

Table 15 of the Superintendent's Annual Report for Virginia  
Sources of Financial Support for Expenditures, Total Expenditures for Operations <sup>1,8</sup> and Total Per Pupil Expenditures for Operations  
Fiscal Year 2014

School Division	End-of-Year ADM for Determining Cost Per Pupil <sup>2</sup>	Local <sup>3</sup>		State		State Retail Sales And Use Tax <sup>4</sup>		Federal		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations <sup>3</sup>	Per Pupil Expenditure <sup>5</sup>
<b>COUNTIES</b>											
001 Accomack	5,169.64	17,194,273	3,326	24,168,726	4,675	4,649,293	899	5,903,280	1,142	51,915,572	10,042
002 Albemarle	13,387.53	121,311,176	9,062	27,195,551	2,031	14,385,653	1,075	8,130,421	607	171,022,802	12,775
003 Alleghany	2,405.43	9,871,157	4,104	12,197,475	5,071	2,374,694	987	2,027,629	843	26,470,955	11,005
004 Amelia	1,787.95	5,694,403	3,185	8,552,180	4,783	1,873,019	1,048	1,611,599	901	17,731,201	9,917
005 Amherst	4,269.65	15,409,549	3,609	20,214,538	4,734	4,723,523	1,106	3,998,727	937	44,346,337	10,386
006 Appomattox	2,321.39	5,132,402	2,211	11,361,656	4,894	2,226,270	959	1,485,261	640	20,205,589	8,704
007 Arlington	23,515.21	385,814,550	16,407	37,959,028	1,614	19,524,042	830	12,896,099	548	456,193,719	19,400
008 Augusta	10,598.26	39,449,278	3,722	40,726,096	3,843	10,662,994	1,006	8,234,575	777	99,072,942	9,348
009 Bath	621.89	7,786,646	12,521	1,082,072	1,740	607,741	977	831,722	1,337	10,308,181	16,576
010 Bedford County	10,206.20	33,987,418	3,330	42,074,831	4,122	11,528,612	1,130	7,329,289	718	94,920,150	9,300
011 Bland	855.35	2,524,566	2,952	4,884,894	5,711	859,499	1,005	730,603	854	8,999,562	10,521
012 Botetourt	4,855.04	25,471,607	5,246	18,126,056	3,733	5,270,791	1,086	2,139,656	441	51,008,110	10,506
013 Brunswick	1,908.04	5,127,019	2,687	11,499,059	6,027	2,254,874	1,182	2,538,613	1,330	21,419,564	11,226
014 Buchanan	3,190.10	12,394,957	3,885	15,450,829	4,843	3,011,699	944	4,073,391	1,277	34,930,874	10,950
015 Buckingham	2,102.11	6,377,571	3,034	10,852,420	5,163	2,172,184	1,033	2,781,262	1,323	22,183,437	10,553
016 Campbell	8,245.10	25,636,537	3,109	33,792,197	4,098	7,989,592	969	5,881,135	713	73,299,461	8,890
017 Caroline	4,304.89	12,434,092	2,888	19,427,356	4,513	4,406,231	1,024	3,100,499	720	39,368,179	9,145
018 Carroll	3,978.30	13,744,218	3,455	18,749,825	4,713	4,066,230	1,022	4,619,090	1,161	41,179,362	10,351
019 Charles City	735.43	4,579,940	6,228	3,362,392	4,572	915,725	1,245	856,251	1,164	9,714,308	13,209
020 Charlotte	1,981.59	4,576,933	2,310	13,816,916	6,973	1,951,510	985	2,184,080	1,102	22,529,438	11,369
021 Chesterfield	59,191.24	224,471,829	3,792	225,130,189	3,803	55,980,750	946	28,475,235	481	534,058,002	9,023
022 Clarke	2,011.47	11,819,934	5,876	6,211,436	3,088	2,243,024	1,115	958,138	476	21,232,532	10,556
023 Craig	687.33	2,033,426	2,958	3,482,881	5,067	785,439	1,143	797,631	1,160	7,099,377	10,329
024 Culpeper	8,036.22	28,538,777	3,551	32,662,681	4,064	7,789,525	969	5,116,434	637	74,107,417	9,222
025 Cumberland	1,431.97	4,422,763	3,089	7,396,011	5,165	1,487,969	1,039	1,795,232	1,254	15,101,975	10,546
026 Dickenson	2,325.75	6,919,959	2,975	13,570,440	5,835	2,183,011	939	2,339,831	1,006	25,013,241	10,755
027 Dinwiddie	4,398.65	12,985,051	2,952	21,963,918	4,993	4,290,486	975	2,902,530	660	42,141,984	9,581
028 Essex	1,555.37	6,301,910	4,052	6,398,678	4,114	1,674,808	1,077	1,689,566	1,086	16,064,963	10,329
029 Fairfax County/City <sup>6</sup>	182,983.88	1,903,478,419	10,402	397,608,012	2,173	174,201,976	952	110,812,709	606	2,586,101,116	14,133
030 Fauquier	11,061.51	81,768,580	7,392	33,792,947	3,055	11,294,784	1,021	4,994,984	452	131,851,295	11,920
031 Floyd	2,005.64	6,629,805	3,306	9,125,693	4,550	2,263,903	1,129	1,577,974	787	19,597,375	9,771
032 Fluvanna	3,654.43	14,562,881	3,985	13,182,408	3,607	3,877,846	1,061	2,062,772	564	33,685,907	9,218
033 Franklin	7,360.16	31,764,230	4,316	29,867,760	4,058	7,702,404	1,046	7,113,917	967	76,448,311	10,387
034 Frederick	13,078.00	63,384,111	4,847	53,461,528	4,088	13,300,059	1,017	6,946,928	531	137,092,627	10,483
035 Giles	2,436.84	6,446,975	2,646	12,558,732	5,154	2,455,587	1,008	1,936,741	795	23,398,035	9,602
036 Gloucester	5,610.17	23,850,319	4,251	21,825,766	3,890	5,633,503	1,004	3,484,680	621	54,794,269	9,767
037 Goochland	2,437.49	18,652,970	7,653	3,861,608	1,584	3,006,803	1,234	1,508,179	619	27,029,560	11,089
038 Grayson	1,790.05	5,919,703	3,307	10,099,982	5,642	2,017,870	1,127	3,615,284	2,020	21,652,839	12,096
039 Greene	3,086.13	11,476,309	3,719	12,770,422	4,138	3,046,272	987	1,642,651	532	28,935,654	9,376
040 Greensville/Emporia <sup>6</sup>	2,564.53	5,335,377	2,080	14,131,149	5,510	2,358,804	920	3,186,359	1,242	25,011,690	9,753
041 Halifax	5,526.05	14,461,323	2,617	27,762,630	5,024	5,412,730	979	5,945,705	1,076	53,582,388	9,696
042 Hanover	18,179.40	75,384,934	4,147	64,214,385	3,532	17,506,909	963	7,407,463	407	164,513,690	9,049
043 Henrico	50,500.95	223,979,690	4,435	145,850,346	2,888	48,886,916	968	34,674,359	687	453,391,310	8,978
044 Henry	7,354.81	15,809,641	2,150	38,615,177	5,250	7,281,451	990	8,373,934	1,139	70,080,202	9,528
045 Highland	206.21	1,977,754	9,591	1,180,084	5,723	266,157	1,291	294,883	1,430	3,718,879	18,034
046 Isle Of Wight	5,482.94	24,036,738	4,384	20,471,136	3,734	5,453,078	995	3,043,642	555	53,004,594	9,667
048 King George	4,304.42	14,598,538	3,392	16,078,527	3,735	4,120,120	957	2,182,263	507	36,979,449	8,591
049 King & Queen	832.90	4,477,343	5,376	3,891,971	4,673	962,522	1,156	1,229,809	1,477	10,561,645	12,681
050 King William	2,237.01	9,157,914	4,094	9,886,620	4,420	2,037,845	911	1,373,052	614	22,455,430	10,038
051 Lancaster	1,246.57	9,896,723	7,939	1,980,140	1,588	1,279,298	1,026	1,568,738	1,258	14,724,899	11,812
052 Lee	3,388.38	5,926,504	1,749	20,418,669	6,026	3,521,916	1,039	4,223,546	1,246	34,090,634	10,061
053 Loudoun	71,232.52	613,733,190	8,616	201,942,464	2,835	61,541,715	864	21,090,740	296	898,308,109	12,611

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		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations <sup>3</sup>	Per Pupil Expenditure <sup>5</sup>	
054 Louisa	4,595.40	26,698,863	5,810	14,566,003	3,170	4,762,529	1,036	7,407,387	1,612	53,434,782	11,628	
055 Lunenburg	1,576.49	3,345,217	2,122	8,739,897	5,544	1,665,209	1,056	1,909,686	1,211	15,660,009	9,933	
056 Madison	1,878.35	12,248,999	6,521	7,050,342	3,753	1,989,143	1,059	1,324,403	705	22,612,886	12,039	
057 Mathews	1,145.75	6,790,338	5,927	3,641,063	3,178	1,180,562	1,030	847,270	739	12,459,233	10,874	
058 Mecklenburg	4,604.97	13,376,292	2,905	21,021,763	4,565	4,345,088	944	4,301,509	934	43,044,652	9,347	
059 Middlesex	1,206.59	7,922,546	6,566	1,179,322	977	1,180,735	979	1,203,145	997	11,485,748	9,519	
060 Montgomery	9,687.90	44,054,222	4,547	37,740,196	3,896	9,460,535	977	6,429,649	664	97,684,602	10,083	
062 Nelson	1,940.15	14,715,109	7,585	5,878,014	3,030	1,950,738	1,005	1,687,134	870	24,230,995	12,489	
063 New Kent	2,969.71	13,551,858	4,563	9,738,280	3,279	2,913,846	981	1,196,753	403	27,400,737	9,227	
065 Northampton	1,652.98	8,011,388	4,847	6,867,488	4,155	1,606,462	972	4,062,119	2,457	20,547,457	12,431	
066 Northumberland	1,411.01	10,603,844	7,515	2,153,570	1,526	1,361,282	965	1,374,290	974	15,492,986	10,980	
067 Nottoway	2,316.65	5,295,829	2,286	12,104,450	5,225	2,129,720	919	2,568,359	1,109	22,098,358	9,539	
068 Orange	5,206.08	19,212,247	3,690	19,899,196	3,822	5,084,362	977	4,291,816	824	48,487,620	9,314	
069 Page	3,532.52	10,615,044	3,005	16,734,918	4,737	3,505,004	992	2,718,816	770	33,573,782	9,504	
070 Patrick	2,739.21	6,232,275	2,275	14,039,626	5,125	2,411,788	880	2,399,516	876	25,083,206	9,157	
071 Pittsylvania	9,212.33	18,732,371	2,033	46,582,493	5,057	9,057,641	983	7,579,143	823	81,951,648	8,896	
072 Powhatan	4,233.70	21,916,194	5,177	14,804,861	3,497	4,559,984	1,077	1,659,952	392	42,940,991	10,143	
073 Prince Edward	2,253.59	8,539,489	3,789	10,736,569	4,764	2,712,345	1,204	2,771,332	1,230	24,759,735	10,987	
074 Prince George	6,245.46	14,998,650	2,402	30,223,782	4,839	5,492,340	879	7,976,387	1,277	58,691,158	9,397	
075 Prince William	85,256.45	397,620,696	4,664	361,858,486	4,244	75,528,833	886	55,492,018	651	890,500,032	10,445	
077 Pulaski	4,443.76	15,020,676	3,380	21,436,571	4,824	4,496,406	1,012	4,162,100	937	45,115,752	10,153	
078 Rappahannock	881.87	8,763,915	9,938	1,719,639	1,950	1,032,247	1,171	578,658	656	12,094,460	13,715	
079 Richmond	1,213.50	5,446,008	4,488	5,798,069	4,778	1,090,357	899	1,052,947	868	13,387,381	11,032	
080 Roanoke	14,280.35	63,916,401	4,476	54,597,444	3,823	13,944,930	977	6,068,141	425	138,526,917	9,701	
081 Rockbridge	2,603.71	13,753,331	5,282	8,510,042	3,268	2,893,465	1,111	2,487,095	955	27,643,933	10,617	
082 Rockingham	11,821.28	55,210,294	4,670	44,988,684	3,806	12,206,380	1,033	6,913,267	585	119,318,625	10,094	
083 Russell	4,181.75	8,940,798	2,138	21,234,885	5,078	3,971,120	950	4,496,023	1,075	38,642,826	9,241	
084 Scott	3,845.44	5,881,425	1,529	22,486,188	5,847	2,983,843	776	3,097,606	806	34,449,062	8,958	
085 Shenandoah	6,205.24	24,378,544	3,929	24,942,033	4,020	6,222,238	1,003	3,784,642	610	59,327,457	9,561	
086 Smyth	4,758.68	10,176,535	2,139	26,031,189	5,470	4,473,419	940	5,146,291	1,081	45,827,434	9,630	
087 Southampton	2,852.40	9,590,628	3,362	14,265,157	5,001	2,686,616	942	2,108,623	739	28,651,024	10,045	
088 Spotsylvania	23,728.14	104,149,554	4,389	96,233,668	4,056	22,937,498	967	13,355,255	563	236,675,975	9,974	
089 Stafford	27,336.59	123,688,163	4,525	109,844,908	4,018	25,785,019	943	15,761,360	577	275,079,450	10,063	
090 Surry	913.39	11,684,846	12,793	1,309,635	1,434	994,666	1,089	935,288	1,024	14,924,436	16,340	
091 Sussex	1,094.06	8,653,741	7,910	6,022,291	5,505	1,340,782	1,226	2,601,270	2,378	18,618,084	17,017	
092 Tazewell	6,258.37	13,733,798	2,194	28,390,660	4,536	6,093,718	974	7,925,177	1,266	56,143,354	8,971	
093 Warren	5,454.93	22,638,137	4,150	20,538,510	3,765	6,049,876	1,109	3,410,255	625	52,636,778	9,649	
094 Washington	7,336.27	31,453,965	4,287	29,277,808	3,991	7,227,651	985	6,204,553	846	74,163,977	10,109	
095 Westmoreland	1,668.06	7,880,925	4,725	6,551,961	3,928	1,790,884	1,074	1,673,235	1,003	17,897,005	10,729	
096 Wise	6,101.37	15,708,046	2,575	31,896,734	5,228	5,649,739	926	5,897,179	967	59,151,698	9,695	
097 Wythe	4,299.31	13,707,290	3,188	19,092,344	4,441	4,107,425	955	3,757,479	874	40,664,537	9,458	
098 York	12,554.39	53,270,328	4,243	44,522,336	3,546	11,905,068	948	14,538,281	1,158	124,236,013	8,986	
<b>CITIES</b>												
101 Alexandria	13,544.97	193,583,874	14,292	22,336,272	1,649	13,187,337	974	12,602,286	930	241,709,769	17,845	
102 Bristol	2,328.61	6,894,927	2,961	11,485,065	4,932	2,357,772	1,013	3,483,774	1,496	24,221,538	10,402	
103 Buena Vista	1,045.81	2,230,291	2,133	6,241,615	5,968	928,934	888	752,783	720	10,153,622	9,709	
104 Charlottesville	4,293.17	44,797,825	10,435	10,551,721	2,458	3,829,693	892	4,837,247	1,127	64,016,487	14,911	
106 Colonial Heights	2,803.18	20,726,253	7,394	10,330,589	3,685	2,638,707	941	1,751,426	625	35,446,976	12,645	
107 Covington	967.94	4,267,856	4,409	4,955,025	5,119	877,772	907	804,347	831	10,905,000	11,266	
108 Danville	6,244.26	19,222,199	3,078	32,719,150	5,240	6,000,892	961	8,235,914	1,319	66,178,155	10,598	
109 Falls Church	2,413.40	35,100,254	14,544	3,422,671	1,418	2,109,325	874	582,319	241	41,214,568	17,077	
110 Fredericksburg	3,398.58	31,273,847	9,202	7,658,542	2,253	3,130,287	921	3,010,234	886	45,072,910	13,262	
111 Galax	1,327.45	3,924,434	2,956	6,961,425	5,244	1,024,757	772	1,384,345	1,043	13,294,961	10,015	

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112 Hampton	20,986.00	74,439,275	3,547	103,468,061	4,930	20,278,854	966	20,604,149	982	218,790,339	10,426	
113 Harrisonburg	5,382.46	29,280,218	5,440	23,818,805	4,425	4,474,722	831	5,431,769	1,009	63,005,514	11,706	
114 Hopewell	4,265.82	11,702,795	2,743	22,052,023	5,169	3,491,144	818	6,523,035	1,529	43,768,997	10,260	
115 Lynchburg	8,598.71	36,999,585	4,303	35,266,015	4,101	9,427,305	1,096	11,075,701	1,288	92,768,606	10,789	
116 Martinsville	2,277.35	6,960,353	3,056	12,886,226	5,658	1,899,086	834	3,121,950	1,371	24,867,616	10,920	
117 Newport News	29,460.72	106,469,252	3,614	140,117,119	4,756	27,340,904	928	37,265,891	1,265	311,193,165	10,563	
118 Norfolk	32,168.38	114,017,992	3,544	151,555,005	4,711	30,701,766	954	46,988,584	1,461	343,263,347	10,671	
119 Norton	842.87	2,396,035	2,843	4,206,048	4,990	593,874	705	687,814	816	7,883,772	9,353	
120 Petersburg	4,393.56	10,654,293	2,425	24,622,279	5,604	4,298,880	978	8,341,900	1,899	47,917,352	10,906	
121 Portsmouth	14,859.77	45,037,389	3,031	73,098,414	4,919	14,282,418	961	19,238,876	1,295	151,657,098	10,206	
122 Radford	1,608.67	4,830,647	3,003	7,675,735	4,771	1,366,711	850	1,228,179	763	15,101,272	9,387	
123 Richmond	23,548.53	138,003,601	5,860	89,912,215	3,818	23,463,085	996	48,427,687	2,057	299,806,588	12,731	
124 Roanoke	13,391.74	67,584,266	5,047	61,673,264	4,605	12,750,612	952	16,548,552	1,236	158,556,693	11,840	
126 Staunton	2,663.19	11,429,018	4,291	9,864,886	3,704	3,051,642	1,146	2,514,473	944	26,860,018	10,086	
127 Suffolk	14,391.52	50,018,891	3,476	59,323,545	4,122	14,530,868	1,010	11,946,150	830	135,819,454	9,437	
128 Virginia Beach	69,441.41	366,427,603	5,277	257,280,751	3,705	67,915,112	978	60,078,397	865	751,701,864	10,825	
130 Waynesboro	3,170.45	14,294,669	4,509	12,418,883	3,917	3,061,356	966	3,425,053	1,080	33,199,961	10,472	
131 Williamsburg/James City <sup>6</sup>	11,280.60	77,640,808	6,883	29,451,121	2,611	11,002,054	975	5,694,157	505	123,788,141	10,974	
132 Winchester	4,210.77	27,361,102	6,498	16,096,736	3,823	3,760,693	893	3,840,029	912	51,058,560	12,126	
135 Franklin	1,245.95	5,218,058	4,188	7,274,021	5,838	1,310,067	1,051	2,302,227	1,848	16,104,372	12,925	
136 Chesapeake	39,629.43	188,810,912	4,764	167,694,757	4,232	38,990,775	984	28,213,766	712	423,710,210	10,692	
137 Lexington	664.97	3,179,505	4,781	2,218,984	3,337	423,169	636	222,085	334	6,043,743	9,089	
139 Salem	3,831.67	19,814,201	5,171	16,590,549	4,330	3,429,693	895	2,532,615	661	42,367,058	11,057	
142 Poquoson	2,135.69	9,259,907	4,336	8,016,996	3,754	2,142,298	1,003	893,057	418	20,312,258	9,511	
143 Manassas	7,252.23	44,518,069	6,139	35,605,337	4,910	6,970,400	961	5,217,338	719	92,311,145	12,729	
144 Manassas Park	3,213.91	11,023,627	3,430	18,369,276	5,716	2,581,299	803	1,858,681	578	33,832,883	10,527	
<b>TOWNS</b>												
202 Colonial Beach	585.28	2,442,128	4,173	3,019,640	5,159	450,461	770	911,215	1,557	6,823,444	11,658	
207 West Point	803.93	4,228,128	5,259	3,817,672	4,749	567,765	706	331,543	412	8,945,108	11,127	
<b>State <sup>7</sup></b>	<b>1,266,809.19</b>	<b>7,376,914,815</b>	<b>5,823</b>	<b>4,656,196,003</b>	<b>3,676</b>	<b>1,214,743,634</b>	<b>959</b>	<b>993,784,050</b>	<b>784</b>	<b>14,241,638,502</b>	<b>11,242</b>	

<sup>1</sup> Operations include regular day school, school food services, summer school, adult education, pre-kindergarten, and other education, but do not include 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.

<sup>2</sup> 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 students for whom the division receives tuition payments from another division or entity (i.e., out-of-state school division, Comprehensive Services Act, Interstate Compact Agreement).

<sup>3</sup> Expenditures exclude tuition payments (revenue source code 1901010 and 1901020) received from other LEAs.

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

<sup>5</sup> Support by fund source may not equal total expenditures due to rounding.

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

<sup>7</sup> State level per pupil amounts are calculated based on statewide totals. For example: state level "local per pupil amount" = state level "local amount" divided by the state level "End-of-Year ADM for determining Cost Per Pupil".

<sup>8</sup> State revenues for regional Alternative Education programs and Academic Governor's Schools are allocated to divisions according to participation, rather than as paid to the fiscal agents for these programs.