

Report to the Governor and the General Assembly of Virginia

State Spending on the K–12 Standards of Quality: 2023 Update



Joint Legislative Audit and Review Commission

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Summary: State Spending on the K–12 Standards of Quality: 2023 Update

WHAT WE FOUND

- In FY23, the state spent \$7.5 billion to fund Virginia’s constitutionally mandated K–12 standards of quality (SOQ). This equates to an average of \$6,163 for each of the state’s 1.2 million elementary and secondary school students.
- FY23 total state SOQ spending was 10 percent more than FY22 spending.
- The spending increase was primarily because of increases in the basic aid account (generally used for staffing costs) and two additional funding categories related to enrollment declines during the pandemic and supplemental funding for lost sales tax revenue.
- Recent spending increases have been more than offset by inflation, which has outpaced state SOQ spending during the last two years.
- Fairfax County has by far the most K–12 students and received the most SOQ funds, \$814 million, in FY23.
- Craig County received the most state SOQ funds per student, \$9,198.
- Goochland County, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$3,396.

WHY WE DID THIS STUDY

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

ABOUT VIRGINIA’S K–12 STANDARDS OF QUALITY

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

State Spending on the K–12 Standards of Quality: 2023 Update

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

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

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

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

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

The second step calculates the state’s share of the total costs that were determined in the first step. In general, the state pays approximately 55 percent of SOQ program costs, and localities collectively pay the remaining 45 percent. The state’s share of the largest SOQ account, basic aid, is derived by (i) excluding sales tax revenue (generated and appropriated by the state for public education purposes), then (ii) using the local composite index to calculate a state and local share for each school division. For other SOQ accounts, the state and local share is calculated based on an unadjusted total cost of the programs funded through each account.

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.

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.

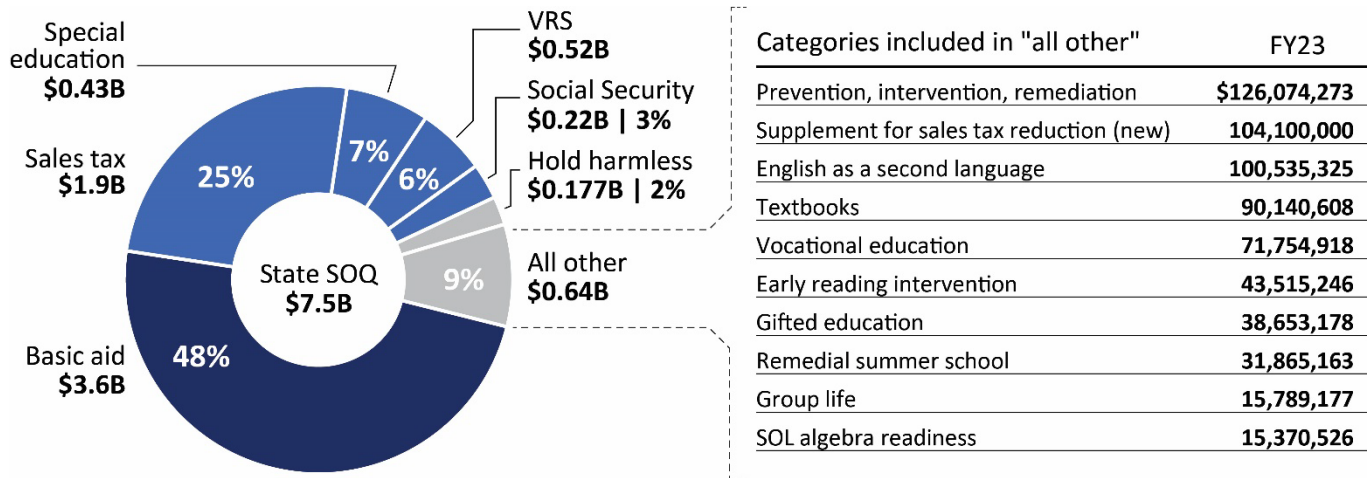
State spent \$7.5 billion on the K–12 SOQ in FY23

The state share of the SOQ is funded by sales tax proceeds, state general funds, and lottery funds. The federal government also provides funding annually for K–12 education, including a substantial amount for COVID-19 relief since FY20, but none of these funds were used to fund the state SOQ.

For FY23, Virginia school divisions collectively spent \$7.5 billion in state K–12 SOQ funds, or \$6,163 for each of the 1,216,975 public 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 about three-fourths of total state SOQ spending: basic aid (48 percent) and sales tax revenue collected for educational purposes (25 percent) in FY23 (Figure 1). School divisions can use funding from these two accounts for many purposes related to providing a basic education program, in particular compensation for employees funded under the SOQ.

Two additional spending categories are included in FY23. The first is \$177 million in hold harmless funding for divisions related to enrollment declines and other spending variations during the COVID-19 pandemic. This category is temporary through the 2022–2024 biennium. The second category is \$104 million in supplemental funding to make up for reduced sales tax revenue due to the elimination of the grocery and personal hygiene taxes. This category is intended to be included in future fiscal years.

FIGURE 1
Basic aid accounted for 48 percent of total state K–12 SOQ spending (FY23)



SOURCE: VDOE data on state K–12 SOQ payments to school divisions, FY23.

NOTE: K–12 SOQ spending by the state only. Excludes local "required minimum effort" spending and additional local spending. Early reading intervention and SOL algebra readiness are reported by VDOE as SOQ accounts. These accounts are funded with Lottery proceeds but are included in Standard 2 of the SOQ. Remedial summer school is not included in Standard 2 of the SOQ but is included in SOQ totals in the Appropriation Act.

Statewide K–12 SOQ spending increased 10 percent in FY23 but has been offset by inflation

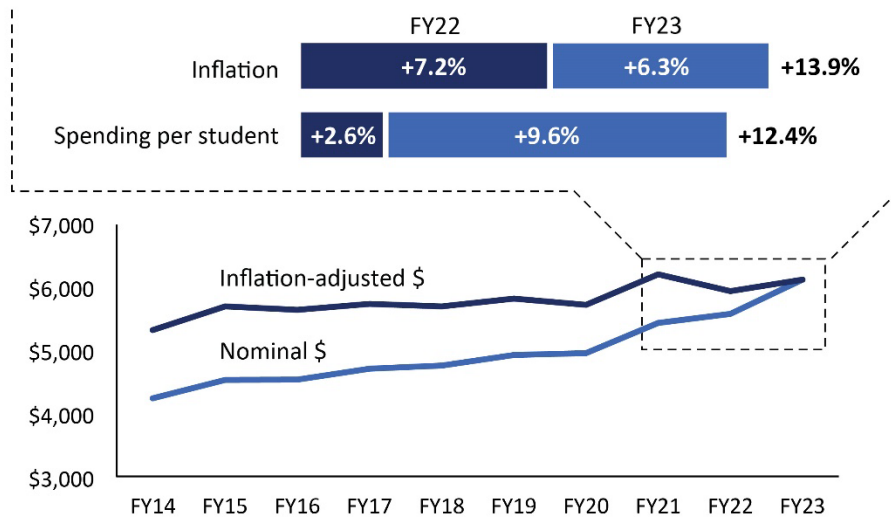
State SOQ spending in FY23 was \$7.5 billion, a substantial increase of 10.2 percent, or an additional \$693 million, from FY22 state SOQ spending. This increase was due to a variety of factors, but especially higher spending on salaries due to “rebenchmarking” and additional funding categories. (Rebenchmarking occurs every two years to reflect changes in staff salaries and benefits, inflation, and other factors.) For example, the estimated, prevailing elementary school teacher salary increased from \$51,371 in FY22 to \$53,996 in FY23. Basic aid spending accounted for 41 percent of the total spending increase from FY22. The pandemic hold harmless funds (26 percent of the increase) and additional payments to compensate for sales tax loss (15 percent of the increase) were the two other major spending categories driving the increase.

Because enrollment remained relatively stable, SOQ spending per student also increased substantially from FY22 to FY23. State SOQ spending per student in FY23 increased 9.6 percent from FY22. This increase is slightly less than the 10.2 percent increase in total spending because enrollment increased slightly (0.53 percent) from the prior year.

These recent SOQ spending increases have been entirely offset by inflation. State spending per student increased 12.4 percent during the last two fiscal years. However, during the same time period inflation increased by more: 13.9 percent. Consequently, inflation-adjusted state SOQ spending per student was \$79 less in FY23 than in FY21 (Figure 2).

To adjust K–12 education spending for inflation between FY14 and FY23, JLARC staff used the U.S. Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U).

FIGURE 2
Inflation has offset recent increases in state SOQ spending per student



SOURCE: VDOE data on state K–12 SOQ payments to school divisions and adjusted average daily membership as of March 31, 2023. JLARC state SOQ spending reports, 2014–2022. CPI-U, U.S. Bureau of Labor Statistics.
NOTE: Inflation and \$ / student percentage increases do not total due to compounding.

State K–12 SOQ spending in each school division is driven by student enrollment and local ability to pay

State K–12 SOQ spending in each school division is heavily driven by student enrollment. As has historically been the case, half of all state SOQ spending was in 10 school divisions in FY23. 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 FY23 because it has by far the most students—nearly twice as many students as the next largest division (Table 1). These 10 divisions also accounted for about half of the growth in total state SOQ spending from FY22 to FY23, with Fairfax County having the highest growth in total state SOQ spending (\$73 million).

TABLE 1
Ten divisions account for half of total state K–12 SOQ spending in FY23

Rank by state SOQ spending	School division	Total state SOQ spending	Number of students	Per student state SOQ spending
1	Fairfax (County)	\$814,498,219	172,111	\$4,732
2	Prince William	611,049,624	88,579	6,898
3	Loudoun	425,901,455	81,510	5,225
4	Chesterfield	400,113,796	62,207	6,432
5	Virginia Beach	382,803,658	63,402	6,038
6	Henrico	295,220,965	49,053	6,018
7	Chesapeake	271,668,732	39,937	6,802
8	Stafford	201,416,396	30,529	6,598
9	Newport News	184,172,565	25,089	7,341
10	Norfolk	177,361,011	25,306	7,009
Top 10 totals		\$3,764,206,420	637,723	
Top 10 as % of total		50.2%	52.4%	

SOURCE: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2023.

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 0.1714, the state funds about 83 percent of total SOQ spending.

In FY23, Craig County received the most state K–12 SOQ funds per student (\$9,198). In contrast, four of the school divisions with the highest local composite index score each received less than \$3,500 per student in state SOQ funds (Table 2). (See Appendix B for K–12 state SOQ spending per student and local composite index for each division.)

TABLE 2
State K–12 SOQ spending per student ranged from \$3,396 to \$9,198 in FY23

Top 10 school divisions	Total SOQ spending per student	Local composite index	Bottom 10 school divisions	Total SOQ spending per student	Local composite index
Craig	\$9,198	.3362	Surry	\$4,138	.8000
Lee	9,122	.1714	Williamsburg	4,098	.7217
Buena Vista	9,115	.1942	Lancaster	3,759	.8000
Scott	9,027	.1893	Rappahannock	3,627	.8000
Brunswick	8,514	.4314	Bath	3,579	.8000
Dickenson	8,466	.2301	Fairfax City	3,569	.8000
Cumberland	8,448	.3060	Falls Church	3,445	.8000
Sussex County	8,417	.3476	Arlington	3,412	.8000
Halifax	8,317	.3038	Alexandria	3,410	.8000
Smyth	8,309	.2184	Goochland	3,396	.8000

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2023; calculation of local composite index 2022–24.

Appendix A: Study mandate

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

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

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

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

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

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

Appendix B: State SOQ spending by division

	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Statewide totals	\$3,635,872,054	\$1,874,242,121	\$1,990,379,929	\$7,500,494,104	\$6,163	n.a.
Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Accomack	\$16,992,328	\$6,815,870	\$10,071,515	\$33,879,713	\$7,384	.3413
Albemarle	24,591,767	22,285,863	14,309,333	61,186,963	4,544	.6387
Alleghany	11,381,660	2,981,870	6,226,324	20,589,854	7,654	.2900
Amelia	5,359,597	2,765,605	3,120,068	11,245,270	7,114	.3652
Amherst	14,494,904	6,319,872	7,958,966	28,773,742	7,649	.3048
Appomattox	8,614,622	3,386,191	4,397,003	16,397,816	7,251	.2960
Arlington	28,584,876	41,676,832	19,824,331	90,086,039	3,412	.8000
Augusta	31,949,915	15,013,956	15,432,810	62,396,681	6,477	.3751
Bath	638,149	685,231	381,189	1,704,569	3,579	.8000
Bedford (Co.)	28,920,771	16,487,848	15,978,146	61,386,765	7,012	.3132
Bland	3,063,385	1,041,363	1,559,184	5,663,932	7,313	.3531
Botetourt	13,572,224	6,945,159	6,864,620	27,382,003	6,296	.4091
Brunswick	5,537,591	2,666,875	3,266,974	11,471,440	8,514	.4314
Buchanan	8,835,669	3,952,711	5,542,170	18,330,550	7,886	.2850
Buckingham	7,039,155	3,106,457	4,027,572	14,173,184	7,683	.3273
Campbell	26,640,082	11,223,443	14,262,243	52,125,768	7,019	.2913
Caroline	14,007,186	6,626,639	7,236,979	27,870,804	6,743	.3613
Carroll	13,046,266	5,324,348	7,400,856	25,771,470	7,811	.2696
Charles City	1,251,133	1,071,922	925,773	3,248,828	6,479	.5852
Charlotte	6,509,023	2,570,496	3,963,212	13,042,731	8,263	.2551
Chesterfield	210,359,489	86,558,851	103,195,456	400,113,796	6,432	.3546
Clarke	4,376,925	3,024,182	2,251,632	9,652,739	5,205	.5728
Craig	1,786,242	962,614	1,433,583	4,182,439	9,198	.3362
Culpeper	26,950,093	13,064,045	13,723,310	53,737,448	6,613	.3594
Cumberland	5,061,486	1,960,488	2,974,542	9,996,516	8,448	.3060
Dickenson	8,022,555	2,891,368	4,610,234	15,524,157	8,466	.2301
Dinwiddie	16,940,097	6,000,176	8,350,600	31,290,873	7,624	.2912
Essex	3,541,274	1,985,171	2,221,979	7,748,424	6,835	.4675
Fairfax (Co.)	339,753,201	267,212,913	207,532,105	814,498,219	4,732	.6532
Fauquier	23,417,108	17,034,387	13,708,614	54,160,109	5,141	.5824

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Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Floyd	5,702,235	3,095,879	3,208,945	12,007,059	7,197	.3513
Fluvanna	10,486,554	5,406,622	5,276,511	21,169,687	6,353	.4027
Franklin	17,999,467	10,890,818	11,232,760	40,123,045	6,774	.3982
Frederick	44,212,337	21,087,003	21,090,924	86,390,264	6,283	.4141
Giles	14,117,070	3,511,954	7,408,379	25,037,403	7,424	.2791
Gloucester	15,325,315	7,651,546	7,698,955	30,675,816	6,287	.3975
Goochland	2,501,400	4,493,373	1,609,626	8,604,399	3,396	.8000
Grayson	5,650,455	2,630,439	3,200,792	11,481,686	7,663	.3526
Greene	9,031,229	4,975,268	4,872,851	18,879,348	6,847	.3505
Greensville	3,519,321	1,934,631	2,414,382	7,868,334	7,028	.4067
Halifax	16,238,727	7,211,964	11,816,510	35,267,201	8,317	.3038
Hanover	45,450,371	25,622,689	23,023,185	94,096,245	5,663	.4741
Henrico	141,729,643	73,979,051	79,512,271	295,220,965	6,018	.4297
Henry	27,045,174	10,581,701	16,260,677	53,887,552	8,099	.2179
Highland	468,458	284,435	266,931	1,019,824	5,432	.7745
Isle of Wight	18,033,456	8,295,639	8,472,693	34,801,788	6,374	.3880
James City	25,371,399	15,773,233	12,664,507	53,809,139	5,285	.5331
King George	14,842,901	6,457,388	6,692,132	27,992,421	6,458	.3805
King and Queen	2,924,271	1,249,400	1,711,359	5,885,030	7,476	.4075
King William	7,781,854	3,976,218	4,008,973	15,767,045	7,774	.3063
Lancaster	1,012,146	1,767,730	770,408	3,550,284	3,759	.8000
Lee	12,703,220	4,540,388	7,802,805	25,046,413	9,122	.1714
Loudoun	207,432,117	119,031,495	99,437,843	425,901,455	5,225	.5450
Louisa	12,610,905	7,243,699	6,884,330	26,738,934	5,400	.5263
Lunenburg	6,247,214	2,249,625	3,631,414	12,128,253	8,137	.2604
Madison	4,504,343	2,711,539	2,483,166	9,699,048	6,022	.4624
Mathews	2,381,606	1,398,670	1,505,425	5,285,701	6,110	.5453
Mecklenburg	11,728,809	5,790,963	6,946,260	24,466,032	6,598	.4050
Middlesex	2,364,875	1,731,295	1,538,064	5,634,234	4,878	.6324
Montgomery	27,477,880	15,907,224	13,887,246	57,272,350	6,058	.4214
Nelson	3,121,298	2,668,051	1,932,690	7,722,039	5,455	.5888
New Kent	10,524,296	4,743,724	4,630,259	19,898,279	5,875	.4244
Northampton	4,026,582	2,295,464	2,666,757	8,988,803	7,003	.4793
Northumber- land	2,031,788	1,807,692	1,171,057	5,010,537	4,423	.6971
Nottoway	6,635,656	3,033,585	4,038,824	13,708,065	7,980	.2660
Orange	15,227,228	7,331,850	7,517,811	30,076,889	6,321	.4115

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Page	10,593,161	4,801,316	5,795,724	21,190,201	7,339	.3163
Patrick	10,431,450	3,305,092	5,161,358	18,897,900	7,953	.2511
Pittsylvania	29,363,629	12,067,346	18,422,394	59,853,369	7,931	.2511
Powhatan	11,028,815	5,964,915	5,174,685	22,168,415	5,399	.5146
Prince Edward	5,775,208	3,723,517	3,353,785	12,852,510	7,246	.3644
Prince George	23,595,343	8,322,673	11,415,863	43,333,879	7,366	.2404
Prince William	321,948,680	124,646,155	164,454,789	611,049,624	6,898	.3739
Pulaski	13,650,086	6,129,464	7,340,949	27,120,499	7,164	.3366
Rappahannock	780,581	1,251,751	436,515	2,468,847	3,627	.8000
Richmond (Co.)	5,189,555	1,654,897	2,691,978	9,536,430	7,326	.3050
Roanoke (Co.)	43,904,064	19,738,873	23,032,826	86,675,763	6,491	.3643
Rockbridge	6,529,084	4,059,668	3,803,911	14,392,663	6,417	.4530
Rockingham	35,495,188	18,599,957	18,944,159	73,039,304	6,651	.3679
Russell	12,985,265	5,239,722	7,752,638	25,977,625	8,157	.2329
Scott	18,275,719	4,518,056	11,280,242	34,074,017	9,027	.1893
Shenandoah	17,273,023	8,992,624	9,393,274	35,658,921	6,636	.3852
Smyth	16,043,129	6,030,735	9,277,969	31,351,833	8,309	.2184
Southampton	10,306,355	3,547,214	4,908,038	18,761,607	7,807	.2965
Spotsylvania	82,312,960	35,259,406	41,688,114	159,260,480	6,749	.3661
Stafford	108,311,183	41,526,387	51,578,826	201,416,396	6,598	.3411
Surry	843,017	1,138,917	683,017	2,664,951	4,138	.8000
Sussex	3,828,928	1,768,906	2,452,545	8,050,379	8,417	.3476
Tazewell	20,120,413	8,247,450	11,561,727	39,929,590	7,712	.2564
Warren	13,988,114	8,678,805	8,057,166	30,724,085	6,190	.4387
Washington	21,688,419	9,883,541	11,875,715	43,447,675	6,739	.3402
Westmoreland	5,761,483	3,321,547	2,979,596	12,062,626	8,249	.4768
Wise	22,389,032	7,572,798	11,614,452	41,576,282	7,626	.2347
Wythe	13,508,538	5,741,598	6,806,266	26,056,402	7,038	.3277
York	43,278,853	17,564,471	18,850,115	79,693,439	6,223	.3699
Alexandria	16,212,934	24,701,213	11,476,823	52,390,970	3,410	.8000
Bristol	7,461,438	3,643,593	4,916,479	16,021,510	7,656	.3058
Buena Vista	3,722,650	1,251,751	2,488,379	7,462,780	9,115	.1942
Charlottesville	6,257,789	7,242,523	4,263,703	17,764,015	4,279	.6952
Colonial Heights	8,203,552	4,006,777	5,342,816	17,553,145	6,435	.4160
Covington	-	1,268,206	-	1,268,206		
Danville	19,906,413	8,796,340	13,538,325	42,241,078	7,926	.2524
Falls Church	3,080,612	3,735,271	1,472,247	8,288,130	3,445	.8000

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Fredericksburg	8,572,607	5,485,371	5,157,149	19,215,127	5,393	.5808
Galax	5,219,885	1,693,683	2,780,161	9,693,729	7,333	.2619
Hampton	68,390,244	28,241,375	36,840,730	133,472,349	7,081	.2731
Harrisonburg	22,884,546	8,357,933	14,794,391	46,036,870	7,293	.3459
Hopewell	14,578,681	5,695,759	8,786,012	29,060,452	7,968	.2022
Lynchburg	21,829,625	14,690,734	14,172,409	50,692,768	6,862	.3760
Martinsville	6,013,070	3,272,182	4,381,077	13,666,329	8,094	.2223
Newport News	90,664,120	39,723,396	53,785,049	184,172,565	7,341	.2808
Norfolk	81,828,682	43,309,397	52,222,932	177,361,011	7,009	.3064
Norton	3,043,757	995,524	1,620,800	5,660,081	7,400	.2655
Petersburg	15,443,815	5,833,276	10,205,424	31,482,515	8,136	.2410
Portsmouth	47,688,460	20,573,374	28,091,867	96,353,701	7,625	.2413
Radford	15,285,386	2,234,346	4,984,893	22,504,625	6,304	.2395
Richmond (City)	47,941,352	34,342,631	36,148,329	118,432,312	5,924	.5139
Roanoke (City)	40,206,276	21,342,055	30,990,908	92,539,239	7,264	.3387
Staunton	7,424,516	4,627,364	4,496,991	16,548,871	6,591	.3967
Suffolk	44,130,107	22,965,217	23,960,633	91,055,957	6,562	.3514
Virginia Beach	192,415,157	98,904,756	91,483,745	382,803,658	6,038	.4059
Waynesboro	8,599,592	4,940,007	5,050,660	18,590,259	6,640	.3685
Williamsburg	1,453,447	1,758,328	1,018,522	4,230,297	4,098	.7217
Winchester	12,274,155	6,094,204	7,720,206	26,088,565	6,475	.4172
Fairfax (City)	3,165,527	4,889,467	2,062,393	10,117,387	3,569	.8000
Franklin (City)	3,258,945	2,009,853	2,760,167	8,028,965	8,308	.2858
Chesapeake	139,971,619	61,427,459	70,269,654	271,668,732	6,802	.3403
Lexington	2,092,104	885,041	966,189	3,943,334	6,098	.3939
Emporia	3,258,299	1,439,807	1,902,571	6,600,677	8,189	.2388
Salem	11,529,293	5,158,623	5,836,377	22,524,293	6,246	.3713
Poquoson	6,502,317	3,135,841	3,300,452	12,938,610	6,344	.3641
Manassas	27,591,236	10,699,236	16,516,737	54,807,209	7,474	.3562
Manassas Park	13,474,171	4,567,421	8,525,857	26,567,449	8,246	.2733
Colonial Beach	2,074,265	-	1,566,135	3,640,400	6,762	.3368
West Point	3,321,762	-	1,654,056	4,975,818	6,340	.2555

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2023; calculation of local composite index 2022–24.

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. Remedial summer school is not included in Standard 2 of the SOQ but is included in SOQ totals in the appropriation act.



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