

Table 15 of the Superintendent's Annual Report for Virginia
Sources of Financial Support for Expenditures, Total Expenditures for Operations ¹ and Total Per Pupil Expenditures for Operations
Fiscal Year 2007

School Division	End-of-Year ADM for Determining Cost Per Pupil ²	Local ³		State		State Retail Sales And Use Tax ⁴		Federal		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵
COUNTIES											
001 Accomack	5,061.40	13,726,972	2,712	25,719,405	5,081	4,942,233	976	7,305,240	1,443	51,693,850	10,213
002 Albemarle	12,306.66	101,825,989	8,274	32,086,892	2,607	11,683,849	949	5,695,884	463	151,292,614	12,294
003 Alleghany	2,920.51	10,665,521	3,652	15,102,847	5,171	2,373,648	813	1,908,692	654	30,050,708	10,290
004 Amelia	1,824.39	4,538,882	2,488	8,428,536	4,620	1,583,961	868	1,281,648	703	15,833,028	8,679
005 Amherst	4,632.59	11,519,161	2,487	22,196,850	4,791	4,223,641	912	3,643,233	786	41,582,885	8,976
006 Appomattox	2,241.98	4,576,825	2,041	10,937,004	4,878	1,992,183	889	1,907,706	851	19,413,718	8,659
007 Arlington	17,397.43	292,948,523	16,839	28,836,903	1,658	16,708,800	960	14,138,083	813	352,632,309	20,269
008 Augusta	10,779.19	32,746,183	3,038	46,931,408	4,354	10,729,959	995	5,429,382	504	95,836,931	8,891
009 Bath	764.49	7,208,993	9,430	1,422,843	1,861	718,592	940	675,140	883	10,025,568	13,114
010 Bedford County/City ⁶	10,920.19	31,160,764	2,853	44,207,146	4,048	9,592,007	878	6,275,218	575	91,235,135	8,355
011 Bland	916.46	2,119,150	2,312	4,538,143	4,952	769,047	839	627,137	684	8,053,477	8,788
012 Botetourt	4,865.16	18,900,972	3,885	19,392,669	3,986	4,750,786	976	2,184,047	449	45,228,474	9,296
013 Brunswick	2,150.89	4,557,427	2,119	12,954,157	6,023	2,253,265	1,048	3,628,923	1,687	23,393,772	10,876
014 Buchanan	3,430.72	9,191,982	2,679	18,648,716	5,436	2,981,394	869	4,235,225	1,235	35,057,317	10,219
015 Buckingham	2,037.32	4,796,678	2,354	10,791,320	5,297	2,171,831	1,066	2,457,749	1,206	20,217,578	9,924
016 Campbell	8,619.03	17,890,913	2,076	40,987,234	4,755	8,233,728	955	6,204,003	720	73,315,878	8,506
017 Caroline	4,016.61	11,600,566	2,888	17,878,185	4,451	4,475,913	1,114	3,026,312	753	36,980,975	9,207
018 Carroll	4,021.77	9,909,255	2,464	19,627,007	4,880	3,792,486	943	4,998,600	1,243	38,327,348	9,530
019 Charles City	848.33	5,090,358	6,000	4,112,364	4,848	784,161	924	894,870	1,055	10,881,752	12,827
020 Charlotte	2,119.68	3,645,440	1,720	12,685,622	5,985	1,824,766	861	2,260,271	1,066	20,416,099	9,632
021 Chesterfield	57,673.97	206,335,758	3,578	218,228,284	3,784	49,390,225	856	23,569,943	409	497,524,211	8,626
022 Clarke	2,193.69	10,627,253	4,844	6,368,415	2,903	1,966,263	896	769,978	351	19,731,909	8,995
023 Craig	734.56	1,833,170	2,496	3,517,740	4,789	727,766	991	585,621	797	6,664,297	9,072
024 Culpeper	7,184.64	25,642,123	3,569	27,390,368	3,812	6,007,890	836	4,148,475	577	63,188,855	8,795
025 Cumberland	1,414.69	3,319,489	2,346	7,602,806	5,374	1,392,846	985	3,026,749	2,140	15,341,891	10,845
026 Dickenson	2,454.67	6,338,791	2,582	13,971,479	5,692	1,970,013	803	2,816,165	1,147	25,096,448	10,224
027 Dinwiddie	4,616.42	11,312,870	2,451	22,534,420	4,881	3,759,257	814	2,432,450	527	40,038,997	8,673
028 Essex	1,628.66	5,339,029	3,278	7,093,011	4,355	1,499,887	921	1,516,504	931	15,448,431	9,485
029 Fairfax County/City ⁶	160,908.23	1,566,413,170	9,735	297,188,845	1,847	156,244,901	971	82,852,849	515	2,102,699,765	13,068
030 Fauquier	10,983.30	73,175,847	6,662	25,402,591	2,313	11,094,580	1,010	4,848,549	441	114,521,567	10,427
031 Floyd	2,061.41	5,068,094	2,459	9,888,177	4,797	1,950,902	946	1,371,742	665	18,278,914	8,867
032 Fluvanna	3,578.82	13,047,460	3,646	14,583,169	4,075	3,000,505	838	1,766,788	494	32,397,923	9,053
033 Franklin	7,281.20	23,943,873	3,288	30,241,546	4,153	7,137,762	980	6,215,379	854	67,538,560	9,276
034 Frederick	12,527.49	58,155,219	4,642	49,735,583	3,970	10,628,967	848	5,240,177	418	123,759,945	9,879
035 Giles	2,571.25	5,486,433	2,134	12,356,424	4,806	2,365,239	920	1,770,683	689	21,978,779	8,548
036 Gloucester	5,930.81	22,447,016	3,785	25,468,978	4,294	5,917,873	998	3,272,636	552	57,106,503	9,629
037 Goochland	2,299.26	16,241,051	7,064	3,423,358	1,489	2,063,203	897	1,037,158	451	22,764,770	9,901
038 Grayson	2,072.55	4,118,165	1,987	11,466,386	5,533	2,135,137	1,030	2,528,940	1,220	20,248,627	9,770
039 Greene	2,726.00	8,721,580	3,199	13,033,120	4,781	2,464,619	904	1,620,626	595	25,839,944	9,479
040 Greensville/Emporia ⁶	2,531.72	5,659,174	2,235	14,266,875	5,635	2,304,847	910	3,629,749	1,434	25,860,644	10,215
041 Halifax	5,834.32	15,348,554	2,631	32,746,638	5,613	5,609,607	961	5,706,187	978	59,410,986	10,183
042 Hanover	18,843.31	73,662,967	3,909	65,191,582	3,460	16,886,508	896	6,337,066	336	162,078,124	8,601
043 Henrico	47,363.75	159,141,474	3,360	166,648,252	3,518	44,740,780	945	24,927,460	526	395,457,967	8,349
044 Henry	7,521.17	16,421,857	2,183	38,509,019	5,120	8,085,648	1,075	7,426,951	987	70,443,475	9,366
045 Highland	285.07	1,653,312	5,800	1,498,384	5,256	281,321	987	251,921	884	3,684,938	12,926
046 Isle Of Wight	5,276.03	19,991,040	3,789	20,959,966	3,973	5,400,145	1,024	3,180,655	603	49,531,806	9,388

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Fiscal Year 2007

School Division	End-of-Year ADM for Determining Cost Per Pupil ²	Local ³		State		State Retail Sales And Use Tax ⁴		Federal		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵
048 King George	3,768.79	10,687,048	2,836	14,823,401	3,933	2,924,059	776	2,105,731	559	30,540,239	8,103
049 King & Queen	774.84	5,331,589	6,881	3,802,559	4,908	860,017	1,110	1,003,123	1,295	10,997,288	14,193
050 King William	2,055.89	6,740,908	3,279	9,656,534	4,697	1,816,475	884	1,062,426	517	19,276,343	9,376
051 Lancaster	1,391.09	9,543,847	6,861	3,207,837	2,306	1,308,298	940	913,007	656	14,972,989	10,764
052 Lee	3,485.63	5,651,213	1,621	23,106,162	6,629	3,577,592	1,026	5,059,281	1,451	37,394,247	10,728
053 Loudoun	49,839.64	467,156,864	9,373	109,554,211	2,198	45,535,818	914	8,465,004	170	630,711,898	12,655
054 Louisa	4,444.69	23,313,226	5,245	12,847,996	2,891	4,510,386	1,015	2,886,641	649	43,558,249	9,800
055 Lunenburg	1,682.06	3,459,462	2,057	9,519,687	5,660	1,718,506	1,022	2,494,176	1,483	17,191,831	10,221
056 Madison	1,837.29	6,940,478	3,778	7,666,040	4,172	1,835,468	999	998,070	543	17,440,056	9,492
057 Mathews	1,285.85	4,976,932	3,871	4,682,292	3,641	1,078,653	839	724,760	564	11,462,637	8,914
058 Mecklenburg	4,733.82	11,116,300	2,348	23,755,901	5,018	3,910,212	826	4,379,431	925	43,161,844	9,118
059 Middlesex	1,300.72	6,225,649	4,786	3,764,024	2,894	1,222,371	940	989,859	761	12,201,903	9,381
060 Montgomery	9,506.67	32,899,883	3,461	39,601,861	4,166	9,932,628	1,045	6,887,968	725	89,322,340	9,396
062 Nelson	2,006.30	9,904,596	4,937	7,724,287	3,850	2,100,604	1,047	1,813,335	904	21,542,823	10,738
063 New Kent	2,652.02	9,245,415	3,486	10,198,512	3,846	2,553,242	963	982,373	370	22,979,541	8,665
065 Northampton	1,827.18	7,682,993	4,205	8,938,631	4,892	1,774,922	971	2,888,503	1,581	21,285,050	11,649
066 Northumberland	1,453.08	7,532,850	5,184	3,882,603	2,672	1,408,290	969	1,494,029	1,028	14,317,774	9,853
067 Nottoway	2,228.70	6,052,996	2,716	8,792,278	3,945	2,174,888	976	3,230,709	1,450	20,250,871	9,086
068 Orange	4,873.78	15,001,167	3,078	19,006,377	3,900	4,218,766	866	2,842,624	583	41,068,934	8,427
069 Page	3,520.72	9,230,480	2,622	16,752,090	4,758	3,055,546	868	2,752,462	782	31,790,578	9,030
070 Patrick	2,563.74	5,183,260	2,022	14,322,095	5,586	2,375,941	927	2,229,771	870	24,111,068	9,405
071 Pittsylvania	9,070.68	17,279,053	1,905	43,680,198	4,816	8,554,306	943	7,321,887	807	76,835,444	8,471
072 Powhatan	4,332.34	18,273,760	4,218	17,011,580	3,927	3,803,952	878	1,424,498	329	40,513,790	9,351
073 Prince Edward	2,583.03	8,434,424	3,265	13,652,324	5,285	2,929,410	1,134	2,876,628	1,114	27,892,787	10,798
074 Prince George	6,035.58	11,591,081	1,920	29,693,536	4,920	5,511,033	913	5,465,981	906	52,261,631	8,659
075 Prince William	69,027.02	337,553,129	4,890	284,966,909	4,128	62,096,827	900	32,469,782	470	717,086,647	10,388
077 Pulaski	4,886.66	11,533,083	2,360	22,746,646	4,655	4,525,612	926	4,306,216	881	43,111,557	8,822
078 Rappahannock	988.86	8,502,746	8,599	1,971,126	1,993	1,091,649	1,104	513,519	519	12,079,040	12,215
079 Richmond	1,183.60	4,204,454	3,552	5,407,606	4,569	1,021,318	863	785,862	664	11,419,241	9,648
080 Roanoke	14,782.53	54,831,052	3,709	58,270,616	3,942	14,194,492	960	6,243,160	422	133,539,319	9,034
081 Rockbridge	2,714.42	11,170,674	4,115	9,838,451	3,625	2,680,196	987	2,327,017	857	26,016,338	9,584
082 Rockingham	11,353.68	39,976,007	3,521	47,932,200	4,222	11,415,167	1,005	7,269,042	640	106,592,416	9,388
083 Russell	4,103.26	6,519,831	1,589	21,289,088	5,188	3,858,994	940	5,562,162	1,356	37,230,075	9,073
084 Scott	3,832.17	6,240,963	1,629	23,121,897	6,034	3,264,244	852	3,521,097	919	36,148,201	9,433
085 Shenandoah	6,034.68	23,447,883	3,886	26,072,580	4,320	5,424,780	899	3,087,283	512	58,032,526	9,617
086 Smyth	4,923.61	8,390,276	1,704	27,141,913	5,513	4,109,736	835	4,512,041	916	44,153,966	8,968
087 Southampton	2,776.91	8,518,999	3,068	13,824,934	4,979	3,135,050	1,129	2,455,525	884	27,934,508	10,060
088 Spotsylvania	23,771.14	96,316,323	4,052	94,070,050	3,957	21,694,608	913	9,772,386	411	221,853,366	9,333
089 Stafford	26,121.70	96,343,310	3,688	103,425,009	3,959	24,118,785	923	11,145,664	427	235,032,768	8,998
090 Surry	1,000.17	10,254,813	10,253	1,813,171	1,813	1,009,852	1,010	964,254	964	14,042,090	14,040
091 Sussex	1,334.99	7,565,238	5,667	7,920,524	5,933	1,290,408	967	2,649,171	1,984	19,425,341	14,551
092 Tazewell	6,747.31	12,226,314	1,812	33,499,269	4,965	6,437,517	954	5,415,706	803	57,578,806	8,534
093 Warren	5,285.38	15,155,084	2,867	20,483,165	3,875	5,142,359	973	2,792,081	528	43,572,690	8,244
094 Washington	7,248.67	18,882,369	2,605	32,702,093	4,511	6,552,950	904	6,098,084	841	64,235,496	8,862
095 Westmoreland	1,619.33	5,115,344	3,159	8,011,557	4,947	1,673,980	1,034	2,077,351	1,283	16,878,233	10,423
096 Wise	6,650.87	12,833,895	1,930	34,597,057	5,202	5,947,498	894	7,088,685	1,066	60,467,134	9,092
097 Wythe	4,236.48	10,156,098	2,397	19,491,750	4,601	3,874,283	915	4,217,178	995	37,739,309	8,908

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		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵
098 York	12,646.98	44,637,597	3,530	47,807,004	3,780	10,823,988	856	13,870,456	1,097	117,139,045	9,262
CITIES											
101 Alexandria	10,047.45	154,890,474	15,416	19,144,799	1,905	10,603,823	1,055	10,762,802	1,071	195,401,897	19,448
102 Bristol	2,283.33	5,663,954	2,481	11,148,606	4,883	2,224,259	974	2,807,618	1,230	21,844,438	9,567
103 Buena Vista	1,172.96	2,116,120	1,804	6,313,379	5,382	929,583	793	610,495	520	9,969,577	8,499
104 Charlottesville	4,007.35	36,588,849	9,130	12,048,451	3,007	4,866,552	1,214	4,050,204	1,011	57,554,056	14,362
106 Colonial Heights	2,881.49	17,011,594	5,904	10,179,831	3,533	2,597,513	901	1,228,397	426	31,017,335	10,764
107 Covington	860.17	4,009,300	4,661	4,952,538	5,758	578,696	673	1,015,612	1,181	10,556,146	12,272
108 Danville	6,573.56	16,809,699	2,557	31,568,931	4,802	6,688,260	1,017	9,584,753	1,458	64,651,643	9,835
109 Falls Church	1,880.77	29,264,191	15,560	2,892,311	1,538	1,759,409	935	638,289	339	34,554,200	18,372
110 Fredericksburg	2,483.15	24,684,409	9,941	4,679,179	1,884	2,497,936	1,006	2,455,535	989	34,317,059	13,820
111 Galax	1,304.21	2,784,390	2,135	6,078,589	4,661	994,562	763	1,272,029	975	11,129,570	8,534
112 Hampton	21,752.94	61,864,753	2,844	110,079,124	5,060	22,588,261	1,038	19,486,549	896	214,018,687	9,839
113 Harrisonburg	4,350.11	22,525,991	5,178	17,887,807	4,112	3,587,610	825	4,854,266	1,116	48,855,674	11,231
114 Hopewell	3,866.89	9,630,379	2,490	19,886,757	5,143	3,275,325	847	4,117,485	1,065	36,909,946	9,545
115 Lynchburg	8,459.93	36,726,459	4,341	31,633,367	3,739	8,792,053	1,039	8,751,089	1,034	85,902,969	10,154
116 Martinsville	2,427.12	7,758,654	3,197	12,724,842	5,243	2,568,585	1,058	2,496,633	1,029	25,548,715	10,526
117 Newport News	30,112.91	90,845,960	3,017	149,190,630	4,954	32,057,626	1,065	31,304,701	1,040	303,398,917	10,075
118 Norfolk	32,763.65	88,308,202	2,695	168,439,491	5,141	31,830,412	972	49,422,837	1,508	338,000,943	10,316
119 Norton	736.82	1,504,588	2,042	3,660,056	4,967	644,440	875	840,608	1,141	6,649,692	9,025
120 Petersburg	4,708.66	8,850,465	1,880	28,789,410	6,114	4,091,389	869	7,167,743	1,522	48,899,008	10,385
121 Portsmouth	14,738.59	29,094,171	1,974	83,344,036	5,655	12,206,131	828	23,825,764	1,617	148,470,103	10,074
122 Radford	1,522.60	4,731,565	3,108	6,998,599	4,596	1,171,153	769	822,587	540	13,723,903	9,013
123 Richmond	22,624.94	135,400,003	5,985	99,474,037	4,397	26,488,536	1,171	35,449,116	1,567	296,811,691	13,119
124 Roanoke	12,257.92	46,220,246	3,771	57,850,466	4,719	12,035,730	982	12,919,047	1,054	129,025,489	10,526
126 Staunton	2,646.96	11,094,055	4,191	10,232,695	3,866	3,547,858	1,340	2,303,498	870	27,178,106	10,268
127 Suffolk	13,440.58	39,025,460	2,904	59,665,490	4,439	14,111,930	1,050	10,650,923	792	123,453,803	9,185
128 Virginia Beach	71,269.90	325,037,400	4,561	290,107,605	4,071	72,151,254	1,012	60,244,476	845	747,540,736	10,489
130 Waynesboro	2,954.38	9,829,661	3,327	12,515,032	4,236	3,066,180	1,038	2,827,159	957	28,238,031	9,558
131 Williamsburg/James City ⁶	10,028.49	61,183,857	6,101	28,353,161	2,827	9,217,623	919	4,113,345	410	102,867,986	10,258
132 Winchester	3,698.67	25,127,854	6,794	11,498,960	3,109	3,396,495	918	2,756,183	745	42,779,493	11,566
135 Franklin	1,287.12	4,052,104	3,148	7,806,495	6,065	1,248,560	970	2,057,991	1,599	15,165,150	11,782
136 Chesapeake	39,350.98	184,857,184	4,698	147,223,372	3,741	40,212,884	1,022	24,215,929	615	396,509,370	10,076
137 Lexington	632.57	2,292,198	3,624	2,315,352	3,660	506,069	800	289,803	458	5,403,421	8,542
139 Salem	3,965.67	17,486,949	4,410	14,842,198	3,743	3,224,492	813	1,995,077	503	37,548,716	9,468
142 Poquoson	2,569.50	7,986,512	3,108	9,988,436	3,887	2,178,317	848	817,613	318	20,970,878	8,161
143 Manassas	6,215.73	42,702,991	6,870	25,922,698	4,171	6,616,293	1,064	3,298,414	531	78,540,396	12,636
144 Manassas Park	2,388.53	13,678,838	5,727	11,402,686	4,774	1,931,152	809	1,123,249	470	28,135,924	11,780
TOWNS											
202 Colonial Beach	569.90	1,448,059	2,541	3,142,645	5,514	406,632	714	1,342,581	2,356	6,339,916	11,125
207 West Point	790.74	3,839,578	4,856	4,152,379	5,251	570,169	721	305,451	386	8,867,577	11,214

Table 15 of the Superintendent's Annual Report for Virginia
Sources of Financial Support for Expenditures, Total Expenditures for Operations ¹ and Total Per Pupil Expenditures for Operations
Fiscal Year 2007

School Division	End-of-Year ADM for Determining Cost Per Pupil ²	Local ³		State		State Retail Sales And Use Tax ⁴		Federal		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵
State ⁷	1,188,523.56	6,114,823,391	5,145	4,480,982,743	3,770	1,135,152,370	955	848,290,617	714	12,579,249,120	10,584

¹ Operations include regular day school, school food services, summer school, adult education, and other education, but do not include pre-kindergarten, non-regular day school programs, non-local education agency (LEA) programs, debt service, or capital outlay additions. Non-LEA programs include expenditures made by a school division for state-operated education programs (in hospitals, clinics, and detention homes) that are located within the school division and reimbursed with state funds.

² The Average Daily Membership (ADM) calculated at the end of the school year includes the ADM of pupils served in the school division and the ADM of resident pupils for whom tuition is paid to another school division, regional special education program, or private school. It excludes Head Start, pre-kindergarten, and junior kindergarten students.

³ Expenditures exclude tuition payments (revenue source codes 1901010 and 1901020) received from other LEAs.

⁴ Sales Tax amounts are as reported on the Annual School Report and include both the one percent and one-eighth percent.

⁵ Support by fund source may not equal total expenditures due to rounding.

⁶ Data for jointly-operated school divisions (Bedford City and Bedford County; Fairfax City and Fairfax County; Emporia and Greensville County; and Williamsburg and James City County) is reported under the fiscal agent division only. Bedford County, Fairfax County, Greensville County and Williamsburg are the fiscal agent divisions.

⁷ State level Per Pupil amounts are calculated based on state level totals. For example: Local state level 'Per Pupil' Amount = state level 'Local Amount' divided by the state level 'End-of-Year ADM for determining Cost Per Pupil'.