

**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 2003 - REVISED 12/13/2004**

Division	End-of-Year ADM for Determining Cost Per Pupil <sup>8</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	5,197	15,095,574	2,905	19,340,026	3,721	4,083,741	786	4,899,597	943	43,418,938	8,355
002 Albemarle	12,185	76,672,004	6,292	22,999,580	1,888	8,311,616	682	4,826,119	396	112,809,318	9,258
003 Alleghany	2,916	9,485,680	3,253	10,582,586	3,629	1,802,033	618	1,457,172	500	23,327,471	8,000
004 Amelia	1,592	3,959,509	2,487	6,000,601	3,769	1,190,214	748	1,225,486	770	12,375,810	7,774
005 Amherst	4,604	9,915,350	2,154	16,056,398	3,487	3,173,296	689	2,537,778	551	31,682,822	6,882
006 Appomattox	2,305	3,942,990	1,711	8,601,909	3,732	1,489,272	646	1,281,510	556	15,315,681	6,645
007 Arlington	18,310	223,353,925	12,198	21,573,352	1,178	12,596,371	688	11,953,416	653	269,477,063	14,717
008 Augusta	10,625	26,317,219	2,477	32,855,164	3,092	7,251,020	682	6,564,445	618	72,987,847	6,869
009 Bath	788	5,987,506	7,598	1,174,161	1,490	500,114	635	706,136	896	8,367,918	10,619
010 Bedford <sup>5</sup>	10,142	31,949,176	3,150	30,114,031	2,969	6,576,088	648	4,349,005	429	72,988,300	7,197
011 Bland	911	1,734,325	1,904	3,794,463	4,165	594,249	652	516,540	567	6,639,577	7,288
012 Botetourt	4,704	16,389,981	3,484	13,508,847	2,872	3,278,683	697	1,413,498	300	34,591,009	7,354
013 Brunswick	2,293	3,977,743	1,735	10,022,723	4,371	1,705,614	744	3,781,076	1,649	19,487,156	8,499
014 Buchanan	3,724	7,273,539	1,953	16,050,813	4,310	2,340,820	629	4,589,167	1,232	30,254,338	8,124
015 Buckingham	2,101	3,117,604	1,484	9,364,802	4,457	1,436,057	684	2,401,689	1,143	16,320,152	7,768
016 Campbell	8,612	19,277,909	2,238	28,915,172	3,358	5,662,947	658	4,504,636	523	58,360,664	6,777
017 Caroline	3,446	8,082,752	2,346	12,418,310	3,604	2,342,472	680	2,633,147	764	25,476,681	7,393
018 Carroll	4,034	8,955,820	2,220	14,671,600	3,637	2,746,309	681	3,849,262	954	30,222,991	7,492
019 Charles City	879	4,945,001	5,626	2,738,948	3,116	692,838	788	592,869	674	8,969,656	10,204
020 Charlotte	2,163	3,715,219	1,718	8,683,222	4,014	1,350,267	624	1,672,566	773	15,421,275	7,130
021 Chesterfield	53,550	178,215,281	3,328	145,725,892	2,721	33,793,970	631	16,606,561	310	374,341,703	6,991
022 Clarke	2,008	8,673,856	4,320	4,678,454	2,330	1,327,405	661	825,361	411	15,505,076	7,722
023 Craig	699	2,186,375	3,128	2,370,424	3,391	573,784	821	452,932	648	5,583,515	7,988
024 Culpeper	6,021	18,949,704	3,147	17,058,423	2,833	3,971,700	660	1,982,133	329	41,961,961	6,969
025 Cumberland	1,350	2,924,859	2,167	5,112,069	3,787	1,133,911	840	1,411,123	1,045	10,581,962	7,838
026 Dickenson	2,616	6,452,540	2,467	10,557,615	4,036	1,702,115	651	2,492,088	953	21,204,359	8,106
027 Dinwiddie	4,408	10,454,165	2,372	15,696,359	3,561	2,536,641	575	1,990,017	451	30,677,181	6,959
028 Essex	1,608	4,828,426	3,003	5,059,466	3,146	1,116,830	695	1,285,564	799	12,290,286	7,643
029 Fairfax	158,226	1,241,899,542	7,849	190,361,699	1,203	108,484,574	686	65,710,811	415	1,606,456,625	10,153
030 Fauquier	9,991	53,912,264	5,396	20,144,355	2,016	6,565,621	657	3,159,673	316	83,781,913	8,386
031 Floyd	2,033	5,511,605	2,711	7,156,298	3,520	1,243,226	612	1,143,604	563	15,054,732	7,405
032 Fluvanna	3,228	9,961,634	3,086	9,935,407	3,078	1,877,020	581	1,224,893	379	22,998,954	7,125
033 Franklin	7,105	20,186,338	2,841	21,745,929	2,961	4,668,166	657	4,039,799	569	50,640,233	7,127
034 Frederick	10,962	41,581,079	3,793	31,790,279	2,900	6,845,535	624	3,935,281	359	84,152,175	7,677
035 Giles	2,531	6,748,894	2,666	8,444,185	3,336	1,747,978	691	1,204,191	476	18,145,249	7,169
036 Gloucester	6,265	16,225,614	2,590	20,710,056	3,306	4,282,316	684	3,026,480	483	44,244,466	7,062
037 Goochland	2,027	13,010,378	6,419	2,048,426	1,011	1,409,036	695	863,423	426	17,331,262	8,550
038 Grayson	2,266	5,497,629	2,426	8,539,936	3,769	1,501,523	663	2,086,249	921	17,625,336	7,778
039 Greene	2,610	7,532,469	2,886	9,918,290	3,800	1,665,738	638	1,441,121	552	20,557,618	7,876

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**Sources of Financial Support for Expenditures, Total Local Expenditures for Operations <sup>1</sup>**  
**and Total Per Pupil Expenditures for Operations**  
**Fiscal Year 2003 - REVISED 12/13/2004**

Division	End-of-Year ADM for Determining Cost Per Pupil <sup>8</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>
040 Greenville <sup>6</sup>	2,594	5,041,111	1,943	11,272,239	4,346	1,659,447	640	2,122,803	818	20,095,600	7,747
041 Halifax	5,867	13,373,730	2,279	24,497,360	4,175	4,094,774	698	4,087,226	697	46,053,090	7,850
042 Hanover	17,539	57,353,324	3,270	40,731,035	2,322	10,686,689	609	4,440,322	253	113,211,369	6,455
043 Henrico	43,229	171,612,438	3,970	92,450,913	2,139	28,922,500	669	13,225,316	306	306,211,167	7,083
044 Henry	8,288	18,955,910	2,287	30,251,366	3,650	5,975,420	721	5,639,595	680	60,822,290	7,339
045 Highland	293	1,249,935	4,266	791,812	2,702	221,843	757	183,457	626	2,447,047	8,352
046 Isle Of Wight	4,981	14,648,598	2,941	14,659,480	2,943	3,534,024	710	2,360,109	474	35,202,212	7,067
048 King George	3,041	9,206,971	3,028	9,259,168	3,045	1,924,892	633	1,220,204	401	21,611,235	7,107
049 King & Queen	872	3,469,824	3,979	3,617,813	4,149	594,260	681	834,103	957	8,515,999	9,766
050 King William	1,894	5,444,468	2,875	6,512,349	3,438	1,175,866	621	679,921	359	13,812,604	7,293
051 Lancaster	1,412	6,417,993	4,545	2,755,286	1,951	991,325	702	1,181,832	837	11,346,436	8,036
052 Lee	3,746	4,533,729	1,210	16,817,054	4,489	2,513,853	671	3,721,401	993	27,586,036	7,364
053 Loudoun	37,097	293,851,897	7,921	53,119,336	1,432	22,466,790	606	7,448,227	201	376,886,250	10,159
054 Louisa	4,231	19,127,884	4,521	7,981,344	1,886	2,996,769	708	1,937,116	458	32,043,113	7,573
055 Lunenburg	1,756	3,872,415	2,205	7,148,065	4,071	1,308,129	745	1,566,672	892	13,895,281	7,913
056 Madison	1,830	6,283,452	3,434	5,890,019	3,219	1,298,516	710	972,088	531	14,444,076	7,893
057 Mathews	1,305	3,851,436	2,951	3,693,589	2,830	840,590	644	735,593	564	9,121,208	6,989
058 Mecklenburg	4,836	10,469,354	2,165	17,485,736	3,616	3,008,833	622	3,401,501	703	34,365,423	7,106
059 Middlesex	1,289	4,855,447	3,767	3,358,521	2,606	962,949	747	987,759	766	10,164,675	7,886
060 Montgomery	9,172	31,396,059	3,423	27,026,537	2,947	6,979,543	761	4,974,969	542	70,377,109	7,673
062 Nelson	2,006	9,919,508	4,945	5,492,636	2,738	1,466,908	731	1,198,753	598	18,077,805	9,012
063 New Kent	2,475	7,120,974	2,877	7,154,391	2,891	1,658,248	670	807,354	326	16,740,968	6,764
065 Northampton	2,044	5,068,670	2,480	7,790,130	3,811	1,554,370	760	2,135,306	1,045	16,548,476	8,096
066 Northumberland	1,450	6,016,593	4,149	2,945,091	2,031	976,273	673	1,124,900	776	11,062,857	7,630
067 Nottoway	2,377	3,953,772	1,663	8,880,259	3,736	1,662,639	699	2,236,649	941	16,733,318	7,040
068 Orange	4,002	12,319,907	3,078	11,697,140	2,923	2,687,663	672	3,007,222	751	29,711,932	7,424
069 Page	3,557	6,394,044	1,798	12,150,222	3,416	2,276,269	640	1,778,620	500	22,599,155	6,353
070 Patrick	2,600	5,225,168	2,010	9,790,632	3,766	1,638,335	630	1,470,037	565	18,124,171	6,971
071 Pittsylvania	8,835	14,954,730	1,693	31,714,252	3,590	6,239,654	706	4,744,300	537	57,652,936	6,526
072 Powhatan	3,809	14,503,930	3,808	10,260,946	2,694	2,468,269	648	1,003,618	263	28,236,762	7,413
073 Prince Edward	2,688	5,594,807	2,081	9,799,724	3,646	1,952,473	726	2,274,334	846	19,621,339	7,300
074 Prince George	5,926	11,410,007	1,925	21,247,084	3,585	3,650,509	616	5,152,109	869	41,459,708	6,996
075 Prince William	59,747	234,630,949	3,927	180,215,383	3,016	36,698,704	614	18,177,939	304	469,722,975	7,862
077 Pulaski	4,734	11,942,101	2,523	15,825,957	3,343	3,424,696	723	3,373,844	713	34,566,597	7,302
078 Rappahannock	1,037	5,528,275	5,331	1,693,729	1,633	824,180	795	486,439	469	8,532,623	8,228
079 Richmond	1,223	3,368,232	2,754	3,809,693	3,115	777,189	635	727,416	595	8,682,531	7,099

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**and Total Per Pupil Expenditures for Operations**  
**Fiscal Year 2003 - REVISED 12/13/2004**

Division	End-of-Year ADM for Determining Cost Per Pupil <sup>8</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>
080 Roanoke	14,111	55,261,163	3,916	39,189,831	2,777	9,687,267	687	4,497,355	319	108,635,615	7,699
081 Rockbridge	2,927	10,776,242	3,682	8,099,055	2,767	1,891,685	646	1,753,730	599	22,520,711	7,694
082 Rockingham	10,926	34,661,786	3,172	32,609,559	2,985	7,928,739	726	4,989,491	457	80,189,575	7,339
083 Russell	4,124	5,796,402	1,406	14,919,441	3,618	3,162,874	767	3,283,323	796	27,162,040	6,586
084 Scott	3,700	5,225,813	1,412	14,479,518	3,913	2,441,776	660	2,794,813	755	24,941,920	6,741
085 Shenandoah	5,677	16,618,080	2,927	16,593,345	2,923	3,684,879	649	2,333,562	411	39,229,866	6,910
086 Smyth	5,017	7,964,495	1,588	18,443,718	3,676	3,455,824	689	3,731,930	744	33,595,967	6,696
087 Southampton	2,767	6,803,418	2,459	10,754,097	3,887	2,259,801	817	1,947,299	704	21,764,616	7,866
088 Spotsylvania	21,216	68,666,651	3,237	61,509,882	2,899	12,916,105	609	6,600,981	311	149,693,620	7,056
089 Stafford	23,698	72,304,935	3,051	70,832,812	2,989	14,397,268	608	6,857,457	289	164,392,471	6,937
090 Surry	1,108	9,487,688	8,563	1,283,223	1,158	679,260	613	804,344	726	12,254,515	11,060
091 Sussex	1,384	7,236,499	5,229	5,407,361	3,907	903,571	653	1,225,710	886	14,773,142	10,674
092 Tazewell	6,964	11,781,170	1,692	26,526,198	3,809	4,410,233	633	4,480,986	643	47,198,586	6,778
093 Warren	5,093	12,749,696	2,503	15,064,634	2,958	3,394,727	667	2,264,863	445	33,473,920	6,573
094 Washington	7,088	17,227,758	2,431	22,396,122	3,160	4,699,797	663	4,376,189	617	48,699,867	6,871
095 Westmoreland	1,925	4,314,990	2,242	6,125,316	3,182	1,382,520	718	1,450,753	754	13,273,580	6,895
096 Wise	6,682	10,774,817	1,613	26,510,549	3,967	4,383,785	656	8,407,059	1,258	50,076,210	7,494
097 Wythe	4,281	9,653,556	2,255	14,571,145	3,404	2,867,914	670	2,733,169	638	29,825,784	6,967
098 York	12,340	31,689,542	2,568	34,541,149	2,799	7,291,953	591	10,960,709	888	84,483,353	6,846

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Division	End-of-Year ADM for Determining Cost Per Pupil <sup>8</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>CITIES</b>											
101 Alexandria	10,916	117,109,327	10,728	12,050,920	1,104	7,445,159	682	7,573,812	694	144,179,218	13,208
102 Bristol	2,341	6,449,059	2,755	8,285,220	3,539	1,489,872	636	2,011,663	859	18,235,814	7,790
103 Buena Vista	948	2,928,201	3,089	4,343,507	4,582	696,346	735	659,186	695	8,627,240	9,100
104 Charlottesville	4,248	31,412,202	7,395	9,663,988	2,275	3,743,703	881	3,571,074	841	48,390,966	11,391
106 Colonial Heights	2,740	14,997,122	5,473	6,662,602	2,432	1,801,724	658	926,962	338	24,388,410	8,901
107 Covington	885	4,128,325	4,665	3,061,244	3,459	536,332	606	662,525	749	8,388,426	9,478
108 Danville	7,325	17,048,346	2,327	24,181,447	3,301	5,658,732	773	10,057,930	1,373	56,946,454	7,774
109 Falls Church	1,883	20,911,172	11,105	1,971,207	1,047	1,164,906	619	633,366	336	24,680,651	13,107
110 Fredericksburg	2,350	14,379,582	6,119	3,703,512	1,576	1,671,362	711	1,638,293	697	21,392,749	9,103
111 Galax	1,319	3,658,710	2,774	3,924,955	2,976	642,561	487	910,481	690	9,136,707	6,927
112 Hampton	22,845	52,590,392	2,302	82,840,334	3,626	17,109,235	749	14,778,240	647	167,318,201	7,324
113 Harrisonburg	4,016	20,559,986	5,120	9,408,762	2,343	2,494,923	621	2,641,059	658	35,104,730	8,741
114 Hopewell	3,786	10,177,539	2,688	14,895,942	3,934	2,511,840	663	3,002,402	793	30,587,723	8,079
115 Lynchburg	8,843	25,970,957	2,937	28,360,377	3,207	7,080,819	801	8,289,803	937	69,701,955	7,882
116 Martinsville	2,575	7,529,505	2,924	9,763,480	3,792	1,917,675	745	2,127,461	826	21,338,121	8,287
117 Newport News	31,382	82,205,732	2,620	105,167,219	3,351	24,073,034	767	26,633,838	849	238,079,823	7,587
118 Norfolk	34,474	82,891,757	2,404	128,178,655	3,718	25,531,397	741	37,533,025	1,089	274,134,835	7,952
119 Norton	709	1,321,994	1,865	2,735,482	3,858	511,483	721	669,837	945	5,238,797	7,389
120 Petersburg	5,377	10,471,740	1,948	22,972,173	4,272	3,334,560	620	5,184,084	964	41,962,557	7,804
121 Portsmouth	15,476	30,113,534	1,946	65,274,282	4,218	10,625,226	687	14,998,781	969	121,011,824	7,819
122 Radford	1,529	4,822,120	3,154	5,088,031	3,328	883,702	578	514,968	337	11,308,822	7,396
123 Richmond	24,456	119,487,429	4,886	74,345,407	3,040	19,249,294	787	30,379,469	1,242	243,461,599	9,955
124 Roanoke	13,003	43,751,680	3,365	43,757,505	3,365	8,739,719	672	10,908,768	839	107,157,674	8,241
126 Staunton	2,720	10,151,940	3,732	8,386,755	3,083	2,133,141	784	1,969,463	724	22,641,299	8,324
127 Suffolk	12,492	29,636,713	2,372	42,701,650	3,418	8,865,674	710	6,506,550	521	87,710,586	7,021
128 Virginia Beach	75,554	241,170,140	3,192	213,155,329	2,821	51,447,271	681	54,367,110	720	560,139,850	7,414
130 Waynesboro	2,931	9,250,887	3,156	8,695,221	2,967	1,924,408	657	1,869,814	638	21,740,330	7,417
131 Williamsburg <sup>7</sup>	8,535	51,193,049	5,998	14,107,652	1,653	5,973,971	700	3,073,312	360	74,347,984	8,711
132 Winchester	3,523	19,942,301	5,661	8,049,181	2,285	2,272,950	645	2,607,089	740	32,871,520	9,331
134 Fairfax	2,751	23,352,567	8,489	2,701,743	982	1,905,811	693	10,000	4	27,970,120	10,167
135 Franklin	1,387	3,600,713	2,596	5,597,363	4,036	906,445	654	1,537,833	1,109	11,642,354	8,394
136 Chesapeake	39,130	124,414,791	3,180	122,191,548	3,123	26,810,176	685	18,580,788	475	291,997,303	7,462
137 Lexington	627	2,081,712	3,320	1,623,558	2,589	328,445	524	303,613	484	4,337,329	6,918
139 Salem	3,927	16,132,028	4,108	10,209,454	2,600	2,524,820	643	1,542,977	393	30,409,279	7,744
142 Poquoson	2,483	6,610,323	2,662	7,393,395	2,978	1,465,923	590	590,355	238	16,059,995	6,468
143 Manassas	6,535	31,219,195	4,777	19,537,518	2,990	4,298,473	658	2,089,300	320	57,144,486	8,744
144 Manassas Park	2,227	7,991,973	3,589	8,176,146	3,671	1,312,783	589	1,035,759	465	18,516,661	8,315

**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 2003 - REVISED 12/13/2004**

Division	End-of-Year ADM for Determining Cost Per Pupil <sup>8</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>TOWNS</b>											
202 Colonial Beach	559	1,241,168	2,220	2,142,830	3,833	323,058	578	688,250	1,231	4,395,306	7,863
207 West Point	778	3,094,340	3,977	2,929,243	3,765	368,719	474	361,543	465	6,753,846	8,681
<b>State</b>	<b>1,155,430</b>	<b>4,886,864,074</b>	<b>4,229</b>	<b>3,134,398,349</b>	<b>2,713</b>	<b>781,300,156</b>	<b>676</b>	<b>650,989,969</b>	<b>563</b>	<b>9,453,552,548</b>	<b>8,182</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> Bedford County data includes Bedford City.

<sup>6</sup> Greenville County data includes Emporia City.

<sup>7</sup> Williamsburg City data includes James City County.

<sup>8</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.