

Report to the Governor and the General Assembly of Virginia

State Spending on the K-12 Standards of Quality: 2015 Update



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COMMONWEALTH of VIRGINIA

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Hal E. Greer
Director

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January 8, 2016

The Honorable John C. Watkins, Chair
Joint Legislative Audit and Review Commission
General Assembly Building
Richmond, Virginia 23219

Dear Senator Watkins:

The Code of Virginia requires JLARC to produce an annual report on the state funding provided to each locality for an educational program meeting the K-12 Standards of Quality (§ 22.1-97). The report for 2015 was briefed to the Commission on December 14, 2015 and will be submitted to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health.

On behalf of the Commission staff, I would like to express our appreciation for the assistance provided by staff of the Virginia Department of Education.

Sincerely,

A handwritten signature in cursive script that reads "Hal E. Greer".

Hal E. Greer
Director

Summary

State Spending on the K-12 Standards of Quality: 2015 Update

WHAT WE FOUND

- In FY 2015 the state spent about \$5.66 billion in funding for Virginia’s constitutionally mandated K-12 standards of quality (SOQ). This equates to \$4,580, on average, for each of the 1.24 million elementary and secondary school students.
- Total state SOQ spending in FY 2015 was 7.4 percent more than in FY 2014.
- State SOQ spending per student in FY 2015 was 6.8 percent more than in FY 2014.
- The share of state SOQ spending paid into the Virginia Retirement System on behalf of school division employees rose 25 percent, growing to \$380 million in FY 2015 from \$305 million in FY 2014.
- Fairfax County has by far the most K-12 students and received the most SOQ funds, about \$571 million, in FY 2015.
- Lee County, which is among the localities with the lowest local ability to pay, received the most state SOQ funds per student, \$7,276.
- Falls Church, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$2,233.

WHY WE DID THIS STUDY

The Code of Virginia requires JLARC to report on the state expenditure provided to each locality for an educational program that meets the Standards of Quality (§ 22.1-97). This information is reported annually to the legislative committees on finance, education, and health.

ABOUT THE STANDARDS OF QUALITY

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

State Spending on the K-12 Standards of Quality: 2015 Update

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

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

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

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

There are two key steps in the process of funding K-12 education. First, the state determines the costs that localities incur by meeting the standards of quality. These costs have several primary components, including number of staff needed to meet the standards and the costs of employing these staff. Various methodologies are used to calculate instructional and support staffing levels and costs, which may change over time as directed through the Appropriation Act.

The second step is calculating the state’s share of the costs that were determined in the first step. The state’s share consists of (1) sales tax revenue that is generated and appropriated by the state for public education purposes and (2) payment of a share of remaining K-12 SOQ costs after the sales tax funds and other applicable deductions are made. (Since FY 1993, the state’s aggregate share has been 55 percent.) The state’s actual share varies by locality based on each locality’s ability to pay, as measured through the “local composite index.” The index compares the size of a locality’s

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

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

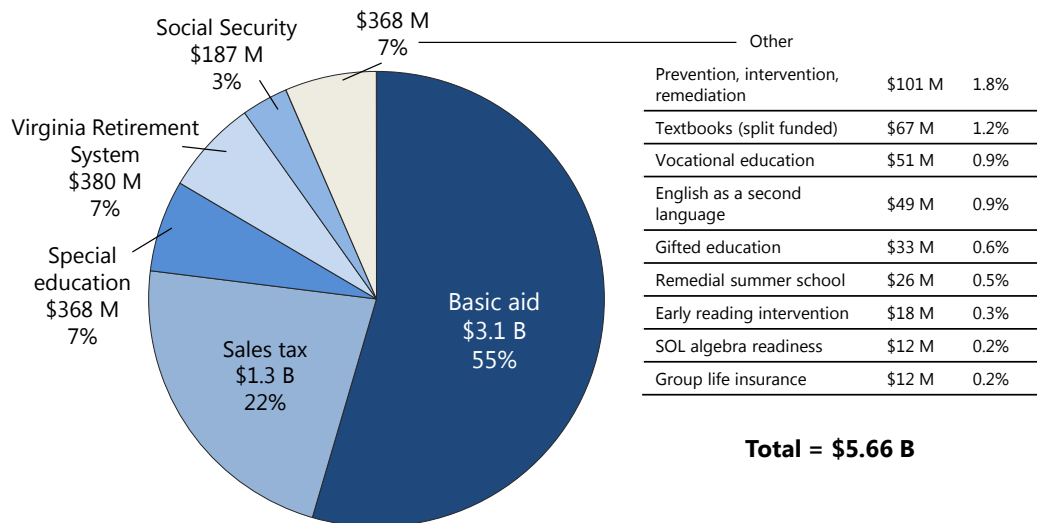
tax base (relative to local population and number of students in public school) to the collective statewide size of local tax bases (relative to statewide population and number of students in public school).

Localities are required to provide the remaining education funds, beyond the state share, to meet the K-12 standards of quality (§ 22.1-97). Appropriation Act language over the years has addressed specifically how this amount should be calculated. All localities typically provide additional funds beyond the required minimum amount.

State spent \$5.66 billion on the K-12 SOQ in FY 2015

For FY 2015, Virginia school divisions collectively spent about \$5.66 billion in state K-12 SOQ funds, or \$4,580 for each of the 1,236,408 million elementary and secondary school students in Virginia. (See Appendix B for state K-12 SOQ spending in each Virginia school division and per student.) Two SOQ accounts made up more than three-fourths of total state SOQ spending: basic aid and sales tax (Figure 1). Fifty-five percent of total state spending on the SOQ was through the basic aid account, which can be used for a variety of purposes (in particular, school division employee compensation) to provide a basic education program. Twenty-two percent of total state SOQ spending was state sales tax revenue collected for educational purposes.

FIGURE 1
Basic aid accounted for about 55 percent of total state K-12 SOQ spending (FY 2015)



Source: VDOE data on state K-12 SOQ payments to school divisions, FY 2015.

Notes: K-12 SOQ spending by the state only. Excludes local required minimum effort spending and additional local spending. Early Reading Intervention, SOL Algebra Readiness, and English as a Second Language are reported by VDOE as SOQ accounts because items included in Standard 2 of the SOQ. Textbooks were funded by the Lottery Fund in FY 2015; Remedial Summer School and Instructional Tiered System of Support payments were funded by both the General Fund and the Lottery Fund in FY 2015.

Payments into the Virginia Retirement System accounted for about \$380.3 million, or about seven percent of SOQ spending in FY 2015. This spending category has increased by 25 percent since FY 2014 and 116 percent since FY 2012. Payments increased because the retirement system's funding needs have increased, and the 2012 General Assembly established a schedule to fully fund the recommended contributions by FY 2019.

State K-12 SOQ spending and spending per student increased compared to prior year

State SOQ spending increased from FY 2014 to FY 2015. The \$5.66 billion in state SOQ spending in FY 2015 reflects an increase of about 7.4 percent over the \$5.27 billion spent in FY 2014. The increase continues the trend of rising SOQ spending after the most recent recession (Figure 2).

FIGURE 2
Spending increased from FY 2014 to FY 2015



Source: VDOE data on state K-12 SOQ payments to school divisions and calculation of adjusted average daily membership as of March 31, 2015. JLARC state SOQ spending reports, 2006-2015.

Note: State SOQ spending only. Excludes local required minimum effort spending and additional local spending.

State K-12 SOQ spending per student, statewide, increased by about 6.8 percent, from \$4,290 in 2014 to \$4,580 in FY 2015. Spending per student increased because spending rose far more than the number of students. There were 0.58 percent (7,075) more students in FY 2015, yet spending increased by about 7.4 percent (\$388.5 million).

Over the longer term, the growth in state K-12 SOQ spending per student has not quite kept pace with inflation as measured through an index of state and local gov-

To measure inflation and K-12 education spending, JLARC staff used the U.S. Bureau of Economic Analysis' index of state and local government expenditures (implicit price deflator) to adjust SOQ spending for inflation between FY 2006 and FY 2015.

This index better reflects the composition of school division spending than other measures of inflation such as the Consumer Price Index.

ernment expenditures (sidebar). Between FY 2006 and FY 2015, state SOQ spending decreased by \$331 per student, or about 6.7 percent (adjusted for inflation). In FY 2015, state SOQ spending was about \$683 per student (13 percent) less than the 10-year peak in FY 2009 (adjusted for inflation).

State K-12 SOQ spending in school divisions is driven by number of students and local ability to pay

State K-12 SOQ spending in each school division is partially driven by the number of students included in the average daily membership of each division. About 48 percent of all state SOQ spending was by 10 school divisions. These 10 divisions had about 51 percent of the state's total average daily membership of elementary and secondary students. Fairfax County spent by far the largest total amount of state SOQ funds in FY 2015, because it had by far the largest number of students (Table 1).

TABLE 1
Ten divisions account for about half of total state K-12 SOQ spending

Rank by state SOQ spending	Division	Total state SOQ spending	Number of students	State SOQ spending per student
1	Fairfax County	\$570,690,991	177,978	\$3,207
2	Prince William	412,061,360	83,817	4,916
3	Virginia Beach	309,182,795	68,351	4,523
4	Chesterfield	288,715,778	58,835	4,907
5	Loudoun	272,674,854	72,645	3,754
6	Henrico	229,123,039	49,700	4,610
7	Chesapeake	196,294,529	38,633	5,081
8	Norfolk	156,351,650	29,724	5,260
9	Newport News	150,253,815	27,497	5,464
10	Stafford	134,684,456	27,200	4,952
Top 10 totals		\$2,720,033,267	634,382	
Top 10 as % of total		48%	51%	

Source: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2015.

State K-12 SOQ spending in each school division is also partially driven by each locality's composite index score. The local composite index is used to determine local ability to pay, and state funding is allocated accordingly. Localities with a lower score on the local composite index—indicating a lower ability to pay—receive more state

funding. Localities with a higher score receive less. For localities with the highest possible score, currently 0.8000, the state funds 20 percent of total SOQ spending. For the locality with the lowest local composite index score, currently 0.1756, the state funds more than 80 percent of total SOQ spending.

In FY 2015, Buena Vista had the lowest local composite index score, and its school division received \$6,529 per student in state K-12 SOQ funds. In contrast, Falls Church, Arlington, Fairfax (City), and Alexandria, were among those with the highest possible local composite index, and each received less than \$2,500 per student in state SOQ funds (Table 2). (See Appendix B for K-12 SOQ spending per student and local composite index for each division.)

TABLE 2
State K-12 SOQ spending per student ranged from \$7,276 to \$2,233

Division (Top 10)	Total SOQ spending per student	Local composite index	Division (Bottom 10)	Total SOQ spending per student	Local composite index
Lee	\$7,276	0.1886	Falls Church	\$2,233	0.8000
Scott	6,599	0.1940	Arlington	2,317	0.8000
Buena Vista	6,529	0.1756	Fairfax (City)	2,358	0.8000
Brunswick	6,455	0.2985	Alexandria	2,378	0.8000
Lunenburg	6,421	0.2502	Williamsburg	2,413	0.8000
Charlotte	6,371	0.2505	Goochland	2,543	0.8000
Sussex	6,312	0.3585	Bath	2,558	0.8000
Craig	6,209	0.3157	Rappahannock	2,611	0.7916
Greensville	6,192	0.2259	Lancaster	2,635	0.7792
Alleghany	6,182	0.2423	Middlesex	2,759	0.7449

Source: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2015; calculation of local composite index 2014–2016.

Appendix A: Study Mandate

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

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

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

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

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

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

Appendix B: State SOQ Spending by Division

	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Statewide totals	\$3,089,059,309	\$1,270,182,235	\$1,303,551,309	\$5,662,792,853	\$4,580	n.a.

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Accomack	15,053,333	4,754,394	7,687,702	27,495,429	5,485	.3555
Albemarle	20,034,880	14,946,300	8,257,367	43,238,547	3,274	.6506
Alleghany	8,224,702	2,367,922	3,500,000	14,092,624	6,182	.2423
Amelia	5,395,365	1,911,436	2,264,891	9,571,692	5,477	.3309
Amherst	12,637,341	4,852,789	5,414,619	22,904,749	5,654	.3079
Appomattox	6,836,965	2,320,338	2,894,243	12,051,546	5,535	.3080
Arlington	21,470,773	21,198,389	11,665,075	54,334,237	2,317	.8000
Augusta	28,930,181	10,972,610	9,292,485	49,195,276	4,841	.3545
Bath	593,869	617,789	245,667	1,457,325	2,558	.8000
Bedford (Co.)	28,512,811	11,862,194	11,290,278	51,665,283	5,247	.3132
Bland	2,718,985	862,162	951,491	4,532,638	5,472	.3254
Botetourt	13,006,531	5,431,059	5,160,101	23,597,691	4,937	.3720
Brunswick	5,758,617	2,303,401	3,374,722	11,436,740	6,455	.2985
Buchanan	8,881,960	3,155,886	4,330,059	16,367,905	5,503	.3572
Buckingham	6,436,884	2,206,620	2,822,941	11,466,445	5,824	.3347
Campbell	23,804,050	8,383,703	9,470,701	41,658,454	5,352	.2760
Caroline	12,555,128	4,563,251	5,577,166	22,695,545	5,460	.3272
Carroll	11,896,181	4,301,941	5,431,619	21,629,741	5,821	.2696
Charles City	1,913,592	917,812	951,683	3,783,087	5,580	.4432
Charlotte	6,638,629	1,957,407	3,248,372	11,844,408	6,371	.2505
Chesterfield	167,339,148	58,343,960	63,032,670	288,715,778	4,907	.3496
Clarke	4,368,811	2,312,273	1,737,757	8,418,841	4,302	.5153
Craig	2,052,204	800,867	1,013,877	3,866,948	6,209	.3157
Culpeper	22,416,018	8,295,793	8,874,888	39,586,699	5,066	.3445

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Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Cumberland	4,398,246	1,579,153	1,831,927	7,809,326	5,944	.2781
Dickenson	7,629,508	2,282,432	3,289,841	13,201,781	5,928	.2711
Dinwiddie	14,280,228	4,369,688	5,791,500	24,441,416	5,580	.2882
Essex	4,092,155	1,708,195	1,917,686	7,718,036	5,254	.4023
Fairfax (Co.)	267,595,946	180,062,909	123,032,136	570,690,991	3,207	.6807
Fauquier	22,485,456	11,670,244	9,446,797	43,602,497	3,971	.5586
Floyd	5,935,878	2,322,758	2,605,973	10,864,609	5,458	.3470
Fluvanna	9,715,040	4,047,889	3,683,919	17,446,848	4,946	.3836
Franklin	18,187,787	8,038,516	8,305,612	34,531,915	4,865	.4138
Frederick	35,933,066	13,782,501	14,861,566	64,577,133	4,959	.3719
Giles	7,827,411	2,601,005	3,746,267	14,174,683	5,833	.2867
Gloucester	14,914,528	5,729,469	4,961,138	25,605,135	4,782	.3661
Goochland	2,099,392	3,111,527	877,047	6,087,966	2,543	.8000
Grayson	5,865,023	2,054,189	2,590,113	10,509,325	6,175	.3461
Greene	8,983,515	3,092,978	3,816,577	15,893,070	5,220	.3568
Greensville	4,935,702	1,420,269	2,191,868	8,547,839	6,192	.2259
Halifax	16,470,418	5,632,687	9,183,507	31,286,612	6,076	.3011
Hanover	47,436,312	18,001,371	18,318,287	83,755,970	4,729	.4070
Henrico	125,007,561	51,133,734	52,981,745	229,123,039	4,610	.4059
Henry	23,001,035	7,675,585	10,120,366	40,796,986	5,799	.2408
Highland	303,161	230,663	111,932	645,756	3,521	.8000
Isle of Wight	14,223,274	5,772,214	5,493,683	25,489,171	4,715	.4195
James City	20,959,945	10,533,060	7,478,280	38,971,285	3,851	.5632
King George	11,877,807	4,333,395	4,374,694	20,585,896	4,859	.3774
King & Queen	2,291,047	1,024,272	1,179,902	4,495,221	5,408	.4338
King William	7,289,324	2,666,332	2,642,976	12,598,632	5,738	.3196
Lancaster	1,129,298	1,273,484	532,388	2,935,170	2,635	.7792
Lee	12,314,716	3,544,625	6,834,845	22,694,186	7,276	.1886
Loudoun	150,522,685	65,848,564	56,303,605	272,674,854	3,754	.5618
Louisa	9,087,384	4,917,310	3,987,135	17,991,829	3,867	.5644
Lunenburg	5,547,667	1,756,585	2,495,462	9,799,714	6,421	.2502
Madison	4,426,774	2,114,677	1,889,314	8,430,765	4,789	.4471
Mathews	2,538,104	1,175,896	1,115,399	4,829,399	4,301	.5437

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Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Mecklenburg	12,870,958	4,497,923	5,919,327	23,288,208	5,336	.3609
Middlesex	1,426,504	1,229,126	631,176	3,286,806	2,759	.7449
Montgomery	25,615,444	10,232,231	10,839,852	46,687,527	4,953	.3866
Nelson	3,864,001	1,997,733	1,631,600	7,493,334	4,009	.5689
New Kent	7,653,261	3,017,972	2,483,518	13,154,751	4,461	.4298
Northampton	3,952,554	1,628,350	1,890,207	7,471,111	4,859	.4840
Northumberland	1,642,124	1,384,783	702,241	3,729,148	2,799	.7431
Nottoway	7,496,361	2,181,618	3,508,399	13,186,378	6,151	.2478
Orange	14,206,339	5,293,145	5,132,383	24,631,867	4,957	.3618
Page	10,660,345	3,614,791	3,934,995	18,210,131	5,470	.2985
Patrick	9,892,804	2,504,223	4,425,480	16,822,507	6,040	.2726
Pittsylvania	29,604,001	9,293,450	13,752,214	52,649,665	5,897	.2507
Powhatan	11,301,383	4,733,425	4,353,707	20,388,515	4,905	.3913
Prince Edward	5,958,706	2,846,185	2,984,788	11,789,679	5,793	.3274
Prince George	22,779,595	5,618,170	8,309,301	36,707,066	5,815	.2430
Prince William	241,848,279	79,398,790	90,814,291	412,061,360	4,916	.3822
Pulaski	13,164,465	4,616,481	6,038,210	23,819,156	5,573	.3113
Rappahannock	892,940	1,036,369	384,239	2,313,548	2,611	.7916
Richmond (Co.)	3,912,440	1,144,442	1,838,763	6,895,645	5,646	.3364
Roanoke (Co.)	38,567,257	14,426,905	15,906,193	68,900,355	4,954	.3704
Rockbridge	6,839,425	2,976,840	2,635,187	12,451,452	4,891	.4740
Rockingham	31,004,687	12,474,337	11,436,121	54,915,145	4,864	.3702
Russell	13,494,134	4,059,180	6,311,491	23,864,805	6,048	.2486
Scott	14,175,263	3,137,336	6,357,679	23,670,278	6,599	.1940
Shenandoah	16,511,528	6,465,009	6,147,059	29,123,596	4,900	.3653
Smyth	15,485,304	4,672,130	7,198,359	27,355,793	6,086	.2252
Southampton	8,923,635	2,746,177	3,293,753	14,963,565	5,742	.2878
Spotsylvania	68,245,808	23,709,064	25,986,072	117,940,944	5,059	.3555
Stafford	81,037,920	26,584,283	27,062,253	134,684,456	4,952	.3412
Surry	827,761	1,000,076	478,857	2,306,694	2,805	.8000
Sussex	3,414,631	1,383,976	1,923,095	6,721,702	6,312	.3585
Tazewell	18,806,389	6,318,223	8,913,788	34,038,400	5,659	.2756
Warren	13,734,856	6,193,214	5,598,540	25,526,610	4,809	.3871

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Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Washington	18,634,326	7,539,284	7,860,779	34,034,389	4,806	.3813
Westmoreland	4,893,213	2,356,631	2,124,000	9,373,844	5,917	.4633
Wise	18,712,463	5,824,637	7,836,341	32,373,441	5,604	.2538
Wythe	12,422,855	4,331,782	4,724,808	21,479,445	5,195	.3183
York	34,382,281	12,162,217	11,123,409	57,667,907	4,606	.4026
Alexandria	12,098,352	14,465,618	6,417,118	32,981,088	2,378	.8000
Bristol	6,272,725	2,507,449	3,264,394	12,044,568	5,519	.3085
Buena Vista	3,726,026	935,555	1,890,765	6,552,346	6,529	.1756
Charlottesville	5,859,596	4,323,716	2,955,052	13,138,364	3,262	.6683
Colonial Heights	6,705,017	2,740,531	3,155,824	12,601,372	4,532	.4323
Covington	2,940,739	948,459	1,491,087	5,380,285	5,880	.2818
Danville	18,273,984	6,347,258	9,638,935	34,260,177	5,733	.2649
Falls Church	2,250,238	2,237,267	915,547	5,403,052	2,233	.8000
Fredericksburg	5,917,291	3,283,315	2,741,529	11,942,135	3,687	.6135
Galax	4,242,651	1,083,147	2,001,989	7,327,787	5,576	.2738
Hampton	59,243,539	21,020,956	27,600,753	107,865,248	5,426	.2878
Harrisonburg	14,100,003	5,218,946	6,707,650	26,026,599	4,950	.4009
Hopewell	12,929,161	3,764,803	6,485,952	23,179,916	5,799	.2298
Lynchburg	22,195,065	9,931,402	10,159,771	42,286,238	5,111	.3680
Martinsville	7,263,889	1,919,501	3,774,339	12,957,729	6,023	.2222
Newport News	83,785,630	28,457,006	38,011,179	150,253,815	5,464	.2908
Norfolk	84,784,048	31,708,060	39,859,542	156,351,650	5,260	.3123
Norton	2,516,565	603,272	1,164,785	4,284,622	5,236	.3102
Petersburg	12,223,326	4,508,408	6,820,253	23,551,987	6,004	.2475
Portsmouth	43,339,821	14,859,196	19,617,286	77,816,304	5,492	.2678
Radford	5,066,803	1,666,256	2,226,087	8,959,146	5,600	.2675
Richmond (City)	51,318,374	24,992,226	32,940,519	109,251,120	4,975	.4636
Roanoke (City)	34,919,787	13,739,756	17,371,983	66,031,526	5,185	.3592
Staunton	6,462,752	3,205,083	2,851,736	12,519,571	4,848	.3923
Suffolk	37,914,017	15,201,964	16,175,286	69,291,267	5,035	.3490
Virginia Beach	175,008,994	70,180,346	63,993,456	309,182,795	4,523	.4034
Waynesboro	8,281,882	3,207,502	3,207,205	14,696,589	4,782	.3493
Williamsburg	832,929	1,096,051	342,790	2,271,770	2,413	.8000

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Winchester	10,102,533	4,043,050	4,863,519	19,009,102	4,597	.4376
Fairfax (City)	3,063,767	3,013,939	1,373,036	7,450,742	2,358	.8000
Franklin (City)	3,300,030	1,390,429	2,153,336	6,843,794	6,169	.2978
Chesapeake	109,289,401	40,462,760	46,542,368	196,294,529	5,081	.3610
Lexington	1,659,017	506,490	638,950	2,804,457	4,306	.4510
Emporia	3,583,963	1,056,532	1,499,890	6,140,385	5,939	.2495
Salem	10,311,636	3,557,529	4,034,250	17,903,415	4,744	.3695
Poquoson	5,318,793	2,232,428	2,187,380	9,738,601	4,666	.3895
Manassas	20,710,515	7,247,326	10,512,670	38,470,511	5,402	.3662
Manassas Park	11,178,003	2,739,725	5,148,927	19,066,655	5,891	.2683
Colonial Beach	1,712,802	--	983,904	2,696,706	5,014	.3520
West Point	2,717,054	--	853,932	3,570,986	4,615	.2581
Statewide	\$3,089,059,309	\$1,270,182,235	\$1,303,551,309	\$5,662,792,853	\$4,580	n.a.

Source: VDOE data on state payments to school divisions, calculation of adjusted average daily membership as of March 31, 2015, calculation of local composite index 2014-2016.

Notes: Divisions shown in order of school division number. Early Reading Intervention, SOL Algebra Readiness, and English as a Second Language are included as SOQ accounts because they are included in Standard 2 of the SOQ. Textbooks payments were funded by the Lottery Fund in FY 2015. Remedial Summer School and Instructional Tiered System of Support payments were funded by both the General Fund and the Lottery Fund in FY 2015.



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