

Report to the Governor and the General Assembly of Virginia

# State Spending on the K–12 Standards of Quality: 2020 Update



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# Summary: State Spending on the K–12 Standards of Quality: 2020 Update

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## WHAT WE FOUND

- In FY20 the state spent \$6.3 billion to fund Virginia’s constitutionally mandated K–12 standards of quality (SOQ). This equates to an average of \$5,000 for each of the state’s 1.25 million elementary and secondary school students.
- Total state SOQ spending in FY20 was 1 percent more than in FY19.
- Fairfax County has by far the most K–12 students (180,349, more than twice as many as the second-largest school division) and received the most SOQ funds, \$653 million, in FY20.
- Lee County, which is the locality with the lowest local ability to pay, received the most state SOQ funds per student, \$7,837.
- Falls Church, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$2,492.

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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: 2020 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).

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 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 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 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.

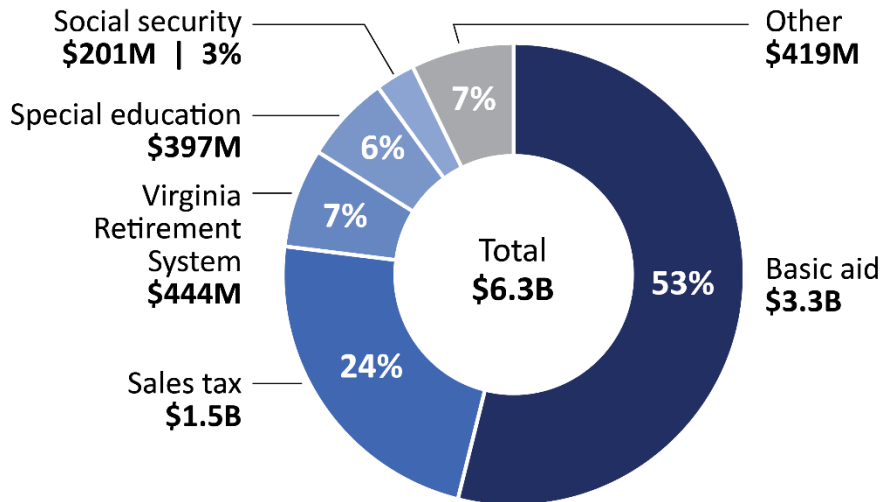
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Localities are required to provide the remaining education funds, beyond the state share, to meet the K–12 standards of quality. Appropriation Act language over the years has addressed specifically how this amount should be calculated. Localities typically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

## State spent \$6.3 billion on the K–12 SOQ in FY20

For FY20, Virginia school divisions collectively spent \$6.3 billion in state K–12 SOQ funds, or \$5,000 for each of the 1,250,774 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 more than three-fourths of total state SOQ spending: basic aid (53 percent) and sales tax revenue collected for educational purposes (24 percent) (Figure 1). School divisions can use funding from these two accounts for several 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 local school staff contributions 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 53 percent of total state K–12 SOQ spending (FY20)**



SOURCE: VDOE data on state K–12 SOQ payments to school divisions, FY20.

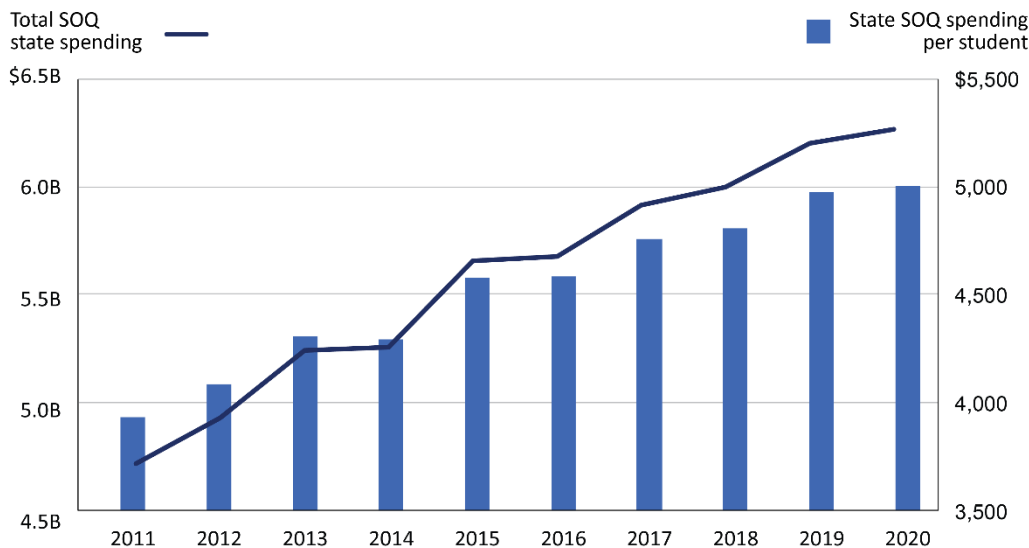
NOTE: K–12 SOQ spending by the state only. Excludes local “required minimum effort” spending and additional local spending. Early reading intervention and SOL algebra readiness are reported by VDOE as SOQ accounts. These accounts are funded with Lottery proceeds but are included in Standard 2 of the SOQ. “Other” includes 9 other accounts of which the largest are prevention, intervention, and remediation (\$113 million); textbooks (\$70 million); and English as a second language (\$65 million).

## State K–12 SOQ spending increased 1 percent over previous year

State SOQ spending in FY20 was \$6.3 billion, an increase of 1 percent or about \$62 million from FY19. This is the ninth consecutive annual increase, reflecting a general upward trend as revenues have recovered from the Great Recession (Figure 2). A \$76 million increase (5.4 percent) in sales tax payments to school divisions allowed for a \$28 million decrease in required general funds for basic aid.

State SOQ spending per student was \$5,000, on average statewide, a slight increase from FY19. After a slight decline in student enrollment from FY18 to FY19, enrollment increased by 5,850 students (0.5 percent) in FY20.

**FIGURE 2**  
Total state SOQ spending and state SOQ spending per student have generally increased during the last decade (FY11–FY20)



SOURCE: VDOE data on state K–12 SOQ payments to school divisions and calculation of adjusted average daily membership as of March 31, 2020. JLARC state SOQ spending reports, 2011–2020.  
NOTE: Not adjusted for inflation. State SOQ spending only. Excludes local “required minimum effort” spending and additional local spending.

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. Adjusted for inflation, state SOQ spending per student was \$433 (9.5 percent) higher in FY20 than in FY11, in part because of sharp decreases in SOQ spending in FY10 and FY11 during the recession. Inflation-adjusted SOQ spending per student, though, is still below pre-recession levels.

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**To adjust K–12 education spending for inflation** between FY11 and FY20, JLARC staff used the U.S. Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U).

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## 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. Half (50 percent) of all state SOQ spending went to 10 school divisions in FY20. 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 FY20 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.)	\$652,959,653	180,349	\$3,621
2	Prince William	486,868,931	89,444	5,443
3	Loudoun	359,369,301	83,274	4,316
4	Virginia Beach	326,084,825	66,714	4,888
5	Chesterfield	324,797,730	61,594	5,273
6	Henrico	253,021,373	50,381	5,022
7	Chesapeake	225,876,426	40,352	5,598
8	Newport News	162,501,872	26,835	6,056
9	Norfolk	162,251,388	27,663	5,865
10	Stafford	155,139,486	29,364	5,283
Top 10 totals		\$3,108,870,985	655,969	
Top 10 as % of total		49.7%	52.4%	

SOURCE: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2020.

These 10 school divisions are also responsible for most of the growth in total state SOQ spending from FY19 to FY20. Eight of these school divisions are among the 10 divisions with the highest growth in total SOQ spending, and six are among the 10 divisions with the highest growth in the number of students. Loudoun had the highest growth in the amount of total state SOQ spending (\$10.6 million) and in the number of students (1,712). Of these 10 school divisions, Norfolk is the only one that experienced both a decline in total SOQ spending (-\$0.7 million) and a decline in student enrollment (-271) from FY19 to FY20.

Although overall state SOQ spending increased from FY19 to FY20, total SOQ spending declined for nearly half (64) of the state’s school divisions. Enrollment also



declined in these school divisions, with Alleghany having the largest decline in spending (-\$1.1 million), and Norfolk having the largest decline in the number of students (-271). Only nine school divisions, however, experienced declines in per student SOQ spending from FY19 to FY20.

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 FY20, Lee County received \$7,837 per student in state K–12 SOQ funds. In contrast, Falls Church, Arlington, Alexandria, Fairfax (City), and Goochland were among those with the highest possible local composite index, and each received less than \$2,800 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 \$7,837 to \$2,492**

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	\$7,837	0.1754	Falls Church	\$2,492	0.8000
Buena Vista	7,579	0.1849	Arlington	2,627	0.8000
Westmoreland	7,415	0.4743	Alexandria	2,697	0.8000
Scott	7,246	0.1917	Fairfax (City)	2,756	0.8000
Nottoway	6,976	0.2385	Goochland	2,769	0.8000
Lunenburg	6,889	0.2525	Williamsburg	2,838	0.7703
Charlotte	6,873	0.2439	Bath	2,889	0.8000
Martinsville	6,851	0.2135	Surry	3,039	0.8000
Craig	6,842	0.3235	Rappahannock	3,048	0.7672
Dickenson	6,834	0.2470	Lancaster	3,089	0.7718

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2020; 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>	\$3,290,287,699	1,503,818,919	\$1,460,323,261	\$6,254,429,879	\$5,000	n.a.
Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Accomack	\$15,676,786	\$5,455,208	\$7,838,205	\$28,970,199	\$ 5,922	0.3506
Albemarle	19,999,136	17,860,500	9,368,032	47,227,668	3,394	0.6780
Alleghany	6,388,471	2,577,736	2,985,163	11,951,370	6,385	0.2899
Amelia	5,469,836	2,189,505	2,545,152	10,204,493	6,191	0.3231
Amherst	12,854,522	5,234,449	6,298,560	24,387,531	6,215	0.3073
Appomattox	7,499,205	2,754,723	3,355,302	13,609,230	6,218	0.2950
Arlington	26,280,608	30,735,856	13,378,281	70,394,745	2,627	0.8000
Augusta	28,652,396	12,154,085	10,264,651	51,071,132	5,161	0.3602
Bath	610,962	590,909	234,401	1,436,272	2,889	0.8000
Bedford (Co.)	28,208,032	13,439,622	12,005,813	53,653,467	5,768	0.3132
Bland	2,274,967	882,082	952,709	4,109,758	6,060	0.3070
Botetourt	13,174,118	5,632,195	5,194,941	24,001,254	5,287	0.3856
Brunswick	4,778,342	2,377,911	2,935,908	10,092,161	6,829	0.3537
Buchanan	8,375,250	3,327,553	4,272,629	15,975,432	6,313	0.3078
Buckingham	6,608,882	2,549,189	3,156,832	12,314,903	6,248	0.3485
Campbell	24,228,603	9,262,339	10,302,742	43,793,684	5,784	0.2851
Caroline	12,535,491	5,427,613	5,439,739	23,402,843	5,749	0.3446
Carroll	11,994,629	4,640,685	5,834,680	22,469,994	6,373	0.2727
Charles City	1,453,830	942,981	693,161	3,089,972	5,367	0.5175
Charlotte	6,332,703	2,160,007	3,087,693	11,580,403	6,873	0.2439
Chesterfield	184,582,817	68,045,937	72,168,976	324,797,730	5,273	0.3522
Clarke	4,035,347	2,522,546	1,795,707	8,353,600	4,445	0.5506
Craig	1,903,470	806,910	1,033,680	3,744,060	6,842	0.3235
Culpeper	24,584,192	10,091,135	10,447,581	45,122,908	5,454	0.3573
Cumberland	4,432,477	1,635,706	2,082,593	8,150,776	6,786	0.2810
Dickenson	7,224,978	2,440,713	3,553,127	13,218,818	6,834	0.2470
Dinwiddie	15,120,192	4,847,170	6,579,917	26,547,279	6,219	0.2783
Essex	3,608,788	1,688,992	1,884,554	7,182,334	5,661	0.4298
Fairfax (Co.)	290,150,817	217,277,696	145,531,140	652,959,653	3,621	0.6754
Fauquier	20,515,083	13,671,799	9,241,009	43,427,891	3,978	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	\$5,644,737	\$2,641,489	\$2,641,401	\$10,927,627	\$5,965	0.3337
Fluvanna	10,041,612	4,548,385	3,514,474	18,104,471	5,275	0.3912
Franklin	18,153,840	9,109,141	8,507,498	35,770,479	5,481	0.3954
Frederick	40,564,767	16,234,310	16,535,306	73,334,383	5,356	0.3898
Giles	7,530,722	2,950,741	3,780,971	14,262,434	6,252	0.2779
Gloucester	15,020,230	6,238,329	5,974,378	27,232,937	5,330	0.3821
Goochland	2,374,430	3,599,695	1,025,825	6,999,950	2,769	0.8000
Grayson	5,014,901	2,255,162	2,422,114	9,692,177	6,505	0.3462
Greene	9,014,053	4,022,181	3,862,741	16,898,975	5,824	0.3321
Greensville	4,386,373	1,544,358	2,214,357	8,145,088	6,833	0.2189
Halifax	15,189,792	6,007,104	9,544,449	30,741,345	6,778	0.3000
Hanover	44,715,968	20,476,298	18,240,901	83,433,167	4,849	0.4468
Henrico	133,636,395	60,469,735	58,915,243	253,021,373	5,022	0.4183
Henry	24,805,151	8,575,324	11,455,282	44,835,757	6,409	0.2253
Highland	336,522	245,499	127,318	709,339	3,584	0.8000
Isle of Wight	16,066,819	6,562,806	6,308,032	28,937,657	5,267	0.3968
James City	20,795,826	12,894,387	8,379,980	42,070,193	4,031	0.5657
King George	13,332,742	5,314,379	4,978,319	23,625,440	5,419	0.3721
King and Queen	2,475,076	1,052,409	1,480,566	5,008,051	6,480	0.3945
King William	7,547,291	3,093,473	3,108,055	13,748,819	6,372	0.3283
Lancaster	1,125,821	1,357,855	587,437	3,071,113	3,089	0.7718
Lee	12,093,227	3,881,352	7,143,756	23,118,335	7,837	0.1754
Loudoun	192,489,022	91,548,148	75,332,131	359,369,301	4,316	0.5383
Louisa	10,119,933	5,760,654	4,479,554	20,360,141	4,264	0.5474
Lunenburg	5,733,460	1,883,108	2,859,368	10,475,936	6,889	0.2525
Madison	4,395,479	2,215,197	1,673,634	8,284,310	5,038	0.4608
Mathews	2,504,834	1,227,493	1,251,407	4,983,734	5,084	0.5060
Mecklenburg	11,945,478	4,931,858	5,326,015	22,203,351	5,619	0.3767
Middlesex	2,135,079	1,400,674	936,996	4,472,749	3,963	0.6160
Montgomery	27,321,653	12,320,605	11,938,836	51,581,094	5,284	0.3920
Nelson	3,659,380	2,351,268	1,628,096	7,638,744	4,718	0.5356
New Kent	9,099,909	3,717,687	3,492,250	16,309,846	4,998	0.4172
Northampton	3,696,405	1,940,200	1,809,149	7,445,754	5,230	0.4746
Northumberland	1,756,853	1,534,842	803,299	4,094,994	3,349	0.7187
Nottoway	7,125,189	2,518,740	3,619,394	13,263,323	6,976	0.2385
Orange	13,795,218	6,002,346	5,535,176	25,332,740	5,297	0.4025
Page	10,571,465	3,909,899	4,387,693	18,869,057	5,877	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	\$9,430,182	\$2,783,269	\$4,209,791	\$16,423,242	\$6,747	0.2396
Pittsylvania	28,770,591	10,482,220	13,773,917	53,026,728	6,360	0.2443
Powhatan	11,679,147	4,749,161	4,200,654	20,628,962	4,858	0.4302
Prince Edward	5,807,825	3,023,059	2,879,854	11,710,738	6,096	0.3598
Prince George	22,842,405	6,540,921	8,909,195	38,292,521	6,183	0.2391
Prince William	278,115,758	99,227,116	109,526,057	486,868,931	5,443	0.3783
Pulaski	12,484,745	5,082,202	6,276,990	23,843,937	6,116	0.3192
Rappahannock	844,931	1,091,422	342,090	2,278,443	3,048	0.7672
Richmond (Co.)	4,329,640	1,305,520	2,082,837	7,717,997	6,208	0.3100
Roanoke (Co.)	39,628,135	16,430,328	18,170,672	74,229,135	5,468	0.3620
Rockbridge	7,631,573	3,252,381	3,119,974	14,003,928	5,564	0.4498
Rockingham	32,776,904	14,774,640	13,213,686	60,765,230	5,336	0.3682
Russell	12,896,659	4,382,816	6,473,210	23,752,685	6,751	0.2322
Scott	14,058,166	3,528,329	6,996,453	24,582,948	7,246	0.1917
Shenandoah	16,705,942	7,420,148	7,421,754	31,547,844	5,504	0.3821
Smyth	15,266,690	5,082,202	6,979,779	27,328,671	6,707	0.2174
Southampton	9,635,847	2,970,724	3,557,857	16,164,428	6,237	0.2963
Spotsylvania	71,691,678	27,548,180	29,732,514	128,972,372	5,555	0.3627
Stafford	89,507,376	32,405,818	33,226,292	155,139,486	5,283	0.3462
Surry	717,918	981,994	380,662	2,080,574	3,039	0.8000
Sussex	3,608,041	1,450,155	1,950,078	7,008,274	6,805	0.3482
Tazewell	18,079,374	6,901,556	8,897,556	33,878,486	6,274	0.2624
Warren	13,007,607	7,027,160	6,005,465	26,040,232	5,004	0.4333
Washington	20,237,455	8,382,160	8,443,409	37,063,024	5,472	0.3434
Westmoreland	6,317,939	2,638,634	2,050,081	11,006,654	7,415	0.4743
Wise	18,801,154	6,365,836	8,141,796	33,308,786	6,223	0.2474
Wythe	12,365,776	4,803,399	5,075,532	22,244,707	5,785	0.3146
York	37,718,737	14,093,334	13,851,111	65,663,182	5,085	0.3822
Alexandria	14,329,049	19,421,034	8,049,652	41,799,735	2,697	0.8000
Bristol	6,694,953	2,916,486	3,850,370	13,461,809	6,309	0.2922
Buena Vista	3,111,031	1,119,017	2,012,142	6,242,190	7,579	0.1849
Charlottesville	5,907,731	5,604,600	2,849,859	14,362,190	3,404	0.6772
Colonial Heights	7,328,509	3,215,271	3,874,382	14,418,162	5,199	0.4179
Covington	3,217,450	989,607	1,701,505	5,908,562	6,203	0.2981
Danville	17,712,828	7,171,795	9,601,333	34,485,956	6,364	0.2546
Falls Church	2,484,829	2,897,455	1,011,514	6,393,798	2,492	0.8000
Fredericksburg	6,722,198	4,230,569	3,065,297	14,018,064	3,972	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	\$4,454,001	\$1,283,634	\$2,425,347	\$8,162,982	\$6,426	0.2587
Hampton	59,579,521	22,891,319	27,390,092	109,860,932	5,827	0.2741
Harrisonburg	18,354,942	6,756,921	9,166,364	34,278,227	5,598	0.3645
Hopewell	13,860,165	4,533,161	8,185,609	26,578,935	6,794	0.2032
Lynchburg	21,888,847	11,816,286	11,375,483	45,080,616	5,773	0.3700
Martinsville	5,982,040	2,482,581	3,606,564	12,071,185	6,851	0.2135
Newport News	88,501,432	31,684,547	42,315,893	162,501,872	6,056	0.2781
Norfolk	85,396,376	35,310,885	41,544,127	162,251,388	5,865	0.2958
Norton	2,617,472	763,139	1,153,629	4,534,240	5,841	0.2870
Petersburg	12,617,895	4,823,382	7,239,417	24,680,694	6,574	0.2430
Portsmouth	43,331,794	16,576,866	20,227,950	80,136,610	6,046	0.2462
Radford	5,536,776	1,740,376	2,614,855	9,892,007	6,168	0.2429
Richmond (City)	53,102,271	28,580,607	34,353,354	116,036,232	5,122	0.4925
Roanoke (City)	38,093,878	16,745,290	20,429,015	75,268,183	5,741	0.3416
Staunton	7,081,748	3,656,788	3,259,820	13,998,356	5,395	0.3867
Suffolk	40,543,283	18,065,082	18,149,224	76,757,589	5,581	0.3420
Virginia Beach	176,893,073	79,912,655	69,279,097	326,084,825	4,888	0.4046
Waynesboro	7,591,525	3,922,269	3,421,839	14,935,633	5,302	0.3578
Williamsburg	1,071,037	1,363,564	461,457	2,896,058	2,838	0.7703
Winchester	11,258,924	4,979,435	5,857,981	22,096,340	5,268	0.4244
Fairfax (City)	3,003,563	3,765,264	1,499,864	8,268,691	2,756	0.8000
Franklin (City)	3,126,216	1,619,530	1,914,440	6,660,186	6,553	0.2952
Chesapeake	124,437,728	48,453,625	52,985,073	225,876,426	5,598	0.3476
Lexington	1,864,364	669,888	815,110	3,349,362	5,032	0.4172
Emporia	3,218,306	1,199,898	1,553,054	5,971,258	6,639	0.2168
Salem	10,779,765	4,107,820	4,252,035	19,139,620	5,024	0.3715
Poquoson	5,982,856	2,447,374	2,422,253	10,852,483	5,130	0.3742
Manassas	23,731,391	8,351,711	11,670,697	43,753,799	5,896	0.3557
Manassas Park	13,127,264	3,463,624	6,321,280	22,912,168	6,608	0.2675
Colonial Beach	2,042,850	-	1,129,824	3,172,674	5,267	0.3600
West Point	2,979,041	-	1,112,915	4,091,956	5,138	0.2554

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2020; 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 are reported by VDOE as SOQ accounts. These accounts are funded with Lottery proceeds but are included in Standard 2 of the SOQ.









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