

**Table 15 of the Superintendent's Annual Report for Virginia**  
**Sources of Financial Support for Expenditures, Total Local Expenditures for Operations <sup>1</sup>**  
**and Total Per Pupil Expenditures for Operations**  
**Fiscal Year 2002 - Revised April 9, 2003 <sup>10</sup>**

Division	End-of-Year ADM for Determining Cost Per Pupil <sup>9</sup>	Local		State		State Retail Sales And Use Tax <sup>2</sup>		Federal		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations	Per Pupil Expenditure <sup>3,4</sup>
<b>COUNTIES</b>											
001 Accomack	5,162	11,206,303	2,171	19,112,744	3,703	3,875,124	751	4,941,292	957	39,135,463	7,581
002 Albemarle	12,066	70,728,666	5,862	21,883,429	1,814	8,307,626	689	4,139,227	343	105,058,947	8,707
003 Alleghany <sup>5</sup>	2,945	8,461,454	2,873	11,171,956	3,794	1,809,680	614	1,478,495	502	22,921,586	7,783
004 Amelia	1,278	3,585,164	2,805	5,801,898	4,540	1,248,733	977	903,601	707	11,539,395	9,029
005 Amherst	4,552	9,912,589	2,178	15,482,812	3,401	3,179,093	698	2,387,346	524	30,961,840	6,802
006 Appomattox	2,327	5,657,054	2,431	8,331,962	3,581	1,514,143	651	1,157,820	498	16,660,979	7,160
007 Arlington	18,410	203,848,822	11,073	20,857,644	1,133	13,035,112	708	9,900,179	538	247,641,756	13,451
008 Augusta	10,720	25,242,507	2,355	31,278,346	2,918	7,286,780	680	5,575,029	520	69,382,663	6,472
009 Bath	799	5,883,043	7,363	1,085,751	1,359	500,479	626	622,148	779	8,091,422	10,127
010 Bedford <sup>6</sup>	10,581	28,718,361	2,714	29,267,262	2,766	6,393,109	604	4,704,108	445	69,082,840	6,529
011 Bland	887	701,844	791	4,789,366	5,400	660,677	745	430,444	485	6,582,332	7,421
012 Botetourt	4,695	14,342,208	3,055	13,230,909	2,818	3,333,686	710	1,371,064	292	32,277,867	6,875
013 Brunswick	2,358	4,145,104	1,758	9,881,281	4,191	1,812,929	769	2,974,148	1,261	18,813,462	7,979
014 Buchanan	3,817	11,487,383	3,010	16,349,117	4,283	2,562,609	671	3,860,185	1,011	34,259,293	8,975
015 Buckingham	2,231	3,622,337	1,624	9,457,654	4,239	1,335,716	599	1,649,705	739	16,065,412	7,201
016 Campbell	8,624	19,200,145	2,226	28,289,849	3,280	5,675,966	658	3,806,971	441	56,972,931	6,606
017 Caroline	3,689	7,202,682	1,952	13,121,312	3,557	2,425,612	658	2,477,840	672	25,227,446	6,839
018 Carroll	3,939	8,334,799	2,116	14,730,070	3,740	2,816,163	715	2,704,982	687	28,586,014	7,257
019 Charles City	930	4,017,467	4,320	3,185,649	3,425	802,093	862	591,944	637	8,597,153	9,244
020 Charlotte	2,200	3,309,024	1,504	9,284,657	4,220	1,389,852	632	1,407,915	640	15,391,449	6,996
021 Chesterfield	52,543	159,524,544	3,036	130,845,438	2,490	34,637,480	659	13,976,652	266	338,984,114	6,452
022 Clarke	1,992	8,581,316	4,308	4,628,800	2,324	1,336,821	671	949,171	476	15,496,108	7,779
023 Craig	700	1,329,360	1,899	2,729,614	3,899	520,020	743	454,171	649	5,033,165	7,190
024 Culpeper	5,769	17,292,561	2,998	16,234,034	2,814	3,885,068	673	1,991,162	345	39,402,825	6,830
025 Cumberland	1,312	2,640,250	2,012	4,786,847	3,649	1,153,423	879	1,377,786	1,050	9,958,305	7,590
026 Dickenson	2,640	4,999,419	1,894	10,920,118	4,136	1,806,366	684	2,179,605	826	19,905,509	7,540
027 Dinwiddie	4,285	9,483,893	2,213	15,131,428	3,531	2,486,831	580	2,221,524	518	29,323,676	6,843
028 Essex	1,630	5,452,070	3,345	4,912,329	3,014	1,131,192	694	1,240,572	761	12,736,162	7,814
029 Fairfax	156,174	1,163,774,677	7,452	221,785,458	1,420	104,422,309	669	57,206,140	366	1,547,188,584	9,907
030 Fauquier	9,700	54,537,026	5,622	18,005,375	1,856	5,693,466	587	2,766,992	285	81,002,859	8,351
031 Floyd	2,018	5,129,186	2,542	6,707,153	3,324	1,121,383	556	1,108,162	549	14,065,883	6,970
032 Fluvanna	3,136	9,328,036	2,975	9,891,485	3,154	1,930,470	616	931,840	297	22,081,832	7,041
033 Franklin	7,035	18,672,535	2,654	20,940,658	2,977	4,663,407	663	3,935,577	559	48,212,177	6,853
034 Frederick	10,732	39,379,667	3,669	28,900,981	2,693	6,859,771	639	3,317,907	309	78,458,326	7,311
035 Giles	2,532	5,479,470	2,164	8,610,302	3,401	1,782,612	704	1,146,646	453	17,019,030	6,722
036 Gloucester	6,375	15,758,552	2,472	20,065,246	3,147	4,577,941	718	2,837,295	445	43,239,033	6,783
037 Goochland	2,014	11,431,151	5,676	2,436,269	1,210	1,473,265	732	930,075	462	16,270,760	8,079
038 Grayson	2,270	3,835,305	1,690	9,560,599	4,212	1,577,118	695	2,121,835	935	17,094,857	7,531
039 Greene	2,639	6,763,996	2,563	10,061,305	3,813	1,603,633	608	1,384,416	525	19,813,350	7,508
040 Greensville <sup>7</sup>	2,623	4,106,168	1,565	10,994,456	4,192	1,643,406	627	1,805,824	688	18,549,855	7,072
041 Halifax	5,948	10,896,677	1,832	23,791,663	4,000	4,297,715	723	3,684,683	619	42,670,737	7,174
042 Hanover	17,184	53,270,443	3,100	39,231,392	2,283	10,470,293	609	3,957,993	230	106,930,122	6,223
043 Henrico	43,548	155,498,398	3,571	88,010,965	2,021	28,683,101	659	13,081,711	300	285,274,175	6,551

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**and Total Per Pupil Expenditures for Operations**  
**Fiscal Year 2002 - Revised April 9, 2003<sup>10</sup>**

Division	End-of-Year ADM for Determining Cost Per Pupil <sup>9</sup>	Local		State		State Retail Sales And Use Tax <sup>2</sup>		Federal		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations	Per Pupil Expenditure <sup>3,4</sup>
044 Henry	8,557	19,108,401	2,233	29,634,428	3,463	6,375,758	745	4,482,278	524	59,600,865	6,965
045 Highland	315	1,063,554	3,376	1,272,033	4,038	237,321	753	189,084	600	2,761,992	8,768
046 Isle Of Wight	4,954	13,658,359	2,757	14,777,718	2,983	3,386,245	684	2,256,839	456	34,079,162	6,879
048 King George	3,020	8,146,039	2,697	9,496,049	3,144	1,948,334	645	1,082,538	358	20,672,960	6,845
049 King & Queen	931	3,541,207	3,804	3,656,573	3,928	586,655	630	792,907	852	8,577,340	9,213
050 King William	1,759	5,555,698	3,158	6,314,163	3,590	1,162,814	661	744,381	423	13,777,055	7,832
051 Lancaster	1,438	6,530,711	4,542	2,775,561	1,930	1,064,585	740	1,085,191	755	11,456,048	7,967
052 Lee	3,772	2,708,911	718	17,520,061	4,645	2,494,111	661	4,604,199	1,221	27,327,281	7,245
053 Loudoun	34,293	241,190,755	7,033	52,145,974	1,521	19,084,175	557	7,136,006	208	319,556,910	9,318
054 Louisa	4,168	18,452,831	4,427	6,870,637	1,648	3,035,915	728	1,861,313	447	30,220,697	7,251
055 Lunenburg	1,762	3,069,653	1,742	7,721,524	4,382	1,381,566	784	1,529,188	868	13,701,930	7,776
056 Madison	1,829	5,895,878	3,224	5,565,288	3,043	1,273,847	696	683,698	374	13,418,711	7,337
057 Mathews	1,311	5,068,855	3,866	3,561,907	2,717	850,213	649	642,714	490	10,123,689	7,722
058 Mecklenburg	4,903	8,128,528	1,658	17,294,300	3,527	3,052,040	622	2,937,258	599	31,412,126	6,407
059 Middlesex	1,306	4,439,729	3,399	3,221,936	2,467	1,038,522	795	882,005	675	9,582,193	7,337
060 Montgomery	9,039	30,008,917	3,320	26,756,286	2,960	7,233,750	800	4,864,260	538	68,863,212	7,618
062 Nelson	2,036	7,289,436	3,580	5,340,165	2,623	1,487,173	730	1,486,240	730	15,603,014	7,664
063 New Kent	2,375	6,525,379	2,748	6,465,439	2,722	1,594,795	671	761,954	321	15,347,567	6,462
065 Northampton	2,109	4,473,225	2,121	7,618,813	3,613	1,694,228	803	2,230,750	1,058	16,017,015	7,595
066 Northumberland	1,494	5,889,285	3,942	3,146,617	2,106	1,042,756	698	1,059,361	709	11,138,018	7,455
067 Nottoway	2,431	2,721,197	1,119	10,373,934	4,267	1,655,007	681	2,289,901	942	17,040,039	7,009
068 Orange	4,223	12,808,103	3,033	11,352,900	2,688	2,596,536	615	1,786,591	423	28,544,130	6,759
069 Page	3,520	6,324,723	1,797	11,579,832	3,290	2,383,077	677	1,717,945	488	22,005,578	6,252
070 Patrick	2,621	5,245,736	2,001	9,664,571	3,687	1,657,328	632	1,615,145	616	18,182,780	6,937
071 Pittsylvania	8,967	22,153,658	2,471	30,447,029	3,395	6,308,470	704	4,417,414	493	63,326,572	7,062
072 Powhatan	3,644	12,926,925	3,547	10,489,505	2,879	2,356,009	647	854,090	234	26,626,529	7,307
073 Prince Edward	2,658	5,465,902	2,056	9,624,199	3,621	1,922,923	723	2,317,355	872	19,330,380	7,273
074 Prince George	5,844	10,795,799	1,847	19,983,554	3,420	3,553,624	608	4,875,388	834	39,208,365	6,709
075 Prince William	58,069	208,047,937	3,583	169,264,108	2,915	33,604,402	579	16,526,568	285	427,443,015	7,361
077 Pulaski	4,945	11,162,463	2,257	16,283,521	3,293	3,547,498	717	2,520,889	510	33,514,371	6,777
078 Rappahannock	1,042	5,270,837	5,058	1,860,928	1,786	850,773	816	502,968	483	8,485,506	8,143
079 Richmond	1,244	3,234,269	2,600	3,874,928	3,115	841,314	676	677,563	545	8,628,075	6,936
080 Roanoke	14,004	51,873,526	3,704	37,499,826	2,678	9,614,065	687	3,992,585	285	102,980,002	7,354
081 Rockbridge	2,982	10,001,717	3,354	8,653,945	2,902	1,940,545	651	1,524,199	511	22,120,407	7,418
082 Rockingham	10,798	33,985,259	3,147	29,653,131	2,746	7,886,439	730	4,122,340	382	75,647,170	7,006
083 Russell	4,158	5,921,183	1,424	15,398,602	3,703	3,608,508	868	2,970,542	714	27,898,834	6,710
084 Scott	3,628	4,915,136	1,355	15,329,355	4,225	2,618,925	722	2,308,517	636	25,171,933	6,938
085 Shenandoah	5,565	16,986,524	3,052	16,045,221	2,883	3,662,800	658	2,140,502	385	38,835,047	6,978
086 Smyth	5,069	9,701,034	1,914	17,816,491	3,515	3,500,593	691	2,667,918	526	33,686,036	6,646
087 Southampton	2,791	6,806,816	2,439	9,252,524	3,315	2,401,307	860	1,759,365	630	20,220,011	7,245
088 Spotsylvania	20,117	65,866,752	3,274	57,502,867	2,858	11,128,760	553	5,149,361	256	139,647,740	6,942
089 Stafford	22,346	61,719,675	2,762	63,057,099	2,822	13,220,000	592	8,129,530	364	146,126,305	6,539
090 Surry	1,157	9,092,206	7,858	1,625,798	1,405	741,328	641	532,590	460	11,991,922	10,365
091 Sussex	1,399	5,593,805	3,998	5,757,364	4,115	1,053,391	753	1,255,021	897	13,659,581	9,764
092 Tazewell	6,965	11,288,742	1,621	24,797,711	3,560	4,209,330	604	4,188,243	601	44,484,026	6,387

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**Fiscal Year 2002 - Revised April 9, 2003<sup>10</sup>**

Division	End-of-Year ADM for Determining Cost Per Pupil <sup>9</sup>	Local		State		State Retail Sales And Use Tax <sup>2</sup>		Federal		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations	Per Pupil Expenditure <sup>3, 4</sup>
093 Warren	5,069	11,411,307	2,251	13,830,466	2,728	3,413,866	673	1,691,603	334	30,347,242	5,987
094 Washington	7,132	18,241,796	2,558	21,569,910	3,024	5,628,533	789	4,740,996	665	50,181,234	7,036
095 Westmoreland	1,951	4,351,414	2,230	6,198,815	3,177	1,395,939	716	1,443,534	740	13,389,702	6,863
096 Wise	6,827	12,858,026	1,883	25,797,165	3,779	4,439,683	650	6,984,925	1,023	50,079,799	7,336
097 Wythe	4,314	8,292,371	1,922	14,545,931	3,372	2,958,674	686	2,501,103	580	28,298,079	6,560
098 York	11,957	29,756,995	2,489	32,546,968	2,722	7,254,189	607	10,951,846	916	80,509,997	6,733
<b>CITIES</b>											
101 Alexandria	10,951	107,819,217	9,846	13,725,313	1,253	7,208,339	658	6,944,240	634	135,697,109	12,391
102 Bristol	2,337	6,477,658	2,772	7,935,322	3,396	1,427,843	611	1,736,280	743	17,577,103	7,521
103 Buena Vista	1,099	2,756,319	2,508	3,818,310	3,474	699,649	637	584,965	532	7,859,243	7,151
104 Charlottesville	4,192	29,297,184	6,989	10,325,217	2,463	3,882,306	926	3,607,131	860	47,111,838	11,239
106 Colonial Heights	2,766	13,551,648	4,899	6,638,637	2,400	1,794,213	649	680,676	246	22,665,173	8,194
107 Covington	913	3,642,472	3,990	3,530,441	3,867	523,897	574	551,391	604	8,248,200	9,034
108 Danville	7,447	18,240,231	2,449	23,144,685	3,108	5,753,303	773	7,446,790	1,000	54,585,008	7,330
109 Falls Church	1,763	19,177,360	10,878	2,098,656	1,190	1,098,728	623	407,017	231	22,781,761	12,922
110 Fredericksburg	2,274	12,259,635	5,391	3,943,186	1,734	1,816,847	799	1,555,418	684	19,575,086	8,608
111 Galax	1,278	3,015,112	2,359	4,368,539	3,418	605,989	474	759,112	594	8,748,753	6,846
112 Hampton	22,936	54,308,266	2,368	76,740,425	3,346	17,289,186	754	12,372,358	539	160,710,235	7,007
113 Harrisonburg	3,912	20,457,057	5,229	8,678,738	2,218	2,347,723	600	2,260,228	578	33,743,747	8,626
114 Hopewell	3,946	9,541,470	2,418	14,358,088	3,639	2,469,252	626	3,839,513	973	30,208,324	7,655
115 Lynchburg	8,953	27,557,745	3,078	27,972,456	3,124	6,938,213	775	6,481,782	724	68,950,196	7,701
116 Martinsville	2,663	8,637,196	3,243	8,690,561	3,263	1,941,705	729	1,801,117	676	21,070,579	7,912
117 Newport News	31,592	74,188,623	2,348	101,641,010	3,217	24,068,472	762	24,427,103	773	224,325,207	7,101
118 Norfolk	34,722	75,970,244	2,188	127,446,147	3,670	26,553,064	765	40,196,841	1,158	270,166,296	7,781
119 Norton	722	1,403,431	1,944	2,667,653	3,695	582,235	806	708,077	981	5,361,396	7,426
120 Petersburg	5,765	7,118,211	1,235	24,841,384	4,309	3,687,306	640	5,256,775	912	40,903,677	7,095
121 Portsmouth	17,036	30,246,607	1,775	63,307,599	3,716	11,715,415	688	14,774,081	867	120,043,703	7,046
122 Radford	1,551	4,768,288	3,074	5,163,267	3,329	891,580	575	704,641	454	11,527,776	7,432
123 Richmond	25,249	124,619,281	4,936	74,824,688	2,963	19,746,322	782	26,011,011	1,030	245,201,303	9,711
124 Roanoke	13,263	42,838,613	3,230	41,760,310	3,149	8,890,966	670	10,593,080	799	104,082,969	7,848
126 Staunton	2,727	10,383,121	3,808	7,539,660	2,765	2,081,464	763	1,758,843	645	21,763,088	7,981
127 Suffolk	12,031	27,678,756	2,301	37,857,886	3,147	8,545,160	710	6,264,342	521	80,346,144	6,678
128 Virginia Beach	75,090	248,426,135	3,308	206,015,971	2,744	52,074,158	693	47,041,890	626	553,558,154	7,372
130 Waynesboro	2,979	9,378,197	3,148	8,496,514	2,852	1,858,844	624	1,600,711	537	21,334,266	7,162
131 Williamsburg <sup>8</sup>	8,413	45,165,110	5,368	14,336,045	1,704	5,994,589	713	2,865,914	341	68,361,658	8,126
132 Winchester	3,519	18,698,344	5,314	7,983,038	2,269	2,231,718	634	2,126,291	604	31,039,391	8,821
134 Fairfax	2,699	22,124,333	8,197	2,616,722	970	1,873,939	694	10,000	4	26,624,994	9,865
135 Franklin	1,358	4,054,915	2,986	5,456,356	4,018	983,834	724	1,619,535	1,193	12,114,640	8,921
136 Chesapeake	38,271	121,802,098	3,183	107,562,444	2,811	26,193,410	684	16,597,205	434	272,155,157	7,111
137 Lexington	466	3,298,973	7,079	1,991,547	4,274	351,330	754	310,377	666	5,952,227	12,773
139 Salem	4,007	14,346,464	3,580	9,974,877	2,489	2,535,541	633	1,390,692	347	28,247,575	7,050
142 Poquoson	2,494	6,239,787	2,502	6,948,734	2,786	1,439,016	577	766,568	307	15,394,107	6,172
143 Manassas	6,458	27,288,630	4,226	18,437,698	2,855	4,019,302	622	1,860,656	288	51,606,286	7,991

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Fiscal Year 2002 - Revised April 9, 2003<sup>10</sup>**

Division	End-of-Year ADM for Determining Cost Per Pupil <sup>9</sup>	Local		State		State Retail Sales And Use Tax <sup>2</sup>		Federal		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations	Per Pupil Expenditure <sup>3,4</sup>
		144 Manassas Park	2,167	6,110,744	2,820	7,984,426	3,685	1,255,449	579	775,635	358
<b>TOWNS</b>											
202 Colonial Beach	587	900,762	1,535	2,243,284	3,822	345,906	589	480,318	818	3,970,270	6,764
207 West Point	826	3,250,447	3,935	3,106,044	3,760	345,806	419	233,381	283	6,935,678	8,397
<b>State</b>	<b>1,147,239</b>	<b>4,569,377,525</b>	<b>3,983</b>	<b>3,054,781,129</b>	<b>2,663</b>	<b>773,762,932</b>	<b>674</b>	<b>591,562,866</b>	<b>516</b>	<b>8,989,484,453</b>	<b>7,836</b>

<sup>1</sup> Operations include regular day school, school food services, summer school, and other education, but do not include debt service or capital outlay additions.

<sup>2</sup> Sales Tax amounts for the fiscal year are determined by month of distribution, not month of collection.

<sup>3</sup> Support by fund source may not equal total expenditures due to rounding.

<sup>4</sup> Expenditures made by a school division for state-operated education programs (hospitals, clinics, and detention homes) that are located within the school division are not included in the total expenditures for operations for the school division.

<sup>5</sup> Alleghany County data includes Clifton Forge City.

<sup>6</sup> Bedford County data includes Bedford City.

<sup>7</sup> Greensville County data includes Emporia City.

<sup>8</sup> Williamsburg City data includes James City County.

<sup>9</sup> The Average Daily Membership (ADM) calculated at the end of the school year includes the ADM of pupils in the school division and the ADM of resident pupils for whom tuition is paid to another school division, regional special education center, private school, or state-supported institution.

<sup>10</sup> Table 15 was updated on April 9, 2003, to account for the adjustments to End-of-Year ADM in note #9 above. In addition, Frederick County submitted a revised Annual School Report on April 8, 2003.