

Report to the Governor and the General Assembly of Virginia

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



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### **JLARC staff**

Hal E. Greer, Director

Justin Brown, Senior Associate Director

Erik Beecroft, Chief Methodologist

Information graphics: Nathan Skreslet

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

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## WHAT WE FOUND

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

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## WHY WE DID THIS STUDY

The Code of Virginia requires JLARC to report on the state expenditure provided to each locality for an educational program that meets the Standards of Quality (§ 22.1-97).

## ABOUT VIRGINIA’S K–12 STANDARDS OF QUALITY

Since 1971, the Constitution of Virginia has required the Virginia Board of Education to prescribe standards governing the quality of education that school divisions must provide. These standards of quality apply to various aspects of K–12 education, including the type and minimum number of staff resources in each school division. The state and its localities share the responsibility to provide school divisions with funds to meet the standards.

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

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The Code of Virginia requires the Joint Legislative Audit and Review Commission (JLARC) to report on “the state expenditure provided each locality for an educational program meeting the Standards of Quality” (§ 22.1-97). The Virginia Department of Education (VDOE) is required to produce a similar report each year detailing local expenditures. (See Appendix A.)

## State and localities both provide funds for school divisions to meet the standards of quality

Since 1971, the Constitution of Virginia has required the Virginia Board of Education to set standards governing the quality of education that school divisions must provide. These standards of quality (SOQ) apply to various aspects of K–12 education, including the type and minimum number of staff resources in each school division. The Constitution stipulates:

Standards of quality for the several school divisions shall be determined and prescribed from time to time by the Board of Education, subject to revision only by the General Assembly. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. (Constitution of Virginia, Article VIII, Section 2)

There are two key steps the state uses to determine funding for the Standards of Quality. First, the state determines the costs of educational programs to meet the Standards of Quality. These costs have several primary components, including the number of staff needed to meet the standards and the salary and benefit costs of employing these staff. Various methodologies are used to calculate instructional and support staffing levels and costs. The methodologies may change over time as directed by the General Assembly.

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

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**The local composite index** is calculated every two years to measure a locality’s ability to pay relative to other localities.

The index considers property value, adjusted gross income, taxable retail sales, and the student and total population in each division.

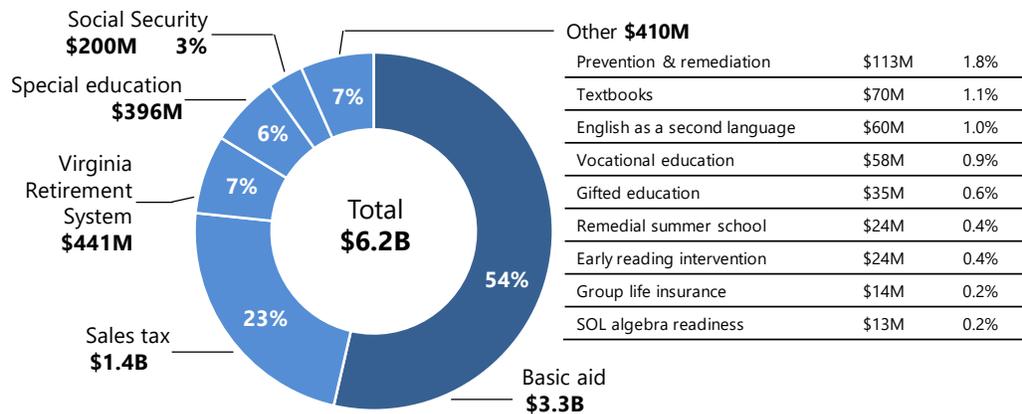
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Localities are required to provide the remaining education funds, beyond the state share, to meet the K–12 standards of quality. Appropriation Act language over the years has addressed specifically how this amount should be calculated. Localities typically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

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

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

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



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

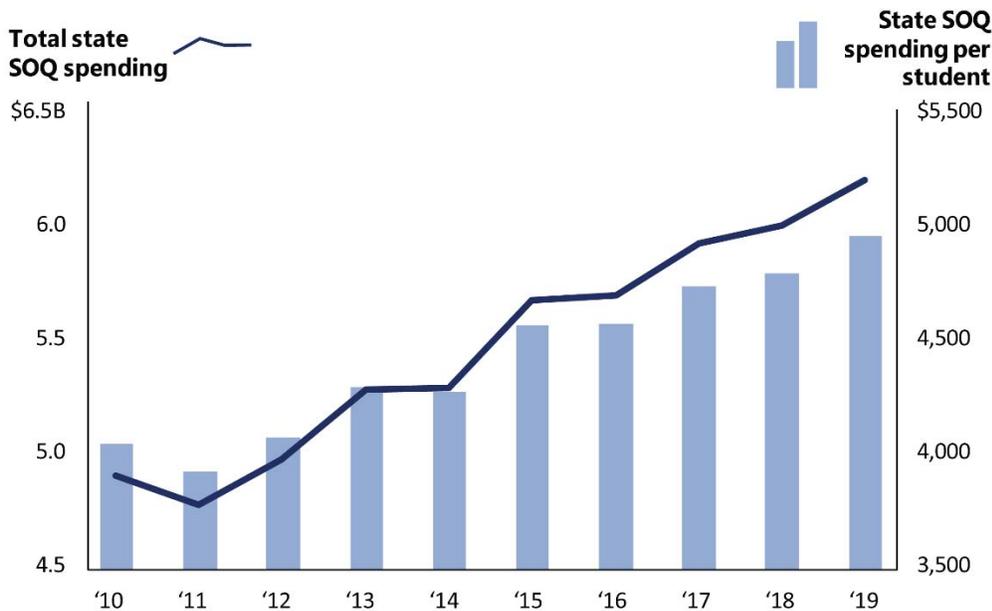
NOTE: K–12 SOQ spending by the state only. Excludes local required minimum effort spending and additional local spending. Early reading intervention and SOL algebra readiness were funded with lottery funds in FY19. Early reading intervention and SOL algebra readiness are reported by VDOE as SOQ accounts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

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

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

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

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



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

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

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

## State K–12 SOQ spending in each school division is driven by number of students and local ability to pay

State K–12 SOQ spending in each school division is driven primarily by the number of students. About half (49 percent) of all state SOQ spending went to 10 school divisions in FY19. These 10 divisions had about half (52 percent) of the state’s elementary and secondary students. Fairfax County spent by far the most state SOQ funds in FY19 because of its large student population (Table 1). The county has more than twice as many students as the state’s second-largest school division.

**TABLE 1**  
**Ten divisions account for nearly half of total state K–12 SOQ spending**

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

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

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

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

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

In addition to enrollment, state K–12 SOQ spending in each school division is also driven by each locality’s composite index score. The local composite index is used to determine local ability to pay, and state funding is allocated accordingly. Localities with a lower score on the local composite index—indicating a lower ability to pay—receive more state funding per student. Localities with a higher score receive less per student. For localities with the highest possible score, currently 0.8000, the state funds 20 percent of total SOQ spending. For Lee County, the locality with the lowest local composite index score, currently 0.1754, the state funds more than 80 percent of total SOQ spending.

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

**TABLE 2**  
**State K–12 SOQ spending per student ranged from \$7,813 to \$2,488**

Top 10 school divisions	Total SOQ spending per student	Local composite index	Bottom 10 school divisions	Total SOQ spending per student	Local composite index
Lee	\$7,813	0.1754	Falls Church	\$2,488	0.8000
Buena Vista	7,504	0.1849	Arlington	2,569	0.8000
Westmoreland	7,337	0.4743	Alexandria	2,669	0.8000
Scott	7,247	0.1917	Fairfax (City)	2,673	0.8000
Nottoway	6,937	0.2385	Goochland	2,712	0.8000
Lunenburg	6,876	0.2525	Williamsburg	2,777	0.7703
Charlotte	6,854	0.2439	Bath	2,833	0.8000
Craig	6,828	0.3235	Surry	2,952	0.8000
Dickenson	6,813	0.2470	Rappahannock	2,971	0.7672
Martinsville	6,808	0.2135	Lancaster	3,012	0.7718

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



## Appendix A: Study mandate

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*§ 22.1-97. Calculation and reporting of required local expenditures; procedure if locality fails to appropriate sufficient educational funds.*

A. The Department of Education shall collect annually the data necessary to make calculations and reports required by this subsection.

At the beginning of each school year, the Department shall make calculations to ensure that each school division has appropriated sufficient funds to support its estimated required local expenditure for providing an educational program meeting the prescribed Standards of Quality, required by Article VIII of the Constitution of Virginia and Chapter 13.2 (§ 22.1-253.13:1 et seq.) of this title. At the conclusion of the school year, the Department shall make calculations to verify whether the locality has provided the required expenditure, based on average daily membership as of March 31 of the relevant school year.

The Department shall report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the results of such calculations and the degree to which each school division has met, failed to meet, or surpassed its required expenditure.

The Joint Legislative Audit and Review Commission shall report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the state expenditure provided each locality for an educational program meeting the Standards of Quality.

The Department and the Joint Legislative Audit and Review Commission shall coordinate to ensure that their respective reports are based upon comparable data and are delivered together, or as closely following one another as practicable, to the appropriate standing committees.

## Appendix B: State SOQ spending by division

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

Appendixes

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

Appendixes

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

Appendixes

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

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

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







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919 East Main Street Suite 2101 Richmond, VA 23219