

Baseline Scenario

JLARC replication of the current SOQ funding formula for FY23

Division Number	Division Name	Local Composite Index	Free Lunch Percentage (At-Risk)	Free Lunch Percentage (PIR)	State SOQ funding obligation <sup>a</sup>	Local SOQ funding obligation <sup>a</sup>	Total SOQ funding obligation <sup>a,b</sup>
001	Accomack County	0.3413	58.46%	57.70%	\$38,017,000	\$16,011,000	\$54,028,000
002	Albemarle County	0.6387	25.55%	25.70%	\$64,319,000	\$72,375,000	\$136,694,000
003	Alleghany Highlands	0.2900	45.76%	45.00%	\$23,820,000	\$7,866,000	\$31,686,000
004	Amelia County	0.3652	46.74%	43.80%	\$12,022,000	\$5,191,000	\$17,213,000
005	Amherst County	0.3048	45.18%	45.10%	\$32,443,000	\$11,285,000	\$43,728,000
006	Appomattox County	0.2960	43.86%	43.80%	\$18,055,000	\$6,057,000	\$24,111,000
007	Arlington County	0.8000	22.96%	23.60%	\$93,588,000	\$199,403,000	\$292,991,000
008	Augusta County	0.3751	31.43%	33.00%	\$66,663,000	\$30,492,000	\$97,154,000
009	Bath County	0.8000	42.80%	41.60%	\$1,835,000	\$4,409,000	\$6,244,000
010	Bedford County	0.3132	32.93%	32.00%	\$66,865,000	\$22,522,000	\$89,387,000
011	Bland County	0.3531	41.73%	39.20%	\$5,710,000	\$2,527,000	\$8,237,000
012	Botetourt County	0.4091	23.50%	22.80%	\$29,360,000	\$15,234,000	\$44,594,000
013	Brunswick County	0.4314	71.82%	71.90%	\$13,574,000	\$8,115,000	\$21,689,000
014	Buchanan County	0.2850	60.18%	60.30%	\$20,141,000	\$6,297,000	\$26,438,000
015	Buckingham County	0.3273	54.75%	55.70%	\$15,417,000	\$5,897,000	\$21,314,000
016	Campbell County	0.2913	41.39%	41.10%	\$58,141,000	\$18,898,000	\$77,039,000
017	Caroline County	0.3613	43.40%	43.30%	\$30,324,000	\$13,142,000	\$43,466,000
018	Carroll County	0.2696	50.46%	51.00%	\$29,303,000	\$8,696,000	\$37,998,000
019	Charles City County	0.5852	48.48%	49.80%	\$3,449,000	\$3,204,000	\$6,653,000
020	Charlotte County	0.2551	49.69%	49.50%	\$14,520,000	\$4,031,000	\$18,551,000
021	Chesterfield County	0.3546	31.53%	30.80%	\$433,178,000	\$186,702,000	\$619,880,000
022	Clarke County	0.5728	17.69%	18.10%	\$9,788,000	\$8,823,000	\$18,612,000
023	Craig County	0.3362	45.21%	46.50%	\$4,663,000	\$1,843,000	\$6,506,000
024	Culpeper County	0.3594	40.31%	40.30%	\$60,818,000	\$26,285,000	\$87,103,000
025	Cumberland County	0.3060	76.95%	65.20%	\$11,525,000	\$4,082,000	\$15,608,000
026	Dickenson County	0.2301	53.51%	53.40%	\$18,198,000	\$4,511,000	\$22,710,000
027	Dinwiddie County	0.2912	45.70%	46.90%	\$34,656,000	\$11,543,000	\$46,199,000
028	Essex County	0.4675	62.98%	62.40%	\$10,129,000	\$7,020,000	\$17,150,000
029	Fairfax County-Fairfax City	0.6532	24.42%	23.90%	\$868,756,000	\$1,107,658,000	\$1,976,414,000
030	Fauquier County	0.5824	22.96%	22.40%	\$56,781,000	\$54,208,000	\$110,990,000
031	Floyd County	0.3513	38.81%	40.20%	\$13,029,000	\$5,263,000	\$18,292,000
032	Fluvanna County	0.4027	30.22%	29.00%	\$21,412,000	\$10,628,000	\$32,039,000
033	Franklin County	0.3982	45.89%	45.20%	\$43,101,000	\$20,850,000	\$63,952,000
034	Frederick County	0.4141	28.95%	28.70%	\$93,195,000	\$50,205,000	\$143,400,000
035	Giles County	0.2791	40.79%	41.00%	\$27,647,000	\$9,266,000	\$36,913,000
036	Gloucester County	0.3975	32.39%	31.50%	\$32,060,000	\$15,810,000	\$47,870,000
037	Goochland County	0.8000	22.60%	25.10%	\$8,942,000	\$16,918,000	\$25,861,000
038	Grayson County	0.3526	55.37%	54.20%	\$12,949,000	\$5,518,000	\$18,467,000
039	Greene County	0.3505	35.85%	35.30%	\$20,859,000	\$8,415,000	\$29,274,000
040	Greensville-Emporia	0.4067	62.73%	62.70%	\$16,906,000	\$6,713,000	\$23,619,000
041	Halifax County	0.3038	56.13%	56.20%	\$37,781,000	\$13,088,000	\$50,869,000
042	Hanover County	0.4741	19.26%	18.00%	\$99,181,000	\$65,264,000	\$164,445,000
043	Henrico County	0.4297	38.68%	38.70%	\$320,742,000	\$182,588,000	\$503,330,000
044	Henry County	0.2179	56.21%	56.30%	\$62,001,000	\$14,148,000	\$76,149,000
045	Highland County	0.7745	45.87%	49.80%	\$902,000	\$2,039,000	\$2,941,000
046	Isle of Wight County	0.3880	30.91%	30.00%	\$38,131,000	\$18,662,000	\$56,794,000
048	King George County	0.3805	25.79%	27.80%	\$29,507,000	\$13,884,000	\$43,390,000
049	King and Queen County	0.4075	57.44%	55.90%	\$6,869,000	\$3,833,000	\$10,703,000
050	King William County	0.3063	25.92%	26.60%	\$15,075,000	\$5,263,000	\$20,338,000
051	Lancaster County	0.8000	60.02%	61.00%	\$3,774,000	\$7,540,000	\$11,314,000
052	Lee County	0.1714	56.71%	56.90%	\$29,235,000	\$5,073,000	\$34,308,000
053	Loudoun County	0.5450	14.95%	14.30%	\$454,587,000	\$394,915,000	\$849,503,000
054	Louisa County	0.5263	38.11%	38.10%	\$29,507,000	\$24,026,000	\$53,532,000
055	Lunenburg County	0.2604	58.46%	58.00%	\$14,013,000	\$4,066,000	\$18,079,000
056	Madison County	0.4624	34.43%	35.30%	\$10,111,000	\$6,229,000	\$16,340,000
057	Mathews County	0.5453	37.75%	36.90%	\$5,543,000	\$4,836,000	\$10,379,000
058	Mecklenburg County	0.4050	55.15%	55.20%	\$30,276,000	\$16,349,000	\$46,625,000
059	Middlesex County	0.6324	44.58%	47.90%	\$5,723,000	\$6,756,000	\$12,479,000
060	Montgomery County	0.4214	31.44%	31.20%	\$63,001,000	\$33,870,000	\$96,870,000
062	Nelson County	0.5888	44.70%	46.00%	\$8,209,000	\$7,629,000	\$15,838,000
063	New Kent County	0.4244	20.31%	20.90%	\$20,364,000	\$11,387,000	\$31,751,000
065	Northampton County	0.4793	69.95%	69.40%	\$9,999,000	\$7,013,000	\$17,012,000
066	Northumberland County	0.6971	52.29%	51.70%	\$5,534,000	\$8,110,000	\$13,644,000
067	Nottoway County	0.2660	60.99%	60.70%	\$15,677,000	\$4,522,000	\$20,199,000
068	Orange County	0.4115	40.69%	39.10%	\$33,221,000	\$17,707,000	\$50,928,000
069	Page County	0.3163	46.43%	46.10%	\$24,457,000	\$8,941,000	\$33,398,000
070	Patrick County	0.2511	47.70%	47.30%	\$21,004,000	\$5,859,000	\$26,863,000
071	Pittsylvania County	0.2511	50.87%	50.50%	\$65,184,000	\$17,558,000	\$82,742,000
072	Powhatan County	0.5146	16.79%	17.00%	\$23,677,000	\$18,333,000	\$42,010,000
073	Prince Edward County	0.3644	63.47%	63.90%	\$14,671,000	\$6,126,000	\$20,797,000
074	Prince George County	0.2404	32.90%	31.20%	\$47,650,000	\$12,303,000	\$59,953,000
075	Prince William County	0.3739	34.70%	34.50%	\$671,306,000	\$322,040,000	\$993,346,000
077	Pulaski County	0.3366	46.20%	47.00%	\$30,010,000	\$11,941,000	\$41,951,000
078	Rappahannock County	0.8000	31.37%	30.70%	\$2,687,000	\$5,427,000	\$8,113,000
079	Richmond County	0.3050	51.49%	51.70%	\$10,656,000	\$3,860,000	\$14,517,000
080	Roanoke County	0.3643	24.52%	24.50%	\$92,486,000	\$41,035,000	\$133,522,000
081	Rockbridge County	0.4530	38.43%	39.00%	\$16,108,000	\$9,797,000	\$25,906,000
082	Rockingham County	0.3679	33.28%	33.20%	\$79,299,000	\$34,714,000	\$114,013,000
083	Russell County	0.2329	53.40%	52.50%	\$29,963,000	\$7,349,000	\$37,312,000
084	Scott County	0.1893	52.43%	51.50%	\$35,194,000	\$7,096,000	\$42,290,000
085	Shenandoah County	0.3852	41.25%	40.60%	\$39,046,000	\$18,500,000	\$57,546,000
086	Smyth County	0.2184	52.91%	52.90%	\$36,535,000	\$8,385,000	\$44,920,000
087	Southampton County	0.2965	41.02%	44.10%	\$20,535,000	\$7,044,000	\$27,580,000
088	Spotsylvania County	0.3661	30.70%	32.90%	\$167,597,000	\$75,281,000	\$242,878,000
089	Stafford County	0.3411	28.06%	26.80%	\$214,624,000	\$88,302,000	\$302,926,000
090	Surry County	0.8000	54.02%	54.10%	\$2,766,000	\$6,173,000	\$8,939,000
091	Sussex County	0.3476	75.89%	75.90%	\$9,426,000	\$4,005,000	\$13,431,000
092	Tazewell County	0.2564	50.40%	51.20%	\$45,702,000	\$12,745,000	\$58,448,000
093	Warren County	0.4387	38.42%	38.40%	\$34,174,000	\$19,604,000	\$53,778,000
094	Washington County	0.3402	43.83%	44.50%	\$48,578,000	\$19,743,000	\$68,322,000
095	Westmoreland County	0.4768	63.24%	62.70%	\$12,661,000	\$8,972,000	\$21,633,000
096	Wise County	0.2347	51.93%	52.10%	\$46,484,000	\$11,803,000	\$58,287,000
097	Wythe County	0.3277	43.43%	43.70%	\$28,513,000	\$10,877,000	\$39,390,000
098	York County	0.3699	15.60%	15.90%	\$83,813,000	\$38,361,000	\$122,174,000
101	Alexandria City	0.8000	49.96%	50.20%	\$57,476,000	\$121,583,000	\$179,059,000
102	Bristol City	0.3058	58.21%	57.90%	\$19,089,000	\$6,591,000	\$25,680,000
103	Buena Vista City	0.1942	54.12%	51.10%	\$8,293,000	\$1,672,000	\$9,966,000
104	Charlottesville City	0.6952	47.69%	48.60%	\$18,617,000	\$25,031,000	\$43,648,000
106	Colonial Heights City	0.4160	50.16%	47.20%	\$19,573,000	\$10,888,000	\$30,460,000
108	Danville City	0.2524	70.11%	70.10%	\$52,049,000	\$14,436,000	\$66,486,000
109	Falls Church City	0.8000	5.33%	5.80%	\$8,575,000	\$18,600,000	\$27,175,000
110	Fredericksburg City	0.5808	50.25%	49.30%	\$20,143,000	\$19,737,000	\$39,880,000
111	Galax City	0.2619	57.43%	58.50%	\$11,101,000	\$3,283,000	\$14,384,000
112	Hampton City	0.2731	49.50%	49.90%	\$152,274,000	\$45,978,000	\$198,252,000
113	Harrisonburg City	0.3459	61.06%	62.10%	\$52,488,000	\$22,960,000	\$75,448,000
114	Hopewell City	0.2022	66.22%	66.20%	\$35,366,000	\$7,466,000	\$42,832,000
115	Lynchburg City	0.3760	56.83%	57.60%	\$57,392,000	\$25,226,000	\$82,618,000
116	Martinsville City	0.2223	72.25%	72.30%	\$15,739,000	\$3,484,000	\$19,223,000

117 Newport News City	0.2808	54.75%	54.90%	\$209,725,000	\$65,404,000	\$275,129,000
118 Norfolk City	0.3064	57.35%	57.80%	\$207,609,000	\$71,103,000	\$278,712,000
119 Norton City	0.2655	52.11%	52.30%	\$6,857,000	\$2,088,000	\$8,946,000
120 Petersburg City	0.2410	78.69%	78.30%	\$38,217,000	\$10,125,000	\$48,342,000
121 Portsmouth City	0.2413	57.70%	57.40%	\$112,067,000	\$28,701,000	\$140,768,000
122 Radford City	0.2395	40.28%	40.20%	\$17,584,000	\$4,794,000	\$22,378,000
123 Richmond City	0.5139	70.73%	70.70%	\$137,521,000	\$106,017,000	\$243,538,000
124 Roanoke City	0.3387	69.79%	69.80%	\$109,965,000	\$44,454,000	\$154,419,000
126 Staunton City	0.3967	42.17%	44.10%	\$18,922,000	\$9,171,000	\$28,093,000
127 Suffolk City	0.3514	39.47%	40.10%	\$98,287,000	\$40,105,000	\$138,392,000
128 Virginia Beach City	0.4059	30.40%	30.80%	\$413,881,000	\$212,501,000	\$626,382,000
130 Waynesboro City	0.3685	50.35%	50.70%	\$21,205,000	\$9,277,000	\$30,482,000
131 Williamsburg-James City County	0.7217	27.76%	28.10%	\$61,652,000	\$54,291,000	\$115,943,000
132 Winchester City	0.4172	54.12%	54.30%	\$29,175,000	\$16,309,000	\$45,484,000
135 Franklin City	0.2858	69.86%	69.80%	\$9,326,000	\$2,898,000	\$12,224,000
136 Chesapeake City	0.3403	32.54%	32.20%	\$294,715,000	\$118,030,000	\$412,745,000
137 Lexington City	0.3939	20.20%	22.10%	\$4,358,000	\$2,236,000	\$6,594,000
139 Salem City	0.3713	31.52%	30.80%	\$25,175,000	\$11,591,000	\$36,767,000
142 Poquoson City	0.3641	14.08%	13.90%	\$13,478,000	\$5,817,000	\$19,294,000
143 Manassas City	0.3562	51.70%	50.80%	\$61,041,000	\$27,446,000	\$88,487,000
144 Manassas Park City	0.2733	56.40%	54.20%	\$30,390,000	\$9,588,000	\$39,978,000
202 Colonial Beach	0.3368	56.45%	56.40%	\$5,419,000	\$2,321,000	\$7,739,000
207 West Point	0.2555	25.62%	26.70%	\$6,516,000	\$1,874,000	\$8,389,000

SOURCE: JLARC staff SOQ model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> State and local funding obligations may not add to total funding obligation due to rounding.

## Recommendation 1

### Address technical issues with the SOQ formula

Division Number	Division Name	State SOQ funding obligation change <sup>a</sup>	Local SOQ funding obligation change <sup>a,b</sup>	Total SOQ funding obligation change <sup>a,c</sup>
001	Accomack County	\$179,000	\$93,000	\$271,000
002	Albemarle County	\$225,000	\$398,000	\$624,000
003	Alleghany Highlands	\$133,000	\$54,000	\$188,000
004	Amelia County	\$58,000	\$33,000	\$91,000
005	Amherst County	\$179,000	\$79,000	\$258,000
006	Appomattox County	\$89,000	\$37,000	\$126,000
007	Arlington County	\$342,000	\$1,369,000	\$1,711,000
008	Augusta County	\$314,000	\$188,000	\$502,000
009	Bath County	\$6,000	\$22,000	\$28,000
010	Bedford County	\$276,000	\$126,000	\$402,000
011	Bland County	\$23,000	\$13,000	\$36,000
012	Botetourt County	\$117,000	\$81,000	\$199,000
013	Brunswick County	\$115,000	\$87,000	\$202,000
014	Buchanan County	\$81,000	\$32,000	\$114,000
015	Buckingham County	\$93,000	\$45,000	\$139,000
016	Campbell County	\$232,000	\$95,000	\$328,000
017	Caroline County	\$159,000	\$90,000	\$248,000
018	Carroll County	\$130,000	\$48,000	\$178,000
019	Charles City County	\$16,000	\$22,000	\$38,000
020	Charlotte County	\$67,000	\$23,000	\$89,000
021	Chesterfield County	\$1,950,000	\$1,072,000	\$3,022,000
022	Clarke County	\$47,000	\$63,000	\$110,000
023	Craig County	\$21,000	\$11,000	\$32,000
024	Culpeper County	\$343,000	\$193,000	\$536,000
025	Cumberland County	\$73,000	\$32,000	\$106,000
026	Dickenson County	\$94,000	\$28,000	\$122,000
027	Dinwiddie County	\$206,000	\$85,000	\$290,000
028	Essex County	\$59,000	\$52,000	\$111,000
029	Fairfax County-Fairfax City	\$6,245,000	\$11,892,000	\$18,137,000
030	Fauquier County	\$280,000	\$390,000	\$670,000
031	Floyd County	\$55,000	\$30,000	\$85,000
032	Fluvanna County	\$94,000	\$63,000	\$158,000
033	Franklin County	\$183,000	\$121,000	\$305,000
034	Frederick County	\$567,000	\$401,000	\$968,000
035	Giles County	\$121,000	\$47,000	\$168,000
036	Gloucester County	\$148,000	\$98,000	\$246,000
037	Goochland County	\$22,000	\$90,000	\$112,000
038	Grayson County	\$62,000	\$34,000	\$96,000
039	Greene County	\$93,000	\$50,000	\$144,000
040	Greensville-Emporia	\$80,000	\$40,000	\$121,000
041	Halifax County	\$191,000	\$83,000	\$274,000
042	Hanover County	\$391,000	\$353,000	\$744,000
043	Henrico County	\$1,304,000	\$983,000	\$2,287,000
044	Henry County	\$282,000	\$79,000	\$361,000
045	Highland County	\$3,000	\$9,000	\$12,000
046	Isle of Wight County	\$188,000	\$119,000	\$308,000
048	King George County	\$158,000	\$97,000	\$255,000
049	King and Queen County	\$30,000	\$20,000	\$50,000
050	King William County	\$72,000	\$32,000	\$104,000
051	Lancaster County	\$11,000	\$43,000	\$54,000
052	Lee County	\$140,000	\$29,000	\$169,000
053	Loudoun County	\$2,801,000	\$3,355,000	\$6,157,000
054	Louisa County	\$122,000	\$136,000	\$258,000
055	Lunenburg County	\$74,000	\$26,000	\$101,000
056	Madison County	\$42,000	\$36,000	\$79,000
057	Mathews County	\$23,000	\$28,000	\$51,000
058	Mecklenburg County	\$135,000	\$92,000	\$227,000
059	Middlesex County	\$21,000	\$36,000	\$57,000
060	Montgomery County	\$271,000	\$197,000	\$468,000
062	Nelson County	\$35,000	\$51,000	\$86,000
063	New Kent County	\$90,000	\$66,000	\$156,000
065	Northampton County	\$57,000	\$53,000	\$110,000
066	Northumberland County	\$25,000	\$58,000	\$83,000
067	Nottoway County	\$73,000	\$27,000	\$100,000
068	Orange County	\$165,000	\$115,000	\$280,000
069	Page County	\$120,000	\$55,000	\$175,000
070	Patrick County	\$101,000	\$34,000	\$134,000
071	Pittsylvania County	\$290,000	\$97,000	\$388,000
072	Powhatan County	\$111,000	\$118,000	\$229,000
073	Prince Edward County	\$82,000	\$47,000	\$129,000
074	Prince George County	\$220,000	\$70,000	\$289,000
075	Prince William County	\$5,834,000	\$3,484,000	\$9,318,000
077	Pulaski County	\$160,000	\$81,000	\$240,000
078	Rappahannock County	\$9,000	\$35,000	\$44,000
079	Richmond County	\$52,000	\$23,000	\$75,000
080	Roanoke County	\$357,000	\$205,000	\$562,000
081	Rockbridge County	\$70,000	\$58,000	\$128,000

082 Rockingham County	\$348,000	\$202,000	\$550,000
083 Russell County	\$133,000	\$40,000	\$173,000
084 Scott County	\$146,000	\$34,000	\$180,000
085 Shenandoah County	\$189,000	\$118,000	\$307,000
086 Smyth County	\$163,000	\$45,000	\$208,000
087 Southampton County	\$125,000	\$53,000	\$177,000
088 Spotsylvania County	\$1,096,000	\$633,000	\$1,729,000
089 Stafford County	\$1,173,000	\$607,000	\$1,780,000
090 Surry County	\$9,000	\$37,000	\$47,000
091 Sussex County	\$62,000	\$33,000	\$95,000
092 Tazewell County	\$202,000	\$70,000	\$272,000
093 Warren County	\$165,000	\$129,000	\$293,000
094 Washington County	\$190,000	\$98,000	\$288,000
095 Westmoreland County	\$114,000	\$104,000	\$218,000
096 Wise County	\$201,000	\$62,000	\$263,000
097 Wythe County	\$130,000	\$63,000	\$193,000
098 York County	\$365,000	\$215,000	\$580,000
101 Alexandria City	\$231,000	\$924,000	\$1,155,000
102 Bristol City	\$70,000	\$31,000	\$101,000
103 Buena Vista City	\$29,000	\$7,000	\$36,000
104 Charlottesville City	\$60,000	\$137,000	\$197,000
106 Colonial Heights City	\$68,000	\$49,000	\$117,000
108 Danville City	\$219,000	\$74,000	\$293,000
109 Falls Church City	\$88,000	\$352,000	\$439,000
110 Fredericksburg City	\$141,000	\$195,000	\$336,000
111 Galax City	\$41,000	\$14,000	\$55,000
112 Hampton City	\$633,000	\$238,000	\$870,000
113 Harrisonburg City	\$247,000	\$130,000	\$377,000
114 Hopewell City	\$157,000	\$40,000	\$197,000
115 Lynchburg City	\$255,000	\$154,000	\$409,000
116 Martinsville City	\$61,000	\$17,000	\$78,000
117 Newport News City	\$958,000	\$374,000	\$1,332,000
118 Norfolk City	\$771,000	\$341,000	\$1,112,000
119 Norton City	\$20,000	\$7,000	\$27,000
120 Petersburg City	\$188,000	\$60,000	\$248,000
121 Portsmouth City	\$518,000	\$165,000	\$683,000
122 Radford City	\$64,000	\$20,000	\$84,000
123 Richmond City	\$581,000	\$615,000	\$1,196,000
124 Roanoke City	\$412,000	\$211,000	\$623,000
126 Staunton City	\$77,000	\$51,000	\$128,000
127 Suffolk City	\$416,000	\$225,000	\$641,000
128 Virginia Beach City	\$1,883,000	\$1,286,000	\$3,169,000
130 Waynesboro City	\$82,000	\$48,000	\$130,000
131 Williamsburg-James City County	\$259,000	\$316,000	\$575,000
132 Winchester City	\$134,000	\$96,000	\$230,000
135 Franklin City	\$31,000	\$13,000	\$44,000
136 Chesapeake City	\$1,532,000	\$790,000	\$2,322,000
137 Lexington City	\$10,000	\$7,000	\$17,000
139 Salem City	\$88,000	\$52,000	\$141,000
142 Poquoson City	\$47,000	\$27,000	\$73,000
143 Manassas City	\$590,000	\$326,000	\$916,000
144 Manassas Park City	\$233,000	\$87,000	\$320,000
202 Colonial Beach	\$20,000	\$10,000	\$29,000
207 West Point	\$21,000	\$7,000	\$28,000

SOURCE: JLARC staff SOQ model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.

## Recommendation 2

### Develop & adopt new staffing ratios, based on actual staffing

Division Number	Division Name	State SOQ funding obligation change <sup>a</sup>	Local SOQ funding obligation change <sup>a,b</sup>	Total SOQ funding obligation change <sup>a,c</sup>
001	Accomack County	\$8,603,000	\$4,477,000	\$13,080,000
002	Albemarle County	\$12,368,000	\$22,233,000	\$34,601,000
003	Alleghany Highlands	\$3,673,000	\$1,550,000	\$5,223,000
004	Amelia County	\$2,504,000	\$1,500,000	\$4,004,000
005	Amherst County	\$6,236,000	\$2,785,000	\$9,020,000
006	Appomattox County	\$3,801,000	\$1,643,000	\$5,444,000
007	Arlington County	\$15,165,000	\$62,280,000	\$77,445,000
008	Augusta County	\$13,923,000	\$8,496,000	\$22,419,000
009	Bath County	\$109,000	\$505,000	\$614,000
010	Bedford County	\$13,160,000	\$6,137,000	\$19,296,000
011	Bland County	\$889,000	\$485,000	\$1,374,000
012	Botetourt County	\$5,680,000	\$4,016,000	\$9,696,000
013	Brunswick County	\$1,477,000	\$1,188,000	\$2,665,000
014	Buchanan County	\$3,163,000	\$1,337,000	\$4,500,000
015	Buckingham County	\$3,277,000	\$1,623,000	\$4,900,000
016	Campbell County	\$12,773,000	\$5,419,000	\$18,192,000
017	Caroline County	\$6,889,000	\$3,994,000	\$10,883,000
018	Carroll County	\$5,255,000	\$2,004,000	\$7,259,000
019	Charles City County	\$324,000	\$531,000	\$855,000
020	Charlotte County	\$2,348,000	\$827,000	\$3,175,000
021	Chesterfield County	\$108,827,000	\$61,340,000	\$170,167,000
022	Clarke County	\$1,829,000	\$2,527,000	\$4,356,000
023	Craig County	\$517,000	\$272,000	\$789,000
024	Culpeper County	\$15,473,000	\$8,865,000	\$24,338,000
025	Cumberland County	\$1,760,000	\$856,000	\$2,616,000
026	Dickenson County	\$2,969,000	\$912,000	\$3,881,000
027	Dinwiddie County	\$7,189,000	\$3,062,000	\$10,251,000
028	Essex County	\$2,015,000	\$1,820,000	\$3,834,000
029	Fairfax County-Fairfax City	\$184,742,000	\$359,992,000	\$544,734,000
030	Fauquier County	\$11,033,000	\$15,657,000	\$26,690,000
031	Floyd County	\$2,201,000	\$1,235,000	\$3,436,000
032	Fluvanna County	\$4,965,000	\$3,370,000	\$8,335,000
033	Franklin County	\$7,910,000	\$5,387,000	\$13,296,000
034	Frederick County	\$20,959,000	\$14,976,000	\$35,935,000
035	Giles County	\$5,550,000	\$2,171,000	\$7,721,000
036	Gloucester County	\$7,126,000	\$4,785,000	\$11,911,000
037	Goochland County	\$1,168,000	\$4,838,000	\$6,006,000
038	Grayson County	\$1,808,000	\$1,023,000	\$2,831,000
039	Greene County	\$4,618,000	\$2,537,000	\$7,154,000
040	Greensville-Emporia	\$3,170,000	\$1,667,000	\$4,837,000
041	Halifax County	\$6,814,000	\$3,079,000	\$9,894,000
042	Hanover County	\$20,722,000	\$18,833,000	\$39,555,000
043	Henrico County	\$73,074,000	\$56,056,000	\$129,130,000
044	Henry County	\$13,103,000	\$3,704,000	\$16,807,000
045	Highland County	(\$9,000)	\$7,000	(\$2,000)
046	Isle of Wight County	\$8,730,000	\$5,580,000	\$14,310,000
048	King George County	\$6,926,000	\$4,353,000	\$11,278,000
049	King and Queen County	\$924,000	\$636,000	\$1,560,000
050	King William County	\$3,306,000	\$1,478,000	\$4,783,000
051	Lancaster County	\$395,000	\$1,755,000	\$2,151,000
052	Lee County	\$4,650,000	\$962,000	\$5,611,000
053	Loudoun County	\$112,808,000	\$136,479,000	\$249,287,000
054	Louisa County	\$5,692,000	\$6,646,000	\$12,338,000
055	Lunenburg County	\$2,888,000	\$1,053,000	\$3,941,000
056	Madison County	\$2,192,000	\$1,923,000	\$4,115,000
057	Mathews County	\$672,000	\$863,000	\$1,534,000
058	Mecklenburg County	\$5,749,000	\$4,047,000	\$9,795,000
059	Middlesex County	\$966,000	\$1,661,000	\$2,627,000
060	Montgomery County	\$14,117,000	\$10,282,000	\$24,399,000
062	Nelson County	\$1,293,000	\$1,979,000	\$3,272,000
063	New Kent County	\$4,673,000	\$3,445,000	\$8,118,000
065	Northampton County	\$1,652,000	\$1,521,000	\$3,173,000
066	Northumberland County	\$776,000	\$2,029,000	\$2,805,000
067	Nottoway County	\$3,391,000	\$1,244,000	\$4,635,000
068	Orange County	\$7,227,000	\$5,214,000	\$12,441,000
069	Page County	\$4,669,000	\$2,215,000	\$6,884,000
070	Patrick County	\$4,052,000	\$1,385,000	\$5,436,000
071	Pittsylvania County	\$12,734,000	\$4,349,000	\$17,083,000
072	Powhatan County	\$4,536,000	\$4,974,000	\$9,509,000
073	Prince Edward County	\$3,161,000	\$1,868,000	\$5,029,000
074	Prince George County	\$11,210,000	\$3,584,000	\$14,793,000
075	Prince William County	\$181,566,000	\$109,730,000	\$291,296,000
077	Pulaski County	\$6,028,000	\$3,106,000	\$9,134,000
078	Rappahannock County	\$265,000	\$1,160,000	\$1,425,000
079	Richmond County	\$2,289,000	\$1,054,000	\$3,342,000
080	Roanoke County	\$20,080,000	\$11,691,000	\$31,771,000
081	Rockbridge County	\$2,796,000	\$2,359,000	\$5,155,000

082 Rockingham County	\$16,898,000	\$10,003,000	\$26,901,000
083 Russell County	\$5,674,000	\$1,799,000	\$7,474,000
084 Scott County	\$4,546,000	\$1,083,000	\$5,629,000
085 Shenandoah County	\$8,772,000	\$5,591,000	\$14,363,000
086 Smyth County	\$6,067,000	\$1,755,000	\$7,823,000
087 Southampton County	\$3,931,000	\$1,704,000	\$5,635,000
088 Spotsylvania County	\$40,737,000	\$23,836,000	\$64,573,000
089 Stafford County	\$56,318,000	\$29,555,000	\$85,873,000
090 Surry County	\$186,000	\$873,000	\$1,058,000
091 Sussex County	\$1,554,000	\$859,000	\$2,413,000
092 Tazewell County	\$9,379,000	\$3,284,000	\$12,664,000
093 Warren County	\$6,866,000	\$5,422,000	\$12,288,000
094 Washington County	\$9,731,000	\$5,032,000	\$14,763,000
095 Westmoreland County	\$1,733,000	\$1,724,000	\$3,457,000
096 Wise County	\$9,361,000	\$2,905,000	\$12,266,000
097 Wythe County	\$5,475,000	\$2,762,000	\$8,237,000
098 York County	\$19,829,000	\$11,756,000	\$31,585,000
101 Alexandria City	\$10,000,000	\$44,577,000	\$54,577,000
102 Bristol City	\$2,917,000	\$1,405,000	\$4,322,000
103 Buena Vista City	\$977,000	\$246,000	\$1,223,000
104 Charlottesville City	\$3,151,000	\$7,421,000	\$10,572,000
106 Colonial Heights City	\$3,633,000	\$2,662,000	\$6,295,000
108 Danville City	\$11,229,000	\$3,835,000	\$15,065,000
109 Falls Church City	\$1,429,000	\$5,878,000	\$7,307,000
110 Fredericksburg City	\$4,544,000	\$6,522,000	\$11,067,000
111 Galax City	\$2,896,000	\$1,053,000	\$3,949,000
112 Hampton City	\$35,834,000	\$13,641,000	\$49,475,000
113 Harrisonburg City	\$14,050,000	\$7,596,000	\$21,646,000
114 Hopewell City	\$8,360,000	\$2,119,000	\$10,478,000
115 Lynchburg City	\$11,892,000	\$7,303,000	\$19,195,000
116 Martinsville City	\$4,016,000	\$1,183,000	\$5,198,000
117 Newport News City	\$50,872,000	\$20,172,000	\$71,045,000
118 Norfolk City	\$46,434,000	\$21,113,000	\$67,547,000
119 Norton City	\$1,312,000	\$487,000	\$1,799,000
120 Petersburg City	\$8,507,000	\$2,771,000	\$11,278,000
121 Portsmouth City	\$26,160,000	\$8,442,000	\$34,602,000
122 Radford City	\$4,793,000	\$1,520,000	\$6,313,000
123 Richmond City	\$29,483,000	\$32,511,000	\$61,994,000
124 Roanoke City	\$25,087,000	\$13,265,000	\$38,352,000
126 Staunton City	\$3,295,000	\$2,257,000	\$5,552,000
127 Suffolk City	\$22,094,000	\$12,160,000	\$34,254,000
128 Virginia Beach City	\$97,952,000	\$67,076,000	\$165,027,000
130 Waynesboro City	\$4,671,000	\$2,810,000	\$7,481,000
131 Williamsburg-James City County	\$11,984,000	\$14,075,000	\$26,060,000
132 Winchester City	\$7,202,000	\$5,197,000	\$12,398,000
135 Franklin City	\$1,373,000	\$550,000	\$1,923,000
136 Chesapeake City	\$67,655,000	\$35,787,000	\$103,442,000
137 Lexington City	\$843,000	\$548,000	\$1,390,000
139 Salem City	\$5,416,000	\$3,291,000	\$8,707,000
142 Poquoson City	\$3,239,000	\$1,885,000	\$5,123,000
143 Manassas City	\$17,240,000	\$9,685,000	\$26,926,000
144 Manassas Park City	\$9,501,000	\$3,620,000	\$13,121,000
202 Colonial Beach	\$805,000	\$416,000	\$1,221,000
207 West Point	\$1,156,000	\$406,000	\$1,563,000

SOURCE: JLARC staff SOQ model

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.

**Recommendation 4**

**Discontinue Great Recession-era cost reduction measures**

<b>Division Number</b>	<b>Division Name</b>	<b>State SOQ funding obligation change<sup>a</sup></b>	<b>Local SOQ funding obligation change<sup>a,b</sup></b>	<b>Total SOQ funding obligation change<sup>a,c</sup></b>
001	Accomack County	\$2,319,000	\$1,202,000	\$3,521,000
002	Albemarle County	\$3,332,000	\$5,890,000	\$9,222,000
003	Alleghany Highlands	\$1,414,000	\$577,000	\$1,991,000
004	Amelia County	\$695,000	\$400,000	\$1,095,000
005	Amherst County	\$2,147,000	\$941,000	\$3,088,000
006	Appomattox County	\$1,257,000	\$529,000	\$1,786,000
007	Arlington County	\$3,708,000	\$14,831,000	\$18,539,000
008	Augusta County	\$4,133,000	\$2,481,000	\$6,613,000
009	Bath County	\$72,000	\$287,000	\$358,000
010	Bedford County	\$4,065,000	\$1,854,000	\$5,919,000
011	Bland County	\$298,000	\$163,000	\$460,000
012	Botetourt County	\$1,852,000	\$1,282,000	\$3,135,000
013	Brunswick County	\$964,000	\$731,000	\$1,696,000
014	Buchanan County	\$1,332,000	\$531,000	\$1,863,000
015	Buckingham County	\$1,024,000	\$498,000	\$1,522,000
016	Campbell County	\$3,989,000	\$1,640,000	\$5,629,000
017	Caroline County	\$1,967,000	\$1,113,000	\$3,080,000
018	Carroll County	\$1,792,000	\$661,000	\$2,453,000
019	Charles City County	\$159,000	\$225,000	\$384,000
020	Charlotte County	\$854,000	\$292,000	\$1,146,000
021	Chesterfield County	\$27,717,000	\$15,229,000	\$42,946,000
022	Clarke County	\$510,000	\$684,000	\$1,194,000
023	Craig County	\$237,000	\$120,000	\$357,000
024	Culpeper County	\$3,866,000	\$2,169,000	\$6,035,000
025	Cumberland County	\$684,000	\$302,000	\$986,000
026	Dickenson County	\$1,093,000	\$327,000	\$1,420,000
027	Dinwiddie County	\$2,317,000	\$952,000	\$3,268,000
028	Essex County	\$572,000	\$502,000	\$1,075,000
029	Fairfax County-Fairfax City	\$44,587,000	\$84,874,000	\$129,461,000
030	Fauquier County	\$3,185,000	\$4,442,000	\$7,626,000
031	Floyd County	\$710,000	\$384,000	\$1,095,000
032	Fluvanna County	\$1,270,000	\$856,000	\$2,127,000
033	Franklin County	\$2,678,000	\$1,772,000	\$4,450,000
034	Frederick County	\$5,758,000	\$4,069,000	\$9,827,000
035	Giles County	\$1,803,000	\$698,000	\$2,502,000
036	Gloucester County	\$2,068,000	\$1,364,000	\$3,432,000
037	Goochland County	\$342,000	\$1,368,000	\$1,711,000
038	Grayson County	\$726,000	\$395,000	\$1,121,000
039	Greene County	\$1,248,000	\$674,000	\$1,922,000
040	Greensville-Emporia	\$945,000	\$480,000	\$1,425,000
041	Halifax County	\$2,408,000	\$1,051,000	\$3,459,000
042	Hanover County	\$5,605,000	\$5,053,000	\$10,658,000
043	Henrico County	\$19,712,000	\$14,852,000	\$34,564,000
044	Henry County	\$4,166,000	\$1,161,000	\$5,327,000
045	Highland County	\$26,000	\$90,000	\$116,000
046	Isle of Wight County	\$2,468,000	\$1,564,000	\$4,032,000
048	King George County	\$1,973,000	\$1,212,000	\$3,185,000
049	King and Queen County	\$491,000	\$338,000	\$829,000
050	King William County	\$928,000	\$410,000	\$1,337,000
051	Lancaster County	\$138,000	\$552,000	\$690,000
052	Lee County	\$1,890,000	\$391,000	\$2,281,000
053	Loudoun County	\$26,644,000	\$31,915,000	\$58,559,000
054	Louisa County	\$1,638,000	\$1,820,000	\$3,458,000
055	Lunenburg County	\$870,000	\$306,000	\$1,177,000
056	Madison County	\$574,000	\$494,000	\$1,067,000
057	Mathews County	\$273,000	\$327,000	\$600,000
058	Mecklenburg County	\$1,813,000	\$1,234,000	\$3,047,000
059	Middlesex County	\$281,000	\$483,000	\$763,000
060	Montgomery County	\$3,886,000	\$2,830,000	\$6,716,000
062	Nelson County	\$446,000	\$639,000	\$1,085,000
063	New Kent County	\$1,231,000	\$907,000	\$2,138,000
065	Northampton County	\$599,000	\$552,000	\$1,151,000
066	Northumberland County	\$245,000	\$564,000	\$809,000
067	Nottoway County	\$912,000	\$331,000	\$1,243,000
068	Orange County	\$2,099,000	\$1,467,000	\$3,566,000
069	Page County	\$1,557,000	\$720,000	\$2,277,000
070	Patrick County	\$1,306,000	\$438,000	\$1,744,000
071	Pittsylvania County	\$4,389,000	\$1,472,000	\$5,861,000
072	Powhatan County	\$1,424,000	\$1,510,000	\$2,934,000
073	Prince Edward County	\$917,000	\$526,000	\$1,443,000
074	Prince George County	\$3,141,000	\$994,000	\$4,135,000
075	Prince William County	\$42,948,000	\$25,648,000	\$68,596,000
077	Pulaski County	\$1,969,000	\$999,000	\$2,969,000
078	Rappahannock County	\$90,000	\$361,000	\$451,000
079	Richmond County	\$629,000	\$276,000	\$906,000
080	Roanoke County	\$5,568,000	\$3,191,000	\$8,759,000
081	Rockbridge County	\$965,000	\$799,000	\$1,765,000

082 Rockingham County	\$4,846,000	\$2,820,000	\$7,666,000
083 Russell County	\$1,819,000	\$552,000	\$2,371,000
084 Scott County	\$2,076,000	\$485,000	\$2,561,000
085 Shenandoah County	\$2,514,000	\$1,575,000	\$4,089,000
086 Smyth County	\$2,250,000	\$629,000	\$2,878,000
087 Southampton County	\$1,328,000	\$560,000	\$1,887,000
088 Spotsylvania County	\$10,781,000	\$6,226,000	\$17,007,000
089 Stafford County	\$13,931,000	\$7,212,000	\$21,143,000
090 Surry County	\$91,000	\$364,000	\$455,000
091 Sussex County	\$576,000	\$307,000	\$882,000
092 Tazewell County	\$2,820,000	\$972,000	\$3,792,000
093 Warren County	\$1,984,000	\$1,551,000	\$3,535,000
094 Washington County	\$3,238,000	\$1,670,000	\$4,907,000
095 Westmoreland County	\$1,099,000	\$1,002,000	\$2,101,000
096 Wise County	\$2,941,000	\$902,000	\$3,843,000
097 Wythe County	\$1,773,000	\$864,000	\$2,638,000
098 York County	\$5,364,000	\$3,149,000	\$8,513,000
101 Alexandria City	\$2,356,000	\$9,424,000	\$11,780,000
102 Bristol City	\$1,202,000	\$529,000	\$1,731,000
103 Buena Vista City	\$502,000	\$121,000	\$622,000
104 Charlottesville City	\$884,000	\$2,017,000	\$2,902,000
106 Colonial Heights City	\$1,219,000	\$869,000	\$2,088,000
108 Danville City	\$3,458,000	\$1,167,000	\$4,625,000
109 Falls Church City	\$432,000	\$1,726,000	\$2,158,000
110 Fredericksburg City	\$1,214,000	\$1,682,000	\$2,895,000
111 Galax City	\$742,000	\$263,000	\$1,006,000
112 Hampton City	\$9,843,000	\$3,698,000	\$13,541,000
113 Harrisonburg City	\$3,187,000	\$1,685,000	\$4,872,000
114 Hopewell City	\$2,402,000	\$609,000	\$3,010,000
115 Lynchburg City	\$3,502,000	\$2,110,000	\$5,612,000
116 Martinsville City	\$1,082,000	\$309,000	\$1,392,000
117 Newport News City	\$13,385,000	\$5,226,000	\$18,611,000
118 Norfolk City	\$13,089,000	\$5,782,000	\$18,871,000
119 Norton City	\$398,000	\$144,000	\$542,000
120 Petersburg City	\$2,466,000	\$783,000	\$3,249,000
121 Portsmouth City	\$7,146,000	\$2,273,000	\$9,419,000
122 Radford City	\$1,326,000	\$418,000	\$1,744,000
123 Richmond City	\$22,813,000	\$24,118,000	\$46,931,000
124 Roanoke City	\$7,434,000	\$3,807,000	\$11,241,000
126 Staunton City	\$1,123,000	\$738,000	\$1,861,000
127 Suffolk City	\$6,185,000	\$3,351,000	\$9,536,000
128 Virginia Beach City	\$26,715,000	\$18,252,000	\$44,968,000
130 Waynesboro City	\$1,280,000	\$747,000	\$2,026,000
131 Williamsburg-James City County	\$3,253,000	\$3,971,000	\$7,224,000
132 Winchester City	\$1,802,000	\$1,290,000	\$3,093,000
135 Franklin City	\$548,000	\$219,000	\$767,000
136 Chesapeake City	\$19,398,000	\$10,006,000	\$29,405,000
137 Lexington City	\$234,000	\$152,000	\$386,000
139 Salem City	\$1,535,000	\$907,000	\$2,442,000
142 Poquoson City	\$861,000	\$493,000	\$1,353,000
143 Manassas City	\$3,866,000	\$2,139,000	\$6,006,000
144 Manassas Park City	\$1,977,000	\$743,000	\$2,720,000
202 Colonial Beach	\$316,000	\$161,000	\$477,000
207 West Point	\$393,000	\$135,000	\$528,000

SOURCE: JLARC staff SOQ model

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.



**Recommendation 5**  
**Update out-of-date salary assumptions during re-benchmarking**

<b>Division Number</b>	<b>Division Name</b>	<b>State SOQ funding obligation change<sup>a</sup></b>	<b>Local SOQ funding obligation change<sup>a,b</sup></b>	<b>Total SOQ funding obligation change<sup>a,c</sup></b>
001	Accomack County	\$2,364,000	\$1,223,000	\$3,587,000
002	Albemarle County	\$3,306,000	\$5,802,000	\$9,108,000
003	Alleghany Highlands	\$1,465,000	\$593,000	\$2,057,000
004	Amelia County	\$719,000	\$407,000	\$1,125,000
005	Amherst County	\$1,966,000	\$856,000	\$2,821,000
006	Appomattox County	\$1,115,000	\$464,000	\$1,579,000
007	Arlington County	\$4,156,000	\$16,439,000	\$20,595,000
008	Augusta County	\$3,979,000	\$2,373,000	\$6,352,000
009	Bath County	\$87,000	\$340,000	\$427,000
010	Bedford County	\$4,121,000	\$1,864,000	\$5,985,000
011	Bland County	\$362,000	\$197,000	\$559,000
012	Botetourt County	\$1,780,000	\$1,223,000	\$3,003,000
013	Brunswick County	\$722,000	\$540,000	\$1,262,000
014	Buchanan County	\$1,293,000	\$507,000	\$1,800,000
015	Buckingham County	\$907,000	\$438,000	\$1,345,000
016	Campbell County	\$3,707,000	\$1,504,000	\$5,211,000
017	Caroline County	\$1,791,000	\$1,002,000	\$2,794,000
018	Carroll County	\$1,871,000	\$683,000	\$2,555,000
019	Charles City County	\$185,000	\$253,000	\$438,000
020	Charlotte County	\$928,000	\$315,000	\$1,243,000
021	Chesterfield County	\$26,345,000	\$14,297,000	\$40,642,000
022	Clarke County	\$536,000	\$710,000	\$1,246,000
023	Craig County	\$294,000	\$147,000	\$441,000
024	Culpeper County	\$3,727,000	\$2,070,000	\$5,797,000
025	Cumberland County	\$687,000	\$294,000	\$981,000
026	Dickenson County	\$1,153,000	\$342,000	\$1,495,000
027	Dinwiddie County	\$2,082,000	\$843,000	\$2,925,000
028	Essex County	\$583,000	\$506,000	\$1,088,000
029	Fairfax County-Fairfax City	\$46,797,000	\$88,275,000	\$135,072,000
030	Fauquier County	\$3,102,000	\$4,296,000	\$7,398,000
031	Floyd County	\$801,000	\$429,000	\$1,231,000
032	Fluvanna County	\$1,256,000	\$844,000	\$2,100,000
033	Franklin County	\$2,583,000	\$1,692,000	\$4,275,000
034	Frederick County	\$5,514,000	\$3,879,000	\$9,393,000
035	Giles County	\$1,787,000	\$689,000	\$2,476,000
036	Gloucester County	\$1,887,000	\$1,236,000	\$3,123,000
037	Goochland County	\$352,000	\$1,390,000	\$1,742,000
038	Grayson County	\$797,000	\$430,000	\$1,227,000
039	Greene County	\$1,259,000	\$674,000	\$1,934,000
040	Greensville-Emporia	\$1,047,000	\$524,000	\$1,570,000
041	Halifax County	\$2,338,000	\$1,008,000	\$3,347,000
042	Hanover County	\$5,707,000	\$5,127,000	\$10,834,000
043	Henrico County	\$19,266,000	\$14,402,000	\$33,668,000
044	Henry County	\$3,985,000	\$1,104,000	\$5,090,000
045	Highland County	\$48,000	\$159,000	\$207,000
046	Isle of Wight County	\$2,250,000	\$1,421,000	\$3,671,000
048	King George County	\$1,714,000	\$1,041,000	\$2,755,000
049	King and Queen County	\$429,000	\$295,000	\$723,000
050	King William County	\$930,000	\$408,000	\$1,338,000
051	Lancaster County	\$156,000	\$604,000	\$761,000
052	Lee County	\$1,901,000	\$393,000	\$2,294,000
053	Loudoun County	\$26,481,000	\$31,563,000	\$58,045,000
054	Louisa County	\$1,693,000	\$1,844,000	\$3,538,000
055	Lunenburg County	\$874,000	\$304,000	\$1,178,000
056	Madison County	\$586,000	\$500,000	\$1,086,000
057	Mathews County	\$320,000	\$377,000	\$697,000
058	Mecklenburg County	\$1,854,000	\$1,247,000	\$3,101,000
059	Middlesex County	\$310,000	\$533,000	\$843,000
060	Montgomery County	\$3,710,000	\$2,702,000	\$6,412,000
062	Nelson County	\$434,000	\$607,000	\$1,041,000
063	New Kent County	\$1,196,000	\$882,000	\$2,078,000
065	Northampton County	\$564,000	\$519,000	\$1,083,000
066	Northumberland County	\$272,000	\$597,000	\$869,000
067	Nottoway County	\$987,000	\$356,000	\$1,343,000
068	Orange County	\$1,959,000	\$1,351,000	\$3,310,000
069	Page County	\$1,505,000	\$690,000	\$2,196,000
070	Patrick County	\$1,340,000	\$446,000	\$1,787,000
071	Pittsylvania County	\$4,159,000	\$1,385,000	\$5,544,000
072	Powhatan County	\$1,326,000	\$1,387,000	\$2,713,000
073	Prince Edward County	\$844,000	\$477,000	\$1,321,000
074	Prince George County	\$2,991,000	\$942,000	\$3,933,000
075	Prince William County	\$42,218,000	\$25,063,000	\$67,282,000
077	Pulaski County	\$1,804,000	\$910,000	\$2,713,000
078	Rappahannock County	\$108,000	\$420,000	\$528,000
079	Richmond County	\$669,000	\$288,000	\$957,000
080	Roanoke County	\$5,733,000	\$3,265,000	\$8,998,000
081	Rockbridge County	\$949,000	\$781,000	\$1,729,000

082 Rockingham County	\$4,791,000	\$2,770,000	\$7,561,000
083 Russell County	\$1,930,000	\$577,000	\$2,507,000
084 Scott County	\$2,355,000	\$547,000	\$2,902,000
085 Shenandoah County	\$2,317,000	\$1,441,000	\$3,758,000
086 Smyth County	\$2,374,000	\$656,000	\$3,030,000
087 Southampton County	\$1,232,000	\$514,000	\$1,746,000
088 Spotsylvania County	\$10,038,000	\$5,762,000	\$15,800,000
089 Stafford County	\$13,219,000	\$6,797,000	\$20,016,000
090 Surry County	\$123,000	\$478,000	\$601,000
091 Sussex County	\$548,000	\$288,000	\$836,000
092 Tazewell County	\$2,920,000	\$1,001,000	\$3,921,000
093 Warren County	\$2,048,000	\$1,595,000	\$3,643,000
094 Washington County	\$3,064,000	\$1,578,000	\$4,642,000
095 Westmoreland County	\$647,000	\$573,000	\$1,220,000
096 Wise County	\$3,006,000	\$918,000	\$3,924,000
097 Wythe County	\$1,770,000	\$852,000	\$2,622,000
098 York County	\$5,057,000	\$2,956,000	\$8,013,000
101 Alexandria City	\$2,618,000	\$9,946,000	\$12,564,000
102 Bristol City	\$1,239,000	\$532,000	\$1,771,000
103 Buena Vista City	\$562,000	\$134,000	\$696,000
104 Charlottesville City	\$904,000	\$2,036,000	\$2,940,000
106 Colonial Heights City	\$1,229,000	\$867,000	\$2,096,000
108 Danville City	\$3,360,000	\$1,129,000	\$4,489,000
109 Falls Church City	\$349,000	\$1,378,000	\$1,727,000
110 Fredericksburg City	\$1,066,000	\$1,451,000	\$2,517,000
111 Galax City	\$730,000	\$256,000	\$986,000
112 Hampton City	\$9,714,000	\$3,629,000	\$13,343,000
113 Harrisonburg City	\$3,283,000	\$1,717,000	\$5,000,000
114 Hopewell City	\$2,285,000	\$579,000	\$2,864,000
115 Lynchburg City	\$3,426,000	\$2,048,000	\$5,474,000
116 Martinsville City	\$1,018,000	\$287,000	\$1,305,000
117 Newport News City	\$13,154,000	\$5,100,000	\$18,255,000
118 Norfolk City	\$13,243,000	\$5,781,000	\$19,024,000
119 Norton City	\$456,000	\$163,000	\$620,000
120 Petersburg City	\$2,420,000	\$760,000	\$3,180,000
121 Portsmouth City	\$7,091,000	\$2,241,000	\$9,333,000
122 Radford City	\$1,144,000	\$359,000	\$1,504,000
123 Richmond City	\$7,946,000	\$8,247,000	\$16,193,000
124 Roanoke City	\$6,992,000	\$3,534,000	\$10,526,000
126 Staunton City	\$1,149,000	\$745,000	\$1,894,000
127 Suffolk City	\$5,995,000	\$3,226,000	\$9,221,000
128 Virginia Beach City	\$24,351,000	\$16,619,000	\$40,970,000
130 Waynesboro City	\$1,312,000	\$756,000	\$2,068,000
131 Williamsburg-James City County	\$3,398,000	\$4,256,000	\$7,654,000
132 Winchester City	\$1,809,000	\$1,290,000	\$3,100,000
135 Franklin City	\$608,000	\$243,000	\$852,000
136 Chesapeake City	\$17,628,000	\$8,991,000	\$26,619,000
137 Lexington City	\$284,000	\$184,000	\$468,000
139 Salem City	\$1,580,000	\$923,000	\$2,503,000
142 Poquoson City	\$829,000	\$471,000	\$1,301,000
143 Manassas City	\$3,864,000	\$2,121,000	\$5,985,000
144 Manassas Park City	\$1,991,000	\$743,000	\$2,734,000
202 Colonial Beach	\$358,000	\$181,000	\$539,000
207 West Point	\$433,000	\$147,000	\$580,000

SOURCE: JLARC staff SOQ model

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.

## Recommendation 6

### Calculate prevailing costs using division average, rather than LWA

Division Number	Division Name	State SOQ funding obligation change <sup>a</sup>	Local SOQ funding obligation change <sup>a,b</sup>	Total SOQ funding obligation change <sup>a,c</sup>
001	Accomack County	\$970,000	\$502,000	\$1,472,000
002	Albemarle County	\$1,238,000	\$2,182,000	\$3,419,000
003	Alleghany Highlands	\$638,000	\$260,000	\$897,000
004	Amelia County	\$303,000	\$173,000	\$476,000
005	Amherst County	\$938,000	\$411,000	\$1,349,000
006	Appomattox County	\$476,000	\$199,000	\$676,000
007	Arlington County	\$1,516,000	\$6,038,000	\$7,555,000
008	Augusta County	\$1,761,000	\$1,055,000	\$2,816,000
009	Bath County	\$32,000	\$125,000	\$157,000
010	Bedford County	\$1,702,000	\$774,000	\$2,475,000
011	Bland County	\$136,000	\$74,000	\$211,000
012	Botetourt County	\$690,000	\$476,000	\$1,167,000
013	Brunswick County	\$515,000	\$390,000	\$905,000
014	Buchanan County	\$469,000	\$186,000	\$655,000
015	Buckingham County	\$447,000	\$217,000	\$664,000
016	Campbell County	\$1,497,000	\$613,000	\$2,110,000
017	Caroline County	\$787,000	\$443,000	\$1,230,000
018	Carroll County	\$754,000	\$277,000	\$1,031,000
019	Charles City County	\$80,000	\$112,000	\$192,000
020	Charlotte County	\$372,000	\$127,000	\$499,000
021	Chesterfield County	\$10,155,000	\$5,553,000	\$15,708,000
022	Clarke County	\$216,000	\$289,000	\$505,000
023	Craig County	\$119,000	\$60,000	\$179,000
024	Culpeper County	\$1,592,000	\$890,000	\$2,482,000
025	Cumberland County	\$320,000	\$140,000	\$460,000
026	Dickenson County	\$480,000	\$143,000	\$623,000
027	Dinwiddie County	\$1,014,000	\$415,000	\$1,429,000
028	Essex County	\$259,000	\$226,000	\$485,000
029	Fairfax County-Fairfax City	\$16,450,000	\$31,210,000	\$47,661,000
030	Fauquier County	\$1,142,000	\$1,589,000	\$2,731,000
031	Floyd County	\$298,000	\$161,000	\$459,000
032	Fluvanna County	\$508,000	\$342,000	\$849,000
033	Franklin County	\$1,091,000	\$719,000	\$1,810,000
034	Frederick County	\$2,102,000	\$1,483,000	\$3,585,000
035	Giles County	\$707,000	\$273,000	\$981,000
036	Gloucester County	\$858,000	\$564,000	\$1,422,000
037	Goochland County	\$132,000	\$526,000	\$659,000
038	Grayson County	\$326,000	\$177,000	\$503,000
039	Greene County	\$513,000	\$276,000	\$788,000
040	Greensville-Emporia	\$428,000	\$215,000	\$643,000
041	Halifax County	\$1,043,000	\$453,000	\$1,496,000
042	Hanover County	\$2,401,000	\$2,162,000	\$4,562,000
043	Henrico County	\$7,241,000	\$5,439,000	\$12,680,000
044	Henry County	\$1,719,000	\$478,000	\$2,198,000
045	Highland County	\$16,000	\$55,000	\$71,000
046	Isle of Wight County	\$1,067,000	\$676,000	\$1,743,000
048	King George County	\$833,000	\$510,000	\$1,343,000
049	King and Queen County	\$176,000	\$121,000	\$298,000
050	King William County	\$385,000	\$170,000	\$555,000
051	Lancaster County	\$63,000	\$250,000	\$313,000
052	Lee County	\$779,000	\$161,000	\$941,000
053	Loudoun County	\$9,658,000	\$11,545,000	\$21,203,000
054	Louisa County	\$682,000	\$753,000	\$1,435,000
055	Lunenburg County	\$377,000	\$132,000	\$509,000
056	Madison County	\$235,000	\$202,000	\$437,000
057	Mathews County	\$129,000	\$154,000	\$283,000
058	Mecklenburg County	\$737,000	\$499,000	\$1,236,000
059	Middlesex County	\$123,000	\$211,000	\$333,000
060	Montgomery County	\$1,415,000	\$1,031,000	\$2,445,000
062	Nelson County	\$175,000	\$249,000	\$424,000
063	New Kent County	\$497,000	\$367,000	\$864,000
065	Northampton County	\$286,000	\$264,000	\$550,000
066	Northumberland County	\$112,000	\$253,000	\$364,000
067	Nottoway County	\$382,000	\$138,000	\$520,000
068	Orange County	\$912,000	\$635,000	\$1,546,000
069	Page County	\$666,000	\$307,000	\$973,000
070	Patrick County	\$552,000	\$185,000	\$736,000
071	Pittsylvania County	\$1,744,000	\$584,000	\$2,328,000
072	Powhatan County	\$604,000	\$638,000	\$1,243,000
073	Prince Edward County	\$394,000	\$225,000	\$619,000
074	Prince George County	\$1,325,000	\$419,000	\$1,744,000
075	Prince William County	\$15,281,000	\$9,103,000	\$24,384,000
077	Pulaski County	\$828,000	\$419,000	\$1,247,000
078	Rappahannock County	\$42,000	\$166,000	\$208,000
079	Richmond County	\$267,000	\$116,000	\$384,000
080	Roanoke County	\$2,133,000	\$1,219,000	\$3,352,000
081	Rockbridge County	\$389,000	\$321,000	\$710,000

082 Rockingham County	\$2,078,000	\$1,207,000	\$3,285,000
083 Russell County	\$741,000	\$224,000	\$965,000
084 Scott County	\$903,000	\$211,000	\$1,114,000
085 Shenandoah County	\$1,087,000	\$680,000	\$1,767,000
086 Smyth County	\$961,000	\$268,000	\$1,229,000
087 Southampton County	\$573,000	\$241,000	\$814,000
088 Spotsylvania County	\$3,859,000	\$2,223,000	\$6,082,000
089 Stafford County	\$5,063,000	\$2,614,000	\$7,677,000
090 Surry County	\$46,000	\$182,000	\$228,000
091 Sussex County	\$275,000	\$146,000	\$422,000
092 Tazewell County	\$1,156,000	\$398,000	\$1,553,000
093 Warren County	\$798,000	\$623,000	\$1,421,000
094 Washington County	\$1,241,000	\$639,000	\$1,880,000
095 Westmoreland County	\$199,000	\$179,000	\$378,000
096 Wise County	\$1,196,000	\$366,000	\$1,562,000
097 Wythe County	\$740,000	\$359,000	\$1,100,000
098 York County	\$1,951,000	\$1,143,000	\$3,095,000
101 Alexandria City	\$925,000	\$3,622,000	\$4,547,000
102 Bristol City	\$468,000	\$204,000	\$672,000
103 Buena Vista City	\$210,000	\$50,000	\$260,000
104 Charlottesville City	\$391,000	\$889,000	\$1,280,000
106 Colonial Heights City	\$472,000	\$335,000	\$807,000
108 Danville City	\$1,309,000	\$441,000	\$1,750,000
109 Falls Church City	\$212,000	\$844,000	\$1,055,000
110 Fredericksburg City	\$587,000	\$810,000	\$1,397,000
111 Galax City	\$293,000	\$104,000	\$397,000
112 Hampton City	\$4,130,000	\$1,549,000	\$5,679,000
113 Harrisonburg City	\$1,450,000	\$764,000	\$2,214,000
114 Hopewell City	\$916,000	\$232,000	\$1,148,000
115 Lynchburg City	\$1,492,000	\$897,000	\$2,389,000
116 Martinsville City	\$419,000	\$119,000	\$538,000
117 Newport News City	\$5,697,000	\$2,219,000	\$7,916,000
118 Norfolk City	\$5,508,000	\$2,423,000	\$7,931,000
119 Norton City	\$174,000	\$62,000	\$236,000
120 Petersburg City	\$993,000	\$314,000	\$1,307,000
121 Portsmouth City	\$3,029,000	\$961,000	\$3,990,000
122 Radford City	\$489,000	\$154,000	\$643,000
123 Richmond City	\$3,620,000	\$3,804,000	\$7,423,000
124 Roanoke City	\$2,800,000	\$1,427,000	\$4,226,000
126 Staunton City	\$450,000	\$295,000	\$745,000
127 Suffolk City	\$2,303,000	\$1,245,000	\$3,548,000
128 Virginia Beach City	\$9,445,000	\$6,450,000	\$15,895,000
130 Waynesboro City	\$511,000	\$297,000	\$808,000
131 Williamsburg-James City County	\$1,304,000	\$1,615,000	\$2,919,000
132 Winchester City	\$691,000	\$494,000	\$1,186,000
135 Franklin City	\$230,000	\$92,000	\$323,000
136 Chesapeake City	\$6,825,000	\$3,506,000	\$10,331,000
137 Lexington City	\$104,000	\$68,000	\$172,000
139 Salem City	\$609,000	\$358,000	\$967,000
142 Poquoson City	\$339,000	\$193,000	\$532,000
143 Manassas City	\$1,480,000	\$817,000	\$2,297,000
144 Manassas Park City	\$752,000	\$282,000	\$1,034,000
202 Colonial Beach	\$134,000	\$68,000	\$202,000
207 West Point	\$169,000	\$58,000	\$227,000

SOURCE: JLARC staff SOQ model

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.

**Recommendation 7**  
**Update local composite index to three year average**

Division Number	Division Name	New three year average Local Composite Index	State SOQ funding obligation change <sup>a</sup>	Local SOQ funding obligation change <sup>a,b</sup>	Total SOQ funding obligation change <sup>a,c</sup>
001	Accomack County	0.3374	\$185,000	(\$185,000)	\$0
002	Albemarle County	0.6526	(\$1,577,000)	\$1,577,000	\$0
003	Alleghany Highlands	0.2864	\$97,000	(\$97,000)	\$0
004	Amelia County	0.3531	\$171,000	(\$171,000)	\$0
005	Amherst County	0.3085	(\$138,000)	\$138,000	\$0
006	Appomattox County	0.2988	(\$58,000)	\$58,000	\$0
007	Arlington County	0.8000	\$0	\$0	\$0
008	Augusta County	0.3746	\$39,000	(\$39,000)	\$0
009	Bath County	0.8000	\$0	\$0	\$0
010	Bedford County	0.3132	\$0	\$0	\$0
011	Bland County	0.3430	\$72,000	(\$72,000)	\$0
012	Botetourt County	0.4042	\$182,000	(\$182,000)	\$0
013	Brunswick County	0.4284	\$56,000	(\$56,000)	\$0
014	Buchanan County	0.2932	(\$181,000)	\$181,000	\$0
015	Buckingham County	0.3344	(\$128,000)	\$128,000	\$0
016	Campbell County	0.2891	\$140,000	(\$140,000)	\$0
017	Caroline County	0.3569	\$162,000	(\$162,000)	\$0
018	Carroll County	0.2725	(\$94,000)	\$94,000	\$0
019	Charles City County	0.5854	(\$1,000)	\$1,000	\$0
020	Charlotte County	0.2469	\$129,000	(\$129,000)	\$0
021	Chesterfield County	0.3557	(\$573,000)	\$573,000	\$0
022	Clarke County	0.5698	\$46,000	(\$46,000)	\$0
023	Craig County	0.3315	\$26,000	(\$26,000)	\$0
024	Culpeper County	0.3677	(\$605,000)	\$605,000	\$0
025	Cumberland County	0.3028	\$43,000	(\$43,000)	\$0
026	Dickenson County	0.2385	(\$165,000)	\$165,000	\$0
027	Dinwiddie County	0.2877	\$137,000	(\$137,000)	\$0
028	Essex County	0.4660	\$22,000	(\$22,000)	\$0
029	Fairfax County-Fairfax City	0.6552	(\$3,354,000)	\$3,353,000	\$0
030	Fauquier County	0.5825	(\$12,000)	\$12,000	\$0
031	Floyd County	0.3443	\$105,000	(\$105,000)	\$0
032	Fluvanna County	0.4013	\$38,000	(\$38,000)	\$0
033	Franklin County	0.4008	(\$137,000)	\$137,000	\$0
034	Frederick County	0.4129	\$144,000	(\$144,000)	\$0
035	Giles County	0.2743	\$159,000	(\$159,000)	\$0
036	Gloucester County	0.3913	\$248,000	(\$248,000)	\$0
037	Goochland County	0.8000	\$0	\$0	\$0
038	Grayson County	0.3593	(\$105,000)	\$105,000	\$0
039	Greene County	0.3474	\$75,000	(\$75,000)	\$0
040	Greensville-Emporia	0.3402	\$812,000	(\$812,000)	\$0
041	Halifax County	0.3050	(\$53,000)	\$53,000	\$0
042	Hanover County	0.4688	\$726,000	(\$726,000)	\$0
043	Henrico County	0.4280	\$704,000	(\$704,000)	\$0
044	Henry County	0.2207	(\$183,000)	\$183,000	\$0
045	Highland County	0.8000	(\$67,000)	\$67,000	\$0
046	Isle of Wight County	0.3937	(\$276,000)	\$276,000	\$0
048	King George County	0.3765	\$147,000	(\$147,000)	\$0
049	King and Queen County	0.4194	(\$112,000)	\$112,000	\$0
050	King William County	0.3172	(\$187,000)	\$187,000	\$0
051	Lancaster County	0.7933	\$63,000	(\$63,000)	\$0
052	Lee County	0.1691	\$68,000	(\$68,000)	\$0
053	Loudoun County	0.5452	(\$139,000)	\$139,000	\$0
054	Louisa County	0.5337	(\$339,000)	\$339,000	\$0
055	Lunenburg County	0.2535	\$108,000	(\$108,000)	\$0
056	Madison County	0.4703	(\$107,000)	\$107,000	\$0
057	Mathews County	0.5311	\$126,000	(\$126,000)	\$0
058	Mecklenburg County	0.4016	\$139,000	(\$139,000)	\$0
059	Middlesex County	0.6133	\$204,000	(\$204,000)	\$0
060	Montgomery County	0.4100	\$917,000	(\$917,000)	\$0
062	Nelson County	0.5733	\$201,000	(\$201,000)	\$0
063	New Kent County	0.4181	\$169,000	(\$169,000)	\$0
065	Northampton County	0.4716	\$113,000	(\$113,000)	\$0
066	Northumberland County	0.7003	(\$38,000)	\$38,000	\$0
067	Nottoway County	0.2606	\$93,000	(\$93,000)	\$0
068	Orange County	0.4087	\$119,000	(\$119,000)	\$0
069	Page County	0.3171	(\$24,000)	\$24,000	\$0
070	Patrick County	0.2470	\$95,000	(\$95,000)	\$0
071	Pittsylvania County	0.2450	\$427,000	(\$427,000)	\$0
072	Powhatan County	0.4747	\$1,421,000	(\$1,421,000)	\$0
073	Prince Edward County	0.3613	\$52,000	(\$52,000)	\$0
074	Prince George County	0.2422	(\$92,000)	\$92,000	\$0
075	Prince William County	0.3763	(\$2,042,000)	\$2,042,000	\$0
077	Pulaski County	0.3310	\$197,000	(\$197,000)	\$0
078	Rappahannock County	0.8000	\$0	\$0	\$0
079	Richmond County	0.3052	(\$3,000)	\$3,000	\$0
080	Roanoke County	0.3642	\$11,000	(\$11,000)	\$0
081	Rockbridge County	0.4508	\$48,000	(\$48,000)	\$0
082	Rockingham County	0.3711	(\$304,000)	\$304,000	\$0

083 Russell County	0.2339	(\$31,000)	\$31,000	\$0
084 Scott County	0.1906	(\$50,000)	\$50,000	\$0
085 Shenandoah County	0.3845	\$34,000	(\$34,000)	\$0
086 Smyth County	0.2216	(\$124,000)	\$124,000	\$0
087 Southampton County	0.2988	(\$55,000)	\$55,000	\$0
088 Spotsylvania County	0.3675	(\$291,000)	\$291,000	\$0
089 Stafford County	0.3428	(\$433,000)	\$433,000	\$0
090 Surry County	0.8000	\$0	\$0	\$0
091 Sussex County	0.3475	\$2,000	(\$2,000)	\$0
092 Tazewell County	0.2597	(\$162,000)	\$162,000	\$0
093 Warren County	0.4429	(\$186,000)	\$186,000	\$0
094 Washington County	0.3417	(\$85,000)	\$85,000	\$0
095 Westmoreland County	0.4660	\$204,000	(\$204,000)	\$0
096 Wise County	0.2357	(\$52,000)	\$52,000	\$0
097 Wythe County	0.3222	\$183,000	(\$183,000)	\$0
098 York County	0.3743	(\$456,000)	\$456,000	\$0
101 Alexandria City	0.8000	\$0	\$0	\$0
102 Bristol City	0.3070	(\$25,000)	\$25,000	\$0
103 Buena Vista City	0.1908	\$29,000	(\$29,000)	\$0
104 Charlottesville City	0.6905	\$170,000	(\$170,000)	\$0
106 Colonial Heights City	0.4153	\$18,000	(\$18,000)	\$0
108 Danville City	0.2583	(\$336,000)	\$336,000	\$0
109 Falls Church City	0.8000	\$0	\$0	\$0
110 Fredericksburg City	0.5791	\$58,000	(\$58,000)	\$0
111 Galax City	0.2691	(\$91,000)	\$91,000	\$0
112 Hampton City	0.2737	(\$96,000)	\$96,000	\$0
113 Harrisonburg City	0.3482	(\$153,000)	\$153,000	\$0
114 Hopewell City	0.2025	(\$10,000)	\$10,000	\$0
115 Lynchburg City	0.3711	\$328,000	(\$328,000)	\$0
116 Martinsville City	0.2260	(\$59,000)	\$59,000	\$0
117 Newport News City	0.2812	(\$99,000)	\$99,000	\$0
118 Norfolk City	0.3048	\$375,000	(\$375,000)	\$0
119 Norton City	0.2663	(\$6,000)	\$6,000	\$0
120 Petersburg City	0.2413	(\$11,000)	\$11,000	\$0
121 Portsmouth City	0.2404	\$104,000	(\$104,000)	\$0
122 Radford City	0.2406	(\$22,000)	\$22,000	\$0
123 Richmond City	0.4927	\$4,371,000	(\$4,371,000)	\$0
124 Roanoke City	0.3308	\$1,033,000	(\$1,033,000)	\$0
126 Staunton City	0.3906	\$142,000	(\$142,000)	\$0
127 Suffolk City	0.3500	\$155,000	(\$155,000)	\$0
128 Virginia Beach City	0.4090	(\$1,644,000)	\$1,644,000	\$0
130 Waynesboro City	0.3692	(\$17,000)	\$17,000	\$0
131 Williamsburg-James City County	0.7329	(\$1,093,000)	\$1,093,000	\$0
132 Winchester City	0.4242	(\$275,000)	\$275,000	\$0
135 Franklin City	0.2924	(\$67,000)	\$67,000	\$0
136 Chesapeake City	0.3433	(\$1,052,000)	\$1,052,000	\$0
137 Lexington City	0.3911	\$16,000	(\$16,000)	\$0
139 Salem City	0.3677	\$113,000	(\$113,000)	\$0
142 Poquoson City	0.3671	(\$48,000)	\$48,000	\$0
143 Manassas City	0.3570	(\$59,000)	\$59,000	\$0
144 Manassas Park City	0.2706	\$94,000	(\$94,000)	\$0
202 Colonial Beach	0.3292	\$52,000	(\$52,000)	\$0
207 West Point	0.2467	\$65,000	(\$65,000)	\$0

SOURCE: JLARC staff SOQ model  
NOTE: All numbers rounded to nearest  
1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.

Recommendations 9 & 10

Consolidate PIR and At-Risk into new SOQ At-Risk program and replace outdated and inaccurate free lunch measure

Division Number	Division Name	Weighted three year average Identified Student Percentage <sup>a</sup>	State SOQ funding obligation change <sup>b</sup>	Local SOQ funding obligation change <sup>b,c</sup>	Total SOQ funding obligation change <sup>c,d</sup>
001	Accomack County	85.13%	\$2,154,000	\$1,117,000	\$3,272,000
002	Albemarle County	34.52%	\$1,292,000	\$2,306,000	\$3,597,000
003	Alleghany Highlands	63.34%	\$925,000	\$381,000	\$1,306,000
004	Amelia County	71.30%	\$716,000	\$415,000	\$1,131,000
005	Amherst County	64.77%	\$1,580,000	\$696,000	\$2,276,000
006	Appomattox County	65.37%	\$1,002,000	\$424,000	\$1,426,000
007	Arlington County	29.57%	\$1,183,000	\$4,831,000	\$6,014,000
008	Augusta County	46.74%	\$2,588,000	\$1,562,000	\$4,150,000
009	Bath County	61.71%	\$66,000	\$268,000	\$334,000
010	Bedford County	45.52%	\$2,260,000	\$1,039,000	\$3,299,000
011	Bland County	51.97%	\$161,000	\$88,000	\$249,000
012	Botetourt County	34.85%	\$901,000	\$629,000	\$1,530,000
013	Brunswick County	100.00%	\$706,000	\$539,000	\$1,245,000
014	Buchanan County	87.05%	\$1,106,000	\$445,000	\$1,551,000
015	Buckingham County	81.99%	\$937,000	\$458,000	\$1,395,000
016	Campbell County	61.43%	\$2,803,000	\$1,162,000	\$3,966,000
017	Caroline County	59.92%	\$1,123,000	\$641,000	\$1,764,000
018	Carroll County	75.57%	\$1,779,000	\$661,000	\$2,440,000
019	Charles City County	77.47%	\$201,000	\$288,000	\$490,000
020	Charlotte County	70.02%	\$716,000	\$247,000	\$963,000
021	Chesterfield County	44.30%	\$14,641,000	\$8,137,000	\$22,779,000
022	Clarke County	26.56%	\$198,000	\$270,000	\$468,000
023	Craig County	69.09%	\$261,000	\$133,000	\$394,000
024	Culpeper County	51.60%	\$1,544,000	\$878,000	\$2,422,000
025	Cumberland County	86.79%	(\$75,000)	(\$28,000)	(\$103,000)
026	Dickenson County	79.42%	\$1,189,000	\$357,000	\$1,546,000
027	Dinwiddie County	66.34%	\$1,754,000	\$727,000	\$2,481,000
028	Essex County	84.93%	\$335,000	\$297,000	\$632,000
029	Fairfax County-Fairfax City	29.34%	\$11,618,000	\$22,855,000	\$34,473,000
030	Fauquier County	30.85%	\$1,115,000	\$1,572,000	\$2,687,000
031	Floyd County	67.59%	\$950,000	\$517,000	\$1,467,000
032	Fluvanna County	46.35%	\$883,000	\$597,000	\$1,480,000
033	Franklin County	63.78%	\$1,822,000	\$1,215,000	\$3,037,000
034	Frederick County	36.47%	\$1,964,000	\$1,398,000	\$3,362,000
035	Giles County	59.25%	\$1,313,000	\$510,000	\$1,822,000
036	Gloucester County	47.76%	\$1,313,000	\$872,000	\$2,185,000
037	Goochland County	35.30%	\$172,000	\$700,000	\$872,000
038	Grayson County	76.90%	\$641,000	\$351,000	\$992,000
039	Greene County	52.51%	\$825,000	\$448,000	\$1,273,000
040	Greensville-Emporia	100.00%	\$1,344,000	\$683,000	\$2,027,000
041	Halifax County	85.25%	\$2,509,000	\$1,101,000	\$3,610,000
042	Hanover County	26.16%	\$2,053,000	\$1,860,000	\$3,912,000
043	Henrico County	48.75%	\$7,088,000	\$5,401,000	\$12,489,000
044	Henry County	88.41%	\$4,928,000	\$1,376,000	\$6,304,000
045	Highland County	54.39%	\$16,000	\$58,000	\$75,000
046	Isle of Wight County	43.78%	\$1,340,000	\$852,000	\$2,192,000
048	King George County	51.79%	\$1,972,000	\$1,217,000	\$3,189,000
049	King and Queen County	82.55%	\$400,000	\$275,000	\$675,000
050	King William County	40.81%	\$570,000	\$253,000	\$823,000
051	Lancaster County	82.29%	\$91,000	\$375,000	\$466,000
052	Lee County	100.00%	\$3,480,000	\$720,000	\$4,200,000
053	Loudoun County	17.23%	\$4,769,000	\$5,794,000	\$10,564,000
054	Louisa County	56.41%	\$1,196,000	\$1,348,000	\$2,544,000
055	Lunenburg County	83.46%	\$772,000	\$274,000	\$1,045,000
056	Madison County	52.20%	\$409,000	\$354,000	\$762,000
057	Mathews County	53.11%	\$190,000	\$231,000	\$421,000
058	Mecklenburg County	78.94%	\$1,542,000	\$1,057,000	\$2,599,000
059	Middlesex County	75.52%	\$364,000	\$627,000	\$991,000
060	Montgomery County	44.57%	\$2,151,000	\$1,567,000	\$3,718,000
062	Nelson County	67.05%	\$375,000	\$545,000	\$921,000
063	New Kent County	31.20%	\$574,000	\$423,000	\$998,000
065	Northampton County	94.91%	\$392,000	\$361,000	\$753,000
066	Northumberland County	78.20%	\$274,000	\$644,000	\$918,000
067	Nottoway County	100.00%	\$1,534,000	\$557,000	\$2,090,000
068	Orange County	53.75%	\$1,038,000	\$736,000	\$1,774,000
069	Page County	68.51%	\$1,270,000	\$591,000	\$1,860,000
070	Patrick County	71.42%	\$1,331,000	\$448,000	\$1,779,000
071	Pittsylvania County	70.97%	\$3,078,000	\$1,037,000	\$4,115,000
072	Powhatan County	27.51%	\$607,000	\$654,000	\$1,261,000
073	Prince Edward County	91.92%	\$763,000	\$441,000	\$1,203,000
074	Prince George County	43.23%	\$1,430,000	\$455,000	\$1,885,000
075	Prince William County	35.64%	\$2,819,000	\$1,762,000	\$4,581,000
077	Pulaski County	70.96%	\$1,882,000	\$958,000	\$2,839,000
078	Rappahannock County	43.55%	\$60,000	\$246,000	\$306,000
079	Richmond County	71.67%	\$488,000	\$217,000	\$705,000
080	Roanoke County	34.29%	\$2,525,000	\$1,458,000	\$3,983,000
081	Rockbridge County	57.33%	\$730,000	\$607,000	\$1,337,000
082	Rockingham County	41.63%	\$1,820,000	\$1,069,000	\$2,889,000

083 Russell County	80.37%	\$2,042,000	\$624,000	\$2,666,000
084 Scott County	72.12%	\$1,648,000	\$386,000	\$2,034,000
085 Shenandoah County	61.68%	\$1,767,000	\$1,113,000	\$2,881,000
086 Smyth County	80.30%	\$2,426,000	\$682,000	\$3,108,000
087 Southampton County	63.89%	\$1,273,000	\$539,000	\$1,812,000
088 Spotsylvania County	47.48%	\$6,922,000	\$4,016,000	\$10,938,000
089 Stafford County	34.63%	\$4,419,000	\$2,311,000	\$6,730,000
090 Surry County	68.09%	\$49,000	\$203,000	\$252,000
091 Sussex County	89.18%	\$28,000	\$17,000	\$44,000
092 Tazewell County	73.73%	\$2,611,000	\$903,000	\$3,514,000
093 Warren County	56.42%	\$1,356,000	\$1,063,000	\$2,420,000
094 Washington County	65.46%	\$2,632,000	\$1,358,000	\$3,990,000
095 Westmoreland County	75.37%	\$207,000	\$197,000	\$404,000
096 Wise County	83.43%	\$3,913,000	\$1,202,000	\$5,115,000
097 Wythe County	66.81%	\$1,766,000	\$866,000	\$2,632,000
098 York County	19.43%	\$1,246,000	\$738,000	\$1,984,000
101 Alexandria City	55.79%	(\$102,000)	(\$133,000)	(\$235,000)
102 Bristol City	92.03%	\$1,466,000	\$653,000	\$2,119,000
103 Buena Vista City	68.96%	\$225,000	\$55,000	\$279,000
104 Charlottesville City	64.73%	\$489,000	\$1,130,000	\$1,620,000
106 Colonial Heights City	67.92%	\$722,000	\$519,000	\$1,241,000
108 Danville City	100.00%	\$1,963,000	\$665,000	\$2,629,000
109 Falls Church City	5.76%	\$24,000	\$107,000	\$131,000
110 Fredericksburg City	72.12%	\$809,000	\$1,135,000	\$1,944,000
111 Galax City	80.99%	\$559,000	\$200,000	\$759,000
112 Hampton City	72.29%	\$8,031,000	\$3,028,000	\$11,060,000
113 Harrisonburg City	73.26%	\$323,000	\$181,000	\$504,000
114 Hopewell City	100.00%	\$2,480,000	\$629,000	\$3,109,000
115 Lynchburg City	86.18%	\$3,535,000	\$2,138,000	\$5,674,000
116 Martinsville City	100.00%	\$655,000	\$189,000	\$844,000
117 Newport News City	80.81%	\$11,452,000	\$4,490,000	\$15,942,000
118 Norfolk City	84.71%	\$11,129,000	\$4,952,000	\$16,082,000
119 Norton City	96.63%	\$861,000	\$312,000	\$1,173,000
120 Petersburg City	100.00%	(\$35,000)	(\$7,000)	(\$42,000)
121 Portsmouth City	87.20%	\$7,210,000	\$2,300,000	\$9,510,000
122 Radford City	61.93%	\$1,055,000	\$333,000	\$1,388,000
123 Richmond City	100.00%	\$4,994,000	\$5,360,000	\$10,354,000
124 Roanoke City	91.96%	\$3,103,000	\$1,614,000	\$4,717,000
126 Staunton City	66.74%	\$1,050,000	\$696,000	\$1,745,000
127 Suffolk City	57.67%	\$4,249,000	\$2,313,000	\$6,562,000
128 Virginia Beach City	39.10%	\$10,443,000	\$7,144,000	\$17,588,000
130 Waynesboro City	72.84%	\$948,000	\$558,000	\$1,506,000
131 Williamsburg-James City County	39.50%	\$1,796,000	\$2,305,000	\$4,101,000
132 Winchester City	73.44%	\$1,001,000	\$719,000	\$1,720,000
135 Franklin City	100.00%	\$438,000	\$175,000	\$613,000
136 Chesapeake City	42.78%	\$8,236,000	\$4,302,000	\$12,538,000
137 Lexington City	36.73%	\$179,000	\$116,000	\$295,000
139 Salem City	46.29%	\$955,000	\$569,000	\$1,524,000
142 Poquoson City	20.61%	\$247,000	\$143,000	\$391,000
143 Manassas City	57.63%	(\$12,000)	\$2,000	(\$10,000)
144 Manassas Park City	51.66%	(\$876,000)	(\$327,000)	(\$1,202,000)
202 Colonial Beach	80.31%	\$258,000	\$132,000	\$390,000
207 West Point	40.44%	\$266,000	\$92,000	\$357,000

SOURCE: JLARC staff SOQ model  
NOTE: All numbers rounded to nearest  
1,000.

<sup>a</sup> ISP calculated using a weight of 1.6. See Chapter 6 for a further discussion of the ISP measure.

<sup>b</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>c</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>d</sup> State and local funding obligations may not add to total funding obligation due to rounding.



Recommendation 12

Replace cost of competing adjustment with newer, more accurate method

Division Number	Division Name	State SOQ funding obligation change <sup>a</sup>	Local SOQ funding obligation change <sup>a,b</sup>	Total SOQ funding obligation change <sup>a,c</sup>
001	Accomack County	\$0	\$0	\$0
002	Albemarle County	\$5,384,000	\$9,517,000	\$14,901,000
003	Alleghany Highlands	\$0	\$0	\$0
004	Amelia County	\$0	\$0	\$0
005	Amherst County	\$381,000	\$167,000	\$547,000
006	Appomattox County	\$0	\$0	\$0
007	Arlington County	\$18,037,000	\$72,147,000	\$90,184,000
008	Augusta County	\$0	\$0	\$0
009	Bath County	\$0	\$0	\$0
010	Bedford County	\$0	\$0	\$0
011	Bland County	\$0	\$0	\$0
012	Botetourt County	\$0	\$0	\$0
013	Brunswick County	\$0	\$0	\$0
014	Buchanan County	\$0	\$0	\$0
015	Buckingham County	\$0	\$0	\$0
016	Campbell County	\$691,000	\$284,000	\$976,000
017	Caroline County	\$0	\$0	\$0
018	Carroll County	\$0	\$0	\$0
019	Charles City County	\$0	\$0	\$0
020	Charlotte County	\$0	\$0	\$0
021	Chesterfield County	\$23,760,000	\$13,054,000	\$36,815,000
022	Clarke County	\$1,153,000	\$1,546,000	\$2,698,000
023	Craig County	\$0	\$0	\$0
024	Culpeper County	\$2,108,000	\$1,183,000	\$3,291,000
025	Cumberland County	\$0	\$0	\$0
026	Dickenson County	\$0	\$0	\$0
027	Dinwiddie County	\$457,000	\$188,000	\$644,000
028	Essex County	\$0	\$0	\$0
029	Fairfax County-Fairfax City	\$187,369,000	\$357,995,000	\$545,363,000
030	Fauquier County	\$4,335,000	\$6,046,000	\$10,382,000
031	Floyd County	\$0	\$0	\$0
032	Fluvanna County	\$0	\$0	\$0
033	Franklin County	\$0	\$0	\$0
034	Frederick County	\$6,368,000	\$4,501,000	\$10,868,000
035	Giles County	\$0	\$0	\$0
036	Gloucester County	\$0	\$0	\$0
037	Goochland County	\$10,000	\$40,000	\$50,000
038	Grayson County	\$0	\$0	\$0
039	Greene County	\$0	\$0	\$0
040	Greensville-Emporia	\$349,000	\$178,000	\$527,000
041	Halifax County	\$0	\$0	\$0
042	Hanover County	\$4,194,000	\$3,781,000	\$7,975,000
043	Henrico County	\$19,282,000	\$14,528,000	\$33,811,000
044	Henry County	\$0	\$0	\$0
045	Highland County	\$0	\$0	\$0
046	Isle of Wight County	\$831,000	\$527,000	\$1,358,000
048	King George County	\$669,000	\$411,000	\$1,080,000
049	King and Queen County	\$0	\$0	\$0
050	King William County	\$0	\$0	\$0
051	Lancaster County	\$0	\$0	\$0
052	Lee County	\$0	\$0	\$0
053	Loudoun County	\$79,567,000	\$95,305,000	\$174,872,000
054	Louisa County	\$0	\$0	\$0
055	Lunenburg County	\$0	\$0	\$0
056	Madison County	\$345,000	\$296,000	\$641,000
057	Mathews County	\$0	\$0	\$0
058	Mecklenburg County	\$0	\$0	\$0
059	Middlesex County	\$0	\$0	\$0
060	Montgomery County	\$336,000	\$245,000	\$581,000
062	Nelson County	\$0	\$0	\$0
063	New Kent County	\$0	\$0	\$0
065	Northampton County	\$0	\$0	\$0
066	Northumberland County	\$0	\$0	\$0
067	Nottoway County	\$0	\$0	\$0
068	Orange County	\$0	\$0	\$0
069	Page County	\$0	\$0	\$0
070	Patrick County	\$0	\$0	\$0
071	Pittsylvania County	\$0	\$0	\$0
072	Powhatan County	\$0	\$0	\$0
073	Prince Edward County	\$0	\$0	\$0
074	Prince George County	\$3,055,000	\$967,000	\$4,022,000
075	Prince William County	\$99,848,000	\$59,628,000	\$159,476,000
077	Pulaski County	\$0	\$0	\$0
078	Rappahannock County	\$228,000	\$914,000	\$1,142,000
079	Richmond County	\$0	\$0	\$0
080	Roanoke County	\$0	\$0	\$0
081	Rockbridge County	\$0	\$0	\$0

082 Rockingham County	\$3,096,000	\$1,802,000	\$4,898,000
083 Russell County	\$0	\$0	\$0
084 Scott County	\$0	\$0	\$0
085 Shenandoah County	\$0	\$0	\$0
086 Smyth County	\$0	\$0	\$0
087 Southampton County	\$454,000	\$191,000	\$645,000
088 Spotsylvania County	\$5,332,000	\$3,079,000	\$8,411,000
089 Stafford County	\$24,296,000	\$12,577,000	\$36,873,000
090 Surry County	\$43,000	\$170,000	\$213,000
091 Sussex County	\$185,000	\$98,000	\$283,000
092 Tazewell County	\$0	\$0	\$0
093 Warren County	\$4,277,000	\$3,343,000	\$7,621,000
094 Washington County	\$0	\$0	\$0
095 Westmoreland County	\$0	\$0	\$0
096 Wise County	\$0	\$0	\$0
097 Wythe County	\$0	\$0	\$0
098 York County	\$0	\$0	\$0
101 Alexandria City	\$9,475,000	\$37,898,000	\$47,373,000
102 Bristol City	\$0	\$0	\$0
103 Buena Vista City	\$0	\$0	\$0
104 Charlottesville City	\$371,000	\$847,000	\$1,218,000
106 Colonial Heights City	\$1,053,000	\$750,000	\$1,803,000
108 Danville City	\$0	\$0	\$0
109 Falls Church City	\$1,402,000	\$5,607,000	\$7,009,000
110 Fredericksburg City	\$1,257,000	\$1,742,000	\$2,999,000
111 Galax City	\$0	\$0	\$0
112 Hampton City	\$10,518,000	\$3,952,000	\$14,470,000
113 Harrisonburg City	\$0	\$0	\$0
114 Hopewell City	\$2,128,000	\$539,000	\$2,667,000
115 Lynchburg City	\$0	\$0	\$0
116 Martinsville City	\$0	\$0	\$0
117 Newport News City	\$8,122,000	\$3,171,000	\$11,293,000
118 Norfolk City	\$8,440,000	\$3,728,000	\$12,168,000
119 Norton City	\$0	\$0	\$0
120 Petersburg City	\$465,000	\$148,000	\$613,000
121 Portsmouth City	\$3,528,000	\$1,122,000	\$4,650,000
122 Radford City	\$0	\$0	\$0
123 Richmond City	\$8,873,000	\$9,380,000	\$18,253,000
124 Roanoke City	\$0	\$0	\$0
126 Staunton City	\$0	\$0	\$0
127 Suffolk City	\$3,722,000	\$2,017,000	\$5,739,000
128 Virginia Beach City	\$16,807,000	\$11,483,000	\$28,290,000
130 Waynesboro City	\$0	\$0	\$0
131 Williamsburg-James City County	\$1,138,000	\$1,433,000	\$2,571,000
132 Winchester City	\$1,483,000	\$1,061,000	\$2,544,000
135 Franklin City	\$198,000	\$79,000	\$277,000
136 Chesapeake City	\$5,285,000	\$2,726,000	\$8,012,000
137 Lexington City	\$0	\$0	\$0
139 Salem City	\$0	\$0	\$0
142 Poquoson City	\$0	\$0	\$0
143 Manassas City	\$8,323,000	\$4,605,000	\$12,927,000
144 Manassas Park City	\$4,160,000	\$1,565,000	\$5,725,000
202 Colonial Beach	\$0	\$0	\$0
207 West Point	\$0	\$0	\$0

SOURCE: JLARC staff SOQ model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.

## Recommendation 13

### Adopt economies of scale adjustment to assist small school divisions

Division Number	Division Name	State SOQ funding obligation change <sup>a</sup>	Local SOQ funding obligation change <sup>a,b</sup>	Total SOQ funding obligation change <sup>a,c</sup>
001	Accomack County	\$0	\$0	\$0
002	Albemarle County	\$0	\$0	\$0
003	Alleghany Highlands	\$3,628,000	\$1,189,000	\$4,817,000
004	Amelia County	\$2,170,000	\$925,000	\$3,095,000
005	Amherst County	\$0	\$0	\$0
006	Appomattox County	\$0	\$0	\$0
007	Arlington County	\$0	\$0	\$0
008	Augusta County	\$0	\$0	\$0
009	Bath County	\$934,000	\$2,204,000	\$3,138,000
010	Bedford County	\$0	\$0	\$0
011	Bland County	\$2,153,000	\$953,000	\$3,106,000
012	Botetourt County	\$0	\$0	\$0
013	Brunswick County	\$2,789,000	\$1,651,000	\$4,440,000
014	Buchanan County	\$0	\$0	\$0
015	Buckingham County	\$2,329,000	\$886,000	\$3,214,000
016	Campbell County	\$0	\$0	\$0
017	Caroline County	\$0	\$0	\$0
018	Carroll County	\$0	\$0	\$0
019	Charles City County	\$1,771,000	\$1,599,000	\$3,370,000
020	Charlotte County	\$2,539,000	\$700,000	\$3,239,000
021	Chesterfield County	\$0	\$0	\$0
022	Clarke County	\$1,511,000	\$1,351,000	\$2,862,000
023	Craig County	\$2,351,000	\$921,000	\$3,272,000
024	Culpeper County	\$0	\$0	\$0
025	Cumberland County	\$2,850,000	\$985,000	\$3,834,000
026	Dickenson County	\$2,732,000	\$673,000	\$3,404,000
027	Dinwiddie County	\$0	\$0	\$0
028	Essex County	\$1,984,000	\$1,363,000	\$3,348,000
029	Fairfax County-Fairfax City	\$0	\$0	\$0
030	Fauquier County	\$0	\$0	\$0
031	Floyd County	\$2,172,000	\$870,000	\$3,042,000
032	Fluvanna County	\$0	\$0	\$0
033	Franklin County	\$0	\$0	\$0
034	Frederick County	\$0	\$0	\$0
035	Giles County	\$0	\$0	\$0
036	Gloucester County	\$0	\$0	\$0
037	Goochland County	\$0	\$0	\$0
038	Grayson County	\$2,507,000	\$1,060,000	\$3,567,000
039	Greene County	\$0	\$0	\$0
040	Greensville-Emporia	\$2,425,000	\$950,000	\$3,375,000
041	Halifax County	\$0	\$0	\$0
042	Hanover County	\$0	\$0	\$0
043	Henrico County	\$0	\$0	\$0
044	Henry County	\$0	\$0	\$0
045	Highland County	\$461,000	\$1,019,000	\$1,481,000
046	Isle of Wight County	\$0	\$0	\$0
048	King George County	\$0	\$0	\$0
049	King and Queen County	\$2,307,000	\$1,287,000	\$3,594,000
050	King William County	\$2,099,000	\$730,000	\$2,828,000
051	Lancaster County	\$1,107,000	\$2,170,000	\$3,277,000
052	Lee County	\$0	\$0	\$0
053	Loudoun County	\$0	\$0	\$0
054	Louisa County	\$0	\$0	\$0
055	Lunenburg County	\$2,636,000	\$756,000	\$3,393,000
056	Madison County	\$1,791,000	\$1,096,000	\$2,887,000
057	Mathews County	\$1,755,000	\$1,509,000	\$3,264,000
058	Mecklenburg County	\$0	\$0	\$0
059	Middlesex County	\$1,446,000	\$1,708,000	\$3,154,000
060	Montgomery County	\$0	\$0	\$0
062	Nelson County	\$1,768,000	\$1,616,000	\$3,385,000
063	New Kent County	\$0	\$0	\$0
065	Northampton County	\$2,188,000	\$1,535,000	\$3,723,000
066	Northumberland County	\$1,423,000	\$2,024,000	\$3,447,000
067	Nottoway County	\$2,581,000	\$742,000	\$3,323,000
068	Orange County	\$0	\$0	\$0
069	Page County	\$0	\$0	\$0
070	Patrick County	\$0	\$0	\$0
071	Pittsylvania County	\$0	\$0	\$0
072	Powhatan County	\$0	\$0	\$0
073	Prince Edward County	\$2,292,000	\$948,000	\$3,240,000
074	Prince George County	\$0	\$0	\$0
075	Prince William County	\$0	\$0	\$0
077	Pulaski County	\$0	\$0	\$0
078	Rappahannock County	\$1,020,000	\$2,027,000	\$3,047,000
079	Richmond County	\$2,372,000	\$845,000	\$3,217,000
080	Roanoke County	\$0	\$0	\$0
081	Rockbridge County	\$0	\$0	\$0

082 Rockingham County	\$0	\$0	\$0
083 Russell County	\$0	\$0	\$0
084 Scott County	\$0	\$0	\$0
085 Shenandoah County	\$0	\$0	\$0
086 Smyth County	\$0	\$0	\$0
087 Southampton County	\$0	\$0	\$0
088 Spotsylvania County	\$0	\$0	\$0
089 Stafford County	\$0	\$0	\$0
090 Surry County	\$1,181,000	\$2,582,000	\$3,763,000
091 Sussex County	\$2,700,000	\$1,135,000	\$3,835,000
092 Tazewell County	\$0	\$0	\$0
093 Warren County	\$0	\$0	\$0
094 Washington County	\$0	\$0	\$0
095 Westmoreland County	\$2,500,000	\$1,739,000	\$4,239,000
096 Wise County	\$0	\$0	\$0
097 Wythe County	\$0	\$0	\$0
098 York County	\$0	\$0	\$0
101 Alexandria City	\$0	\$0	\$0
102 Bristol City	\$0	\$0	\$0
103 Buena Vista City	\$2,759,000	\$551,000	\$3,310,000
104 Charlottesville City	\$0	\$0	\$0
106 Colonial Heights City	\$0	\$0	\$0
108 Danville City	\$0	\$0	\$0
109 Falls Church City	\$0	\$0	\$0
110 Fredericksburg City	\$0	\$0	\$0
111 Galax City	\$2,450,000	\$717,000	\$3,168,000
112 Hampton City	\$0	\$0	\$0
113 Harrisonburg City	\$0	\$0	\$0
114 Hopewell City	\$0	\$0	\$0
115 Lynchburg City	\$0	\$0	\$0
116 Martinsville City	\$2,624,000	\$574,000	\$3,198,000
117 Newport News City	\$0	\$0	\$0
118 Norfolk City	\$0	\$0	\$0
119 Norton City	\$2,385,000	\$720,000	\$3,105,000
120 Petersburg City	\$0	\$0	\$0
121 Portsmouth City	\$0	\$0	\$0
122 Radford City	\$0	\$0	\$0
123 Richmond City	\$0	\$0	\$0
124 Roanoke City	\$0	\$0	\$0
126 Staunton City	\$0	\$0	\$0
127 Suffolk City	\$0	\$0	\$0
128 Virginia Beach City	\$0	\$0	\$0
130 Waynesboro City	\$0	\$0	\$0
131 Williamsburg-James City County	\$0	\$0	\$0
132 Winchester City	\$0	\$0	\$0
135 Franklin City	\$2,725,000	\$847,000	\$3,572,000
136 Chesapeake City	\$0	\$0	\$0
137 Lexington City	\$2,179,000	\$1,118,000	\$3,297,000
139 Salem City	\$0	\$0	\$0
142 Poquoson City	\$0	\$0	\$0
143 Manassas City	\$0	\$0	\$0
144 Manassas Park City	\$0	\$0	\$0
202 Colonial Beach	\$2,503,000	\$1,067,000	\$3,570,000
207 West Point	\$2,250,000	\$642,000	\$2,892,000

SOURCE: JLARC staff SOQ model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.

Policy Option 2

Weight student and general population equally in local composite index

Division Number	Division Name	New rebalanced three year average Local Composite Index	State SOQ funding obligation change <sup>a</sup>	Local SOQ funding obligation change <sup>a,b</sup>	Total SOQ funding obligation change <sup>a,c</sup>
001	Accomack County	0.3390	\$109,000	(\$109,000)	\$0
002	Albemarle County	0.6363	\$274,000	(\$274,000)	\$0
003	Alleghany Highlands	0.2864	\$98,000	(\$98,000)	\$0
004	Amelia County	0.3464	\$267,000	(\$267,000)	\$0
005	Amherst County	0.2996	\$194,000	(\$194,000)	\$0
006	Appomattox County	0.2960	(\$1,000)	\$1,000	\$0
007	Arlington County	0.8000	\$0	\$0	\$0
008	Augusta County	0.3680	\$576,000	(\$576,000)	\$0
009	Bath County	0.8000	\$0	\$0	\$0
010	Bedford County	0.3132	\$0	\$0	\$0
011	Bland County	0.3272	\$185,000	(\$185,000)	\$0
012	Botetourt County	0.3992	\$367,000	(\$367,000)	\$0
013	Brunswick County	0.3984	\$621,000	(\$621,000)	\$0
014	Buchanan County	0.2844	\$14,000	(\$14,000)	\$0
015	Buckingham County	0.3218	\$100,000	(\$100,000)	\$0
016	Campbell County	0.2859	\$349,000	(\$349,000)	\$0
017	Caroline County	0.3521	\$335,000	(\$335,000)	\$0
018	Carroll County	0.2645	\$163,000	(\$163,000)	\$0
019	Charles City County	0.5363	\$268,000	(\$268,000)	\$0
020	Charlotte County	0.2462	\$141,000	(\$141,000)	\$0
021	Chesterfield County	0.3668	(\$6,401,000)	\$6,401,000	\$0
022	Clarke County	0.5607	\$186,000	(\$186,000)	\$0
023	Craig County	0.3167	\$107,000	(\$107,000)	\$0
024	Culpeper County	0.3723	(\$943,000)	\$943,000	\$0
025	Cumberland County	0.2949	\$147,000	(\$147,000)	\$0
026	Dickenson County	0.2354	(\$104,000)	\$104,000	\$0
027	Dinwiddie County	0.2888	\$97,000	(\$97,000)	\$0
028	Essex County	0.4505	\$255,000	(\$255,000)	\$0
029	Fairfax County-Fairfax City	0.6630	(\$16,173,000)	\$16,173,000	\$0
030	Fauquier County	0.5889	(\$602,000)	\$602,000	\$0
031	Floyd County	0.3338	\$262,000	(\$262,000)	\$0
032	Fluvanna County	0.3929	\$258,000	(\$258,000)	\$0
033	Franklin County	0.3874	\$564,000	(\$564,000)	\$0
034	Frederick County	0.4164	(\$281,000)	\$281,000	\$0
035	Giles County	0.2716	\$249,000	(\$249,000)	\$0
036	Gloucester County	0.3881	\$374,000	(\$374,000)	\$0
037	Goochland County	0.8000	\$0	\$0	\$0
038	Grayson County	0.3362	\$257,000	(\$257,000)	\$0
039	Greene County	0.3473	\$78,000	(\$78,000)	\$0
040	Greensville-Emporia	0.3222	\$977,000	(\$977,000)	\$0
041	Halifax County	0.3002	\$157,000	(\$157,000)	\$0
042	Hanover County	0.4769	(\$383,000)	\$383,000	\$0
043	Henrico County	0.4315	(\$760,000)	\$760,000	\$0
044	Henry County	0.2181	(\$11,000)	\$11,000	\$0
045	Highland County	0.7451	\$77,000	(\$77,000)	\$0
046	Isle of Wight County	0.3927	(\$226,000)	\$226,000	\$0
048	King George County	0.3855	(\$182,000)	\$182,000	\$0
049	King and Queen County	0.4009	\$62,000	(\$62,000)	\$0
050	King William County	0.3218	(\$266,000)	\$266,000	\$0
051	Lancaster County	0.7391	\$574,000	(\$574,000)	\$0
052	Lee County	0.1647	\$199,000	(\$199,000)	\$0
053	Loudoun County	0.5755	(\$22,071,000)	\$22,071,000	\$0
054	Louisa County	0.5245	\$84,000	(\$84,000)	\$0
055	Lunenburg County	0.2455	\$233,000	(\$233,000)	\$0
056	Madison County	0.4584	\$54,000	(\$54,000)	\$0
057	Mathews County	0.5134	\$283,000	(\$283,000)	\$0
058	Mecklenburg County	0.3933	\$474,000	(\$474,000)	\$0
059	Middlesex County	0.5826	\$532,000	(\$532,000)	\$0
060	Montgomery County	0.3843	\$2,986,000	(\$2,986,000)	\$0
062	Nelson County	0.5510	\$490,000	(\$490,000)	\$0
063	New Kent County	0.4166	\$210,000	(\$210,000)	\$0
065	Northampton County	0.4589	\$298,000	(\$298,000)	\$0
066	Northumberland County	0.6608	\$422,000	(\$422,000)	\$0
067	Nottoway County	0.2533	\$215,000	(\$215,000)	\$0
068	Orange County	0.4029	\$369,000	(\$369,000)	\$0
069	Page County	0.3129	\$96,000	(\$96,000)	\$0
070	Patrick County	0.2453	\$135,000	(\$135,000)	\$0
071	Pittsylvania County	0.2425	\$604,000	(\$604,000)	\$0
072	Powhatan County	0.4729	\$1,486,000	(\$1,486,000)	\$0
073	Prince Edward County	0.3313	\$557,000	(\$557,000)	\$0
074	Prince George County	0.2474	(\$360,000)	\$360,000	\$0
075	Prince William County	0.3936	(\$16,989,000)	\$16,989,000	\$0
077	Pulaski County	0.3183	\$651,000	(\$651,000)	\$0
078	Rappahannock County	0.8000	\$0	\$0	\$0
079	Richmond County	0.3019	\$39,000	(\$39,000)	\$0
080	Roanoke County	0.3639	\$46,000	(\$46,000)	\$0
081	Rockbridge County	0.4322	\$449,000	(\$449,000)	\$0

082 Rockingham County	0.3679	(\$2,000)	\$2,000	\$0
083 Russell County	0.2297	\$100,000	(\$100,000)	\$0
084 Scott County	0.1922	(\$108,000)	\$108,000	\$0
085 Shenandoah County	0.3791	\$292,000	(\$292,000)	\$0
086 Smyth County	0.2190	(\$23,000)	\$23,000	\$0
087 Southampton County	0.2989	(\$56,000)	\$56,000	\$0
088 Spotsylvania County	0.3780	(\$2,438,000)	\$2,438,000	\$0
089 Stafford County	0.3595	(\$4,762,000)	\$4,762,000	\$0
090 Surry County	0.8000	\$0	\$0	\$0
091 Sussex County	0.3211	\$306,000	(\$306,000)	\$0
092 Tazewell County	0.2548	\$80,000	(\$80,000)	\$0
093 Warren County	0.4351	\$162,000	(\$162,000)	\$0
094 Washington County	0.3340	\$362,000	(\$362,000)	\$0
095 Westmoreland County	0.4421	\$653,000	(\$653,000)	\$0
096 Wise County	0.2345	\$12,000	(\$12,000)	\$0
097 Wythe County	0.3185	\$306,000	(\$306,000)	\$0
098 York County	0.3893	(\$2,008,000)	\$2,008,000	\$0
101 Alexandria City	0.8000	\$0	\$0	\$0
102 Bristol City	0.2993	\$140,000	(\$140,000)	\$0
103 Buena Vista City	0.1879	\$54,000	(\$54,000)	\$0
104 Charlottesville City	0.6348	\$2,176,000	(\$2,176,000)	\$0
106 Colonial Heights City	0.4213	(\$138,000)	\$138,000	\$0
108 Danville City	0.2544	(\$116,000)	\$116,000	\$0
109 Falls Church City	0.8000	\$0	\$0	\$0
110 Fredericksburg City	0.5628	\$613,000	(\$613,000)	\$0
111 Galax City	0.2809	(\$238,000)	\$238,000	\$0
112 Hampton City	0.2712	\$317,000	(\$317,000)	\$0
113 Harrisonburg City	0.3325	\$888,000	(\$888,000)	\$0
114 Hopewell City	0.2083	(\$226,000)	\$226,000	\$0
115 Lynchburg City	0.3477	\$1,897,000	(\$1,897,000)	\$0
116 Martinsville City	0.2240	(\$26,000)	\$26,000	\$0
117 Newport News City	0.2817	(\$210,000)	\$210,000	\$0
118 Norfolk City	0.2926	\$3,209,000	(\$3,209,000)	\$0
119 Norton City	0.2805	(\$118,000)	\$118,000	\$0
120 Petersburg City	0.2331	\$330,000	(\$330,000)	\$0
121 Portsmouth City	0.2387	\$313,000	(\$313,000)	\$0
122 Radford City	0.2226	\$338,000	(\$338,000)	\$0
123 Richmond City	0.4643	\$10,230,000	(\$10,230,000)	\$0
124 Roanoke City	0.3242	\$1,899,000	(\$1,899,000)	\$0
126 Staunton City	0.3693	\$633,000	(\$633,000)	\$0
127 Suffolk City	0.3505	\$104,000	(\$104,000)	\$0
128 Virginia Beach City	0.4093	(\$1,804,000)	\$1,804,000	\$0
130 Waynesboro City	0.3612	\$183,000	(\$183,000)	\$0
131 Williamsburg-James City County	0.6510	\$384,000	(\$384,000)	\$0
132 Winchester City	0.4250	(\$306,000)	\$306,000	\$0
135 Franklin City	0.2835	\$23,000	(\$23,000)	\$0
136 Chesapeake City	0.3496	(\$3,239,000)	\$3,239,000	\$0
137 Lexington City	0.3626	\$178,000	(\$178,000)	\$0
139 Salem City	0.3691	\$69,000	(\$69,000)	\$0
142 Poquoson City	0.3767	(\$201,000)	\$201,000	\$0
143 Manassas City	0.3683	(\$933,000)	\$933,000	\$0
144 Manassas Park City	0.2887	(\$540,000)	\$540,000	\$0
202 Colonial Beach	0.3374	(\$4,000)	\$4,000	\$0
207 West Point	0.2686	(\$96,000)	\$96,000	\$0

SOURCE: JLARC staff SOQ model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding

### Policy Option 3

#### Replace local composite index with revenue capacity index

Division Number	Division Name	New three year average Revenue Capacity Index	State SOQ funding obligation change <sup>a</sup>	Local SOQ funding obligation change <sup>a,b</sup>	Total SOQ funding obligation change <sup>a,c</sup>
001	Accomack County	0.3614	(\$944,000)	\$944,000	\$0
002	Albemarle County	0.6050	\$3,819,000	(\$3,819,000)	\$0
003	Alleghany Highlands	0.2864	\$98,000	(\$98,000)	\$0
004	Amelia County	0.3646	\$8,000	(\$8,000)	\$0
005	Amherst County	0.3051	(\$12,000)	\$12,000	\$0
006	Appomattox County	0.3062	(\$209,000)	\$209,000	\$0
007	Arlington County	0.8000	\$0	\$0	\$0
008	Augusta County	0.3824	(\$593,000)	\$593,000	\$0
009	Bath County	0.8000	\$0	\$0	\$0
010	Bedford County	0.3132	\$0	\$0	\$0
011	Bland County	0.3737	(\$147,000)	\$147,000	\$0
012	Botetourt County	0.4145	(\$203,000)	\$203,000	\$0
013	Brunswick County	0.4276	\$71,000	(\$71,000)	\$0
014	Buchanan County	0.3127	(\$612,000)	\$612,000	\$0
015	Buckingham County	0.3355	(\$148,000)	\$148,000	\$0
016	Campbell County	0.2862	\$333,000	(\$333,000)	\$0
017	Caroline County	0.3775	(\$589,000)	\$589,000	\$0
018	Carroll County	0.2865	(\$546,000)	\$546,000	\$0
019	Charles City County	0.5762	\$49,000	(\$49,000)	\$0
020	Charlotte County	0.2766	(\$340,000)	\$340,000	\$0
021	Chesterfield County	0.3680	(\$7,066,000)	\$7,066,000	\$0
022	Clarke County	0.5712	\$25,000	(\$25,000)	\$0
023	Craig County	0.3376	(\$8,000)	\$8,000	\$0
024	Culpeper County	0.3953	(\$2,622,000)	\$2,622,000	\$0
025	Cumberland County	0.3148	(\$117,000)	\$117,000	\$0
026	Dickenson County	0.2515	(\$420,000)	\$420,000	\$0
027	Dinwiddie County	0.3114	(\$800,000)	\$800,000	\$0
028	Essex County	0.4620	\$82,000	(\$82,000)	\$0
029	Fairfax County-Fairfax City	0.6508	\$3,975,000	(\$3,975,000)	\$0
030	Fauquier County	0.5985	(\$1,495,000)	\$1,495,000	\$0
031	Floyd County	0.3567	(\$81,000)	\$81,000	\$0
032	Fluvanna County	0.4034	(\$18,000)	\$18,000	\$0
033	Franklin County	0.4114	(\$693,000)	\$693,000	\$0
034	Frederick County	0.4201	(\$728,000)	\$728,000	\$0
035	Giles County	0.2955	(\$545,000)	\$545,000	\$0
036	Gloucester County	0.4111	(\$542,000)	\$542,000	\$0
037	Goochland County	0.8000	\$0	\$0	\$0
038	Grayson County	0.3625	(\$156,000)	\$156,000	\$0
039	Greene County	0.3434	\$171,000	(\$171,000)	\$0
040	Greensville-Emporia	0.4103	\$70,000	(\$70,000)	\$0
041	Halifax County	0.3041	(\$12,000)	\$12,000	\$0
042	Hanover County	0.4869	(\$1,759,000)	\$1,759,000	\$0
043	Henrico County	0.4285	\$527,000	(\$527,000)	\$0
044	Henry County	0.2279	(\$646,000)	\$646,000	\$0
045	Highland County	0.7728	\$4,000	(\$4,000)	\$0
046	Isle of Wight County	0.3942	(\$300,000)	\$300,000	\$0
048	King George County	0.3932	(\$463,000)	\$463,000	\$0
049	King and Queen County	0.4418	(\$323,000)	\$323,000	\$0
050	King William County	0.3070	(\$12,000)	\$12,000	\$0
051	Lancaster County	0.7710	\$273,000	(\$273,000)	\$0
052	Lee County	0.1804	(\$265,000)	\$265,000	\$0
053	Loudoun County	0.6284	(\$60,444,000)	\$60,444,000	\$0
054	Louisa County	0.5460	(\$897,000)	\$897,000	\$0
055	Lunenburg County	0.2689	(\$132,000)	\$132,000	\$0
056	Madison County	0.4704	(\$108,000)	\$108,000	\$0
057	Mathews County	0.5763	(\$275,000)	\$275,000	\$0
058	Mecklenburg County	0.5906	(\$7,491,000)	\$7,491,000	\$0
059	Middlesex County	0.6796	(\$505,000)	\$505,000	\$0
060	Montgomery County	0.3797	\$3,348,000	(\$3,348,000)	\$0
062	Nelson County	0.5891	(\$4,000)	\$4,000	\$0
063	New Kent County	0.4291	(\$125,000)	\$125,000	\$0
065	Northampton County	0.4857	(\$93,000)	\$93,000	\$0
066	Northumberland County	0.6902	\$81,000	(\$81,000)	\$0
067	Nottoway County	0.2536	\$211,000	(\$211,000)	\$0
068	Orange County	0.4090	\$107,000	(\$107,000)	\$0
069	Page County	0.3267	(\$293,000)	\$293,000	\$0
070	Patrick County	0.2744	(\$544,000)	\$544,000	\$0
071	Pittsylvania County	0.2396	\$807,000	(\$807,000)	\$0
072	Powhatan County	0.5065	\$287,000	(\$287,000)	\$0
073	Prince Edward County	0.3647	(\$5,000)	\$5,000	\$0
074	Prince George County	0.2546	(\$725,000)	\$725,000	\$0
075	Prince William County	0.3983	(\$21,054,000)	\$21,054,000	\$0
077	Pulaski County	0.3294	\$255,000	(\$255,000)	\$0
078	Rappahannock County	0.8000	\$0	\$0	\$0
079	Richmond County	0.3184	(\$169,000)	\$169,000	\$0
080	Roanoke County	0.3529	\$1,281,000	(\$1,281,000)	\$0
081	Rockbridge County	0.4408	\$264,000	(\$264,000)	\$0

082 Rockingham County	0.3774	(\$901,000)	\$901,000	\$0
083 Russell County	0.2706	(\$1,189,000)	\$1,189,000	\$0
084 Scott County	0.2018	(\$468,000)	\$468,000	\$0
085 Shenandoah County	0.3900	(\$230,000)	\$230,000	\$0
086 Smyth County	0.2244	(\$230,000)	\$230,000	\$0
087 Southampton County	0.3303	(\$803,000)	\$803,000	\$0
088 Spotsylvania County	0.3591	\$1,433,000	(\$1,433,000)	\$0
089 Stafford County	0.3455	(\$1,137,000)	\$1,137,000	\$0
090 Surry County	0.8000	\$0	\$0	\$0
091 Sussex County	0.3315	\$185,000	(\$185,000)	\$0
092 Tazewell County	0.2567	(\$14,000)	\$14,000	\$0
093 Warren County	0.4499	(\$500,000)	\$500,000	\$0
094 Washington County	0.3448	(\$269,000)	\$269,000	\$0
095 Westmoreland County	0.4782	(\$26,000)	\$26,000	\$0
096 Wise County	0.2611	(\$1,330,000)	\$1,330,000	\$0
097 Wythe County	0.3300	(\$78,000)	\$78,000	\$0
098 York County	0.3891	(\$1,990,000)	\$1,990,000	\$0
101 Alexandria City	0.8000	\$0	\$0	\$0
102 Bristol City	0.2803	\$550,000	(\$550,000)	\$0
103 Buena Vista City	0.1930	\$10,000	(\$10,000)	\$0
104 Charlottesville City	0.6097	\$3,077,000	(\$3,077,000)	\$0
106 Colonial Heights City	0.3684	\$1,245,000	(\$1,245,000)	\$0
108 Danville City	0.2398	\$722,000	(\$722,000)	\$0
109 Falls Church City	0.8000	\$0	\$0	\$0
110 Fredericksburg City	0.5457	\$1,192,000	(\$1,192,000)	\$0
111 Galax City	0.2417	\$254,000	(\$254,000)	\$0
112 Hampton City	0.2720	\$182,000	(\$182,000)	\$0
113 Harrisonburg City	0.3170	\$1,918,000	(\$1,918,000)	\$0
114 Hopewell City	0.1970	\$192,000	(\$192,000)	\$0
115 Lynchburg City	0.3400	\$2,418,000	(\$2,418,000)	\$0
116 Martinsville City	0.2269	(\$73,000)	\$73,000	\$0
117 Newport News City	0.2788	\$458,000	(\$458,000)	\$0
118 Norfolk City	0.2673	\$9,081,000	(\$9,081,000)	\$0
119 Norton City	0.2460	\$153,000	(\$153,000)	\$0
120 Petersburg City	0.2332	\$327,000	(\$327,000)	\$0
121 Portsmouth City	0.2496	(\$989,000)	\$989,000	\$0
122 Radford City	0.2177	\$436,000	(\$436,000)	\$0
123 Richmond City	0.4643	\$10,233,000	(\$10,233,000)	\$0
124 Roanoke City	0.3227	\$2,097,000	(\$2,097,000)	\$0
126 Staunton City	0.3755	\$491,000	(\$491,000)	\$0
127 Suffolk City	0.3619	(\$1,201,000)	\$1,201,000	\$0
128 Virginia Beach City	0.4033	\$1,378,000	(\$1,378,000)	\$0
130 Waynesboro City	0.3445	\$603,000	(\$603,000)	\$0
131 Williamsburg-James City County	0.6221	\$1,185,000	(\$1,185,000)	\$0
132 Winchester City	0.4134	\$149,000	(\$149,000)	\$0
135 Franklin City	0.2698	\$163,000	(\$163,000)	\$0
136 Chesapeake City	0.3426	(\$790,000)	\$790,000	\$0
137 Lexington City	0.3452	\$276,000	(\$276,000)	\$0
139 Salem City	0.3745	(\$99,000)	\$99,000	\$0
142 Poquoson City	0.3876	(\$376,000)	\$376,000	\$0
143 Manassas City	0.3664	(\$783,000)	\$783,000	\$0
144 Manassas Park City	0.2839	(\$372,000)	\$372,000	\$0
202 Colonial Beach	0.3658	(\$200,000)	\$200,000	\$0
207 West Point	0.2818	(\$193,000)	\$193,000	\$0

SOURCE: JLARC staff SOQ model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.



**All Near Term Recommendations**  
**Recommendations 1, 4, 6, 7, 9, 10**

<b>Division Number</b>	<b>Division Name</b>	<b>New three year average Local Composite Index<sup>a</sup></b>	<b>State SOQ funding obligation change<sup>b</sup></b>	<b>Local SOQ funding obligation change<sup>b,c</sup></b>	<b>Total SOQ funding obligation change<sup>b,d</sup></b>
001	Accomack County	0.3374	\$6,293,000	\$2,926,000	\$9,219,000
002	Albemarle County	0.6526	\$4,671,000	\$13,334,000	\$18,005,000
003	Alleghany Highlands	0.2864	\$3,493,000	\$1,269,000	\$4,762,000
004	Amelia County	0.3531	\$2,123,000	\$896,000	\$3,019,000
005	Amherst County	0.3085	\$5,140,000	\$2,495,000	\$7,634,000
006	Appomattox County	0.2988	\$2,974,000	\$1,351,000	\$4,325,000
007	Arlington County	0.8000	\$7,301,000	\$29,279,000	\$36,580,000
008	Augusta County	0.3746	\$9,578,000	\$5,682,000	\$15,260,000
009	Bath County	0.8000	\$185,000	\$744,000	\$929,000
010	Bedford County	0.3132	\$8,937,000	\$4,082,000	\$13,019,000
011	Bland County	0.3430	\$740,000	\$277,000	\$1,016,000
012	Botetourt County	0.4042	\$4,007,000	\$2,416,000	\$6,423,000
013	Brunswick County	0.4284	\$2,651,000	\$1,892,000	\$4,543,000
014	Buchanan County	0.2932	\$2,943,000	\$1,480,000	\$4,423,000
015	Buckingham County	0.3344	\$2,588,000	\$1,494,000	\$4,082,000
016	Campbell County	0.2891	\$9,307,000	\$3,596,000	\$12,903,000
017	Caroline County	0.3569	\$4,567,000	\$2,287,000	\$6,855,000
018	Carroll County	0.2725	\$4,703,000	\$1,893,000	\$6,596,000
019	Charles City County	0.5854	\$495,000	\$705,000	\$1,200,000
020	Charlotte County	0.2469	\$2,312,000	\$587,000	\$2,900,000
021	Chesterfield County	0.3557	\$57,917,000	\$32,931,000	\$90,849,000
022	Clarke County	0.5698	\$1,098,000	\$1,350,000	\$2,448,000
023	Craig County	0.3315	\$720,000	\$319,000	\$1,039,000
024	Culpeper County	0.3677	\$7,242,000	\$5,177,000	\$12,419,000
025	Cumberland County	0.3028	\$1,101,000	\$420,000	\$1,521,000
026	Dickenson County	0.2385	\$2,880,000	\$1,120,000	\$4,000,000
027	Dinwiddie County	0.2877	\$5,970,000	\$2,224,000	\$8,194,000
028	Essex County	0.4660	\$1,348,000	\$1,137,000	\$2,485,000
029	Fairfax County-Fairfax City	0.6552	\$80,839,000	\$165,708,000	\$246,547,000
030	Fauquier County	0.5825	\$6,095,000	\$8,546,000	\$14,641,000
031	Floyd County	0.3443	\$2,290,000	\$1,045,000	\$3,335,000
032	Fluvanna County	0.4013	\$3,017,000	\$1,959,000	\$4,976,000
033	Franklin County	0.4008	\$6,046,000	\$4,280,000	\$10,325,000
034	Frederick County	0.4129	\$11,268,000	\$7,686,000	\$18,954,000
035	Giles County	0.2743	\$4,416,000	\$1,450,000	\$5,866,000
036	Gloucester County	0.3913	\$5,072,000	\$2,856,000	\$7,928,000
037	Goochland County	0.8000	\$715,000	\$2,866,000	\$3,581,000
038	Grayson County	0.3593	\$1,759,000	\$1,152,000	\$2,911,000
039	Greene County	0.3474	\$2,987,000	\$1,477,000	\$4,464,000
040	Greensville-Emporia	0.3402	\$4,010,000	\$532,000	\$4,542,000
041	Halifax County	0.3050	\$6,645,000	\$2,997,000	\$9,642,000
042	Hanover County	0.4688	\$12,054,000	\$9,280,000	\$21,334,000
043	Henrico County	0.4280	\$38,780,000	\$27,837,000	\$66,617,000
044	Henry County	0.2207	\$11,786,000	\$3,575,000	\$15,361,000
045	Highland County	0.8000	(\$10,000)	\$297,000	\$287,000
046	Isle of Wight County	0.3937	\$5,179,000	\$3,821,000	\$9,000,000
048	King George County	0.3765	\$5,598,000	\$3,149,000	\$8,747,000
049	King and Queen County	0.4194	\$1,025,000	\$934,000	\$1,959,000
050	King William County	0.3172	\$1,895,000	\$1,155,000	\$3,050,000
051	Lancaster County	0.7933	\$400,000	\$1,238,000	\$1,638,000
052	Lee County	0.1691	\$6,899,000	\$1,323,000	\$8,222,000
053	Loudoun County	0.5452	\$46,626,000	\$56,258,000	\$102,884,000
054	Louisa County	0.5337	\$3,538,000	\$4,793,000	\$8,331,000
055	Lunenburg County	0.2535	\$2,385,000	\$667,000	\$3,053,000
056	Madison County	0.4703	\$1,231,000	\$1,296,000	\$2,527,000
057	Mathews County	0.5311	\$811,000	\$653,000	\$1,463,000
058	Mecklenburg County	0.4016	\$4,712,000	\$2,936,000	\$7,648,000
059	Middlesex County	0.6133	\$1,100,000	\$1,218,000	\$2,318,000
060	Montgomery County	0.4100	\$9,346,000	\$4,940,000	\$14,287,000
062	Nelson County	0.5733	\$1,348,000	\$1,346,000	\$2,694,000
063	New Kent County	0.4181	\$2,773,000	\$1,701,000	\$4,474,000
065	Northampton County	0.4716	\$1,590,000	\$1,205,000	\$2,795,000
066	Northumberland County	0.7003	\$659,000	\$1,679,000	\$2,338,000
067	Nottoway County	0.2606	\$3,224,000	\$1,011,000	\$4,236,000
068	Orange County	0.4087	\$4,717,000	\$3,068,000	\$7,785,000
069	Page County	0.3171	\$3,908,000	\$1,852,000	\$5,760,000
070	Patrick County	0.2470	\$3,670,000	\$1,079,000	\$4,749,000
071	Pittsylvania County	0.2450	\$10,704,000	\$2,911,000	\$13,616,000
072	Powhatan County	0.4747	\$4,646,000	\$1,499,000	\$6,145,000
073	Prince Edward County	0.3613	\$2,404,000	\$1,280,000	\$3,684,000
074	Prince George County	0.2422	\$6,503,000	\$2,202,000	\$8,704,000
075	Prince William County	0.3763	\$69,521,000	\$45,273,000	\$114,794,000
077	Pulaski County	0.3310	\$5,525,000	\$2,441,000	\$7,966,000
078	Rappahannock County	0.8000	\$215,000	\$863,000	\$1,078,000
079	Richmond County	0.3052	\$1,539,000	\$682,000	\$2,221,000
080	Roanoke County	0.3642	\$11,299,000	\$6,463,000	\$17,763,000
081	Rockbridge County	0.4508	\$2,381,000	\$1,868,000	\$4,248,000

082 Rockingham County	0.3711	\$9,466,000	\$6,078,000	\$15,544,000
083 Russell County	0.2339	\$5,048,000	\$1,585,000	\$6,633,000
084 Scott County	0.1906	\$5,058,000	\$1,254,000	\$6,312,000
085 Shenandoah County	0.3845	\$6,125,000	\$3,775,000	\$9,900,000
086 Smyth County	0.2216	\$6,124,000	\$1,905,000	\$8,029,000
087 Southampton County	0.2988	\$3,535,000	\$1,587,000	\$5,122,000
088 Spotsylvania County	0.3675	\$24,155,000	\$14,510,000	\$38,665,000
089 Stafford County	0.3428	\$25,884,000	\$14,177,000	\$40,061,000
090 Surry County	0.8000	\$208,000	\$838,000	\$1,046,000
091 Sussex County	0.3475	\$1,007,000	\$535,000	\$1,542,000
092 Tazewell County	0.2597	\$7,121,000	\$2,718,000	\$9,840,000
093 Warren County	0.4429	\$4,437,000	\$3,863,000	\$8,300,000
094 Washington County	0.3417	\$7,730,000	\$4,141,000	\$11,871,000
095 Westmoreland County	0.4660	\$1,942,000	\$1,319,000	\$3,261,000
096 Wise County	0.2357	\$8,835,000	\$2,795,000	\$11,630,000
097 Wythe County	0.3222	\$4,998,000	\$2,109,000	\$7,107,000
098 York County	0.3743	\$8,938,000	\$6,081,000	\$15,019,000
101 Alexandria City	0.8000	\$3,666,000	\$14,869,000	\$18,534,000
102 Bristol City	0.3070	\$3,486,000	\$1,586,000	\$5,072,000
103 Buena Vista City	0.1908	\$1,081,000	\$219,000	\$1,300,000
104 Charlottesville City	0.6905	\$2,217,000	\$4,408,000	\$6,625,000
106 Colonial Heights City	0.4153	\$2,716,000	\$1,901,000	\$4,617,000
108 Danville City	0.2583	\$7,270,000	\$2,987,000	\$10,258,000
109 Falls Church City	0.8000	\$891,000	\$3,572,000	\$4,464,000
110 Fredericksburg City	0.5791	\$3,244,000	\$4,336,000	\$7,581,000
111 Galax City	0.2691	\$1,661,000	\$737,000	\$2,398,000
112 Hampton City	0.2737	\$24,581,000	\$9,402,000	\$33,983,000
113 Harrisonburg City	0.3482	\$5,545,000	\$3,205,000	\$8,750,000
114 Hopewell City	0.2025	\$6,501,000	\$1,662,000	\$8,163,000
115 Lynchburg City	0.3711	\$9,970,000	\$5,369,000	\$15,339,000
116 Martinsville City	0.2260	\$2,318,000	\$754,000	\$3,073,000
117 Newport News City	0.2812	\$34,236,000	\$13,547,000	\$47,783,000
118 Norfolk City	0.3048	\$33,865,000	\$14,334,000	\$48,199,000
119 Norton City	0.2663	\$1,549,000	\$571,000	\$2,119,000
120 Petersburg City	0.2413	\$3,869,000	\$1,248,000	\$5,116,000
121 Portsmouth City	0.2404	\$19,570,000	\$6,063,000	\$25,633,000
122 Radford City	0.2406	\$3,154,000	\$1,029,000	\$4,183,000
123 Richmond City	0.4927	\$38,430,000	\$28,765,000	\$67,195,000
124 Roanoke City	0.3308	\$15,805,000	\$6,288,000	\$22,093,000
126 Staunton City	0.3906	\$3,122,000	\$1,772,000	\$4,894,000
127 Suffolk City	0.3500	\$14,306,000	\$7,475,000	\$21,781,000
128 Virginia Beach City	0.4090	\$50,163,000	\$37,510,000	\$87,673,000
130 Waynesboro City	0.3692	\$3,047,000	\$1,814,000	\$4,860,000
131 Williamsburg-James City County	0.7329	\$5,788,000	\$10,024,000	\$15,812,000
132 Winchester City	0.4242	\$3,646,000	\$3,166,000	\$6,811,000
135 Franklin City	0.2924	\$1,263,000	\$617,000	\$1,880,000
136 Chesapeake City	0.3433	\$37,508,000	\$21,254,000	\$58,762,000
137 Lexington City	0.3911	\$582,000	\$348,000	\$930,000
139 Salem City	0.3677	\$3,591,000	\$1,913,000	\$5,504,000
142 Poquoson City	0.3671	\$1,547,000	\$974,000	\$2,521,000
143 Manassas City	0.3570	\$6,434,000	\$3,670,000	\$10,103,000
144 Manassas Park City	0.2706	\$2,365,000	\$752,000	\$3,117,000
202 Colonial Beach	0.3292	\$858,000	\$343,000	\$1,200,000
207 West Point	0.2467	\$986,000	\$237,000	\$1,223,000

SOURCE: JLARC staff SOQ model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The Local Composite Index used is the three-year average recommended in the report (Recommendation 7).

<sup>b</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>c</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>d</sup> State and local funding obligations may not add to total funding obligation due to rounding.

## All Recommendations

Division Number	Division Name	New three year average Local Composite Index <sup>a</sup>	State SOQ funding obligation change <sup>b</sup>	Local SOQ funding obligation change <sup>b,c</sup>	Total SOQ funding obligation change <sup>b,d</sup>
001	Accomack County	0.3374	\$17,661,000	\$8,733,000	\$26,393,000
002	Albemarle County	0.6526	\$26,681,000	\$55,072,000	\$81,753,000
003	Alleghany Highlands	0.2864	\$13,456,000	\$5,045,000	\$18,501,000
004	Amelia County	0.3531	\$8,651,000	\$4,231,000	\$12,882,000
005	Amherst County	0.3085	\$13,820,000	\$6,419,000	\$20,239,000
006	Appomattox County	0.2988	\$7,945,000	\$3,516,000	\$11,461,000
007	Arlington County	0.8000	\$51,225,000	\$206,580,000	\$257,805,000
008	Augusta County	0.3746	\$27,410,000	\$16,501,000	\$43,910,000
009	Bath County	0.8000	\$1,474,000	\$4,524,000	\$5,998,000
010	Bedford County	0.3132	\$25,833,000	\$11,921,000	\$37,754,000
011	Bland County	0.3430	\$4,848,000	\$2,210,000	\$7,058,000
012	Botetourt County	0.4042	\$11,338,000	\$7,471,000	\$18,809,000
013	Brunswick County	0.4284	\$8,563,000	\$5,960,000	\$14,524,000
014	Buchanan County	0.2932	\$7,365,000	\$3,393,000	\$10,758,000
015	Buckingham County	0.3344	\$10,239,000	\$5,122,000	\$15,361,000
016	Campbell County	0.2891	\$26,964,000	\$10,944,000	\$37,907,000
017	Caroline County	0.3569	\$13,363,000	\$7,262,000	\$20,626,000
018	Carroll County	0.2725	\$11,859,000	\$4,639,000	\$16,497,000
019	Charles City County	0.5854	\$3,244,000	\$3,853,000	\$7,098,000
020	Charlotte County	0.2469	\$9,084,000	\$2,675,000	\$11,759,000
021	Chesterfield County	0.3557	\$226,779,000	\$127,693,000	\$354,472,000
022	Clarke County	0.5698	\$7,053,000	\$8,668,000	\$15,720,000
023	Craig County	0.3315	\$4,622,000	\$2,014,000	\$6,636,000
024	Culpeper County	0.3677	\$29,044,000	\$18,044,000	\$47,087,000
025	Cumberland County	0.3028	\$6,985,000	\$2,830,000	\$9,814,000
026	Dickenson County	0.2385	\$10,742,000	\$3,466,000	\$14,208,000
027	Dinwiddie County	0.2877	\$16,032,000	\$6,395,000	\$22,427,000
028	Essex County	0.4660	\$6,738,000	\$5,538,000	\$12,276,000
029	Fairfax County-Fairfax City	0.6552	\$568,683,000	\$1,111,981,000	\$1,680,664,000
030	Fauquier County	0.5825	\$25,835,000	\$36,359,000	\$62,193,000
031	Floyd County	0.3443	\$8,441,000	\$4,034,000	\$12,475,000
032	Fluvanna County	0.4013	\$9,314,000	\$6,200,000	\$15,514,000
033	Franklin County	0.4008	\$16,392,000	\$11,355,000	\$27,747,000
034	Frederick County	0.4129	\$46,105,000	\$32,348,000	\$78,453,000
035	Giles County	0.2743	\$11,821,000	\$4,271,000	\$16,091,000
036	Gloucester County	0.3913	\$14,171,000	\$8,784,000	\$22,955,000
037	Goochland County	0.8000	\$2,223,000	\$9,062,000	\$11,285,000
038	Grayson County	0.3593	\$7,609,000	\$4,174,000	\$11,783,000
039	Greene County	0.3474	\$8,925,000	\$4,681,000	\$13,606,000
040	Greensville-Emporia	0.3402	\$12,890,000	\$4,101,000	\$16,991,000
041	Halifax County	0.3050	\$16,016,000	\$7,216,000	\$23,232,000
042	Hanover County	0.4688	\$43,906,000	\$37,540,000	\$81,447,000
043	Henrico County	0.4280	\$157,120,000	\$117,383,000	\$274,503,000
044	Henry County	0.2207	\$29,561,000	\$8,664,000	\$38,225,000
045	Highland County	0.8000	\$468,000	\$1,649,000	\$2,117,000
046	Isle of Wight County	0.3937	\$17,185,000	\$11,664,000	\$28,849,000
048	King George County	0.3765	\$15,535,000	\$9,246,000	\$24,781,000
049	King and Queen County	0.4194	\$5,429,000	\$3,800,000	\$9,229,000
050	King William County	0.3172	\$8,977,000	\$4,263,000	\$13,240,000
051	Lancaster County	0.7933	\$2,339,000	\$6,795,000	\$9,134,000
052	Lee County	0.1691	\$13,980,000	\$2,764,000	\$16,744,000
053	Loudoun County	0.5452	\$296,509,000	\$357,149,000	\$653,658,000
054	Louisa County	0.5337	\$10,847,000	\$13,488,000	\$24,335,000
055	Lunenburg County	0.2535	\$10,031,000	\$3,148,000	\$13,179,000
056	Madison County	0.4703	\$6,957,000	\$5,976,000	\$12,933,000
057	Mathews County	0.5311	\$4,104,000	\$3,914,000	\$8,018,000
058	Mecklenburg County	0.4016	\$12,457,000	\$8,263,000	\$20,720,000
059	Middlesex County	0.6133	\$4,591,000	\$6,034,000	\$10,625,000
060	Montgomery County	0.4100	\$27,915,000	\$17,843,000	\$45,758,000
062	Nelson County	0.5733	\$5,587,000	\$6,359,000	\$11,947,000
063	New Kent County	0.4181	\$8,615,000	\$5,899,000	\$14,514,000
065	Northampton County	0.4716	\$6,874,000	\$5,455,000	\$12,329,000
066	Northumberland County	0.7003	\$3,543,000	\$7,535,000	\$11,078,000
067	Nottoway County	0.2606	\$11,837,000	\$3,878,000	\$15,714,000
068	Orange County	0.4087	\$13,909,000	\$9,581,000	\$23,490,000
069	Page County	0.3171	\$10,140,000	\$4,802,000	\$14,942,000
070	Patrick County	0.2470	\$9,159,000	\$2,906,000	\$12,065,000
071	Pittsylvania County	0.2450	\$27,724,000	\$8,510,000	\$36,234,000
072	Powhatan County	0.4747	\$10,807,000	\$7,206,000	\$18,013,000
073	Prince Edward County	0.3613	\$9,859,000	\$5,210,000	\$15,069,000
074	Prince George County	0.2422	\$24,741,000	\$8,067,000	\$32,808,000
075	Prince William County	0.3763	\$427,772,000	\$262,696,000	\$690,467,000
077	Pulaski County	0.3310	\$13,578,000	\$6,472,000	\$20,050,000
078	Rappahannock County	0.8000	\$2,097,000	\$6,533,000	\$8,630,000
079	Richmond County	0.3052	\$7,881,000	\$3,346,000	\$11,226,000
080	Roanoke County	0.3642	\$36,569,000	\$21,120,000	\$57,689,000
081	Rockbridge County	0.4508	\$6,131,000	\$4,989,000	\$11,120,000
082	Rockingham County	0.3711	\$34,777,000	\$21,183,000	\$55,960,000
083	Russell County	0.2339	\$12,854,000	\$4,044,000	\$16,898,000

084 Scott County	0.1906	\$11,706,000	\$2,842,000	\$14,548,000
085 Shenandoah County	0.3845	\$17,454,000	\$10,946,000	\$28,400,000
086 Smyth County	0.2216	\$14,655,000	\$4,395,000	\$19,049,000
087 Southampton County	0.2988	\$9,350,000	\$4,112,000	\$13,462,000
088 Spotsylvania County	0.3675	\$82,681,000	\$48,826,000	\$131,507,000
089 Stafford County	0.3428	\$129,045,000	\$68,380,000	\$197,424,000
090 Surry County	0.8000	\$1,922,000	\$5,816,000	\$7,738,000
091 Sussex County	0.3475	\$6,782,000	\$3,360,000	\$10,142,000
092 Tazewell County	0.2597	\$19,598,000	\$7,145,000	\$26,743,000
093 Warren County	0.4429	\$19,034,000	\$15,522,000	\$34,556,000
094 Washington County	0.3417	\$20,646,000	\$10,859,000	\$31,504,000
095 Westmoreland County	0.4660	\$7,564,000	\$5,906,000	\$13,470,000
096 Wise County	0.2357	\$21,692,000	\$6,796,000	\$28,488,000
097 Wythe County	0.3222	\$12,405,000	\$5,720,000	\$18,125,000
098 York County	0.3743	\$32,776,000	\$20,459,000	\$53,235,000
101 Alexandria City	0.8000	\$29,114,000	\$121,203,000	\$150,317,000
102 Bristol City	0.3070	\$7,748,000	\$3,593,000	\$11,340,000
103 Buena Vista City	0.1908	\$6,119,000	\$1,315,000	\$7,433,000
104 Charlottesville City	0.6905	\$6,852,000	\$14,975,000	\$21,827,000
106 Colonial Heights City	0.4153	\$8,935,000	\$6,391,000	\$15,326,000
108 Danville City	0.2583	\$22,090,000	\$8,193,000	\$30,283,000
109 Falls Church City	0.8000	\$4,674,000	\$18,863,000	\$23,536,000
110 Fredericksburg City	0.5791	\$10,810,000	\$14,968,000	\$25,779,000
111 Galax City	0.2691	\$8,969,000	\$3,310,000	\$12,278,000
112 Hampton City	0.2737	\$85,526,000	\$32,543,000	\$118,068,000
113 Harrisonburg City	0.3482	\$22,770,000	\$12,573,000	\$35,343,000
114 Hopewell City	0.2025	\$20,524,000	\$5,222,000	\$25,747,000
115 Lynchburg City	0.3711	\$25,932,000	\$14,922,000	\$40,854,000
116 Martinsville City	0.2260	\$11,295,000	\$3,245,000	\$14,539,000
117 Newport News City	0.2812	\$111,378,000	\$44,038,000	\$155,416,000
118 Norfolk City	0.3048	\$106,773,000	\$46,888,000	\$153,660,000
119 Norton City	0.2663	\$7,064,000	\$2,454,000	\$9,518,000
120 Petersburg City	0.2413	\$15,210,000	\$4,923,000	\$20,132,000
121 Portsmouth City	0.2404	\$58,997,000	\$18,662,000	\$77,659,000
122 Radford City	0.2406	\$9,173,000	\$2,947,000	\$12,120,000
123 Richmond City	0.4927	\$91,684,000	\$81,711,000	\$173,395,000
124 Roanoke City	0.3308	\$48,337,000	\$22,769,000	\$71,106,000
126 Staunton City	0.3906	\$7,672,000	\$4,776,000	\$12,448,000
127 Suffolk City	0.3500	\$47,846,000	\$25,726,000	\$73,572,000
128 Virginia Beach City	0.4090	\$193,755,000	\$137,053,000	\$330,808,000
130 Waynesboro City	0.3692	\$9,124,000	\$5,454,000	\$14,578,000
131 Williamsburg-James City County	0.7329	\$22,105,000	\$30,341,000	\$52,446,000
132 Winchester City	0.4242	\$14,671,000	\$11,332,000	\$26,003,000
135 Franklin City	0.2924	\$7,165,000	\$2,804,000	\$9,969,000
136 Chesapeake City	0.3433	\$128,880,000	\$69,920,000	\$198,800,000
137 Lexington City	0.3911	\$4,723,000	\$2,714,000	\$7,437,000
139 Salem City	0.3677	\$10,568,000	\$6,060,000	\$16,628,000
142 Poquoson City	0.3671	\$5,479,000	\$3,285,000	\$8,764,000
143 Manassas City	0.3570	\$38,787,000	\$21,776,000	\$60,563,000
144 Manassas Park City	0.2706	\$19,409,000	\$7,122,000	\$26,531,000
202 Colonial Beach	0.3292	\$5,471,000	\$2,424,000	\$7,895,000
207 West Point	0.2467	\$5,660,000	\$1,661,000	\$7,321,000

SOURCE: JLARC staff SOQ model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The Local Composite Index used is the three-year average recommended in the report (Recommendation 7).

<sup>b</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>c</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>d</sup> State and local funding obligations may not add to total funding obligation due to rounding.

## All Recommendations & Policy Option 2

### Weight student and general population equally in local composite index

Division Number	Division Name	New rebalanced three year average Local Composite Index	State SOQ funding obligation change <sup>a</sup>	Local SOQ funding obligation change <sup>a,b</sup>	Total SOQ funding obligation change <sup>a,c</sup>
001	Accomack County	0.3390	\$17,542,000	\$8,851,000	\$26,393,000
002	Albemarle County	0.6363	\$29,872,000	\$51,881,000	\$81,753,000
003	Alleghany Highlands	0.2864	\$13,457,000	\$5,044,000	\$18,501,000
004	Amelia County	0.3464	\$8,830,000	\$4,052,000	\$12,882,000
005	Amherst County	0.2996	\$14,334,000	\$5,905,000	\$20,239,000
006	Appomattox County	0.2960	\$8,034,000	\$3,427,000	\$11,461,000
007	Arlington County	0.8000	\$51,225,000	\$206,580,000	\$257,805,000
008	Augusta County	0.3680	\$28,239,000	\$15,671,000	\$43,910,000
009	Bath County	0.8000	\$1,474,000	\$4,524,000	\$5,998,000
010	Bedford County	0.3132	\$25,833,000	\$11,921,000	\$37,754,000
011	Bland County	0.3272	\$5,067,000	\$1,991,000	\$7,058,000
012	Botetourt County	0.3992	\$11,617,000	\$7,192,000	\$18,809,000
013	Brunswick County	0.3984	\$9,549,000	\$4,974,000	\$14,524,000
014	Buchanan County	0.2844	\$7,656,000	\$3,101,000	\$10,758,000
015	Buckingham County	0.3218	\$10,655,000	\$4,706,000	\$15,361,000
016	Campbell County	0.2859	\$27,297,000	\$10,611,000	\$37,907,000
017	Caroline County	0.3521	\$13,636,000	\$6,989,000	\$20,626,000
018	Carroll County	0.2645	\$12,248,000	\$4,249,000	\$16,497,000
019	Charles City County	0.5363	\$3,836,000	\$3,262,000	\$7,098,000
020	Charlotte County	0.2462	\$9,104,000	\$2,655,000	\$11,759,000
021	Chesterfield County	0.3668	\$216,995,000	\$137,477,000	\$354,472,000
022	Clarke County	0.5607	\$7,330,000	\$8,390,000	\$15,720,000
023	Craig County	0.3167	\$4,794,000	\$1,842,000	\$6,636,000
024	Culpeper County	0.3723	\$28,488,000	\$18,599,000	\$47,087,000
025	Cumberland County	0.2949	\$7,163,000	\$2,651,000	\$9,814,000
026	Dickenson County	0.2354	\$10,845,000	\$3,363,000	\$14,208,000
027	Dinwiddie County	0.2888	\$15,969,000	\$6,458,000	\$22,427,000
028	Essex County	0.4505	\$7,157,000	\$5,119,000	\$12,276,000
029	Fairfax County-Fairfax City	0.6630	\$542,982,000	\$1,137,682,000	\$1,680,664,000
030	Fauquier County	0.5889	\$24,849,000	\$37,344,000	\$62,193,000
031	Floyd County	0.3338	\$8,724,000	\$3,751,000	\$12,475,000
032	Fluvanna County	0.3929	\$9,663,000	\$5,851,000	\$15,514,000
033	Franklin County	0.3874	\$17,468,000	\$10,279,000	\$27,747,000
034	Frederick County	0.4164	\$45,403,000	\$33,050,000	\$78,453,000
035	Giles County	0.2716	\$11,954,000	\$4,137,000	\$16,091,000
036	Gloucester County	0.3881	\$14,370,000	\$8,585,000	\$22,955,000
037	Goochland County	0.8000	\$2,223,000	\$9,062,000	\$11,285,000
038	Grayson County	0.3362	\$8,233,000	\$3,551,000	\$11,783,000
039	Greene County	0.3473	\$8,929,000	\$4,676,000	\$13,606,000
040	Greensville-Emporia	0.3222	\$13,188,000	\$3,803,000	\$16,991,000
041	Halifax County	0.3002	\$16,340,000	\$6,892,000	\$23,232,000
042	Hanover County	0.4769	\$42,140,000	\$39,307,000	\$81,447,000
043	Henrico County	0.4315	\$154,706,000	\$119,797,000	\$274,503,000
044	Henry County	0.2181	\$29,835,000	\$8,390,000	\$38,225,000
045	Highland County	0.7451	\$721,000	\$1,396,000	\$2,117,000
046	Isle of Wight County	0.3927	\$17,265,000	\$11,584,000	\$28,849,000
048	King George County	0.3855	\$14,982,000	\$9,800,000	\$24,781,000
049	King and Queen County	0.4009	\$5,765,000	\$3,463,000	\$9,229,000
050	King William County	0.3218	\$8,840,000	\$4,401,000	\$13,240,000
051	Lancaster County	0.7391	\$3,318,000	\$5,816,000	\$9,134,000
052	Lee County	0.1647	\$14,186,000	\$2,558,000	\$16,744,000
053	Loudoun County	0.5755	\$254,756,000	\$398,901,000	\$653,658,000
054	Louisa County	0.5245	\$11,498,000	\$12,836,000	\$24,335,000
055	Lunenburg County	0.2455	\$10,260,000	\$2,920,000	\$13,179,000
056	Madison County	0.4584	\$7,267,000	\$5,666,000	\$12,933,000
057	Mathews County	0.5134	\$4,395,000	\$3,623,000	\$8,018,000
058	Mecklenburg County	0.3933	\$12,965,000	\$7,755,000	\$20,720,000
059	Middlesex County	0.5826	\$5,232,000	\$5,393,000	\$10,625,000
060	Montgomery County	0.3843	\$31,161,000	\$14,597,000	\$45,758,000
062	Nelson County	0.5510	\$6,131,000	\$5,815,000	\$11,947,000
063	New Kent County	0.4166	\$8,678,000	\$5,836,000	\$14,514,000
065	Northampton County	0.4589	\$7,208,000	\$5,122,000	\$12,329,000
066	Northumberland County	0.6608	\$4,425,000	\$6,653,000	\$11,078,000
067	Nottoway County	0.2533	\$12,069,000	\$3,645,000	\$15,714,000
068	Orange County	0.4029	\$14,298,000	\$9,193,000	\$23,490,000
069	Page County	0.3129	\$10,324,000	\$4,618,000	\$14,942,000
070	Patrick County	0.2453	\$9,220,000	\$2,845,000	\$12,065,000
071	Pittsylvania County	0.2425	\$27,994,000	\$8,241,000	\$36,234,000
072	Powhatan County	0.4729	\$10,904,000	\$7,108,000	\$18,013,000
073	Prince Edward County	0.3313	\$10,801,000	\$4,268,000	\$15,069,000
074	Prince George County	0.2474	\$24,301,000	\$8,508,000	\$32,808,000
075	Prince William County	0.3936	\$400,804,000	\$289,663,000	\$690,467,000
077	Pulaski County	0.3183	\$14,289,000	\$5,761,000	\$20,050,000
078	Rappahannock County	0.8000	\$2,097,000	\$6,533,000	\$8,630,000
079	Richmond County	0.3019	\$7,957,000	\$3,269,000	\$11,226,000
080	Roanoke County	0.3639	\$36,622,000	\$21,067,000	\$57,689,000
081	Rockbridge County	0.4322	\$6,739,000	\$4,382,000	\$11,120,000

082 Rockingham County	0.3679	\$35,260,000	\$20,700,000	\$55,960,000
083 Russell County	0.2297	\$13,056,000	\$3,842,000	\$16,898,000
084 Scott County	0.1922	\$11,626,000	\$2,922,000	\$14,548,000
085 Shenandoah County	0.3791	\$17,865,000	\$10,535,000	\$28,400,000
086 Smyth County	0.2190	\$14,806,000	\$4,243,000	\$19,049,000
087 Southampton County	0.2989	\$9,348,000	\$4,114,000	\$13,462,000
088 Spotsylvania County	0.3780	\$79,155,000	\$52,352,000	\$131,507,000
089 Stafford County	0.3595	\$121,401,000	\$76,023,000	\$197,424,000
090 Surry County	0.8000	\$1,922,000	\$5,816,000	\$7,738,000
091 Sussex County	0.3211	\$7,341,000	\$2,800,000	\$10,142,000
092 Tazewell County	0.2548	\$19,970,000	\$6,773,000	\$26,743,000
093 Warren County	0.4351	\$19,652,000	\$14,903,000	\$34,556,000
094 Washington County	0.3340	\$21,335,000	\$10,169,000	\$31,504,000
095 Westmoreland County	0.4421	\$8,326,000	\$5,144,000	\$13,470,000
096 Wise County	0.2345	\$21,794,000	\$6,694,000	\$28,488,000
097 Wythe County	0.3185	\$12,596,000	\$5,530,000	\$18,125,000
098 York County	0.3893	\$30,424,000	\$22,810,000	\$53,235,000
101 Alexandria City	0.8000	\$29,113,000	\$121,203,000	\$150,317,000
102 Bristol City	0.2993	\$8,002,000	\$3,339,000	\$11,340,000
103 Buena Vista City	0.1879	\$6,164,000	\$1,269,000	\$7,433,000
104 Charlottesville City	0.6348	\$10,081,000	\$11,746,000	\$21,827,000
106 Colonial Heights City	0.4213	\$8,687,000	\$6,639,000	\$15,326,000
108 Danville City	0.2544	\$22,428,000	\$7,855,000	\$30,283,000
109 Falls Church City	0.8000	\$4,674,000	\$18,863,000	\$23,536,000
110 Fredericksburg City	0.5628	\$11,788,000	\$13,990,000	\$25,779,000
111 Galax City	0.2809	\$8,681,000	\$3,598,000	\$12,278,000
112 Hampton City	0.2712	\$86,229,000	\$31,839,000	\$118,068,000
113 Harrisonburg City	0.3325	\$24,370,000	\$10,973,000	\$35,343,000
114 Hopewell City	0.2083	\$20,157,000	\$5,589,000	\$25,747,000
115 Lynchburg City	0.3477	\$28,463,000	\$12,391,000	\$40,854,000
116 Martinsville City	0.2240	\$11,357,000	\$3,183,000	\$14,539,000
117 Newport News City	0.2817	\$111,193,000	\$44,222,000	\$155,416,000
118 Norfolk City	0.2926	\$111,500,000	\$42,160,000	\$153,660,000
119 Norton City	0.2805	\$6,821,000	\$2,697,000	\$9,518,000
120 Petersburg City	0.2331	\$15,716,000	\$4,416,000	\$20,132,000
121 Portsmouth City	0.2387	\$59,343,000	\$18,317,000	\$77,659,000
122 Radford City	0.2226	\$9,752,000	\$2,368,000	\$12,120,000
123 Richmond City	0.4643	\$102,504,000	\$70,891,000	\$173,395,000
124 Roanoke City	0.3242	\$49,677,000	\$21,429,000	\$71,106,000
126 Staunton City	0.3693	\$8,430,000	\$4,018,000	\$12,448,000
127 Suffolk City	0.3505	\$47,762,000	\$25,809,000	\$73,572,000
128 Virginia Beach City	0.4093	\$193,493,000	\$137,315,000	\$330,808,000
130 Waynesboro City	0.3612	\$9,441,000	\$5,137,000	\$14,578,000
131 Williamsburg-James City County	0.6510	\$24,097,000	\$28,349,000	\$52,446,000
132 Winchester City	0.4250	\$14,619,000	\$11,384,000	\$26,003,000
135 Franklin City	0.2835	\$7,338,000	\$2,631,000	\$9,969,000
136 Chesapeake City	0.3496	\$125,429,000	\$73,371,000	\$198,800,000
137 Lexington City	0.3626	\$5,084,000	\$2,352,000	\$7,437,000
139 Salem City	0.3691	\$10,500,000	\$6,128,000	\$16,628,000
142 Poquoson City	0.3767	\$5,242,000	\$3,522,000	\$8,764,000
143 Manassas City	0.3683	\$37,223,000	\$23,340,000	\$60,563,000
144 Manassas Park City	0.2887	\$18,294,000	\$8,237,000	\$26,531,000
202 Colonial Beach	0.3374	\$5,353,000	\$2,542,000	\$7,895,000
207 West Point	0.2686	\$5,346,000	\$1,975,000	\$7,321,000

SOURCE: JLARC staff SOQ model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.

**All Recommendations & Policy Option 3**  
**Replace local composite index with revenue capacity index**

<b>Division Number</b>	<b>Division Name</b>	<b>New three year average Revenue Capacity Index</b>	<b>State SOQ funding obligation change<sup>a</sup></b>	<b>Local SOQ funding obligation change<sup>a,b</sup></b>	<b>Total SOQ funding obligation change<sup>a,c</sup></b>
001	Accomack County	0.3614	\$15,896,000	\$10,497,000	\$26,393,000
002	Albemarle County	0.6050	\$35,981,000	\$45,772,000	\$81,753,000
003	Alleghany Highlands	0.2864	\$13,457,000	\$5,044,000	\$18,501,000
004	Amelia County	0.3646	\$8,345,000	\$4,538,000	\$12,882,000
005	Amherst County	0.3051	\$14,014,000	\$6,224,000	\$20,239,000
006	Appomattox County	0.3062	\$7,709,000	\$3,752,000	\$11,461,000
007	Arlington County	0.8000	\$51,225,000	\$206,580,000	\$257,805,000
008	Augusta County	0.3824	\$26,435,000	\$17,475,000	\$43,910,000
009	Bath County	0.8000	\$1,474,000	\$4,524,000	\$5,998,000
010	Bedford County	0.3132	\$25,833,000	\$11,921,000	\$37,754,000
011	Bland County	0.3737	\$4,425,000	\$2,633,000	\$7,058,000
012	Botetourt County	0.4145	\$10,757,000	\$8,052,000	\$18,809,000
013	Brunswick County	0.4276	\$8,590,000	\$5,934,000	\$14,524,000
014	Buchanan County	0.3127	\$6,720,000	\$4,038,000	\$10,758,000
015	Buckingham County	0.3355	\$10,202,000	\$5,159,000	\$15,361,000
016	Campbell County	0.2862	\$27,272,000	\$10,636,000	\$37,907,000
017	Caroline County	0.3775	\$12,183,000	\$8,443,000	\$20,626,000
018	Carroll County	0.2865	\$11,173,000	\$5,325,000	\$16,497,000
019	Charles City County	0.5762	\$3,355,000	\$3,742,000	\$7,098,000
020	Charlotte County	0.2766	\$8,276,000	\$3,483,000	\$11,759,000
021	Chesterfield County	0.3680	\$215,878,000	\$138,594,000	\$354,472,000
022	Clarke County	0.5712	\$7,009,000	\$8,711,000	\$15,720,000
023	Craig County	0.3376	\$4,551,000	\$2,085,000	\$6,636,000
024	Culpeper County	0.3953	\$25,719,000	\$21,368,000	\$47,087,000
025	Cumberland County	0.3148	\$6,710,000	\$3,105,000	\$9,814,000
026	Dickenson County	0.2515	\$10,308,000	\$3,900,000	\$14,208,000
027	Dinwiddie County	0.3114	\$14,558,000	\$7,869,000	\$22,427,000
028	Essex County	0.4620	\$6,847,000	\$5,430,000	\$12,276,000
029	Fairfax County-Fairfax City	0.6508	\$583,375,000	\$1,097,289,000	\$1,680,664,000
030	Fauquier County	0.5985	\$23,358,000	\$38,835,000	\$62,193,000
031	Floyd County	0.3567	\$8,108,000	\$4,367,000	\$12,475,000
032	Fluvanna County	0.4034	\$9,225,000	\$6,289,000	\$15,514,000
033	Franklin County	0.4114	\$15,539,000	\$12,208,000	\$27,747,000
034	Frederick County	0.4201	\$44,666,000	\$33,786,000	\$78,453,000
035	Giles County	0.2955	\$10,774,000	\$5,318,000	\$16,091,000
036	Gloucester County	0.4111	\$12,921,000	\$10,033,000	\$22,955,000
037	Goochland County	0.8000	\$2,223,000	\$9,062,000	\$11,285,000
038	Grayson County	0.3625	\$7,522,000	\$4,262,000	\$11,783,000
039	Greene County	0.3434	\$9,075,000	\$4,531,000	\$13,606,000
040	Greensville-Emporia	0.4103	\$11,541,000	\$5,450,000	\$16,991,000
041	Halifax County	0.3041	\$16,079,000	\$7,153,000	\$23,232,000
042	Hanover County	0.4869	\$39,948,000	\$41,499,000	\$81,447,000
043	Henrico County	0.4285	\$156,829,000	\$117,674,000	\$274,503,000
044	Henry County	0.2279	\$28,824,000	\$9,401,000	\$38,225,000
045	Highland County	0.7728	\$593,000	\$1,524,000	\$2,117,000
046	Isle of Wight County	0.3942	\$17,147,000	\$11,702,000	\$28,849,000
048	King George County	0.3932	\$14,509,000	\$10,272,000	\$24,781,000
049	King and Queen County	0.4418	\$5,020,000	\$4,208,000	\$9,229,000
050	King William County	0.3070	\$9,283,000	\$3,957,000	\$13,240,000
051	Lancaster County	0.7710	\$2,741,000	\$6,393,000	\$9,134,000
052	Lee County	0.1804	\$13,459,000	\$3,286,000	\$16,744,000
053	Loudoun County	0.6284	\$181,706,000	\$471,952,000	\$653,658,000
054	Louisa County	0.5460	\$9,988,000	\$14,347,000	\$24,335,000
055	Lunenburg County	0.2689	\$9,594,000	\$3,585,000	\$13,179,000
056	Madison County	0.4704	\$6,955,000	\$5,979,000	\$12,933,000
057	Mathews County	0.5763	\$3,359,000	\$4,659,000	\$8,018,000
058	Mecklenburg County	0.5906	\$873,000	\$19,848,000	\$20,720,000
059	Middlesex County	0.6796	\$3,208,000	\$7,417,000	\$10,625,000
060	Montgomery County	0.3797	\$31,731,000	\$14,028,000	\$45,758,000
062	Nelson County	0.5891	\$5,201,000	\$6,746,000	\$11,947,000
063	New Kent County	0.4291	\$8,162,000	\$6,352,000	\$14,514,000
065	Northampton County	0.4857	\$6,501,000	\$5,828,000	\$12,329,000
066	Northumberland County	0.6902	\$3,770,000	\$7,308,000	\$11,078,000
067	Nottoway County	0.2536	\$12,062,000	\$3,653,000	\$15,714,000
068	Orange County	0.4090	\$13,892,000	\$9,598,000	\$23,490,000
069	Page County	0.3267	\$9,727,000	\$5,215,000	\$14,942,000
070	Patrick County	0.2744	\$8,188,000	\$3,877,000	\$12,065,000
071	Pittsylvania County	0.2396	\$28,302,000	\$7,933,000	\$36,234,000
072	Powhatan County	0.5065	\$9,094,000	\$8,919,000	\$18,013,000
073	Prince Edward County	0.3647	\$9,752,000	\$5,317,000	\$15,069,000
074	Prince George County	0.2546	\$23,701,000	\$9,107,000	\$32,808,000
075	Prince William County	0.3983	\$393,469,000	\$296,998,000	\$690,467,000
077	Pulaski County	0.3294	\$13,669,000	\$6,381,000	\$20,050,000
078	Rappahannock County	0.8000	\$2,097,000	\$6,533,000	\$8,630,000
079	Richmond County	0.3184	\$7,569,000	\$3,657,000	\$11,226,000
080	Roanoke County	0.3529	\$38,493,000	\$19,196,000	\$57,689,000
081	Rockbridge County	0.4408	\$6,458,000	\$4,663,000	\$11,120,000

082 Rockingham County	0.3774	\$33,824,000	\$22,136,000	\$55,960,000
083 Russell County	0.2706	\$11,067,000	\$5,832,000	\$16,898,000
084 Scott County	0.2018	\$11,125,000	\$3,423,000	\$14,548,000
085 Shenandoah County	0.3900	\$17,033,000	\$11,367,000	\$28,400,000
086 Smyth County	0.2244	\$14,494,000	\$4,555,000	\$19,049,000
087 Southampton County	0.3303	\$8,175,000	\$5,287,000	\$13,462,000
088 Spotsylvania County	0.3591	\$85,513,000	\$45,994,000	\$131,507,000
089 Stafford County	0.3455	\$127,803,000	\$69,622,000	\$197,424,000
090 Surry County	0.8000	\$1,922,000	\$5,816,000	\$7,738,000
091 Sussex County	0.3315	\$7,120,000	\$3,021,000	\$10,142,000
092 Tazewell County	0.2567	\$19,826,000	\$6,917,000	\$26,743,000
093 Warren County	0.4499	\$18,476,000	\$16,080,000	\$34,556,000
094 Washington County	0.3448	\$20,361,000	\$11,143,000	\$31,504,000
095 Westmoreland County	0.4782	\$7,174,000	\$6,296,000	\$13,470,000
096 Wise County	0.2611	\$19,688,000	\$8,800,000	\$28,488,000
097 Wythe County	0.3300	\$12,000,000	\$6,125,000	\$18,125,000
098 York County	0.3891	\$30,452,000	\$22,783,000	\$53,235,000
101 Alexandria City	0.8000	\$29,113,000	\$121,203,000	\$150,317,000
102 Bristol City	0.2803	\$8,633,000	\$2,708,000	\$11,340,000
103 Buena Vista City	0.1930	\$6,084,000	\$1,349,000	\$7,433,000
104 Charlottesville City	0.6097	\$11,531,000	\$10,296,000	\$21,827,000
106 Colonial Heights City	0.3684	\$10,885,000	\$4,441,000	\$15,326,000
108 Danville City	0.2398	\$23,711,000	\$6,572,000	\$30,283,000
109 Falls Church City	0.8000	\$4,674,000	\$18,863,000	\$23,536,000
110 Fredericksburg City	0.5457	\$12,810,000	\$12,969,000	\$25,779,000
111 Galax City	0.2417	\$9,641,000	\$2,637,000	\$12,278,000
112 Hampton City	0.2720	\$85,999,000	\$32,069,000	\$118,068,000
113 Harrisonburg City	0.3170	\$25,954,000	\$9,390,000	\$35,343,000
114 Hopewell City	0.1970	\$20,867,000	\$4,880,000	\$25,747,000
115 Lynchburg City	0.3400	\$29,302,000	\$11,552,000	\$40,854,000
116 Martinsville City	0.2269	\$11,268,000	\$3,271,000	\$14,539,000
117 Newport News City	0.2788	\$112,309,000	\$43,107,000	\$155,416,000
118 Norfolk City	0.2673	\$121,297,000	\$32,364,000	\$153,660,000
119 Norton City	0.2460	\$7,409,000	\$2,109,000	\$9,518,000
120 Petersburg City	0.2332	\$15,711,000	\$4,421,000	\$20,132,000
121 Portsmouth City	0.2496	\$57,186,000	\$20,474,000	\$77,659,000
122 Radford City	0.2177	\$9,909,000	\$2,211,000	\$12,120,000
123 Richmond City	0.4643	\$102,509,000	\$70,886,000	\$173,395,000
124 Roanoke City	0.3227	\$49,984,000	\$21,122,000	\$71,106,000
126 Staunton City	0.3755	\$8,211,000	\$4,237,000	\$12,448,000
127 Suffolk City	0.3619	\$45,612,000	\$27,960,000	\$73,572,000
128 Virginia Beach City	0.4033	\$198,689,000	\$132,120,000	\$330,808,000
130 Waynesboro City	0.3445	\$10,107,000	\$4,471,000	\$14,578,000
131 Williamsburg-James City County	0.6221	\$25,244,000	\$27,202,000	\$52,446,000
132 Winchester City	0.4134	\$15,379,000	\$10,624,000	\$26,003,000
135 Franklin City	0.2698	\$7,607,000	\$2,362,000	\$9,969,000
136 Chesapeake City	0.3426	\$129,293,000	\$69,507,000	\$198,800,000
137 Lexington City	0.3452	\$5,304,000	\$2,133,000	\$7,437,000
139 Salem City	0.3745	\$10,242,000	\$6,386,000	\$16,628,000
142 Poquoson City	0.3876	\$4,970,000	\$3,794,000	\$8,764,000
143 Manassas City	0.3664	\$37,491,000	\$23,072,000	\$60,563,000
144 Manassas Park City	0.2839	\$18,589,000	\$7,941,000	\$26,531,000
202 Colonial Beach	0.3658	\$4,943,000	\$2,951,000	\$7,895,000
207 West Point	0.2818	\$5,157,000	\$2,164,000	\$7,321,000

SOURCE: JLARC staff SOQ model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>b</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>c</sup> State and local funding obligations may not add to total funding obligation due to rounding.



## Policy Option 4

### Change to a new student-based funding formula

Division Number	Division Name	New three year average Local Composite Index <sup>a</sup>	State SOQ funding obligation change <sup>b</sup>	Local SOQ funding obligation change <sup>b,c</sup>	Total SOQ funding obligation change <sup>b,d</sup>
001	Accomack County	0.3374	\$3,955,000	\$4,962,000	\$8,917,000
002	Albemarle County	0.6526	(\$946,000)	\$41,402,000	\$40,456,000
003	Alleghany Highlands	0.2864	\$4,757,000	\$3,362,000	\$8,119,000
004	Amelia County	0.3531	\$3,184,000	\$2,880,000	\$6,063,000
005	Amherst County	0.3085	\$3,219,000	\$4,243,000	\$7,462,000
006	Appomattox County	0.2988	\$1,607,000	\$2,103,000	\$3,710,000
007	Arlington County	0.8000	(\$5,898,000)	\$131,086,000	\$125,188,000
008	Augusta County	0.3746	\$3,574,000	\$10,426,000	\$14,000,000
009	Bath County	0.8000	\$57,000	\$2,770,000	\$2,827,000
010	Bedford County	0.3132	\$4,450,000	\$9,006,000	\$13,456,000
011	Bland County	0.3430	\$2,283,000	\$1,594,000	\$3,877,000
012	Botetourt County	0.4042	\$1,648,000	\$5,196,000	\$6,844,000
013	Brunswick County	0.4284	\$1,644,000	\$2,993,000	\$4,637,000
014	Buchanan County	0.2932	\$1,632,000	\$2,446,000	\$4,078,000
015	Buckingham County	0.3344	\$3,759,000	\$3,523,000	\$7,282,000
016	Campbell County	0.2891	\$7,746,000	\$7,199,000	\$14,945,000
017	Caroline County	0.3569	\$3,003,000	\$4,835,000	\$7,838,000
018	Carroll County	0.2725	\$3,670,000	\$3,348,000	\$7,018,000
019	Charles City County	0.5854	\$850,000	\$2,606,000	\$3,456,000
020	Charlotte County	0.2469	\$3,487,000	\$1,761,000	\$5,248,000
021	Chesterfield County	0.3557	\$83,682,000	\$91,385,000	\$175,067,000
022	Clarke County	0.5698	\$1,647,000	\$5,793,000	\$7,440,000
023	Craig County	0.3315	\$2,271,000	\$1,532,000	\$3,803,000
024	Culpeper County	0.3677	\$6,146,000	\$11,540,000	\$17,686,000
025	Cumberland County	0.3028	\$2,217,000	\$1,692,000	\$3,909,000
026	Dickenson County	0.2385	\$4,865,000	\$2,570,000	\$7,435,000
027	Dinwiddie County	0.2877	\$4,907,000	\$4,045,000	\$8,952,000
028	Essex County	0.4660	\$1,809,000	\$3,146,000	\$4,955,000
029	Fairfax County-Fairfax City	0.6560	\$111,466,000	\$696,409,000	\$807,875,000
030	Fauquier County	0.5825	\$3,423,000	\$26,859,000	\$30,282,000
031	Floyd County	0.3443	\$3,494,000	\$3,191,000	\$6,685,000
032	Fluvanna County	0.4013	\$1,415,000	\$4,247,000	\$5,662,000
033	Franklin County	0.4008	\$3,640,000	\$9,412,000	\$13,052,000
034	Frederick County	0.4129	\$13,862,000	\$23,275,000	\$37,138,000
035	Giles County	0.2743	\$3,349,000	\$2,289,000	\$5,638,000
036	Gloucester County	0.3913	\$3,647,000	\$6,519,000	\$10,166,000
037	Goochland County	0.8000	(\$2,612,000)	\$6,230,000	\$3,618,000
038	Grayson County	0.3593	\$2,513,000	\$2,936,000	\$5,449,000
039	Greene County	0.3474	\$1,835,000	\$3,323,000	\$5,158,000
040	Greensville-Emporia	0.2945	\$5,454,000	\$2,463,000	\$7,917,000
041	Halifax County	0.3050	\$4,067,000	\$4,795,000	\$8,862,000
042	Hanover County	0.4688	\$9,484,000	\$28,056,000	\$37,539,000
043	Henrico County	0.4280	\$46,991,000	\$85,364,000	\$132,354,000
044	Henry County	0.2207	\$10,249,000	\$5,907,000	\$16,156,000
045	Highland County	0.8000	(\$269,000)	\$366,000	\$98,000
046	Isle of Wight County	0.3937	\$4,107,000	\$8,104,000	\$12,212,000
048	King George County	0.3765	\$5,549,000	\$6,741,000	\$12,290,000
049	King and Queen County	0.4194	\$1,657,000	\$2,216,000	\$3,873,000
050	King William County	0.3172	\$3,250,000	\$3,065,000	\$6,315,000
051	Lancaster County	0.7933	(\$390,000)	\$4,504,000	\$4,114,000
052	Lee County	0.1691	\$4,756,000	\$1,748,000	\$6,504,000
053	Loudoun County	0.5452	\$66,445,000	\$212,330,000	\$278,775,000
054	Louisa County	0.5337	\$809,000	\$9,324,000	\$10,133,000
055	Lunenburg County	0.2535	\$4,701,000	\$2,167,000	\$6,868,000
056	Madison County	0.4703	\$1,999,000	\$4,205,000	\$6,203,000
057	Mathews County	0.5311	\$1,120,000	\$2,478,000	\$3,598,000
058	Mecklenburg County	0.4016	\$1,624,000	\$4,471,000	\$6,095,000
059	Middlesex County	0.6133	\$1,414,000	\$4,282,000	\$5,695,000
060	Montgomery County	0.4100	\$4,653,000	\$12,016,000	\$16,669,000
062	Nelson County	0.5733	\$1,316,000	\$4,637,000	\$5,953,000
063	New Kent County	0.4181	\$1,592,000	\$4,026,000	\$5,618,000
065	Northampton County	0.4716	\$1,973,000	\$3,457,000	\$5,430,000
066	Northumberland County	0.7003	\$387,000	\$4,947,000	\$5,333,000
067	Nottoway County	0.2606	\$4,593,000	\$2,490,000	\$7,084,000
068	Orange County	0.4087	\$2,284,000	\$6,088,000	\$8,372,000
069	Page County	0.3171	\$1,944,000	\$3,005,000	\$4,949,000
070	Patrick County	0.2470	\$2,718,000	\$1,777,000	\$4,495,000
071	Pittsylvania County	0.2450	\$6,827,000	\$5,310,000	\$12,136,000
072	Powhatan County	0.4747	\$2,518,000	\$4,681,000	\$7,198,000
073	Prince Edward County	0.3613	\$3,481,000	\$3,843,000	\$7,324,000
074	Prince George County	0.2422	\$10,276,000	\$5,869,000	\$16,145,000
075	Prince William County	0.3763	\$124,740,000	\$148,160,000	\$272,900,000
077	Pulaski County	0.3310	\$4,458,000	\$4,739,000	\$9,197,000
078	Rappahannock County	0.8000	\$19,000	\$4,722,000	\$4,742,000
079	Richmond County	0.3052	\$3,035,000	\$2,011,000	\$5,046,000
080	Roanoke County	0.3642	\$8,418,000	\$15,297,000	\$23,715,000
081	Rockbridge County	0.4508	\$46,000	\$3,045,000	\$3,091,000
082	Rockingham County	0.3711	\$5,581,000	\$13,938,000	\$19,520,000

083 Russell County	0.2339	\$3,290,000	\$2,528,000	\$5,818,000
084 Scott County	0.1906	\$2,204,000	\$1,565,000	\$3,768,000
085 Shenandoah County	0.3845	\$3,642,000	\$7,433,000	\$11,075,000
086 Smyth County	0.2216	\$3,992,000	\$2,881,000	\$6,874,000
087 Southampton County	0.2988	\$2,502,000	\$2,544,000	\$5,046,000
088 Spotsylvania County	0.3675	\$24,598,000	\$33,745,000	\$58,343,000
089 Stafford County	0.3428	\$53,150,000	\$48,449,000	\$101,599,000
090 Surry County	0.8000	(\$197,000)	\$3,439,000	\$3,242,000
091 Sussex County	0.3475	\$2,127,000	\$2,004,000	\$4,131,000
092 Tazewell County	0.2597	\$5,895,000	\$4,961,000	\$10,856,000
093 Warren County	0.4429	\$5,143,000	\$10,806,000	\$15,949,000
094 Washington County	0.3417	\$5,903,000	\$7,944,000	\$13,847,000
095 Westmoreland County	0.4660	\$1,761,000	\$3,206,000	\$4,967,000
096 Wise County	0.2357	\$7,831,000	\$4,648,000	\$12,479,000
097 Wythe County	0.3222	\$3,380,000	\$3,881,000	\$7,262,000
098 York County	0.3743	\$6,482,000	\$14,323,000	\$20,806,000
101 Alexandria City	0.8000	(\$4,230,000)	\$74,757,000	\$70,527,000
102 Bristol City	0.3070	\$1,826,000	\$2,340,000	\$4,166,000
103 Buena Vista City	0.1908	\$2,775,000	\$894,000	\$3,668,000
104 Charlottesville City	0.6905	(\$1,839,000)	\$10,371,000	\$8,532,000
106 Colonial Heights City	0.4153	\$2,482,000	\$4,374,000	\$6,855,000
108 Danville City	0.2583	\$4,480,000	\$4,834,000	\$9,314,000
109 Falls Church City	0.8000	(\$1,021,000)	\$9,778,000	\$8,757,000
110 Fredericksburg City	0.5791	\$1,939,000	\$9,538,000	\$11,477,000
111 Galax City	0.2691	\$3,778,000	\$2,090,000	\$5,868,000
112 Hampton City	0.2737	\$36,070,000	\$23,589,000	\$59,659,000
113 Harrisonburg City	0.3482	\$2,821,000	\$5,874,000	\$8,695,000
114 Hopewell City	0.2025	\$9,716,000	\$3,820,000	\$13,536,000
115 Lynchburg City	0.3711	\$5,803,000	\$10,975,000	\$16,777,000
116 Martinsville City	0.2260	\$4,463,000	\$2,263,000	\$6,725,000
117 Newport News City	0.2812	\$42,873,000	\$31,327,000	\$74,200,000
118 Norfolk City	0.3048	\$39,486,000	\$34,419,000	\$73,905,000
119 Norton City	0.2663	\$3,651,000	\$1,668,000	\$5,319,000
120 Petersburg City	0.2413	\$2,279,000	\$2,459,000	\$4,739,000
121 Portsmouth City	0.2404	\$20,741,000	\$12,477,000	\$33,217,000
122 Radford City	0.2406	\$3,710,000	\$1,861,000	\$5,571,000
123 Richmond City	0.4927	\$19,669,000	\$41,939,000	\$61,608,000
124 Roanoke City	0.3308	\$11,547,000	\$14,041,000	\$25,588,000
126 Staunton City	0.3906	\$1,045,000	\$3,201,000	\$4,246,000
127 Suffolk City	0.3500	\$15,273,000	\$19,475,000	\$34,748,000
128 Virginia Beach City	0.4090	\$53,193,000	\$102,977,000	\$156,170,000
130 Waynesboro City	0.3692	\$917,000	\$3,245,000	\$4,161,000
131 Williamsburg-James City County	0.5624	\$1,201,000	\$25,025,000	\$26,226,000
132 Winchester City	0.4242	\$3,797,000	\$7,420,000	\$11,217,000
135 Franklin City	0.2924	\$2,422,000	\$1,862,000	\$4,284,000
136 Chesapeake City	0.3433	\$44,105,000	\$54,411,000	\$98,516,000
137 Lexington City	0.3911	\$1,592,000	\$1,527,000	\$3,119,000
139 Salem City	0.3677	\$2,790,000	\$4,237,000	\$7,027,000
142 Poquoson City	0.3671	\$917,000	\$2,292,000	\$3,209,000
143 Manassas City	0.3570	\$13,701,000	\$13,204,000	\$26,905,000
144 Manassas Park City	0.2706	\$7,255,000	\$4,140,000	\$11,395,000
202 Colonial Beach	0.3292	\$2,458,000	\$1,497,000	\$3,954,000
207 West Point	0.2467	\$2,921,000	\$1,173,000	\$4,094,000

SOURCE: JLARC staff student-based formula model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The Local Composite Index used is the three-year average recommended in the report (Recommendation 7).

<sup>b</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>c</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>d</sup> State and local funding obligations may not add to total funding obligation due to rounding.

Policy Option 5

Change to student-based calculations for Special Education and English Learner funding

Division Number	Division Name	New three year average Local Composite Index <sup>a</sup>	State SOQ funding obligation change <sup>b</sup>	Local SOQ funding obligation change <sup>b,c</sup>	Total SOQ funding obligation change <sup>b,d</sup>
001	Accomack County	0.3374	\$2,679,000	\$1,388,000	\$4,067,000
002	Albemarle County	0.6526	\$2,633,000	\$4,654,000	\$7,287,000
003	Alleghany Highlands	0.2864	\$1,085,000	\$443,000	\$1,529,000
004	Amelia County	0.3531	\$668,000	\$384,000	\$1,052,000
005	Amherst County	0.3085	\$1,637,000	\$718,000	\$2,355,000
006	Appomattox County	0.2988	\$844,000	\$355,000	\$1,199,000
007	Arlington County	0.8000	\$3,304,000	\$13,216,000	\$16,520,000
008	Augusta County	0.3746	\$2,683,000	\$1,611,000	\$4,294,000
009	Bath County	0.8000	\$105,000	\$418,000	\$523,000
010	Bedford County	0.3132	\$3,038,000	\$1,386,000	\$4,424,000
011	Bland County	0.3430	\$497,000	\$271,000	\$768,000
012	Botetourt County	0.4042	\$1,992,000	\$1,379,000	\$3,371,000
013	Brunswick County	0.4284	\$84,000	\$64,000	\$147,000
014	Buchanan County	0.2932	\$2,298,000	\$916,000	\$3,214,000
015	Buckingham County	0.3344	\$1,006,000	\$490,000	\$1,496,000
016	Campbell County	0.2891	\$3,470,000	\$1,426,000	\$4,896,000
017	Caroline County	0.3569	\$1,561,000	\$883,000	\$2,445,000
018	Carroll County	0.2725	\$3,010,000	\$1,111,000	\$4,122,000
019	Charles City County	0.5854	\$130,000	\$183,000	\$313,000
020	Charlotte County	0.2469	\$918,000	\$314,000	\$1,232,000
021	Chesterfield County	0.3557	\$28,771,000	\$15,808,000	\$44,579,000
022	Clarke County	0.5698	\$413,000	\$553,000	\$966,000
023	Craig County	0.3315	\$602,000	\$305,000	\$907,000
024	Culpeper County	0.3677	\$3,398,000	\$1,906,000	\$5,304,000
025	Cumberland County	0.3028	\$508,000	\$224,000	\$732,000
026	Dickenson County	0.2385	\$1,751,000	\$523,000	\$2,274,000
027	Dinwiddie County	0.2877	\$2,128,000	\$874,000	\$3,002,000
028	Essex County	0.4660	\$433,000	\$380,000	\$812,000
029	Fairfax County-Fairfax City	0.6560	\$35,413,000	\$64,754,000	\$100,168,000
030	Fauquier County	0.5825	\$4,102,000	\$5,721,000	\$9,822,000
031	Floyd County	0.3443	\$1,154,000	\$625,000	\$1,778,000
032	Fluvanna County	0.4013	\$1,423,000	\$959,000	\$2,382,000
033	Franklin County	0.4008	\$4,526,000	\$2,995,000	\$7,520,000
034	Frederick County	0.4129	\$8,215,000	\$5,806,000	\$14,021,000
035	Giles County	0.2743	\$2,990,000	\$1,158,000	\$4,148,000
036	Gloucester County	0.3913	\$2,497,000	\$1,648,000	\$4,145,000
037	Goochland County	0.8000	\$202,000	\$808,000	\$1,011,000
038	Grayson County	0.3593	\$1,163,000	\$633,000	\$1,796,000
039	Greene County	0.3474	\$1,354,000	\$730,000	\$2,084,000
040	Greensville-Emporia	0.2945	\$1,146,000	\$997,000	\$2,142,000
041	Halifax County	0.3050	\$2,524,000	\$1,101,000	\$3,625,000
042	Hanover County	0.4688	\$6,275,000	\$5,657,000	\$11,931,000
043	Henrico County	0.4280	\$17,691,000	\$13,329,000	\$31,020,000
044	Henry County	0.2207	\$5,211,000	\$1,452,000	\$6,662,000
045	Highland County	0.8000	\$63,000	\$216,000	\$279,000
046	Isle of Wight County	0.3937	\$2,534,000	\$1,607,000	\$4,141,000
048	King George County	0.3765	\$2,693,000	\$1,654,000	\$4,347,000
049	King and Queen County	0.4194	\$243,000	\$167,000	\$410,000
050	King William County	0.3172	\$873,000	\$386,000	\$1,259,000
051	Lancaster County	0.7933	\$92,000	\$370,000	\$462,000
052	Lee County	0.1691	\$2,570,000	\$532,000	\$3,102,000
053	Loudoun County	0.5452	\$24,473,000	\$29,314,000	\$53,787,000
054	Louisa County	0.5337	\$2,011,000	\$2,235,000	\$4,246,000
055	Lunenburg County	0.2535	\$1,468,000	\$517,000	\$1,985,000
056	Madison County	0.4703	\$504,000	\$434,000	\$938,000
057	Mathews County	0.5311	\$303,000	\$363,000	\$666,000
058	Mecklenburg County	0.4016	\$1,466,000	\$998,000	\$2,464,000
059	Middlesex County	0.6133	\$513,000	\$883,000	\$1,396,000
060	Montgomery County	0.4100	\$2,742,000	\$1,997,000	\$4,739,000
062	Nelson County	0.5733	\$653,000	\$935,000	\$1,588,000
063	New Kent County	0.4181	\$1,229,000	\$906,000	\$2,134,000
065	Northampton County	0.4716	\$571,000	\$525,000	\$1,096,000
066	Northumberland County	0.7003	\$228,000	\$524,000	\$752,000
067	Nottoway County	0.2606	\$701,000	\$254,000	\$955,000
068	Orange County	0.4087	\$2,032,000	\$1,421,000	\$3,453,000
069	Page County	0.3171	\$1,447,000	\$670,000	\$2,117,000
070	Patrick County	0.2470	\$1,850,000	\$620,000	\$2,471,000
071	Pittsylvania County	0.2450	\$3,962,000	\$1,329,000	\$5,291,000
072	Powhatan County	0.4747	\$1,636,000	\$1,735,000	\$3,371,000
073	Prince Edward County	0.3613	\$1,147,000	\$657,000	\$1,804,000
074	Prince George County	0.2422	\$3,330,000	\$1,054,000	\$4,384,000
075	Prince William County	0.3763	\$41,545,000	\$24,810,000	\$66,355,000
077	Pulaski County	0.3310	\$2,873,000	\$1,458,000	\$4,331,000
078	Rappahannock County	0.8000	\$92,000	\$370,000	\$462,000
079	Richmond County	0.3052	\$418,000	\$184,000	\$602,000
080	Roanoke County	0.3642	\$6,354,000	\$3,641,000	\$9,996,000
081	Rockbridge County	0.4508	\$496,000	\$411,000	\$906,000
082	Rockingham County	0.3711	\$2,498,000	\$1,454,000	\$3,952,000

083 Russell County	0.2339	\$2,155,000	\$654,000	\$2,810,000
084 Scott County	0.1906	\$2,399,000	\$560,000	\$2,959,000
085 Shenandoah County	0.3845	\$3,096,000	\$1,940,000	\$5,036,000
086 Smyth County	0.2216	\$3,257,000	\$910,000	\$4,167,000
087 Southampton County	0.2988	\$1,090,000	\$459,000	\$1,549,000
088 Spotsylvania County	0.3675	\$13,656,000	\$7,887,000	\$21,544,000
089 Stafford County	0.3428	\$17,796,000	\$9,213,000	\$27,009,000
090 Surry County	0.8000	\$78,000	\$313,000	\$391,000
091 Sussex County	0.3475	\$230,000	\$123,000	\$353,000
092 Tazewell County	0.2597	\$3,572,000	\$1,232,000	\$4,804,000
093 Warren County	0.4429	\$1,504,000	\$1,176,000	\$2,680,000
094 Washington County	0.3417	\$4,770,000	\$2,459,000	\$7,230,000
095 Westmoreland County	0.4660	\$496,000	\$452,000	\$948,000
096 Wise County	0.2357	\$4,422,000	\$1,356,000	\$5,778,000
097 Wythe County	0.3222	\$2,338,000	\$1,140,000	\$3,477,000
098 York County	0.3743	\$4,898,000	\$2,875,000	\$7,773,000
101 Alexandria City	0.8000	\$2,214,000	\$8,856,000	\$11,070,000
102 Bristol City	0.3070	\$1,581,000	\$697,000	\$2,278,000
103 Buena Vista City	0.1908	\$871,000	\$210,000	\$1,081,000
104 Charlottesville City	0.6905	\$969,000	\$2,210,000	\$3,179,000
106 Colonial Heights City	0.4153	\$1,310,000	\$933,000	\$2,243,000
108 Danville City	0.2583	\$0	\$0	\$0
109 Falls Church City	0.8000	\$3,354,000	\$1,132,000	\$4,486,000
110 Fredericksburg City	0.5791	\$277,000	\$1,107,000	\$1,384,000
111 Galax City	0.2691	\$1,574,000	\$2,181,000	\$3,755,000
112 Hampton City	0.2737	\$963,000	\$342,000	\$1,304,000
113 Harrisonburg City	0.3482	\$10,672,000	\$4,010,000	\$14,682,000
114 Hopewell City	0.2025	\$2,891,000	\$1,529,000	\$4,420,000
115 Lynchburg City	0.3711	\$3,289,000	\$834,000	\$4,122,000
116 Martinsville City	0.2260	\$4,135,000	\$2,492,000	\$6,626,000
117 Newport News City	0.2812	\$1,083,000	\$310,000	\$1,393,000
118 Norfolk City	0.3048	\$15,596,000	\$6,089,000	\$21,685,000
119 Norton City	0.2663	\$15,651,000	\$6,914,000	\$22,565,000
120 Petersburg City	0.2413	\$762,000	\$275,000	\$1,037,000
121 Portsmouth City	0.2404	\$1,345,000	\$427,000	\$1,772,000
122 Radford City	0.2406	\$6,154,000	\$1,957,000	\$8,111,000
123 Richmond City	0.4927	\$1,341,000	\$422,000	\$1,763,000
124 Roanoke City	0.3308	\$8,552,000	\$9,041,000	\$17,592,000
126 Staunton City	0.3906	\$8,277,000	\$4,239,000	\$12,516,000
127 Suffolk City	0.3500	\$1,330,000	\$875,000	\$2,205,000
128 Virginia Beach City	0.4090	\$6,259,000	\$3,391,000	\$9,650,000
130 Waynesboro City	0.3692	\$24,220,000	\$16,547,000	\$40,767,000
131 Williamsburg-James City County	0.5624	\$7,813,000	\$26,790,000	\$34,603,000
132 Winchester City	0.4242	\$2,750,000	\$1,968,000	\$4,718,000
135 Franklin City	0.2924	\$353,000	\$141,000	\$494,000
136 Chesapeake City	0.3433	\$25,206,000	\$13,002,000	\$38,208,000
137 Lexington City	0.3911	\$124,000	\$80,000	\$204,000
139 Salem City	0.3677	\$2,023,000	\$1,195,000	\$3,218,000
142 Poquoson City	0.3671	\$617,000	\$353,000	\$970,000
143 Manassas City	0.3570	\$3,365,000	\$1,862,000	\$5,227,000
144 Manassas Park City	0.2706	\$2,591,000	\$975,000	\$3,566,000
202 Colonial Beach	0.3292	(\$6,000)	(\$3,000)	(\$9,000)
207 West Point	0.2467	\$444,000	\$152,000	\$596,000

SOURCE: JLARC staff student-based formula model.

NOTE: All numbers rounded to nearest 1,000.

<sup>a</sup> The Local Composite Index used is the three-year average recommended in the report (Recommendation 7).

<sup>b</sup> The SOQ funding baseline used to determine change included (1) all SOQ state and local funding, and (2) state and local shares of compensation increases and At-Risk Add-On funding that this report recommends making SOQ-required.

<sup>c</sup> The Local SOQ funding change shows the estimated increase in the local governments' SOQ funding *obligation*; it does not indicate how much additional funding the local government would actually need to provide. The amount of additional local funding needed would depend on how much funding the local government currently provides above the minimum required local effort. In most cases, if not all, the amount of additional local funding needed would be lower than the amount shown here. In some localities, it is possible that no additional would be needed.

<sup>d</sup> State and local funding obligations may not add to total funding obligation due to rounding.