

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 2004

School Division	End-of-Year ADM for Determining Cost Per Pupil ⁵	Local ^{2,6}		State		State Retail Sales And Use Tax ³		Federal ⁶		Total		
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ²	Per Pupil Expenditure ⁴	
COUNTIES												
001 Accomack	5,149.31	16,051,883	3,117	19,871,260	3,859	4,589,857	891	5,767,243	1,120	46,280,243	8,988	
002 Albemarle	12,271.95	78,224,851	6,374	22,681,990	1,848	9,020,628	735	5,830,894	475	115,758,363	9,433	
003 Alleghany	2,874.96	9,224,277	3,208	11,352,990	3,949	1,949,255	678	1,667,208	580	24,193,731	8,415	
004 Amelia	1,663.01	3,262,554	1,962	6,249,870	3,758	1,259,091	757	1,469,798	884	12,241,313	7,361	
005 Amherst	4,512.09	10,151,325	2,250	16,398,013	3,634	3,438,401	762	2,761,203	612	32,748,943	7,258	
006 Appomattox	2,272.02	3,911,637	1,722	8,872,346	3,905	1,596,781	703	1,404,728	618	15,785,491	6,948	
007 Arlington	18,178.70	241,013,178	13,258	22,628,658	1,245	13,331,344	733	13,460,744	740	290,433,924	15,977	
008 Augusta	10,680.85	27,636,734	2,588	33,895,961	3,174	7,839,601	734	6,935,327	649	76,307,624	7,144	
009 Bath	786.96	6,629,518	8,424	1,047,255	1,331	542,314	689	678,449	862	8,897,535	11,306	
010 Bedford	9,836.05	25,348,223	2,577	27,845,243	2,831	6,677,500	679	4,640,683	472	64,511,649	6,559	
011 Bland	912.36	1,760,500	1,930	4,048,911	4,438	618,717	678	622,119	682	7,050,246	7,727	
012 Botetourt	4,745.39	16,957,513	3,573	13,983,173	2,947	3,593,087	757	1,593,524	336	36,127,297	7,613	
013 Brunswick	2,276.81	4,928,619	2,165	9,889,675	4,344	1,829,923	804	2,983,858	1,311	19,632,075	8,623	
014 Buchanan	3,621.43	7,161,006	1,977	16,187,506	4,470	2,370,332	655	4,365,244	1,205	30,084,087	8,307	
015 Buckingham	2,177.16	3,363,890	1,545	9,556,470	4,389	1,634,630	751	2,433,600	1,118	16,988,590	7,803	
016 Campbell	8,619.54	20,505,135	2,379	29,598,443	3,434	6,134,003	712	4,299,197	499	60,536,777	7,023	
017 Caroline	3,509.36	9,669,130	2,755	11,933,209	3,400	2,477,967	706	3,047,958	869	27,128,264	7,730	
018 Carroll	4,011.56	9,653,569	2,406	15,414,491	3,843	2,926,248	729	3,709,797	925	31,704,105	7,903	
019 Charles City	868.34	5,675,740	6,536	2,687,826	3,095	673,555	776	765,492	882	9,802,613	11,289	
020 Charlotte	2,186.58	3,358,108	1,536	9,574,118	4,379	1,434,737	656	2,000,161	915	16,367,124	7,485	
021 Chesterfield	54,814.52	182,869,204	3,336	152,303,603	2,779	36,020,413	657	20,238,030	369	391,431,251	7,141	
022 Clarke	2,033.02	9,824,381	4,832	4,552,929	2,239	1,444,268	710	1,040,582	512	16,862,160	8,294	
023 Craig	701.87	1,661,491	2,367	2,706,359	3,856	577,207	822	550,814	785	5,495,871	7,830	
024 Culpeper	6,162.94	21,007,635	3,409	18,098,119	2,937	4,375,179	710	2,826,930	459	46,307,862	7,514	
025 Cumberland	1,336.75	2,747,257	2,055	5,256,348	3,932	1,215,327	909	2,362,347	1,767	11,581,279	8,664	
026 Dickenson	2,583.45	5,806,454	2,248	10,868,534	4,207	1,767,104	684	3,671,303	1,421	22,113,395	8,560	
027 Dinwiddie	4,449.20	10,765,078	2,420	15,797,794	3,551	2,825,950	635	2,783,410	626	32,172,231	7,231	
028 Essex	1,606.87	4,962,096	3,088	4,947,485	3,079	1,226,108	763	1,438,693	895	12,574,383	7,825	
029 Fairfax	158,483.22	1,314,730,267	8,296	199,870,876	1,261	120,800,001	762	71,424,945	451	1,706,826,089	10,770	
030 Fauquier	10,312.26	55,892,670	5,420	21,293,849	2,065	7,685,081	745	3,828,296	371	88,699,896	8,601	
031 Floyd	2,092.97	5,303,047	2,534	7,431,460	3,551	1,441,834	689	1,224,067	585	15,400,408	7,358	
032 Fluvanna	3,483.94	10,707,125	3,073	10,660,520	3,060	2,014,901	578	1,413,218	406	24,795,764	7,117	
033 Franklin	7,143.90	20,230,908	2,832	22,393,518	3,135	5,068,300	709	4,625,794	648	52,318,520	7,324	
034 Frederick	11,296.16	48,560,454	4,299	33,982,176	3,008	7,506,857	665	4,220,554	374	94,270,041	8,345	
035 Giles	2,534.67	6,674,756	2,633	8,374,009	3,304	1,870,008	738	1,356,174	535	18,274,946	7,210	
036 Gloucester	6,133.20	17,564,564	2,864	20,505,082	3,343	4,581,365	747	3,164,616	516	45,815,627	7,470	
037 Goochland	2,087.66	13,048,876	6,250	2,302,481	1,103	1,479,683	709	994,308	476	17,825,348	8,538	
038 Grayson	2,221.80	4,533,121	2,040	9,423,456	4,241	1,571,350	707	2,190,749	986	17,718,676	7,975	
039 Greene	2,626.38	7,877,753	2,999	9,782,118	3,725	1,869,264	712	1,701,503	648	21,230,637	8,084	
040 Greensville	1,549.47	2,744,584	1,771	6,984,838	4,508	1,121,295	724	2,273,491	1,467	13,124,208	8,470	
041 Halifax	5,876.85	14,934,562	2,541	26,140,630	4,448	4,287,652	730	4,550,672	774	49,913,516	8,493	
042 Hanover	17,919.32	64,759,813	3,614	42,663,029	2,381	11,839,662	661	4,827,915	269	124,090,419	6,925	
043 Henrico	44,762.45	169,995,832	3,798	100,742,466	2,251	31,561,847	705	15,720,520	351	318,020,665	7,105	
044 Henry	8,099.62	16,209,872	2,001	30,467,033	3,762	6,398,770	790	5,937,084	733	59,012,759	7,286	
045 Highland	293.88	1,284,051	4,369	962,151	3,274	231,238	787	308,818	1,051	2,786,258	9,481	
046 Isle Of Wight	5,010.88	17,280,156	3,449	14,760,675	2,946	3,947,005	788	2,626,142	524	38,613,977	7,706	
047 James City	8,159.52	46,898,134	5,748	14,312,235	1,754	6,027,421	739	-	-	67,237,790	8,240	

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Fiscal Year 2004

School Division	End-of-Year ADM for Determining Cost Per Pupil ⁵	Local ^{2,6}		State		State Retail Sales And Use Tax ³		Federal ⁶		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ²	Per Pupil Expenditure ⁴
048 King George	3,155.45	9,869,527	3,128	9,508,775	3,013	2,070,492	656	1,201,450	381	22,650,244	7,178
049 King & Queen	840.74	3,543,476	4,215	3,358,600	3,995	650,540	774	973,450	1,158	8,526,066	10,141
050 King William	1,859.83	5,937,435	3,192	6,762,955	3,636	1,285,704	691	878,837	473	14,864,931	7,993
051 Lancaster	1,368.73	6,765,186	4,943	2,721,751	1,989	1,030,219	753	1,175,680	859	11,692,835	8,543
052 Lee	3,691.81	3,985,024	1,079	18,336,777	4,967	2,747,645	744	4,473,517	1,212	29,542,963	8,002
053 Loudoun	40,438.44	316,306,372	7,822	63,878,325	1,580	27,147,636	671	10,963,447	271	418,295,780	10,344
054 Louisa	4,241.58	18,862,764	4,447	8,320,237	1,962	3,289,689	776	2,206,790	520	32,679,480	7,705
055 Lunenburg	1,697.84	3,525,997	2,077	7,626,637	4,492	1,363,178	803	1,626,209	958	14,142,020	8,329
056 Madison	1,853.67	5,817,206	3,138	6,128,209	3,306	1,427,640	770	912,134	492	14,285,189	7,706
057 Mathews	1,286.66	3,904,652	3,035	3,810,333	2,961	913,122	710	765,946	595	9,394,053	7,301
058 Mecklenburg	4,768.09	10,878,013	2,281	18,155,383	3,808	3,231,411	678	3,739,310	784	36,004,117	7,551
059 Middlesex	1,298.00	4,913,528	3,785	3,255,799	2,508	987,047	760	899,555	693	10,055,929	7,747
060 Montgomery	9,306.69	30,666,003	3,295	29,066,468	3,123	7,378,309	793	5,276,181	567	72,386,962	7,778
062 Nelson	2,001.01	8,218,086	4,107	5,646,408	2,822	1,603,418	801	1,504,102	752	16,972,014	8,482
063 New Kent	2,518.41	8,104,225	3,218	7,313,106	2,904	1,847,534	734	914,805	363	18,179,671	7,219
065 Northampton	1,997.46	5,006,437	2,506	7,989,416	4,000	1,579,630	791	2,726,957	1,365	17,302,440	8,662
066 Northumberland	1,444.64	5,958,545	4,125	3,296,974	2,282	1,044,904	723	1,209,612	837	11,510,034	7,967
067 Nottoway	2,313.49	2,986,953	1,291	9,435,363	4,078	1,809,685	782	2,433,691	1,052	16,665,691	7,204
068 Orange	4,087.19	13,845,616	3,388	12,098,528	2,960	3,011,410	737	2,029,720	497	30,985,274	7,581
069 Page	3,504.15	7,823,037	2,233	12,407,390	3,541	2,388,074	681	2,046,269	584	24,664,769	7,039
070 Patrick	2,599.95	5,357,522	2,061	10,121,425	3,893	1,779,523	684	2,083,630	801	19,342,101	7,439
071 Pittsylvania	9,067.25	15,005,993	1,655	33,401,373	3,684	6,760,887	746	5,495,349	606	60,663,603	6,690
072 Powhatan	4,001.42	15,312,042	3,827	11,590,954	2,897	2,763,613	691	1,227,875	307	30,894,484	7,721
073 Prince Edward	2,739.30	5,897,581	2,153	10,288,500	3,756	2,140,869	782	2,572,259	939	20,899,208	7,629
074 Prince George	6,005.21	11,570,126	1,927	22,049,362	3,672	4,066,363	677	4,810,409	801	42,496,261	7,077
075 Prince William	62,645.95	254,064,438	4,056	197,662,142	3,155	42,067,966	672	24,061,107	384	517,855,652	8,266
077 Pulaski	4,877.26	11,563,512	2,371	16,380,560	3,359	3,657,219	750	4,555,276	934	36,156,568	7,413
078 Rappahannock	1,027.02	6,037,968	5,879	1,793,639	1,746	882,369	859	444,700	433	9,158,676	8,918
079 Richmond	1,218.68	3,652,560	2,997	3,931,066	3,226	794,251	652	698,408	573	9,076,284	7,448
080 Roanoke	14,381.96	54,883,657	3,816	41,260,519	2,869	10,565,956	735	5,147,302	358	111,857,434	7,778
081 Rockbridge	2,765.11	10,736,158	3,883	8,450,449	3,056	2,034,417	736	1,824,288	660	23,045,311	8,334
082 Rockingham	10,851.90	37,171,326	3,425	32,919,128	3,033	8,776,478	809	6,062,127	559	84,929,060	7,826
083 Russell	4,080.07	5,643,468	1,383	15,681,694	3,843	3,127,324	766	4,049,618	993	28,502,105	6,986
084 Scott	3,719.14	4,748,428	1,277	15,933,405	4,284	2,540,064	683	2,941,650	791	26,163,547	7,035
085 Shenandoah	5,780.30	17,000,484	2,941	17,443,126	3,018	4,080,073	706	2,550,981	441	41,074,664	7,106
086 Smyth	4,932.24	7,427,860	1,506	19,239,052	3,901	3,715,176	753	3,201,799	649	33,583,886	6,809
087 Southampton	2,793.13	7,475,138	2,676	10,921,585	3,910	2,343,719	839	1,944,880	696	22,685,322	8,122
088 Spotsylvania	21,889.98	72,538,503	3,314	63,927,580	2,920	15,377,589	702	7,869,530	360	159,713,202	7,296
089 Stafford	24,646.96	72,400,143	2,937	75,941,290	3,081	16,485,402	669	8,382,315	340	173,209,151	7,028
090 Surry	1,080.73	9,924,743	9,183	1,442,388	1,335	689,573	638	847,003	784	12,903,707	11,940
091 Sussex	1,354.02	7,472,702	5,519	5,479,793	4,047	876,455	647	1,168,353	863	14,997,303	11,076
092 Tazewell	6,933.64	10,647,500	1,536	27,617,917	3,983	4,938,192	712	5,750,956	829	48,954,565	7,060
093 Warren	5,077.86	14,363,838	2,829	15,372,128	3,027	3,668,456	722	2,445,584	482	35,850,005	7,060
094 Washington	7,176.43	17,301,031	2,411	23,738,890	3,308	4,446,147	620	5,269,150	734	50,755,219	7,072
095 Westmoreland	1,923.16	4,934,090	2,566	6,035,685	3,138	1,519,969	790	1,587,628	826	14,077,372	7,320
096 Wise	6,624.78	11,780,833	1,778	25,976,522	3,921	4,713,460	711	8,546,903	1,290	51,017,717	7,701
097 Wythe	4,245.22	9,637,785	2,270	15,565,836	3,667	3,071,733	724	3,308,015	779	31,583,369	7,440
098 York	12,388.86	38,122,863	3,077	34,463,474	2,782	7,940,139	641	11,813,163	954	92,339,639	7,453

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		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ²	Per Pupil Expenditure ⁴
CITIES											
101 Alexandria	10,797.96	125,627,862	11,634	13,086,527	1,212	8,258,313	765	9,374,441	868	156,347,142	14,479
102 Bristol	2,321.50	7,890,829	3,399	7,478,855	3,222	1,676,138	722	2,263,034	975	19,308,855	8,317
103 Buena Vista	1,080.52	3,073,180	2,844	4,415,023	4,086	759,949	703	602,436	558	8,850,588	8,191
104 Charlottesville	4,239.93	32,515,143	7,669	10,295,588	2,428	3,955,876	933	4,768,390	1,125	51,534,997	12,155
106 Colonial Heights	2,789.27	14,168,359	5,080	7,067,560	2,534	1,960,492	703	1,026,024	368	24,222,434	8,684
107 Covington	884.17	4,314,574	4,880	3,281,777	3,712	598,450	677	779,428	882	8,974,229	10,150
108 Danville	7,106.50	19,300,465	2,716	22,405,486	3,153	6,067,175	854	10,833,362	1,524	58,606,487	8,247
109 Falls Church	1,863.33	21,801,038	11,700	2,164,772	1,162	1,335,784	717	689,363	370	25,990,957	13,949
110 Fredericksburg	2,381.67	14,729,347	6,184	4,029,008	1,692	1,569,434	659	2,483,117	1,043	22,810,905	9,578
111 Galax	1,328.40	3,273,512	2,464	4,475,353	3,369	725,057	546	1,072,535	807	9,546,457	7,186
112 Hampton	22,748.30	61,105,392	2,686	84,681,796	3,723	18,425,074	810	14,282,863	628	178,495,125	7,847
113 Harrisonburg	4,050.94	21,828,803	5,389	9,439,625	2,330	2,819,205	696	3,298,431	814	37,386,064	9,229
114 Hopewell	3,840.82	9,924,843	2,584	15,334,365	3,992	2,779,457	724	3,079,221	802	31,117,886	8,102
115 Lynchburg	8,665.65	27,440,559	3,167	27,605,961	3,186	7,791,107	899	8,396,084	969	71,233,710	8,220
116 Martinsville	2,537.91	7,133,848	2,811	9,545,575	3,761	2,062,213	813	3,032,934	1,195	21,774,570	8,580
117 Newport News	30,705.38	75,868,753	2,471	111,164,172	3,620	26,585,148	866	30,578,131	996	244,196,204	7,953
118 Norfolk	34,039.89	91,417,230	2,686	128,784,018	3,783	27,399,374	805	38,853,451	1,141	286,454,073	8,415
119 Norton	681.08	1,615,437	2,372	2,851,259	4,186	500,916	735	833,859	1,224	5,801,471	8,518
120 Petersburg	5,210.23	10,176,122	1,953	22,754,056	4,367	3,348,508	643	6,143,521	1,179	42,422,206	8,142
121 Portsmouth	15,548.67	28,485,840	1,832	66,629,666	4,285	10,695,473	688	15,888,307	1,022	121,699,286	7,827
122 Radford	1,519.53	4,520,782	2,975	5,269,258	3,468	952,746	627	851,065	560	11,593,850	7,630
123 Richmond	23,822.40	131,617,856	5,525	73,125,769	3,070	21,008,352	882	29,393,737	1,234	255,145,714	10,710
124 Roanoke	12,860.88	45,320,276	3,524	44,101,322	3,429	9,516,793	740	11,066,626	860	110,005,016	8,553
126 Staunton	2,672.54	9,918,358	3,711	8,572,327	3,208	2,353,773	881	2,031,207	760	22,875,664	8,560
127 Suffolk	12,977.98	29,984,983	2,310	45,823,033	3,531	9,863,373	760	8,601,717	663	94,273,106	7,264
128 Virginia Beach	75,354.91	269,232,381	3,573	219,184,475	2,909	55,338,502	734	55,405,471	735	599,160,828	7,951
130 Waynesboro	2,932.61	10,004,343	3,411	8,787,766	2,997	2,137,912	729	2,114,152	721	23,044,174	7,858
131 Williamsburg	817.30	4,790,565	5,861	1,139,448	1,394	559,110	684	3,414,584	4,178	9,903,707	12,118
132 Winchester	3,564.05	21,949,869	6,159	8,787,935	2,466	2,497,483	701	2,548,323	715	35,783,610	10,040
134 Fairfax	2,741.34	23,619,068	8,616	2,761,086	1,007	2,110,707	770	-	-	28,490,861	10,393
135 Franklin	1,398.05	4,302,831	3,078	5,754,409	4,116	924,359	661	1,821,401	1,303	12,802,999	9,158
136 Chesapeake	39,633.85	129,357,136	3,264	125,520,242	3,167	29,558,183	746	21,682,670	547	306,118,231	7,724
137 Lexington	635.18	2,225,620	3,504	1,746,649	2,750	340,209	536	309,147	487	4,621,625	7,276
138 Emporia	933.64	2,818,518	3,019	3,736,984	4,003	691,347	740	-	-	7,246,849	7,762
139 Salem	3,903.18	16,928,408	4,337	10,376,561	2,658	2,731,086	700	1,699,179	435	31,735,234	8,131
140 Bedford	927.00	1,565,297	1,689	3,348,724	3,612	660,594	713	-	-	5,574,615	6,014
142 Poquoson	2,505.43	7,371,315	2,942	7,564,499	3,019	1,610,974	643	890,901	356	17,437,689	6,960
143 Manassas	6,689.95	33,528,280	5,012	20,235,176	3,025	4,876,686	729	2,381,652	356	61,021,794	9,121
144 Manassas Park	2,257.36	9,333,655	4,135	8,516,600	3,773	1,478,244	655	1,035,410	459	20,363,910	9,021

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 2004

School Division	End-of-Year ADM for Determining Cost Per Pupil ⁵	Local ^{2,6}		State		State Retail Sales And Use Tax ³		Federal ⁶		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ²	Per Pupil Expenditure ⁴
		TOWNS									
202 Colonial Beach	574.22	1,147,394	1,998	2,108,064	3,671	336,506	586	848,064	1,477	4,440,028	7,732
207 West Point	770.68	3,147,901	4,085	2,900,651	3,764	417,529	542	274,383	356	6,740,464	8,746
State	1,167,746.80	5,147,327,865	4,408	3,261,899,514	2,793	856,601,342	734	721,004,744	617	9,986,833,465	8,552

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 Expenditures exclude tuition payments (revenue source code 1901010) received from other LEAs.

³ Sales Tax amounts for the fiscal year are determined by month of distribution, not month of collection.

⁴ Support by fund source may not equal total expenditures due to rounding.

⁵ 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.

⁶ E-rate revenue is classified as a local revenue source in Table 15 for FY 2004. In prior years, E-rate revenue was classified as federal revenue.