

Report to the Governor and the General Assembly of Virginia

# State Spending on the K–12 Standards of Quality: 2021 Update



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## **Commission draft**

This Commission draft of the JLARC report, *State Spending on the K-12 Standards of Quality: 2021 Update*, has been assembled for discussion, verification, and review. Do not quote, publish, or release any of the material contained in this draft until it has been received by the Commission and posted on the JLARC website.

**Joint Legislative Audit and Review Commission  
December 2021**



# Summary: State Spending on the K–12 Standards of Quality: 2021 Update

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## WHAT WE FOUND

- In FY21 the state spent \$6.6 billion to fund Virginia’s constitutionally mandated K–12 standards of quality (SOQ). This equates to an average of \$5,481 for each of the state’s 1.2 million elementary and secondary school students.
- Total state SOQ spending in FY21 was 6 percent more than in FY20, primarily because updating SOQ costs through the rebenchmarking process resulted in higher per student SOQ amounts and sales tax revenue and distributions to school divisions were higher than anticipated.
- Enrollment in 120 divisions declined between FY20 and FY21. Fairfax County had the largest decline in the number of students enrolled (more than 8,000 students).
- Fairfax County has by far the most K–12 students (172,014, nearly twice as many as the second-largest school division) and received the most SOQ funds, \$715 million, in FY21.
- Lee County, which is the locality with the lowest local ability to pay, received the most state SOQ funds per student, \$8,182.
- Arlington County, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$2,892.

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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: 2021 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 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 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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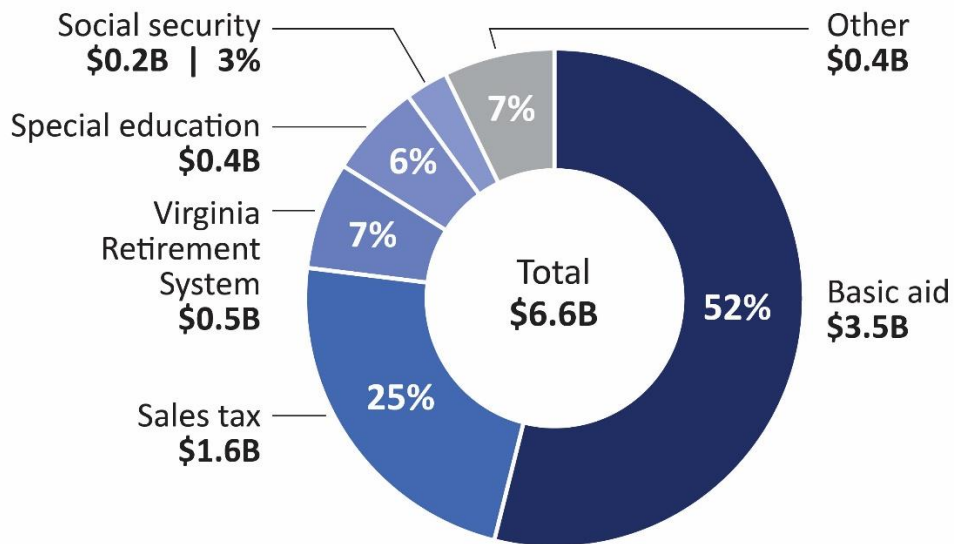
Localities are required to provide the remaining education funds, beyond the state share, to meet the K–12 standards of quality. Appropriation Act language over the years has addressed specifically how this amount should be calculated. Localities typically provide additional funds beyond the required minimum.

## State spent \$6.6 billion on the K–12 SOQ in FY21

For FY21, Virginia school divisions collectively spent \$6.6 billion in state K–12 SOQ funds, or \$5,481 for each of the 1,210,464 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 (52 percent) and sales tax revenue collected for educational purposes (25 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 division contributions to the Virginia Retirement System and the employer share of Social Security taxes, funding for special education services, and other smaller items such as textbooks and English as a second language.

**FIGURE 1**

**Basic aid accounted for about 52 percent of total state K–12 SOQ spending (FY21)**



SOURCE: VDOE data on state K–12 SOQ payments to school divisions, FY21.

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 nine other accounts of which the largest are prevention, intervention, and remediation (\$118 million); English as a second language (\$75 million); and textbooks (\$73 million).



## Statewide K–12 SOQ spending increased 6 percent over previous year, though enrollment declined

State SOQ spending in FY21 was \$6.6 billion, an increase of 6 percent or about \$380 million from FY20. This is the 10th consecutive annual increase (Figure 2). State SOQ spending per student was \$5,481, on average statewide, a 10 percent increase from FY20. This is the largest increase in state SOQ spending per student since before the Great Recession.

State SOQ spending increased 6 percent primarily for two reasons: the SOQ rebenchmarking process increased SOQ per student amounts and higher-than-expected sales tax revenue increased sales tax distributions to school divisions. Every two years SOQ costs are “rebenchmarked” or updated to reflect changes in enrollment, instructional and support staff salaries and benefits, inflation, and other factors. SOQ funding is driven primarily by the instructional staffing requirements, which specify a certain number of staff per student, and the salary and benefits costs for these required positions. Enrollment declined in FY21 because of the COVID-19 pandemic, which began in March 2020, but the decline was not sufficient to cause state SOQ funding for FY21 to decline below FY20 amounts.

The decline in enrollment did result, however, in SOQ costs being less than originally expected. Enrollment had originally been projected to increase by more than 6,400 students (1%) from FY20, and this enrollment increase was reflected in the SOQ appropriation in the 2020–22 biennial budget adopted in November 2020 (Chapter 56). Instead, enrollment decreased by 40,301 students (-3%) from FY20 to FY21 and this decrease was reflected in the subsequent budget adopted in April 2021 (Chapter 552). The General Assembly appropriated an additional \$279 million in “no loss funding” to ensure each school division did not receive less state funding in FY21 than what it would have received according to the Chapter 56 budget. The “no loss funding” is in addition to SOQ spending amounts.

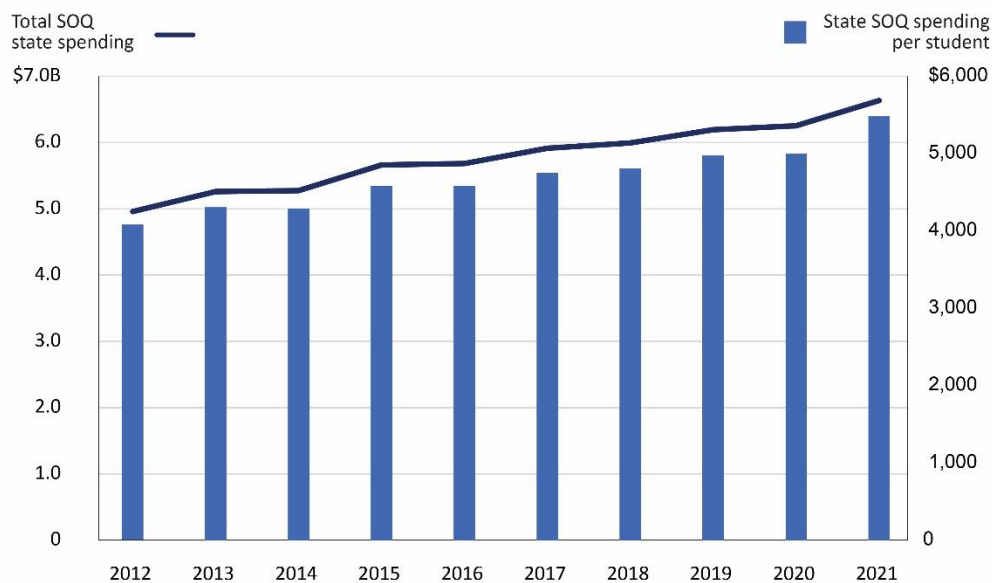
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The General Assembly appropriated \$279 million in “**no loss funding**,” which included \$36 million in non-general funds from the COVID-19 Relief Fund established with “gray machine” tax revenue (Chapter 552 of 2021, Special Session I). This amount is in addition to the appropriation for the state share of SOQ funding according to the SOQ formula.

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**FIGURE 2**

**Total state SOQ spending and state SOQ spending per student have generally increased during the last decade (FY12–FY21)**



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, 2012–2021.

NOTE: Not adjusted for inflation. State SOQ spending only. Excludes local “required minimum effort” spending and additional local spending.

To adjust K–12 education spending for inflation between FY12 and FY21, JLARC staff used the U.S. Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U).

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 \$759 (16.1 percent) higher in FY21 than in FY12, in part because SOQ spending in FY12 substantially declined after the Great Recession. Inflation-adjusted SOQ spending per student, though, is still below the pre-Great Recession high in FY09 (\$5,762).

## 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 FY21. 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 FY21 because of its large student population (Table 1). The county has nearly 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 (County)	\$714,917,364	172,014	\$4,156
2	Prince William	521,200,530	87,191	5,978
3	Loudoun	372,814,660	80,667	4,622
4	Chesterfield	345,860,670	59,735	5,790
5	Virginia Beach	341,101,739	63,452	5,376
6	Henrico	265,431,769	48,721	5,448
7	Chesapeake	236,988,726	38,861	6,098
8	Stafford	167,651,433	28,700	5,841
9	Newport News	167,430,997	25,664	6,524
10	Norfolk	164,805,739	26,323	6,261
Top 10 totals		\$3,298,203,627	631,326	
Top 10 as % of total		<b>49.7%</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, 2021.

These 10 school divisions are also responsible for most of the growth in total state SOQ spending from FY20 to FY21. Eight of these school divisions are among the 10 divisions with the highest growth in total SOQ spending, with Fairfax County having the highest growth in the amount of total state SOQ spending (\$62 million). While none of these 10 school divisions experienced enrollment growth between FY20 and FY21, enrollment had been projected (for development of the 2020–22 biennial budget adopted as Chapter 56 in November 2020) to increase for all but two of these divisions (Virginia Beach and Norfolk) prior to the pandemic, which began a few months before the end of FY20.

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 0.1692, the state funds more than 80 percent of total SOQ spending.

In FY21, Lee County received the highest amount in state K–12 SOQ funds per student (\$8,182). In contrast, two of the school divisions with the highest local composite index score each received less than \$3,000 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 \$8,182 to \$2,892**

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	\$8,182	0.1692	Arlington	\$2,892	0.8000
Scott	7,847	0.1899	Alexandria	2,987	0.8000
Buena Vista	7,818	0.1893	Goochland	3,032	0.8000
Lunenburg	7,555	0.2561	Falls Church	3,033	0.8000
Sussex	7,463	0.3492	Bath	3,059	0.8000
Dickenson	7,460	0.2471	Fairfax City	3,088	0.8000
Westmoreland	7,455	0.4618	Rappahannock	3,165	0.7990
Emporia	7,455	0.2228	Lancaster	3,302	0.7835
Charlotte	7,417	0.2444	Williamsburg	3,322	0.7459
Halifax	7,407	0.3058	Surry	3,513	0.8000

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2021; calculation of local composite index 2020–2022.

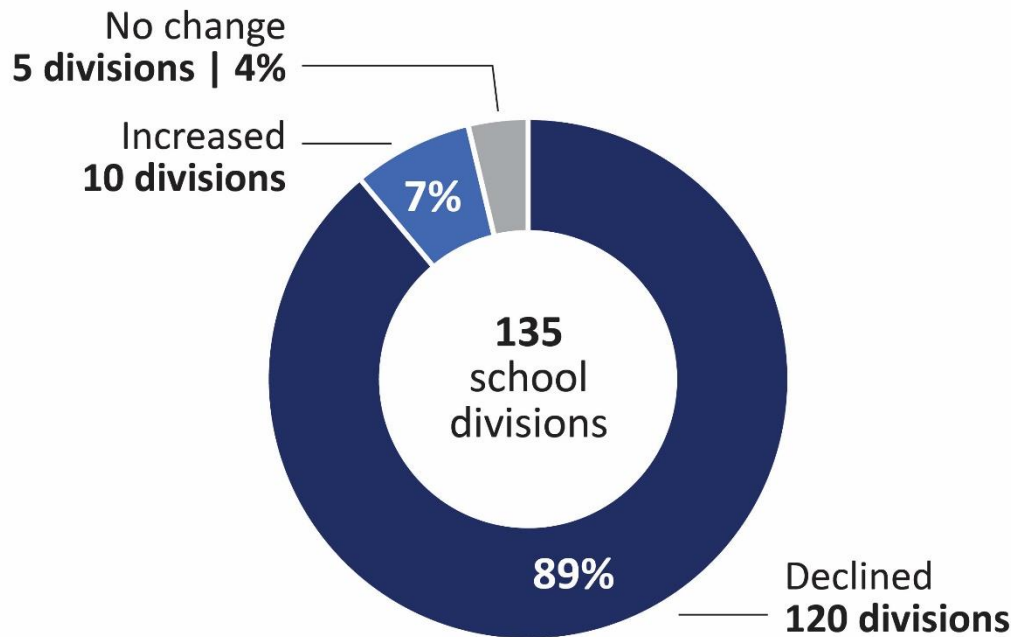
## State SOQ spending increased for nearly all divisions, though enrollment declined in most

State SOQ spending overall increased for nearly all (125) of the state’s school divisions between FY20 and FY21. Total state SOQ spending per student also increased in nearly every (133) school division. Increases occurred even though actual enrollment declined from FY20 to FY21 in 89 percent (120) of school divisions (Figure 3), with 45 percent of school divisions having declines greater than the statewide decline in enrollment (3.3 percent). As noted above, the primary reason for SOQ spending increases is because of increased costs from the rebenchmarking process and increased sales tax distributions. The largest percentage decline in enrollment occurred in less populated, rural counties: Highland (15%), Mathews (10%), and Surry and Clarke (9%). The largest decline in the number of students enrolled occurred in Fairfax County (-8,334 students), though this represented a 5 percent decrease.

Enrollment increased or remained steady in 11 percent of divisions. Enrollment was largely unchanged from FY20 to FY21 in 4 percent of divisions. Six percent of school divisions saw enrollment growth of less than 5 percent. Two divisions, however, experienced substantial increases in actual enrollment: the cities of Richmond and Radford.

**FIGURE 3**

**K–12 enrollment in FY21 declined in most school divisions compared to FY20 actual enrollment**



SOURCE: VDOE data on adjusted average daily membership as of March 31, 2021 and March 31, 2020.

It is unclear whether enrollment changes caused by the pandemic will be temporary or long term. Some parents enrolled their children in private school or home schooled them during the pandemic. Some parents have likely already re-enrolled their children for the 2021–22 school year, but trends in enrollment will become more evident in subsequent SOQ spending reports.



## 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>	\$3,458,147,483	1,630,682,632	1,545,651,627	\$6,634,481,742	\$5,481	n.a.

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Accomack	\$16,802,677	\$5,820,653	\$8,004,512	\$30,627,842	\$6,522	0.3374
Albemarle	22,748,754	19,134,111	10,457,328	52,340,193	3,987	0.6449
Alleghany	6,864,013	2,689,224	3,134,458	12,687,695	6,967	0.2819
Amelia	5,301,520	2,452,696	2,465,667	10,219,883	6,540	0.3479
Amherst	13,895,116	5,598,522	6,370,889	25,864,527	6,648	0.3141
Appomattox	8,028,254	2,935,008	3,784,749	14,748,011	6,719	0.2978
Arlington	26,575,603	34,044,649	13,981,179	74,601,431	2,892	0.8000
Augusta	29,260,326	13,094,412	10,994,095	53,348,833	5,472	0.3769
Bath	631,497	600,576	306,857	1,538,930	3,059	0.8000
Bedford (Co.)	28,613,049	14,506,383	12,574,188	55,693,620	6,259	0.3132
Bland	2,363,875	882,353	1,050,195	4,296,423	6,518	0.3380
Botetourt	13,165,812	5,985,194	5,247,850	24,398,856	5,672	0.3975
Brunswick	4,408,826	2,414,645	2,632,354	9,455,825	6,695	0.4290
Buchanan	8,705,618	3,463,597	4,689,793	16,859,008	7,034	0.2975
Buckingham	6,790,382	2,773,551	3,152,245	12,716,178	6,710	0.3422
Campbell	26,042,022	9,896,138	11,034,040	46,972,200	6,333	0.2878
Caroline	12,999,335	5,919,378	5,534,174	24,452,887	6,098	0.3553
Carroll	12,475,320	4,936,243	6,091,644	23,503,207	6,985	0.2749
Charles City	1,295,066	975,936	722,991	2,993,993	5,539	0.5880
Charlotte	6,693,453	2,255,246	3,248,518	12,197,217	7,417	0.2444
Chesterfield	193,007,712	74,449,852	78,403,106	345,860,670	5,790	0.3584
Clarke	3,661,462	2,733,444	1,692,014	8,086,920	4,715	0.5729
Craig	1,829,500	868,984	1,061,634	3,760,118	7,390	0.3336
Culpeper	24,807,603	11,212,470	10,227,768	46,247,841	5,835	0.3741
Cumberland	4,553,420	1,723,571	2,076,581	8,353,572	7,252	0.2978
Dickenson	7,763,261	2,607,982	3,894,908	14,266,151	7,460	0.2471
Dinwiddie	16,042,521	5,200,537	6,819,853	28,062,911	6,787	0.2879
Essex	3,438,797	1,814,069	1,768,595	7,021,461	5,960	0.4636
Fairfax (Co.)	319,450,035	235,355,938	160,111,391	714,917,364	4,156	0.6541
Fauquier	21,203,849	14,890,999	10,092,294	46,187,142	4,566	0.5879



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	5,967,099	2,820,857	2,544,760	11,332,716	6,418	0.3418
Fluvanna	10,007,705	4,793,297	3,873,963	18,674,965	5,854	0.3940
Franklin	18,302,042	9,787,130	9,050,708	37,139,880	6,057	0.3953
Frederick	40,315,986	17,841,432	15,529,921	73,687,339	5,615	0.4120
Giles	8,254,451	3,149,940	3,995,731	15,400,122	6,926	0.2695
Gloucester	15,501,973	6,767,794	5,649,524	27,919,291	5,728	0.3885
Goochland	2,490,227	3,995,271	1,089,817	7,575,315	3,032	0.8000
Grayson	5,088,823	2,360,141	2,467,911	9,916,875	6,880	0.3615
Greene	9,355,245	4,230,771	4,057,967	17,643,983	6,167	0.3446
Greensville	4,248,134	1,695,805	2,230,377	8,174,316	7,069	0.2799
Halifax	16,561,820	6,373,923	9,600,753	32,536,496	7,407	0.3058
Hanover	43,370,013	22,208,979	17,819,140	83,398,132	5,122	0.4626
Henrico	138,198,441	65,285,923	61,947,405	265,431,769	5,448	0.4279
Henry	26,227,222	9,205,064	12,074,715	47,507,001	7,024	0.2253
Highland	322,015	263,266	128,999	714,280	4,222	0.8000
Isle of Wight	16,490,471	7,048,543	6,259,551	29,798,565	5,642	0.3964
James City	21,850,959	14,054,923	8,988,812	44,894,694	4,629	0.5553
King George	13,869,053	5,886,469	5,040,645	24,796,167	5,954	0.3703
King and Queen	2,967,337	1,111,683	1,442,574	5,521,594	6,847	0.4139
King William	6,940,946	3,462,569	2,931,481	13,334,996	6,682	0.3407
Lancaster	1,085,923	1,510,696	588,161	3,184,780	3,302	0.7835
Lee	12,897,227	4,109,422	6,811,879	23,818,528	8,182	0.1692
Loudoun	193,505,685	101,428,475	77,880,500	372,814,660	4,622	0.5466
Louisa	11,215,307	6,316,334	4,833,409	22,365,050	4,675	0.5406
Lunenburg	6,334,789	1,985,809	3,249,909	11,570,507	7,555	0.2561
Madison	4,380,611	2,477,377	1,665,964	8,523,952	5,224	0.4738
Mathews	2,384,907	1,309,133	1,147,453	4,841,493	5,465	0.5162
Mecklenburg	12,438,845	5,135,749	5,538,293	23,112,887	5,956	0.3996
Middlesex	2,307,653	1,540,519	1,238,690	5,086,862	4,698	0.6008
Montgomery	28,298,042	13,562,327	12,209,339	54,069,708	5,708	0.3979
Nelson	3,576,788	2,449,610	1,656,017	7,682,415	4,997	0.5604
New Kent	9,278,399	4,089,883	3,301,909	16,670,191	5,544	0.4166
Northampton	3,887,522	2,092,761	1,867,136	7,847,419	5,837	0.4696
Northumberland	1,918,262	1,613,534	800,044	4,331,840	3,643	0.7116
Nottoway	6,935,460	2,663,514	3,350,072	12,949,046	7,282	0.2597
Orange	14,063,445	6,648,502	5,742,372	26,454,319	5,677	0.4105
Page	11,020,012	4,226,658	4,410,590	19,657,260	6,385	0.3198

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	9,959,493	2,867,134	4,407,462	17,234,089	7,195	0.2456
Pittsylvania	29,357,610	11,055,127	14,420,992	54,833,729	6,985	0.2446
Powhatan	11,678,360	5,084,330	4,277,243	21,039,933	5,159	0.4507
Prince Edward	5,987,216	3,306,254	2,774,012	12,067,482	6,523	0.3554
Prince George	23,365,035	7,116,417	8,896,203	39,377,655	6,643	0.2467
Prince William	292,968,351	108,609,680	119,622,499	521,200,530	5,978	0.3799
Pulaski	13,256,429	5,396,959	6,237,958	24,891,346	6,446	0.3235
Rappahannock	807,876	1,161,045	344,836	2,313,757	3,165	0.7990
Richmond (Co.)	4,674,113	1,407,858	1,990,492	8,072,463	6,457	0.3120
Roanoke (Co.)	41,160,595	17,539,087	18,708,833	77,408,515	5,871	0.3660
Rockbridge	6,708,415	3,613,741	3,034,368	13,356,524	5,523	0.4506
Rockingham	33,210,352	16,024,278	13,505,967	62,740,597	5,758	0.3799
Russell	13,331,294	4,692,516	6,286,566	24,310,376	7,182	0.2373
Scott	14,989,171	3,715,551	7,636,391	26,341,113	7,847	0.1899
Shenandoah	17,672,434	8,055,331	8,034,666	33,762,431	6,112	0.3832
Smyth	15,640,283	5,420,612	7,291,990	28,352,885	7,216	0.2228
Southampton	9,946,698	3,127,315	3,973,413	17,047,426	6,928	0.3015
Spotsylvania	73,744,559	29,939,340	30,796,168	134,480,067	5,998	0.3722
Stafford	95,635,263	35,369,207	36,646,963	167,651,433	5,841	0.3470
Surry	727,117	1,018,100	445,292	2,190,509	3,513	0.8000
Sussex	3,935,634	1,543,604	1,920,179	7,399,417	7,463	0.3492
Tazewell	19,586,828	7,252,163	9,933,573	36,772,564	6,946	0.2575
Warren	13,454,343	7,632,665	6,215,426	27,302,434	5,494	0.4432
Washington	21,011,513	8,993,217	9,857,514	39,862,244	6,143	0.3416
Westmoreland	5,776,678	2,889,759	2,209,603	10,876,040	7,455	0.4618
Wise	20,270,192	6,734,886	8,960,872	35,965,950	6,884	0.2372
Wythe	12,964,150	5,177,913	5,344,211	23,486,274	6,316	0.3204
York	38,846,105	15,068,909	14,211,766	68,126,780	5,564	0.3812
Alexandria	14,857,245	21,590,920	8,608,706	45,056,871	2,987	0.8000
Bristol	7,173,539	3,062,527	4,198,869	14,434,935	6,821	0.3051
Buena Vista	3,709,163	1,163,102	1,893,003	6,765,268	7,818	0.1893
Charlottesville	5,843,890	6,045,869	2,882,978	14,772,737	3,747	0.6886
Colonial Heights	7,530,531	3,592,145	4,001,402	15,124,078	5,648	0.4156
Covington	3,595,196	1,084,945	1,779,013	6,459,154	6,753	0.2913
Danville	18,698,739	7,741,674	10,543,776	36,984,189	6,939	0.2622
Falls Church	2,939,713	3,300,084	1,134,073	7,373,870	3,033	0.8000
Fredericksburg	7,324,618	4,692,516	3,558,109	15,575,243	4,622	0.5840

# 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	4,607,550	1,388,318	2,373,532	8,369,400	6,653	0.2775
Hampton	65,882,440	24,476,565	28,785,966	119,144,971	6,396	0.2743
Harrisonburg	19,744,569	7,396,137	9,519,821	36,660,527	6,162	0.3537
Hopewell	15,169,671	4,908,476	8,189,540	28,267,687	7,264	0.2053
Lynchburg	23,036,266	13,025,510	11,659,263	47,721,039	6,306	0.3668
Martinsville	6,772,403	2,678,940	3,599,094	13,050,437	7,288	0.2185
Newport News	89,977,977	34,112,522	43,340,498	167,430,997	6,524	0.2842
Norfolk	84,865,529	37,719,065	42,221,145	164,805,739	6,261	0.3059
Norton	3,032,994	809,338	1,389,145	5,231,477	6,456	0.2710
Petersburg	14,108,007	5,258,127	7,765,745	27,131,879	7,207	0.2442
Portsmouth	46,244,070	17,854,801	22,483,039	86,581,910	6,757	0.2426
Radford	8,444,484	1,947,759	3,647,163	14,039,406	6,480	0.2452
Richmond (City)	73,782,730	31,172,373	44,332,296	149,287,399	5,649	0.4688
Roanoke (City)	40,671,319	18,298,035	21,130,736	80,100,090	6,244	0.3284
Staunton	6,817,950	3,914,029	3,381,624	14,113,603	5,795	0.3877
Suffolk	42,484,760	19,434,399	19,233,513	81,152,672	6,075	0.3487
Virginia Beach	183,758,757	86,087,044	71,255,938	341,101,739	5,376	0.4082
Waynesboro	8,346,665	4,287,332	3,849,413	16,483,410	5,891	0.3652
Williamsburg	1,292,752	1,563,144	569,590	3,425,486	3,322	0.7459
Winchester	11,836,245	5,320,858	5,984,251	23,141,354	5,651	0.4319
Fairfax (City)	3,045,227	4,218,431	1,503,849	8,767,507	3,088	0.8000
Franklin (City)	3,208,380	1,752,366	1,729,484	6,690,230	6,907	0.2929
Chesapeake	129,906,346	52,168,887	54,913,493	236,988,726	6,098	0.3486
Lexington	1,887,121	719,869	801,832	3,408,822	5,594	0.3920
Emporia	3,564,051	1,203,209	1,768,925	6,536,185	7,455	0.2228
Salem	11,499,191	4,554,712	4,745,062	20,798,965	5,631	0.3641
Poquoson	6,285,759	2,634,720	2,604,279	11,524,758	5,620	0.3703
Manassas	25,074,925	9,212,263	12,369,754	46,656,942	6,379	0.3611
Manassas Park	13,824,206	3,738,175	6,697,987	24,260,368	7,151	0.2755
Colonial Beach	2,175,187	-	1,278,488	3,453,675	5,800	0.3317
West Point	3,183,694	-	1,299,414	4,483,108	5,654	0.2614

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2021; calculation of local composite index 2020–2022.

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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