

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 2005

School Division	End-of-Year ADM for Determining Cost Per Pupil ²	Local ³		State		State Retail Sales And Use Tax ⁴		Federal		Total		
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵	
COUNTIES												
001 Accomack	5,142.27	13,540,900	2,633	22,437,587	4,363	5,379,714	1,046	6,322,335	1,229	47,680,536	9,272	
002 Albemarle	12,371.90	87,506,668	7,073	26,758,003	2,163	10,691,461	864	5,145,595	416	130,101,727	10,516	
003 Alleghany	2,912.80	9,125,133	3,133	12,403,206	4,258	2,284,697	784	1,789,341	614	25,602,377	8,790	
004 Amelia	1,752.25	3,850,134	2,197	7,000,106	3,995	1,475,765	842	1,180,925	674	13,506,930	7,708	
005 Amherst	4,628.06	10,798,200	2,333	18,501,733	3,998	4,030,106	871	3,106,566	671	36,436,605	7,873	
006 Appomattox	2,269.29	4,037,370	1,779	9,856,898	4,344	1,871,566	825	1,562,589	689	17,328,422	7,636	
007 Arlington	17,817.58	249,235,903	13,988	24,020,085	1,348	15,625,500	877	13,740,260	771	302,621,748	16,984	
008 Augusta	10,748.45	25,536,924	2,376	39,977,871	3,719	9,188,698	855	7,816,144	727	82,519,637	7,677	
009 Bath	778.39	6,781,118	8,712	1,173,135	1,507	635,639	817	752,842	967	9,342,735	12,003	
010 Bedford ⁶	9,912.96	25,106,697	2,533	33,366,558	3,366	7,826,613	790	5,620,054	567	71,919,922	7,255	
011 Bland	893.01	1,801,944	2,018	4,417,728	4,947	719,513	806	615,724	689	7,554,908	8,460	
012 Botetourt	4,773.41	17,187,202	3,601	15,825,834	3,315	4,225,275	885	1,821,981	382	39,060,293	8,183	
013 Brunswick	2,208.96	5,105,757	2,311	11,761,359	5,324	2,151,890	974	2,962,160	1,341	21,981,165	9,951	
014 Buchanan	3,499.53	8,524,313	2,436	16,502,571	4,716	2,778,236	794	4,462,885	1,275	32,268,006	9,221	
015 Buckingham	2,152.89	4,768,091	2,215	9,897,899	4,597	1,915,929	890	2,593,291	1,205	19,175,211	8,907	
016 Campbell	8,669.65	19,114,015	2,205	34,246,807	3,950	7,270,166	839	4,817,776	556	65,448,764	7,549	
017 Caroline	3,775.29	7,532,446	1,995	15,496,349	4,105	2,904,394	769	4,090,930	1,084	30,024,118	7,953	
018 Carroll	4,014.29	8,594,475	2,141	16,115,097	4,014	3,429,819	854	5,050,362	1,258	33,189,752	8,268	
019 Charles City	856.37	5,645,448	6,592	3,730,333	4,356	792,064	925	854,258	998	11,022,103	12,871	
020 Charlotte	2,185.33	3,385,258	1,549	10,754,404	4,921	1,681,637	770	1,930,149	883	17,751,448	8,123	
021 Chesterfield	55,537.65	173,639,668	3,127	177,373,311	3,194	42,219,072	760	21,469,914	387	414,701,964	7,467	
022 Clarke	2,126.93	9,997,869	4,701	5,193,510	2,442	1,698,381	799	931,204	438	17,820,965	8,379	
023 Craig	679.93	1,853,713	2,726	2,749,165	4,043	676,537	995	512,968	754	5,792,384	8,519	
024 Culpeper	6,425.00	20,566,040	3,201	20,582,319	3,203	5,128,092	798	3,959,930	616	50,236,381	7,819	
025 Cumberland	1,378.91	3,211,753	2,329	6,082,277	4,411	1,424,470	1,033	2,457,191	1,782	13,175,691	9,555	
026 Dickenson	2,520.98	5,366,930	2,129	11,604,056	4,603	2,071,200	822	2,610,597	1,036	21,652,783	8,589	
027 Dinwiddie	4,488.94	13,574,911	3,024	17,713,386	3,946	3,323,164	740	2,482,539	553	37,094,000	8,263	
028 Essex	1,545.80	5,305,588	3,432	5,521,908	3,572	1,441,837	933	1,037,324	671	13,306,657	8,608	
029 Fairfax ⁶	158,937.02	1,337,688,937	8,416	230,758,184	1,452	141,588,156	891	77,905,013	490	1,787,940,290	11,249	
030 Fauquier	10,688.58	64,851,741	6,067	20,524,153	1,920	9,037,239	846	4,432,170	415	98,845,303	9,248	
031 Floyd	2,080.96	5,315,223	2,554	8,156,701	3,920	1,689,955	812	1,369,154	658	16,531,034	7,944	
032 Fluvanna	3,588.00	11,340,511	3,161	12,443,376	3,468	2,361,640	658	1,172,822	327	27,318,348	7,614	
033 Franklin	7,152.14	21,290,583	2,977	25,750,187	3,600	5,940,490	831	5,681,076	794	58,662,337	8,202	
034 Frederick	11,718.08	47,437,104	4,048	39,819,036	3,398	8,827,658	753	4,691,225	400	100,775,023	8,600	
035 Giles	2,536.28	6,503,771	2,564	9,626,513	3,796	2,191,812	864	1,377,542	543	19,699,638	7,767	
036 Gloucester	6,072.33	19,325,747	3,183	22,457,231	3,698	5,387,437	887	3,311,666	545	50,482,081	8,313	
037 Goochland	2,169.20	13,763,542	6,345	2,606,774	1,202	1,734,318	800	1,031,125	475	19,135,759	8,822	
038 Grayson	2,177.21	4,748,571	2,181	9,629,549	4,423	1,841,760	846	2,357,990	1,083	18,577,869	8,533	
039 Greene	2,651.83	7,821,663	2,950	11,454,738	4,320	2,198,153	829	1,448,429	546	22,922,983	8,644	
040 Greensville ⁶	1,618.29	3,328,451	2,057	8,102,454	5,007	1,314,256	812	1,855,261	1,146	14,600,422	9,022	
041 Halifax	5,876.00	14,783,799	2,516	28,007,134	4,766	5,025,502	855	5,622,756	957	53,439,191	9,094	
042 Hanover	18,211.16	66,205,169	3,635	51,212,568	2,812	13,922,802	765	5,162,621	283	136,503,159	7,496	
043 Henrico	45,961.47	172,131,384	3,745	122,916,066	2,674	36,993,242	805	18,958,679	412	350,999,371	7,637	
044 Henry	7,737.51	14,054,695	1,816	33,374,475	4,313	7,524,607	972	6,323,119	817	61,276,897	7,919	
045 Highland	302.56	1,674,466	5,534	1,118,079	3,695	271,031	896	289,092	955	3,352,668	11,081	
046 Isle Of Wight	5,044.00	15,987,400	3,170	17,238,698	3,418	4,626,235	917	2,851,545	565	40,703,878	8,070	
047 James City ⁶	8,689.78	50,721,850	5,837	19,079,563	2,196	7,087,921	816	10,394	1	76,899,728	8,849	

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Fiscal Year 2005

School Division	End-of-Year ADM for Determining Cost Per Pupil ²	Local ³		State		State Retail Sales And Use Tax ⁴		Federal		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵
048 King George	3,364.61	9,105,975	2,706	11,415,602	3,393	2,426,798	721	884,923	263	23,833,298	7,084
049 King & Queen	820.93	3,380,368	4,118	4,074,510	4,963	771,036	939	855,931	1,043	9,081,844	11,063
050 King William	1,913.41	5,609,560	2,932	7,473,687	3,906	1,506,957	788	988,637	517	15,578,842	8,142
051 Lancaster	1,400.32	7,920,424	5,656	2,427,512	1,734	1,207,507	862	1,230,458	879	12,785,902	9,131
052 Lee	3,632.04	4,884,541	1,345	19,568,796	5,388	3,220,480	887	5,436,018	1,497	33,109,836	9,116
053 Loudoun	43,630.77	378,030,534	8,664	71,094,745	1,629	31,819,401	729	9,738,715	223	490,683,396	11,246
054 Louisa	4,294.47	19,428,352	4,524	10,131,620	2,359	3,868,496	901	2,487,139	579	35,915,607	8,363
055 Lunenburg	1,709.35	3,801,500	2,224	8,102,593	4,740	1,597,763	935	1,588,522	929	15,090,378	8,828
056 Madison	1,829.22	6,313,129	3,451	6,292,376	3,440	1,673,319	915	921,772	504	15,200,596	8,310
057 Mathews	1,270.07	3,970,771	3,126	4,388,871	3,456	1,070,259	843	708,783	558	10,138,684	7,983
058 Mecklenburg	4,796.78	9,094,026	1,896	20,437,902	4,261	3,787,496	790	4,059,635	846	37,379,059	7,793
059 Middlesex	1,299.79	5,075,923	3,905	3,790,748	2,916	1,156,905	890	986,446	759	11,010,021	8,471
060 Montgomery	9,318.42	31,840,620	3,417	32,068,513	3,441	8,648,023	928	5,982,793	642	78,539,949	8,428
062 Nelson	2,003.48	8,502,597	4,244	6,600,726	3,295	1,885,533	941	1,660,659	829	18,649,514	9,309
063 New Kent	2,549.14	8,522,282	3,343	8,183,314	3,210	2,165,472	849	929,783	365	19,800,850	7,768
065 Northampton	1,938.21	6,199,389	3,199	8,158,536	4,209	1,851,464	955	2,537,076	1,309	18,746,466	9,672
066 Northumberland	1,431.53	6,791,827	4,744	3,285,434	2,295	1,228,751	858	1,142,733	798	12,448,745	8,696
067 Nottoway	2,306.22	3,861,680	1,674	2,573,841	4,585	2,121,109	920	3,409,234	1,478	19,965,864	8,657
068 Orange	4,317.81	12,979,567	3,006	14,618,535	3,386	3,529,636	817	2,409,420	558	33,537,158	7,767
069 Page	3,529.39	8,960,248	2,539	13,795,924	3,909	2,799,032	793	2,222,190	630	27,777,393	7,870
070 Patrick	2,565.31	4,499,432	1,754	11,437,311	4,458	2,085,757	813	1,946,343	759	19,968,843	7,784
071 Pittsylvania	9,040.83	15,550,716	1,720	37,298,811	4,126	7,924,351	877	6,592,933	729	67,366,810	7,451
072 Powhatan	4,144.57	16,702,723	4,030	13,122,700	3,166	3,239,196	782	1,275,877	308	34,340,496	8,286
073 Prince Edward	2,638.48	5,866,028	2,223	12,005,235	4,550	2,509,285	951	2,456,133	931	22,836,682	8,655
074 Prince George	6,056.01	10,804,365	1,784	24,467,051	4,040	4,781,823	790	6,680,879	1,103	46,734,119	7,717
075 Prince William	65,269.43	275,984,544	4,228	233,930,430	3,584	49,469,649	758	27,502,132	421	586,886,755	8,992
077 Pulaski	12,867.58	12,923,301	2,655	18,161,266	3,731	4,286,580	881	4,083,205	839	39,454,352	8,106
078 Rappahannock	1,014.23	6,244,035	6,156	1,980,701	1,953	1,034,214	1,020	508,375	501	9,767,325	9,630
079 Richmond	1,212.64	3,263,574	2,691	4,906,902	4,046	930,931	768	732,580	604	9,833,987	8,110
080 Roanoke	14,516.16	52,873,718	3,642	48,726,270	3,357	12,384,224	853	5,653,385	389	119,637,596	8,242
081 Rockbridge	2,724.29	12,067,014	4,429	8,058,833	2,958	2,384,514	875	2,410,492	885	24,920,854	9,148
082 Rockingham	10,946.62	38,057,748	3,477	37,290,153	3,407	10,320,663	943	6,664,225	609	92,332,788	8,435
083 Russell	4,079.64	6,456,609	1,583	18,695,997	4,583	3,665,497	898	5,240,214	1,284	34,058,318	8,348
084 Scott	3,653.85	5,039,990	1,379	18,446,886	5,049	2,977,177	815	3,148,118	862	29,612,170	8,104
085 Shenandoah	5,860.18	21,875,887	3,733	20,429,824	3,486	4,797,945	819	3,123,618	533	50,227,275	8,571
086 Smyth	4,966.97	7,671,721	1,545	22,447,861	4,519	4,354,511	877	3,963,007	798	38,437,100	7,739
087 Southampton	2,799.71	7,790,704	2,783	11,626,841	4,153	2,747,044	981	2,084,884	745	24,249,473	8,661
088 Spotsylvania	22,780.43	82,427,582	3,618	73,133,186	3,210	18,023,877	791	9,327,205	409	182,911,851	8,029
089 Stafford	25,469.52	78,372,554	3,077	85,134,680	3,343	19,385,940	761	9,702,098	381	192,595,273	7,562
090 Surry	1,055.19	9,226,956	8,744	1,762,860	1,671	808,239	766	816,346	774	12,614,400	11,955
091 Sussex	1,368.25	7,292,902	5,330	6,591,234	4,817	1,027,282	751	1,721,792	1,258	16,633,211	12,157
092 Tazewell	6,815.41	10,647,594	1,562	30,470,362	4,471	5,787,992	849	5,673,338	832	52,579,285	7,715
093 Warren	5,181.48	13,918,487	2,686	17,289,606	3,337	4,299,750	830	2,618,213	505	38,126,057	7,358
094 Washington	7,200.15	19,033,184	2,643	26,822,039	3,725	5,211,273	724	5,358,909	744	56,425,404	7,837
095 Westmoreland	1,813.61	5,195,069	2,864	6,602,106	3,640	1,787,402	986	1,841,419	1,015	15,425,995	8,506
096 Wise	6,630.45	10,818,446	1,632	30,369,300	4,580	5,524,587	833	8,410,323	1,268	55,122,656	8,314
097 Wythe	4,177.28	9,162,352	2,193	16,599,714	3,974	3,600,339	862	3,711,467	888	33,073,873	7,918
098 York	12,618.35	39,160,563	3,103	39,657,110	3,143	9,306,537	738	12,537,762	994	100,661,971	7,977

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		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵
CITIES											
101 Alexandria	10,479.04	133,006,806	12,693	14,079,829	1,344	9,679,464	924	10,487,742	1,001	167,253,842	15,961
102 Bristol	2,288.47	6,983,747	3,052	9,026,942	3,945	1,971,048	861	2,355,508	1,029	20,337,244	8,887
103 Buena Vista	1,122.67	2,596,501	2,313	5,238,809	4,666	890,727	793	596,282	531	9,322,319	8,304
104 Charlottesville	4,221.25	32,129,516	7,611	10,898,558	2,582	4,636,632	1,098	4,285,482	1,015	51,950,187	12,307
106 Colonial Heights	2,859.97	15,024,468	5,253	8,384,359	2,932	2,297,868	803	1,109,455	388	26,816,150	9,376
107 Covington	828.99	3,511,854	4,236	3,737,092	4,508	703,745	849	1,148,122	1,385	9,100,814	10,978
108 Danville	7,008.59	16,051,865	2,290	27,787,636	3,965	7,111,259	1,015	8,358,268	1,193	59,309,028	8,462
109 Falls Church	1,871.55	24,456,831	13,068	2,162,302	1,155	1,570,810	839	571,980	306	28,761,923	15,368
110 Fredericksburg	2,427.69	15,458,673	6,368	4,323,020	1,781	2,039,039	840	2,688,563	1,107	24,509,296	10,096
111 Galax	1,302.80	2,864,154	2,198	5,140,131	3,945	849,830	652	1,202,503	923	10,056,618	7,719
112 Hampton	22,520.59	57,841,966	2,568	93,530,460	4,153	21,595,796	959	19,360,454	860	192,328,677	8,540
113 Harrisonburg	4,126.78	20,714,369	5,019	12,778,114	3,096	3,304,354	801	3,799,040	921	40,595,877	9,837
114 Hopewell	3,816.76	9,903,781	2,595	17,006,721	4,456	3,268,490	856	3,759,496	985	33,938,489	8,892
115 Lynchburg	8,520.48	27,598,613	3,239	28,147,584	3,304	9,131,858	1,072	8,419,059	988	73,297,113	8,602
116 Martinsville	2,575.83	4,623,438	1,795	10,835,858	4,207	2,417,093	938	4,639,688	1,801	22,516,077	8,741
117 Newport News	31,326.84	79,189,640	2,528	128,012,338	4,086	31,262,693	998	29,596,722	945	268,061,394	8,557
118 Norfolk	33,693.02	95,178,369	2,825	142,523,954	4,230	32,220,179	956	35,861,850	1,064	305,784,352	9,076
119 Norton	718.82	1,314,988	1,829	2,968,973	4,130	587,117	817	908,042	1,263	5,779,119	8,040
120 Petersburg	5,038.58	7,819,401	1,552	26,735,960	5,306	3,924,744	779	6,401,705	1,271	44,881,810	8,908
121 Portsmouth	15,219.67	32,881,851	2,160	72,078,139	4,736	12,536,029	824	15,586,683	1,024	133,082,702	8,744
122 Radford	1,528.17	4,517,219	2,956	6,084,466	3,982	1,116,701	731	771,987	505	12,490,374	8,173
123 Richmond	23,384.20	141,363,248	6,045	86,448,635	3,697	24,430,873	1,045	33,064,332	1,414	285,307,088	12,201
124 Roanoke	12,714.73	48,034,082	3,778	49,803,998	3,917	11,191,232	880	14,171,678	1,115	123,200,991	9,690
126 Staunton	2,633.28	10,467,189	3,975	8,670,760	3,293	2,758,827	1,048	2,118,897	805	24,015,674	9,120
127 Suffolk	13,330.60	35,761,533	2,683	49,744,663	3,732	11,560,735	867	10,090,351	757	107,157,281	8,038
128 Virginia Beach	74,229.84	270,318,729	3,642	247,384,614	3,333	64,861,559	874	58,256,933	785	640,821,835	8,633
130 Waynesboro	2,939.23	10,214,532	3,475	10,869,281	3,698	2,505,819	853	2,318,802	789	25,908,434	8,815
131 Williamsburg ⁶	718.58	5,567,726	7,748	1,067,267	1,485	657,483	915	4,068,623	5,662	11,361,099	15,810
132 Winchester	3,646.61	22,299,181	6,115	10,221,073	2,803	2,927,268	803	2,793,690	766	38,241,212	10,487
134 Fairfax ⁶	2,714.62	24,058,802	8,863	3,179,682	1,171	2,473,933	911	164,280	61	29,876,698	11,006
135 Franklin	1,377.86	4,135,746	3,002	6,611,600	4,798	1,083,429	786	2,111,433	1,532	13,942,208	10,119
136 Chesapeake	40,124.50	138,968,750	3,463	144,139,778	3,592	34,644,773	863	20,860,907	520	338,614,209	8,439
137 Lexington	652.89	1,996,610	3,058	2,538,867	3,889	397,188	608	272,397	417	5,205,063	7,972
138 Emporia ⁶	934.72	2,550,588	2,729	4,018,732	4,299	810,319	867	684,607	732	8,064,246	8,627
139 Salem	3,918.17	15,957,046	4,073	11,994,993	3,061	3,201,072	817	1,705,739	435	32,858,850	8,386
140 Bedford ⁶	909.44	1,635,392	1,798	3,412,537	3,752	774,274	851	244,515	269	6,066,718	6,671
142 Poquoson	2,568.33	7,054,193	2,747	8,803,424	3,428	1,888,203	735	808,904	315	18,554,723	7,224
143 Manassas	6,611.62	37,358,997	5,651	22,456,729	3,397	5,715,902	865	2,390,285	362	67,921,914	10,273
144 Manassas Park	2,328.79	11,036,882	4,739	9,106,036	3,910	1,738,335	746	1,028,483	442	22,909,737	9,838

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 2005

School Division	End-of-Year ADM for Determining Cost Per Pupil ²	Local ³		State		State Retail Sales And Use Tax ⁴		Federal		Total	
		Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵
		TOWNS									
202 Colonial Beach	571.01	1,529,984	2,679	2,720,232	4,764	394,415	691	918,582	1,609	5,563,212	9,743
207 West Point	796.78	3,331,398	4,181	3,426,749	4,301	489,380	614	316,807	398	7,564,334	9,494
STATE TOTAL	1,178,704.16	5,350,178,843	4,539	3,717,388,928	3,154	1,005,038,160	853	773,814,530	656	10,846,420,461	9,202

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 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.

³ Expenditures exclude tuition payments (revenue source code 1901010) received from other LEAs.

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

⁵ Support by fund source may not equal total expenditures due to rounding.

⁶ Certain federal grant revenues are reported only by the following fiscal agent school divisions: Bedford County, fiscal agent for Bedford City; Fairfax County, fiscal agent for Fairfax City; Greenville County, fiscal agent for Emporia; and Williamsburg, fiscal agent for James City County.