Scott County	5,867	0.1831	Alexandria City	2,117	0.8000
Dickenson County	5,813	0.2547	Arlington County	2,122	0.8000
Buckingham County	5,742	0.3104	Northumberland Co.	2,162	0.8000
Smyth County	5,683	0.2178	Fairfax City	2,168	0.8000
Lunenburg County	5,643	0.2535	Falls Church City	2,207	0.8000
Brunswick County	5,616	0.2837	Lancaster County	2,214	0.7934
Charlotte County	5,607	0.2365	Goochland County	2,268	0.8000
Greensville County	5,562	0.2174	Fredericksburg City	2,270	0.6511
Sussex County	5,554	0.3375	Rappahannock Co.	2,313	0.8000

Source: Virginia Department of Education data on State payments to school divisions, calculation of adjusted average daily membership as of March 31, 2012, and calculation of composite index 2012-2014.

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, Account, Per Student, and Composite Index

	SOQ Account				Total SOQ spending per student	Composite index
Division	Basic aid	Sales tax	All other	Total SOQ spending		
Accomack	\$12,921,885	\$5,748,024	\$5,236,859	\$23,906,768	\$4,901	0.3719
Albemarle	16,441,902	13,540,098	5,396,862	35,378,862	2,783	0.6502
Alleghany	9,057,315	2,591,702	3,002,362	14,651,379	5,509	0.2297
Amelia	5,046,077	1,576,619	1,759,679	8,382,375	4,746	0.3473
Amherst	13,661,493	4,830,901	4,354,324	22,846,718	5,335	0.3075
Appomattox	7,113,662	1,960,746	2,440,487	11,514,895	5,282	0.2945
Arlington	18,279,141	17,782,467	8,060,655	44,122,263	2,122	0.8000
Augusta	27,979,278	10,933,741	7,933,011	46,846,030	4,502	0.3627
Bath	659,174	595,474	251,571	1,506,219	2,367	0.8000
Bedford (Co.)	23,058,867	8,794,045	6,236,763	38,089,675	4,034	0.4268
Bland	2,953,771	779,053	769,879	4,502,703	5,229	0.3029
Botetourt	13,160,339	5,120,925	4,092,409	22,373,673	4,489	0.3710
Brunswick	6,333,546	2,128,898	2,509,301	10,971,745	5,616	0.2837
Buchanan	10,078,263	2,955,003	3,891,307	16,924,573	5,343	0.3263
Buckingham	6,320,297	1,959,203	2,680,272	10,959,772	5,742	0.3104
Campbell	24,312,432	8,315,043	7,348,233	39,975,708	4,979	0.2655
Caroline	10,995,651	4,486,883	4,080,128	19,562,662	4,703	0.3306
Carroll	13,488,716	3,391,581	4,184,640	21,064,937	5,067	0.2831
Charles City	2,188,269	811,449	915,176	3,914,894	5,091	0.4483
Charlotte	6,945,792	1,782,566	2,390,669	11,119,027	5,607	0.2365
Chesterfield	155,559,270	50,048,381	44,794,587	250,402,238	4,289	0.3539
Clarke	4,212,836	1,920,636	1,098,588	7,232,060	3,543	0.4892
Craig	2,170,349	711,175	792,259	3,673,783	5,360	0.3163
Culpeper	18,875,056	6,942,829	5,417,331	31,235,216	4,119	0.3668
Cumberland	4,296,236	1,453,204	1,416,245	7,165,685	5,302	0.2971
Dickenson	8,605,535	2,088,017	2,938,301	13,631,853	5,813	0.2547
Dinwiddie	13,885,799	4,452,944	4,709,699	23,048,442	5,197	0.2850
Essex	3,704,697	1,386,098	1,307,071	6,397,866	4,056	0.4364
Fairfax (Co.)	225,477,977	157,226,813	79,127,800	461,832,590	2,705	0.6789
Fauquier	18,319,604	11,904,087	6,167,936	36,391,627	3,275	0.5377
Floyd	5,956,637	1,902,895	1,875,216	9,734,748	4,787	0.3440
Fluvanna	9,830,290	3,178,691	2,653,854	15,662,835	4,237	0.3924
Franklin (Co.)	17,634,519	7,311,530	6,475,627	31,421,676	4,428	0.4181
Frederick	33,638,424	12,519,616	10,098,773	56,256,813	4,354	0.3601
Giles	7,650,722	2,405,809	3,024,218	13,080,749	5,371	0.2706
Gloucester	14,937,088	5,844,441	3,659,272	24,440,801	4,330	0.3798
Goochland	1,963,722	2,647,238	671,457	5,282,417	2,268	0.8000
Grayson	5,898,133	2,043,279	2,018,635	9,960,047	5,536	0.3385
Greene	8,374,719	2,809,219	2,968,413	14,152,351	4,926	0.3724
Greensville	4,908,493	1,324,390	1,702,020	7,934,903	5,562	0.2174
Halifax	16,519,300	5,592,213	7,355,345	29,466,858	5,419	0.2943
Hanover	43,735,919	17,457,733	12,979,734	74,173,386	4,073	0.4203
Henrico	117,245,676	46,027,387	36,019,581	199,292,644	4,092	0.4276
Henry	22,408,798	7,323,100	7,763,933	37,495,831	5,317	0.2430
Highland	257,331	282,310	116,987	656,628	3,308	0.8000

Division	SOQ Account			Total SOQ spending	Total SOQ spending per student	Composite index
	Basic aid	Sales tax	All other			
Isle of Wight	13,420,011	5,854,469	4,174,862	23,449,342	4,406	0.4258
James City	18,033,055	9,395,690	5,296,888	32,725,633	3,375	0.5628
King George	10,786,671	3,695,489	2,847,456	17,329,616	4,259	0.3787
King & Queen	1,859,937	880,099	755,764	3,495,800	4,797	0.4469
King William	6,251,567	2,667,293	2,040,247	10,959,107	5,029	0.3375
Lancaster	1,004,105	1,335,189	355,570	2,694,864	2,214	0.7934
Lee	13,213,684	3,439,404	6,075,725	22,728,813	6,843	0.1826
Loudoun	122,303,135	55,015,037	34,654,395	211,972,567	3,305	0.5666
Louisa	8,509,367	4,559,389	2,830,862	15,899,618	3,497	0.5659
Lunenburg	5,145,381	1,598,216	1,914,921	8,658,518	5,643	0.2535
Madison	3,773,826	1,882,069	1,341,642	6,997,537	3,887	0.4486
Mathews	2,112,919	1,213,317	675,395	4,001,631	3,429	0.5589
Mecklenburg	12,925,261	4,058,019	4,971,345	21,954,625	4,850	0.3650
Middlesex	1,255,196	1,181,693	461,664	2,898,553	2,506	0.7232
Montgomery	24,117,320	10,582,782	9,146,238	43,846,340	4,661	0.4053
Nelson	3,448,665	2,062,563	1,192,297	6,703,525	3,480	0.5928
New Kent	7,066,445	2,688,119	1,996,739	11,751,303	4,117	0.4414
Northampton	4,227,745	1,736,286	1,501,888	7,465,919	4,453	0.5103
Northumberland	1,255,108	1,404,610	386,398	3,046,116	2,162	0.8000
Nottoway	6,996,968	2,201,404	2,749,657	11,948,029	5,530	0.2447
Orange	12,063,699	4,516,194	3,354,332	19,934,225	3,984	0.3842
Page	10,393,346	2,998,198	2,995,891	16,387,435	4,720	0.3143
Patrick	8,188,109	2,513,025	2,899,403	13,600,537	5,430	0.2866
Pittsylvania	27,912,350	8,686,828	10,856,649	47,455,827	5,322	0.2475
Powhatan	11,159,062	4,206,116	3,162,288	18,527,466	4,256	0.4230
Prince Edward	6,434,552	2,760,625	2,766,637	11,961,814	5,289	0.3265
Prince George	20,350,096	5,625,381	6,052,093	32,027,570	5,100	0.2513
Prince William	221,759,499	64,784,056	61,160,350	347,703,905	4,376	0.3787
Pulaski	13,443,240	4,274,765	4,560,392	22,278,397	5,033	0.3052
Rappahannock	796,690	968,803	284,633	2,050,126	2,313	0.8000
Richmond (Co.)	3,290,449	1,080,647	1,096,881	5,467,977	4,689	0.3599
Roanoke (Co.)	36,004,420	15,517,042	12,595,906	64,117,368	4,553	0.3657
Rockbridge	5,071,858	2,733,628	1,930,662	9,736,148	3,921	0.4903
Rockingham	28,796,007	11,624,090	8,271,879	48,691,976	4,334	0.3675
Russell	14,076,152	3,286,679	4,947,321	22,310,152	5,381	0.2430
Scott	13,776,550	3,363,041	4,349,323	21,488,914	5,867	0.1831
Shenandoah	15,168,057	5,458,000	4,190,686	24,816,743	4,136	0.3706
Smyth	15,997,147	4,349,585	5,938,913	26,285,645	5,683	0.2178
Southampton	8,415,020	2,606,357	3,112,931	14,134,308	5,189	0.3171
Spotsylvania	62,591,378	23,216,556	17,996,246	103,804,180	4,462	0.3326
Stafford	76,672,154	23,271,321	19,267,022	119,210,497	4,453	0.3305
Surry	1,199,956	946,434	463,250	2,609,640	3,005	0.7642
Sussex	3,671,749	1,159,324	1,489,888	6,320,961	5,554	0.3375
Tazewell	19,797,144	5,259,766	6,994,315	32,051,225	5,038	0.2695
Warren	12,589,964	5,363,125	3,518,409	21,471,498	4,054	0.3890
Washington	19,967,303	6,699,086	5,993,929	32,660,318	4,584	0.3533
Westmoreland	3,665,781	1,829,618	1,289,238	6,784,637	4,234	0.4649
Wise	19,374,153	6,058,103	6,418,692	31,850,948	5,333	0.2045
Wythe	12,190,436	3,910,693	3,695,647	19,796,776	4,670	0.3204
York	32,928,056	12,255,818	8,131,428	53,315,302	4,298	0.4049
Alexandria	10,727,053	10,103,780	4,608,775	25,439,608	2,117	0.8000
Bristol	6,507,553	2,233,800	2,463,867	11,205,220	4,948	0.3190
Buena Vista	4,283,731	817,620	1,404,695	6,506,046	5,536	0.1895
Charlottesville	5,251,407	4,171,405	2,236,547	11,659,359	3,043	0.6861
Colonial Hghts.	6,504,971	2,636,439	2,189,578	11,330,988	3,944	0.4448
Covington	2,634,346	631,727	949,937	4,216,010	5,099	0.2775

Division	SOQ Account			Total SOQ spending	Total SOQ spending per student	Composite index
	Basic aid	Sales tax	All other			
Danville	18,263,313	6,554,074	7,121,480	31,938,867	5,309	0.2653
Falls Church	1,917,183	2,098,816	714,569	4,730,568	2,207	0.8000
Fredericksburg	3,138,094	2,631,811	1,205,564	6,975,469	2,270	0.6511
Galax	3,688,279	1,010,455	1,177,435	5,876,169	4,696	0.2725
Hampton	60,231,281	20,391,909	22,204,371	102,827,561	4,988	0.2912
Harrisonburg	11,760,931	4,325,673	4,409,270	20,495,874	4,352	0.4274
Hopewell	12,831,218	3,069,932	4,498,501	20,399,651	5,234	0.2376
Lynchburg	19,950,750	8,974,538	7,020,168	35,945,456	4,358	0.3727
Martinsville	6,102,241	2,692,747	2,567,852	11,362,840	5,247	0.2175
Newport News	78,035,560	30,800,368	28,821,363	137,657,291	4,969	0.2934
Norfolk	83,398,984	29,956,522	29,968,807	143,324,313	4,699	0.3102
Norton	2,491,653	742,029	752,486	3,986,168	4,511	0.3274
Petersburg	12,743,684	3,969,314	5,420,968	22,133,966	5,316	0.2516
Portsmouth	43,011,332	13,827,037	15,830,886	72,669,255	5,097	0.2755
Radford	4,309,738	1,187,863	1,472,530	6,970,131	4,530	0.2630
Richmond (City)	40,741,088	26,851,109	22,006,587	89,598,784	4,213	0.4779
Roanoke (City)	31,596,952	12,112,348	12,000,793	55,710,093	4,531	0.3728
Staunton	5,900,251	2,655,723	2,091,356	10,647,330	4,206	0.3987
Suffolk	36,389,467	14,476,505	12,655,098	63,521,070	4,600	0.3530
Virginia Beach	165,011,640	72,384,066	48,764,409	286,160,115	4,149	0.4110
Waynesboro	7,673,674	2,973,515	2,299,438	12,946,627	4,192	0.3690
Williamsburg	790,955	856,959	244,404	1,892,318	2,090	0.8000
Winchester	7,798,036	3,633,782	2,949,462	14,381,280	3,614	0.4645
Fairfax (City)	2,875,813	2,732,857	996,041	6,604,711	2,168	0.8000
Franklin (City)	3,271,014	1,250,342	1,423,981	5,945,337	5,063	0.3276
Chesapeake	102,696,454	39,423,175	36,185,720	178,305,349	4,637	0.3678
Lexington	1,593,729	444,292	499,722	2,537,743	3,820	0.5059
Emporia	3,312,913	953,376	1,183,270	5,449,559	5,194	0.2594
Salem	9,879,393	3,365,355	3,050,882	16,295,630	4,244	0.3628
Bedford (City)	2,359,965	695,748	614,932	3,670,645	4,682	0.3132
Poquoson	5,834,750	2,061,020	1,544,682	9,440,452	4,258	0.3816
Manassas	18,373,301	5,994,853	6,553,380	30,921,534	4,504	0.3599
Manassas Park	9,112,048	2,113,471	2,949,622	14,175,141	4,906	0.2600
Colonial Beach	1,702,131	--	750,191	2,452,322	4,276	0.3527
West Point	2,402,530	--	684,765	3,087,295	4,170	0.2838
Statewide	\$2,859,613,149	\$1,163,468,848	\$936,331,040	\$4,959,413,037	\$4,083	n.a.

Source: JLARC staff analysis of Department of Education accounting system data and DOE reporting of average daily membership, FY 2012, and composite index 2012-2014.

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