

Report to the Governor and the General Assembly of Virginia

State Spending on the K–12 Standards of Quality: 2022 Update



Joint Legislative Audit and Review Commission

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Summary: State Spending on the K–12 Standards of Quality: 2022 Update

WHAT WE FOUND

- In FY22 the state spent \$6.8 billion to fund Virginia’s constitutionally mandated K–12 standards of quality (SOQ). This equates to an average of \$5,623 for each of the state’s 1.2 million elementary and secondary school students.
- Total state SOQ spending in FY22 was 3 percent more than in FY21 because of higher sales tax revenue and several policy changes.
- Fairfax County has by far the most K–12 students (171,164, nearly twice as many as the second-largest school division) and received the most SOQ funds, \$742 million, in FY22.
- Lee County, which is the locality with the lowest local ability to pay, received the most state SOQ funds per student, \$8,265.
- Arlington County, which is among the localities with the highest local ability to pay, received the least state SOQ funds per student, \$3,113.

WHY WE DID THIS STUDY

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

ABOUT VIRGINIA’S K–12 STANDARDS OF QUALITY

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

State Spending on the K–12 Standards of Quality: 2022 Update

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

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

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

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

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

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

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

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

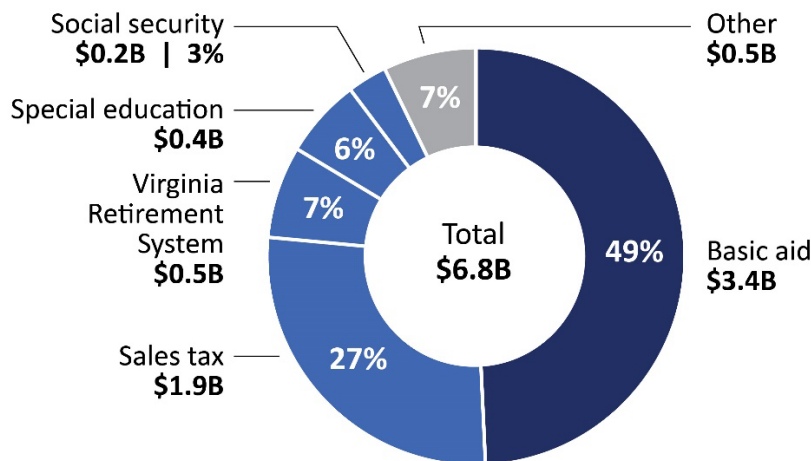
Localities are required to provide the remaining education funds, beyond the state share, to meet the K–12 standards of quality. Appropriation Act language over the years has addressed specifically how this amount should be calculated. Localities typically provide additional funds beyond the required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

State spent \$6.8 billion on the K–12 SOQ in FY22

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

For FY22, Virginia school divisions collectively spent \$6.8 billion in state K–12 SOQ funds, or \$5,623 for each of the 1,210,567 public elementary and secondary school students in Virginia. (See Appendix B for state K–12 SOQ spending in each school division and per student.) Two SOQ accounts funded more than three-fourths of total state SOQ spending: basic aid (49 percent) and sales tax revenue collected for educational purposes (27 percent) in FY22 (Figure 1). School divisions can use funding from these two accounts for several purposes related to providing a basic education program, such as compensation for employees required under the SOQ. The share of total funding through these two accounts has shifted slightly over time, with basic aid funding a slightly lower portion over time, and sales tax revenue—a revenue source that has experienced robust growth in recent years—funding a slightly higher portion. State SOQ spending also includes dedicated funding for local school division contributions to the Virginia Retirement System and the employer share of Social Security taxes, funding for special education services, and other costs such as textbooks and English as a second language.

FIGURE 1
Basic aid accounted for 49 percent of total state K–12 SOQ spending (FY22)



SOURCE: VDOE data on state K–12 SOQ payments to school divisions, FY22.

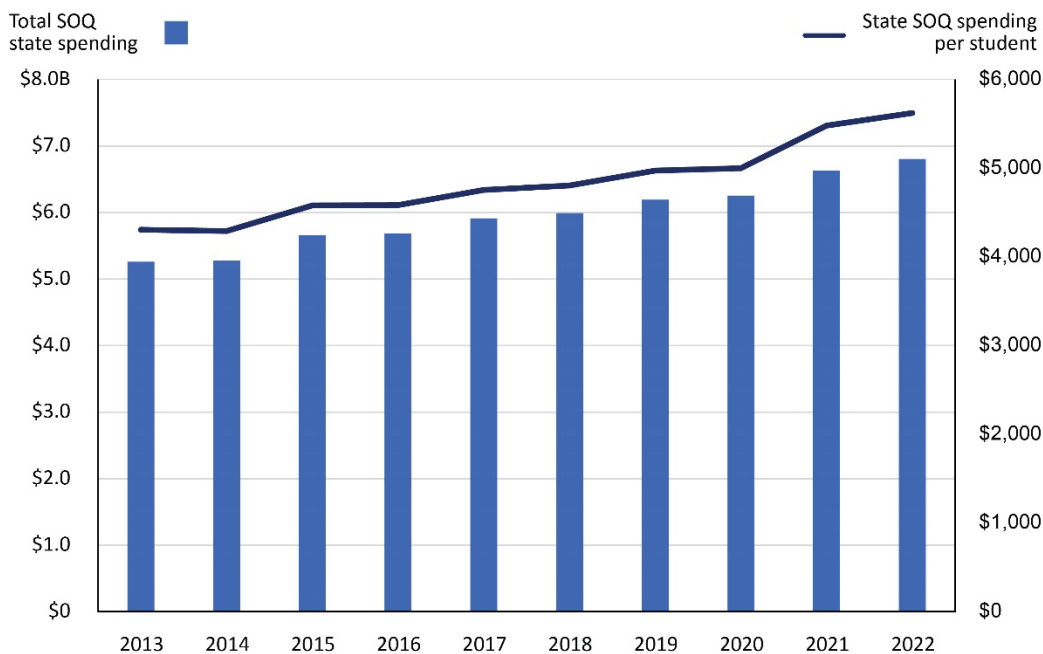
NOTE: K–12 SOQ spending by the state only. Excludes local “required minimum effort” spending and additional local spending. Early reading intervention and SOL algebra readiness are reported by VDOE as SOQ accounts. These accounts are funded with Lottery proceeds but are included in Standard 2 of the SOQ. “Other” includes nine other accounts including prevention, intervention, and remediation (\$117 million); English as a second language (\$85 million); textbooks (\$73 million); and remedial summer school (\$40 million). Remedial summer school is not included in Standard 2 of the SOQ but is included in SOQ totals in the appropriation act.

Statewide K–12 SOQ spending increased 3 percent over previous year

State SOQ spending in FY22 was \$6.8 billion, an increase of 2.6 percent or about \$173 million from FY21. This is the 11th consecutive annual increase in total state SOQ spending (Figure 2). State SOQ spending per student was \$5,623, on average statewide, a 2.6 percent increase from FY21. This is the sixth consecutive annual increase in state SOQ spending per student. Though state SOQ spending per student has fluctuated some over the past decade, it has generally kept pace with inflation as measured by the Consumer Price Index. Adjusted for inflation, state SOQ spending per student was \$539 (10.6 percent) higher in FY22 than in FY13. Inflation-adjusted SOQ spending per student, though, is still below the pre-Great Recession high in FY09 (\$5,981).

To adjust K–12 education spending for inflation between FY13 and FY22, JLARC staff used the U.S. Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U).

FIGURE 2
Total state SOQ spending and state SOQ spending per student have generally increased during the last decade (FY13–FY22)



SOURCE: VDOE data on state K–12 SOQ payments to school divisions and calculation of adjusted average daily membership as of March 31, 2022. JLARC state SOQ spending reports, 2013–2021.

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

The 2.6 percent growth rate in total state SOQ spending between FY21 and FY22 is primarily because of higher sales tax revenue, changes to staffing ratios (for school counselors and new specialized student support positions), and funding the support position cost-of-competing adjustment. This annual growth is lower than the 6 percent growth between FY20 and FY21 but more typical of annual growth over the past 10

The General Assembly appropriated \$279 million in “no loss funding” in FY21 and \$81 million in FY22. These amounts included non-general funds from the COVID-19 Relief Fund established with “gray machine” tax revenue (Chapter 552 of 2021, Special Session I). This amount is in addition to the appropriation for the state share of SOQ funding according to the SOQ formula.

years. Rebenchmarking occurred in FY21, resulting in increased costs in FY21 and FY22. (Rebenchmarking occurs every two years to reflect changes in instructional and support staff salaries and benefits, inflation, and other factors.)

State SOQ spending grew in FY21 and FY22 even though enrollment declined during the COVID-19 pandemic. Enrollment was 3 percent lower in FY21 than in FY20, then enrollment was relatively flat between FY21 and FY22. The decline in FY21 enrollment primarily occurred because parents chose to homeschool their children, delay sending their children to kindergarten, or transfer their children to private school during the pandemic. Enrollment is a key determinant of SOQ funding to each division and typically lower enrollment reduces funding. However, the General Assembly appropriated additional “no loss funding” in FY21 and FY22 to ensure each school division did not receive less state funding than it would have otherwise. This “no loss funding” was in addition to state SOQ funding (sidebar).

State K–12 SOQ spending in each school division is driven by number of students and local ability to pay

State K–12 SOQ spending in each school division is heavily driven by the number of students. Half (50 percent) of all state SOQ spending was in 10 school divisions in FY22. These 10 divisions had just more than half (52 percent) of the state’s elementary and secondary students. Fairfax County spent by far the most state SOQ funds in FY22 because of its large student population (Table 1). The county has nearly twice as many students as the state’s second-largest school division.

Eight of these 10 school divisions also make up most of the growth in total state SOQ spending from FY21 to FY22, with Fairfax County having the highest growth in the amount of total state SOQ spending (\$27 million). With the exception of Fairfax County, these eight school divisions experienced enrollment growth over the previous year. Fairfax County’s enrollment declined by 850 students, but this decline was less than 0.5 percent. Chesterfield and Stafford experienced the most growth at more than 1,000 additional students each (or 3 percent and 4 percent growth, respectively).

TABLE 1
Ten divisions account for half of total state K–12 SOQ spending in FY22

Rank by state SOQ spending	School division	Total state SOQ spending	Number of students	Per student state SOQ spending
1	Fairfax (County)	\$741,732,358	171,164	\$4,333
2	Prince William	542,518,280	87,947	6,169
3	Loudoun	389,553,030	81,104	4,803
4	Chesterfield	359,621,514	61,370	5,860
5	Virginia Beach	347,710,629	63,579	5,469
6	Henrico	272,155,483	48,816	5,575
7	Chesapeake	245,464,331	39,441	6,224
8	Stafford	178,141,027	29,830	5,972
9	Newport News	167,082,084	25,268	6,613
10	Norfolk	165,110,861	25,733	6,416
Top 10 totals		\$3,409,089,597	634,252	
Top 10 as % of total		50.1%	52.4%	

SOURCE: VDOE data on state payments to school divisions and calculation of adjusted average daily membership as of March 31, 2022.

State K–12 SOQ spending in each school division is also driven by each locality’s composite index score. The local composite index is used to determine local ability to pay, and state funding is allocated accordingly. Localities with a lower score on the local composite index—indicating a lower ability to pay—receive more state funding per student. Localities with a higher score receive less per student. For localities with the highest possible score, currently 0.8000, the state funds 20 percent of total SOQ spending. For Lee County, the locality with the lowest local composite index score, currently 0.1692, the state funds more than 83 percent of total SOQ spending.

In FY22, Lee County received the most state K–12 SOQ funds per student (\$8,265). In contrast, five of the school divisions with the highest local composite index score each received less than \$3,200 per student in state SOQ funds (Table 2). (See Appendix B for K–12 state SOQ spending per student and local composite index for each division.)

TABLE 2

State K–12 SOQ spending per student ranged from \$8,265 to \$3,113 in FY22

Top 10 school divisions	Total SOQ spending per student	Local composite index	Bottom 10 school divisions	Total SOQ spending per student	Local composite index
Lee	\$8,265	0.1692	Arlington	\$3,113	0.8000
Scott	7,972	0.1899	Goochland	3,138	0.8000
Buena Vista	7,914	0.1893	Alexandria	3,171	0.8000
Westmoreland	7,791	0.4618	Falls Church	3,179	0.8000
Lunenburg	7,762	0.2561	Bath	3,199	0.8000
Dickenson	7,621	0.2471	Fairfax City	3,260	0.8000
Emporia	7,599	0.2228	Rappahannock	3,329	0.7990
Halifax	7,575	0.3058	Lancaster	3,513	0.7835
Charlotte	7,562	0.2444	Williamsburg	3,599	0.7459
Sussex	7,541	0.3492	Surry	3,649	0.8000

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2022; calculation of local composite index 2020–22.

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	\$3,353,838,162	\$1,851,631,518	\$1,601,560,569	\$6,807,030,249	\$5,623	n.a.
Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Accomack	\$15,738,720	\$6,707,016	\$8,111,356	\$30,557,092	\$6,667	0.3374
Albemarle	22,145,100	21,750,211	10,850,613	54,745,924	4,112	0.6449
Alleghany	6,626,710	2,889,284	3,273,370	12,789,364	7,091	0.2819
Amelia	5,097,720	2,756,148	2,602,729	10,456,597	6,690	0.3479
Amherst	13,048,179	6,141,772	6,441,435	25,631,386	6,763	0.3141
Appomattox	7,968,569	3,255,992	4,045,260	15,269,821	6,841	0.2978
Arlington	26,011,084	40,479,170	14,450,967	80,941,221	3,113	0.8000
Augusta	27,115,972	14,876,191	11,251,203	53,243,366	5,606	0.3769
Bath	552,365	676,191	300,842	1,529,398	3,199	0.8000
Bedford (Co.)	26,483,692	16,427,108	12,793,583	55,704,383	6,370	0.3132
Bland	2,499,534	1,000,855	1,133,384	4,633,773	6,556	0.3380
Botetourt	12,866,872	6,814,459	5,505,492	25,186,823	5,778	0.3975
Brunswick	4,118,366	2,662,719	2,688,426	9,469,511	6,862	0.4290
Buchanan	8,029,573	3,860,943	4,848,656	16,739,172	7,241	0.2975
Buckingham	6,218,357	3,127,527	3,132,660	12,478,544	6,842	0.3422
Campbell	25,324,831	11,095,831	11,687,752	48,108,414	6,459	0.2878
Caroline	12,572,023	6,729,205	5,908,575	25,209,803	6,246	0.3553
Carroll	11,925,735	5,428,210	6,343,511	23,697,456	7,122	0.2749
Charles City	1,143,411	1,066,256	722,835	2,932,502	5,811	0.5880
Charlotte	6,440,551	2,444,329	3,389,186	12,274,066	7,562	0.2444
Chesterfield	193,434,341	84,451,407	81,735,766	359,621,514	5,860	0.3584
Clarke	3,847,546	2,972,202	1,884,139	8,703,887	4,788	0.5729
Craig	1,626,040	948,302	1,025,897	3,600,239	7,519	0.3336
Culpeper	24,666,504	13,007,616	11,381,096	49,055,216	6,014	0.3741
Cumberland	4,079,519	1,946,821	2,187,182	8,213,522	7,519	0.2978
Dickenson	7,331,581	2,893,955	4,012,549	14,238,085	7,621	0.2471
Dinwiddie	15,322,867	5,887,178	7,241,129	28,451,174	6,969	0.2879
Essex	4,270,598	1,998,207	2,262,457	8,531,262	5,974	0.4636
Fairfax (Co.)	312,126,975	266,141,111	163,464,272	741,732,358	4,333	0.6541
Fauquier	21,673,204	16,983,009	10,766,527	49,422,740	4,663	0.5879

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Floyd	\$5,366,979	\$3,162,563	\$2,572,399	\$11,101,941	\$6,592	0.3418
Fluvanna	9,729,686	5,502,953	4,085,297	19,317,936	5,967	0.3940
Franklin	16,866,515	10,946,345	9,171,318	36,984,178	6,204	0.3953
Frederick	40,958,624	20,685,123	16,852,047	78,495,794	5,734	0.4120
Giles	13,838,247	3,535,110	6,384,823	23,758,180	6,866	0.2695
Gloucester	14,919,248	7,544,371	5,851,358	28,314,977	5,836	0.3885
Goochland	2,361,292	4,347,940	1,115,881	7,825,113	3,138	0.8000
Grayson	4,966,688	2,682,573	2,626,072	10,275,333	7,017	0.3615
Greene	8,627,577	4,813,916	4,065,258	17,506,751	6,284	0.3446
Greensville	3,801,739	1,935,143	2,302,445	8,039,327	7,298	0.2799
Halifax	15,378,121	7,032,849	9,748,262	32,159,232	7,575	0.3058
Hanover	42,818,621	24,948,977	18,410,819	86,178,417	5,204	0.4626
Henrico	133,504,625	74,112,349	64,538,509	272,155,483	5,575	0.4279
Henry	24,831,945	10,286,504	12,505,646	47,624,095	7,157	0.2253
Highland	328,376	284,958	136,233	749,567	4,299	0.8000
Isle of Wight	16,626,454	7,953,122	6,641,445	31,221,021	5,720	0.3964
James City	22,021,540	15,628,293	9,433,721	47,083,554	4,723	0.5553
King George	14,115,408	6,593,733	5,565,810	26,274,951	6,070	0.3703
King and Queen	2,882,423	1,257,784	1,479,611	5,619,818	6,969	0.4139
King William	6,685,553	3,952,036	3,020,339	13,657,928	6,864	0.3407
Lancaster	1,010,622	1,691,060	604,868	3,306,550	3,513	0.7835
Lee	11,818,399	4,554,651	6,667,862	23,040,912	8,265	0.1692
Loudoun	190,599,732	118,371,879	80,581,419	389,553,030	4,803	0.5466
Louisa	11,231,501	7,320,142	5,333,505	23,885,148	4,831	0.5406
Lunenburg	6,040,703	2,227,108	3,449,625	11,717,436	7,762	0.2561
Madison	4,163,119	2,703,594	1,720,258	8,586,971	5,337	0.4738
Mathews	2,277,983	1,434,131	1,201,582	4,913,696	5,619	0.5162
Mecklenburg	13,170,694	5,757,546	6,276,751	25,204,991	6,066	0.3996
Middlesex	2,295,959	1,710,914	1,287,635	5,294,508	4,792	0.6008
Montgomery	27,160,339	15,316,474	12,329,829	54,806,642	5,789	0.3979
Nelson	3,199,222	2,714,105	1,668,927	7,582,254	5,215	0.5604
New Kent	9,687,563	4,686,619	3,589,821	17,964,003	5,605	0.4166
Northampton	3,482,082	2,324,040	1,800,924	7,607,046	5,987	0.4696
Northumber- land	1,732,872	1,806,678	841,317	4,380,867	3,893	0.7116
Nottoway	6,448,821	2,932,495	3,349,002	12,730,318	7,392	0.2597
Orange	13,841,473	7,394,885	6,138,427	27,374,785	5,798	0.4105

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Page	\$10,262,466	\$4,735,669	\$4,531,729	\$19,529,864	\$6,529	0.3198
Patrick	9,752,569	3,157,891	4,637,537	17,547,997	7,330	0.2456
Pittsylvania	27,175,724	11,989,243	14,442,100	53,607,067	7,099	0.2446
Powhatan	11,625,908	5,654,774	4,531,059	21,811,741	5,258	0.4507
Prince Edward	5,475,627	3,676,421	2,872,317	12,024,365	6,691	0.3554
Prince George	22,732,136	8,130,636	9,106,918	39,969,690	6,721	0.2467
Prince William	291,404,642	124,702,844	126,410,794	542,518,280	6,169	0.3799
Pulaski	12,825,616	5,968,929	6,453,193	25,247,738	6,550	0.3235
Rappahannock	761,869	1,269,463	350,467	2,381,799	3,329	0.7990
Richmond (Co.)	4,690,825	1,577,778	2,226,894	8,495,497	6,661	0.3120
Roanoke (Co.)	39,996,903	19,660,911	19,376,278	79,034,092	5,971	0.3660
Rockbridge	6,057,532	4,017,436	3,006,557	13,081,525	5,664	0.4506
Rockingham	31,418,640	18,198,751	14,075,019	63,692,410	5,894	0.3799
Russell	12,346,960	5,119,895	6,506,765	23,973,620	7,368	0.2373
Scott	14,363,561	4,296,554	7,784,858	26,444,973	7,972	0.1899
Shenandoah	16,471,334	9,129,156	8,285,295	33,885,785	6,274	0.3832
Smyth	14,829,490	5,946,739	7,528,092	28,304,321	7,347	0.2228
Southampton	9,611,584	3,493,067	4,138,284	17,242,935	7,052	0.3015
Spotsylvania	74,306,255	34,434,330	32,784,714	141,525,299	6,109	0.3722
Stafford	97,181,515	41,042,078	39,917,434	178,141,027	5,972	0.3470
Surry	706,100	1,096,620	461,391	2,264,111	3,649	0.8000
Sussex	3,592,604	1,734,271	1,848,931	7,175,806	7,541	0.3492
Tazewell	18,651,088	8,027,865	10,194,556	36,873,509	7,059	0.2575
Warren	12,842,413	8,664,348	6,385,650	27,892,411	5,625	0.4432
Washington	20,013,284	10,079,793	9,947,657	40,040,734	6,232	0.3416
Westmoreland	5,495,971	3,299,202	2,384,023	11,179,196	7,791	0.4618
Wise	20,382,809	7,478,971	9,422,730	37,284,510	6,957	0.2372
Wythe	12,293,913	5,815,939	5,663,091	23,772,943	6,486	0.3204
York	38,968,274	17,220,085	14,884,296	71,072,655	5,637	0.3812
Alexandria	14,526,589	24,353,369	8,997,751	47,877,709	3,171	0.8000
Bristol	6,791,152	3,489,564	4,590,646	14,871,362	7,090	0.3051
Buena Vista	3,396,390	1,244,938	1,841,550	6,482,878	7,914	0.1893
Charlottesville	5,516,391	7,087,738	2,967,945	15,572,074	3,902	0.6886
Colonial Heights	7,378,641	3,899,482	4,237,021	15,515,144	5,777	0.4156
Covington	3,231,769	1,222,749	1,747,578	6,202,096	6,919	0.2913
Danville	18,403,403	8,580,262	11,131,282	38,114,947	7,047	0.2622
Falls Church	\$2,910,949	\$3,658,903	\$1,166,466	\$7,736,318	\$3,179	0.8000

Appendixes

Division	Basic aid	Sales tax	All other	Total state SOQ	Total state SOQ per student	Local composite index
Fredericksburg	7,010,691	5,547,332	3,826,594	16,384,617	4,853	0.5840
Galax	4,535,585	1,624,492	2,306,541	8,466,618	6,627	0.2775
Hampton	64,545,733	27,323,235	29,959,317	121,828,285	6,486	0.2743
Harrisonburg	20,282,205	8,290,633	10,667,182	39,240,020	6,314	0.3537
Hopewell	14,018,559	5,629,082	8,077,128	27,724,769	7,356	0.2053
Lynchburg	21,177,023	14,859,841	11,974,146	48,011,010	6,459	0.3668
Martinsville	5,920,500	3,121,688	3,682,496	12,724,684	7,523	0.2185
Newport News	85,063,688	38,537,020	43,481,376	167,082,084	6,613	0.2842
Norfolk	79,062,509	42,306,870	43,741,482	165,110,861	6,416	0.3059
Norton	2,864,757	959,980	1,436,328	5,261,065	6,624	0.2710
Petersburg	13,900,849	5,862,653	8,239,288	28,002,790	7,332	0.2442
Portsmouth	44,230,574	20,081,340	23,020,944	87,332,858	6,851	0.2426
Radford	10,363,616	2,280,829	4,488,971	17,133,416	6,519	0.2452
Richmond (City)	50,042,260	34,685,420	35,662,590	120,390,270	6,022	0.4688
Roanoke (City)	39,178,342	21,138,253	23,094,182	83,410,777	6,445	0.3284
Staunton	6,868,496	4,595,526	3,721,833	15,185,855	5,898	0.3877
Suffolk	41,782,818	22,046,847	20,175,130	84,004,795	6,165	0.3487
Virginia Beach	177,681,228	97,050,272	72,979,129	347,710,629	5,469	0.4082
Waynesboro	8,000,982	4,941,213	4,248,473	17,190,668	6,084	0.3652
Williamsburg	1,183,767	1,688,725	677,527	3,550,019	3,599	0.7459
Winchester	10,928,161	6,191,990	6,030,841	23,150,992	5,834	0.4319
Fairfax (City)	3,020,453	4,725,159	1,568,404	9,314,016	3,260	0.8000
Franklin (City)	2,879,551	2,006,382	1,705,601	6,591,534	7,016	0.2929
Chesapeake	126,920,537	60,318,763	58,225,031	245,464,331	6,224	0.3486
Lexington	1,842,083	877,062	837,476	3,556,621	5,727	0.3920
Emporia	3,348,811	1,411,942	1,790,275	6,551,028	7,599	0.2228
Salem	11,010,855	5,130,406	4,941,752	21,083,013	5,762	0.3641
Poquoson	5,986,846	2,988,552	2,652,268	11,627,666	5,724	0.3703
Manassas	24,416,025	10,308,694	13,166,774	47,891,493	6,639	0.3611
Manassas Park	13,181,086	4,372,465	6,917,739	24,471,290	7,404	0.2755
Colonial Beach	1,972,722	-	1,275,073	3,247,795	5,691	0.3317
West Point	3,126,670	-	1,357,916	4,484,586	5,600	0.2614

SOURCE: VDOE data on state payments to school divisions; calculation of adjusted average daily membership as of March 31, 2022; calculation of local composite index 2020–22.

NOTE: Divisions shown in order of school division number. K–12 SOQ spending by the state only. Excludes local “required minimum effort” spending and additional local spending. Early reading intervention and SOL algebra readiness are reported by VDOE as SOQ accounts. These accounts are funded with Lottery proceeds but are included in Standard 2 of the SOQ. Remedial summer school is not included in Standard 2 of the SOQ but is included in SOQ totals in the appropriation act.



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