

**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 2013**

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	5,044.32	16,812,729	3,333	22,728,085	4,506	4,501,255	892	7,522,161	1,491	51,564,230	10,222	
002 Albemarle	13,225.20	117,196,534	8,862	25,799,138	1,951	14,831,054	1,121	8,555,942	647	166,382,668	12,581	
003 Alleghany	2,592.02	10,532,867	4,064	13,372,508	5,159	2,351,983	907	2,196,249	847	28,453,607	10,977	
004 Amelia	1,782.35	5,154,308	2,892	7,691,295	4,315	1,857,075	1,042	847,903	476	15,550,580	8,725	
005 Amherst	4,418.96	14,351,097	3,248	20,391,335	4,615	4,667,712	1,056	4,046,994	916	43,457,138	9,834	
006 Appomattox	2,283.90	5,441,955	2,383	10,864,571	4,757	2,233,253	978	1,925,405	843	20,465,184	8,961	
007 Arlington	22,660.32	380,311,938	16,783	37,030,386	1,634	18,304,485	808	13,596,132	600	449,242,941	19,825	
008 Augusta	10,706.47	36,793,812	3,437	40,344,229	3,768	10,701,729	1,000	11,829,175	1,105	99,668,944	9,309	
009 Bath	644.04	7,528,122	11,689	1,000,570	1,554	588,751	914	732,241	1,137	9,849,684	15,294	
010 Bedford County/City <sup>6</sup>	10,461.17	36,323,321	3,472	35,874,641	3,429	11,497,740	1,099	8,840,216	845	92,535,917	8,846	
011 Bland	883.12	2,291,893	2,595	4,494,756	5,090	839,952	951	939,833	1,064	8,566,433	9,700	
012 Botetourt	4,942.09	23,333,811	4,721	18,594,845	3,763	5,138,010	1,040	2,334,047	472	49,400,713	9,996	
013 Brunswick	1,951.56	5,775,918	2,960	11,240,710	5,760	2,316,316	1,187	3,214,714	1,647	22,547,659	11,554	
014 Buchanan	3,276.95	15,197,100	4,638	15,628,657	4,769	3,033,114	926	4,574,807	1,396	38,433,678	11,728	
015 Buckingham	2,084.52	5,795,961	2,780	10,703,144	5,135	2,169,292	1,041	2,411,988	1,157	21,080,385	10,113	
016 Campbell	8,335.23	25,706,333	3,084	34,140,177	4,096	8,122,843	975	6,539,424	785	74,508,778	8,939	
017 Caroline	4,320.57	11,851,843	2,743	19,431,500	4,497	4,309,168	997	4,286,402	992	39,878,913	9,230	
018 Carroll	4,339.13	15,462,299	3,563	20,058,216	4,623	4,124,642	951	5,428,469	1,251	45,073,625	10,388	
019 Charles City	764.87	4,968,569	6,496	3,593,027	4,698	901,770	1,179	1,110,102	1,451	10,573,468	13,824	
020 Charlotte	2,030.65	5,266,797	2,594	13,480,657	6,639	1,991,435	981	3,155,801	1,554	23,894,690	11,767	
021 Chesterfield	58,882.49	236,599,375	4,018	221,654,189	3,764	55,340,750	940	32,587,464	553	546,181,778	9,276	
022 Clarke	2,059.96	12,353,221	5,997	6,289,172	3,053	2,229,058	1,082	1,080,128	524	21,951,579	10,656	
023 Craig	691.70	2,315,104	3,347	3,217,129	4,651	753,656	1,090	798,970	1,155	7,084,859	10,243	
024 Culpeper	7,864.58	28,206,481	3,587	31,259,101	3,975	7,809,654	993	5,064,858	644	72,340,093	9,198	
025 Cumberland	1,417.62	4,025,057	2,839	6,715,661	4,737	1,507,491	1,063	1,953,287	1,378	14,201,496	10,018	
026 Dickenson	2,358.03	7,196,326	3,052	12,871,352	5,459	2,207,910	936	2,753,750	1,168	25,029,337	10,615	
027 Dinwiddie	4,433.67	12,672,090	2,858	21,399,770	4,827	4,363,370	984	3,181,756	718	41,616,986	9,387	
028 Essex	1,573.91	5,674,996	3,606	6,406,141	4,070	1,660,847	1,055	2,390,989	1,519	16,132,972	10,250	
029 Fairfax County/City <sup>6</sup>	180,306.58	1,870,493,617	10,374	393,214,690	2,181	169,926,274	942	110,201,148	611	2,543,835,730	14,108	
030 Fauquier	11,007.21	79,588,108	7,231	33,208,077	3,017	11,241,702	1,021	5,248,744	477	129,286,631	11,746	
031 Floyd	2,026.25	5,318,083	2,625	9,081,284	4,482	2,180,866	1,076	1,667,053	823	18,247,285	9,005	
032 Fluvanna	3,742.60	14,933,411	3,990	12,956,945	3,462	3,822,762	1,021	2,317,728	619	34,030,846	9,093	
033 Franklin	7,453.00	31,863,473	4,275	29,825,997	4,002	7,878,447	1,057	7,506,330	1,007	77,074,248	10,341	
034 Frederick	13,104.79	63,903,754	4,876	52,647,709	4,017	13,102,993	1,000	7,583,212	579	137,237,668	10,472	
035 Giles	2,455.71	6,528,120	2,658	12,420,671	5,058	2,487,155	1,013	1,964,952	800	23,400,897	9,529	
036 Gloucester	5,607.67	25,399,979	4,530	20,815,646	3,712	5,668,406	1,011	4,461,066	796	56,345,097	10,048	
037 Goochland	2,346.26	18,127,578	7,726	3,071,933	1,309	3,026,915	1,290	1,609,189	686	25,835,615	11,011	
038 Grayson	1,834.64	5,276,989	2,876	9,715,982	5,296	2,010,644	1,096	4,480,675	2,442	21,484,290	11,710	
039 Greene	2,999.90	11,020,217	3,674	12,489,858	4,163	2,930,173	977	2,461,996	821	28,902,244	9,634	
040 Greensville/Emporia <sup>6</sup>	2,535.29	4,788,782	1,889	14,122,999	5,571	2,356,180	929	3,593,072	1,417	24,861,032	9,806	
041 Halifax	5,628.62	17,388,108	3,089	27,724,599	4,926	5,389,474	958	6,123,989	1,088	56,626,170	10,060	
042 Hanover	18,338.39	78,676,437	4,290	63,529,711	3,464	17,328,416	945	8,020,814	437	167,555,378	9,137	
043 Henrico	49,871.40	190,251,292	3,815	181,427,791	3,638	48,152,814	966	34,513,804	692	454,345,700	9,110	
044 Henry	7,427.04	16,692,644	2,248	37,614,573	5,065	7,238,525	975	8,653,583	1,165	70,199,324	9,452	
045 Highland	204.79	2,008,214	9,806	1,188,812	5,805	252,561	1,233	287,721	1,405	3,737,308	18,249	
046 Isle Of Wight	5,502.14	26,257,099	4,772	20,494,618	3,725	5,515,513	1,002	2,975,617	541	55,242,847	10,040	
048 King George	4,194.86	14,337,787	3,418	15,147,631	3,611	4,173,366	995	2,358,326	562	36,017,111	8,586	
049 King & Queen	865.46	4,300,230	4,969	3,812,633	4,405	965,472	1,116	2,660,645	3,074	11,738,981	13,564	
050 King William	2,213.65	9,167,459	4,141	8,776,990	3,965	2,050,893	926	1,516,440	685	21,511,782	9,718	
051 Lancaster	1,316.60	10,358,119	7,867	1,970,352	1,497	1,290,536	980	1,355,020	1,029	14,974,027	11,373	
052 Lee	3,415.08	6,210,141	1,818	20,690,566	6,059	3,448,836	1,010	5,423,733	1,588	35,773,277	10,475	
053 Loudoun	68,591.98	622,414,464	9,074	195,847,488	2,855	59,470,268	867	21,202,735	309	898,934,956	13,106	

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**Fiscal Year 2013**

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>
054 Louisa	4,699.06	27,235,310	5,796	15,719,145	3,345	4,747,854	1,010	5,915,497	1,259	53,617,806	11,410
055 Lunenburg	1,562.35	3,569,957	2,285	8,493,268	5,436	1,620,763	1,037	2,353,703	1,507	16,037,690	10,265
056 Madison	1,879.23	9,457,811	5,033	6,820,293	3,629	1,982,448	1,055	1,702,989	906	19,963,542	10,623
057 Mathews	1,181.25	6,314,763	5,346	3,810,228	3,226	1,184,055	1,002	867,704	735	12,176,751	10,308
058 Mecklenburg	4,671.31	12,355,038	2,645	21,060,502	4,508	4,295,512	920	4,763,470	1,020	42,474,522	9,093
059 Middlesex	1,182.06	8,057,951	6,817	2,182,425	1,846	1,211,343	1,025	1,162,762	984	12,614,481	10,672
060 Montgomery	9,666.79	43,180,831	4,467	36,139,898	3,739	10,064,913	1,041	6,586,464	681	95,972,106	9,928
062 Nelson	1,979.46	14,197,295	7,172	5,915,358	2,988	1,925,919	973	1,657,372	837	23,695,944	11,971
063 New Kent	2,953.22	12,304,009	4,166	9,370,080	3,173	2,816,667	954	1,477,754	500	25,968,510	8,793
065 Northampton	1,682.24	7,982,396	4,745	6,780,230	4,030	1,594,970	948	4,550,790	2,705	20,908,387	12,429
066 Northumberland	1,476.61	9,892,786	6,700	2,170,980	1,470	1,368,277	927	1,443,210	977	14,875,254	10,074
067 Nottoway	2,337.39	4,839,882	2,071	12,055,872	5,158	2,118,789	906	2,864,410	1,225	21,878,953	9,360
068 Orange	5,178.88	18,372,828	3,548	19,116,992	3,691	4,996,563	965	4,735,260	914	47,221,643	9,118
069 Page	3,590.52	10,564,341	2,942	16,806,546	4,681	3,433,050	956	2,926,267	815	33,730,205	9,394
070 Patrick	2,641.31	6,629,094	2,510	13,070,314	4,948	2,372,092	898	2,694,088	1,020	24,765,588	9,376
071 Pittsylvania	9,229.59	19,123,863	2,072	46,271,913	5,013	9,054,697	981	9,077,288	983	83,527,762	9,050
072 Powhatan	4,265.16	21,171,757	4,964	14,652,909	3,435	4,508,871	1,057	1,791,523	420	42,125,059	9,877
073 Prince Edward	2,282.35	8,461,769	3,707	10,628,810	4,657	2,762,427	1,210	3,893,223	1,706	25,746,229	11,281
074 Prince George	6,333.36	14,497,515	2,289	29,916,011	4,724	5,486,352	866	9,142,365	1,444	59,042,244	9,322
075 Prince William	83,759.59	400,061,970	4,776	353,267,311	4,218	73,929,227	883	47,982,264	573	875,240,773	10,449
077 Pulaski	4,478.35	14,289,127	3,191	20,978,355	4,684	4,497,271	1,004	4,927,776	1,100	44,692,528	9,980
078 Rappahannock	906.96	8,216,322	9,059	1,708,562	1,884	1,034,750	1,141	671,825	741	11,631,459	12,825
079 Richmond	1,160.73	5,454,191	4,699	5,436,252	4,683	1,105,239	952	1,055,784	910	13,051,466	11,244
080 Roanoke	14,277.12	61,806,986	4,329	54,563,702	3,822	13,874,668	972	7,196,900	504	137,442,256	9,627
081 Rockbridge	2,594.13	14,309,632	5,516	8,256,020	3,183	2,860,950	1,103	2,745,184	1,058	28,171,787	10,860
082 Rockingham	11,756.14	55,219,565	4,697	44,254,157	3,764	11,602,010	987	7,202,671	613	118,278,402	10,061
083 Russell	4,331.45	8,813,620	2,035	21,528,560	4,970	3,925,879	906	5,544,697	1,280	39,812,756	9,192
084 Scott	3,890.22	7,002,028	1,800	21,962,952	5,646	2,954,736	760	3,414,629	878	35,334,345	9,083
085 Shenandoah	6,164.84	30,471,091	4,943	24,152,418	3,918	6,111,038	991	4,007,979	650	64,742,525	10,502
086 Smyth	4,828.97	10,397,500	2,153	25,972,827	5,379	4,521,605	936	5,631,517	1,166	46,523,449	9,634
087 Southampton	2,881.53	9,658,468	3,352	13,714,479	4,759	2,659,117	923	2,803,617	973	28,835,681	10,007
088 Spotsylvania	23,687.59	99,260,751	4,190	96,082,078	4,056	22,980,748	970	17,058,535	720	235,382,113	9,937
089 Stafford	27,419.23	123,966,402	4,521	107,499,743	3,921	25,513,251	930	16,427,883	599	273,407,278	9,971
090 Surry	898.70	12,072,701	13,434	1,167,444	1,299	1,009,770	1,124	973,520	1,083	15,223,435	16,939
091 Sussex	1,136.39	7,887,481	6,941	6,060,764	5,333	1,359,652	1,196	2,892,328	2,545	18,200,226	16,016
092 Tazewell	6,396.87	15,604,170	2,439	28,957,426	4,527	6,067,423	948	6,815,420	1,065	57,444,439	8,980
093 Warren	5,481.65	19,485,680	3,555	20,101,568	3,667	6,058,502	1,105	3,797,963	693	49,443,713	9,020
094 Washington	7,351.85	30,728,072	4,180	28,463,214	3,872	7,337,821	998	8,190,791	1,114	74,719,898	10,163
095 Westmoreland	1,676.56	8,679,305	5,177	6,394,176	3,814	1,864,524	1,112	2,176,473	1,298	19,114,478	11,401
096 Wise	6,072.69	15,020,065	2,473	31,734,993	5,226	5,609,692	924	6,491,331	1,069	58,856,081	9,692
097 Wythe	4,334.84	13,895,871	3,206	18,816,531	4,341	3,987,277	920	3,742,466	863	40,442,144	9,330
098 York	12,409.12	50,660,599	4,083	43,146,617	3,477	12,126,120	977	14,906,258	1,201	120,839,593	9,738
<b>CITIES</b>											
101 Alexandria	13,164.16	184,969,844	14,051	21,695,622	1,648	12,638,179	960	15,103,172	1,147	234,406,816	17,806
102 Bristol	2,348.29	7,069,819	3,011	11,579,728	4,931	2,311,855	984	4,108,493	1,750	25,069,896	10,676
103 Buena Vista	1,035.03	1,976,055	1,909	6,019,710	5,816	845,396	817	720,018	696	9,561,179	9,238
104 Charlottesville	4,193.05	45,310,483	10,806	10,402,966	2,481	3,037,437	724	6,014,356	1,434	64,765,242	15,446
106 Colonial Heights	2,824.36	19,373,180	6,859	10,212,520	3,616	2,633,944	933	1,739,155	616	33,958,800	12,024
107 Covington	964.94	4,388,272	4,548	4,552,022	4,717	853,611	885	788,845	818	10,582,750	10,967
108 Danville	6,301.55	18,953,664	3,008	33,411,653	5,302	5,878,191	933	9,815,054	1,558	68,058,561	10,800
109 Falls Church	2,281.10	33,564,618	14,714	3,216,894	1,410	2,034,586	892	655,244	287	39,471,342	17,304
110 Fredericksburg	3,313.52	25,552,111	7,711	7,796,835	2,353	2,813,018	849	4,285,178	1,293	40,447,142	12,207
111 Galax	1,324.57	3,788,297	2,860	6,774,804	5,115	1,013,350	765	1,483,189	1,120	13,059,639	9,860

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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>
		112 Hampton	21,191.43	68,939,437	3,253	102,160,001	4,821	20,184,313	952	21,927,400	1,035
113 Harrisonburg	5,203.81	28,780,657	5,531	21,991,246	4,226	4,892,975	940	5,885,371	1,131	61,550,248	11,828
114 Hopewell	4,145.71	12,583,422	3,035	20,924,313	5,047	3,540,612	854	6,962,288	1,679	44,010,635	10,616
115 Lynchburg	8,594.77	36,463,044	4,242	35,067,452	4,080	8,758,824	1,019	11,589,030	1,348	91,878,350	10,690
116 Martinsville	2,271.49	6,183,340	2,722	12,361,781	5,442	1,918,131	844	3,799,979	1,673	24,263,230	10,682
117 Newport News	29,567.13	109,490,873	3,703	132,038,234	4,466	27,555,726	932	46,043,290	1,557	315,128,123	10,658
118 Norfolk	32,499.55	113,168,232	3,482	154,680,772	4,759	31,376,094	965	58,974,713	1,815	358,199,811	11,022
119 Norton	880.71	3,385,934	3,845	4,228,953	4,802	579,192	658	718,387	816	8,912,467	10,120
120 Petersburg	4,369.16	10,440,311	2,390	23,994,002	5,492	4,266,188	976	9,901,214	2,266	48,601,715	11,124
121 Portsmouth	15,066.24	50,696,934	3,365	73,059,384	4,849	14,181,321	941	19,114,203	1,269	157,051,841	10,424
122 Radford	1,570.61	5,135,877	3,270	7,505,573	4,779	1,195,448	761	1,276,247	813	15,113,145	9,622
123 Richmond	23,500.09	131,650,616	5,602	90,328,166	3,844	23,703,962	1,009	58,528,010	2,491	304,210,754	12,945
124 Roanoke	13,193.20	66,165,471	5,015	53,805,467	4,078	12,791,602	970	23,240,096	1,762	156,002,637	11,824
126 Staunton	2,631.33	11,283,985	4,288	9,938,961	3,777	3,006,003	1,142	2,705,564	1,028	26,934,513	10,236
127 Suffolk	14,468.60	53,152,312	3,674	58,906,629	4,071	14,437,867	998	13,479,695	932	139,976,503	9,675
128 Virginia Beach	69,511.98	364,025,931	5,237	250,234,896	3,600	68,889,270	991	69,779,359	1,004	752,929,456	10,832
130 Waynesboro	3,209.00	12,921,043	4,027	12,349,734	3,848	3,030,935	945	4,012,584	1,250	32,314,296	10,070
131 Williamsburg/James City <sup>6</sup>	11,050.20	75,945,842	6,873	27,815,203	2,517	10,635,953	963	6,032,744	546	120,429,743	10,898
132 Winchester	4,186.88	26,939,680	6,434	15,863,002	3,789	3,586,805	857	3,797,248	907	50,186,734	11,987
135 Franklin	1,258.16	5,203,984	4,136	7,129,862	5,667	1,307,371	1,039	2,313,928	1,839	15,955,145	12,681
136 Chesapeake	39,704.90	178,535,249	4,497	163,092,436	4,108	38,970,595	982	35,273,654	888	415,871,934	10,474
137 Lexington	694.31	3,109,933	4,479	2,186,344	3,149	425,342	613	235,648	339	5,957,267	8,580
139 Salem	3,844.43	20,182,020	5,250	14,802,600	3,850	3,288,698	855	2,632,986	685	40,906,306	10,640
142 Poquoson	2,190.59	9,254,831	4,225	8,043,713	3,672	2,214,548	1,011	1,403,323	641	20,916,414	9,548
143 Manassas	7,208.87	43,087,059	5,977	34,966,352	4,850	6,779,192	940	5,417,964	752	90,250,567	12,519
144 Manassas Park	3,130.04	9,517,016	3,041	17,697,016	5,654	2,465,871	788	2,279,821	728	31,959,724	10,211
<b>TOWNS</b>											
202 Colonial Beach	605.69	2,005,095	3,310	3,204,277	5,290	428,738	708	1,099,752	1,816	6,737,862	11,124
207 West Point	774.00	4,136,391	5,344	3,518,443	4,546	568,117	734	464,601	600	8,687,552	11,224
<b>State <sup>7</sup></b>	<b>1,259,980.42</b>	<b>7,278,945,611</b>	<b>5,777</b>	<b>4,600,832,004</b>	<b>3,652</b>	<b>1,201,839,596</b>	<b>954</b>	<b>1,101,952,550</b>	<b>875</b>	<b>14,183,569,760</b>	<b>11,257</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 (Bedford City and Bedford County; 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. Bedford County, 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.