

**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 2016**

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	5,261.60	17,894,526	3,401	25,664,551	4,878	4,890,485	929	6,734,738	1,280	55,184,300	10,488
002 Albemarle	13,709.34	124,263,045	9,064	29,198,728	2,130	15,798,228	1,152	9,116,934	665	178,376,936	13,011
003 Alleghany	2,203.95	9,415,638	4,272	12,034,359	5,460	2,389,183	1,084	2,023,333	918	25,862,513	11,735
004 Amelia	1,811.55	5,093,848	2,812	8,584,578	4,739	1,957,836	1,081	1,425,611	787	17,061,874	9,418
005 Amherst	4,185.89	15,805,251	3,776	20,958,098	5,007	4,882,095	1,166	3,983,967	952	45,629,411	10,901
006 Appomattox	2,267.83	5,622,247	2,479	11,044,918	4,870	2,382,773	1,051	1,597,634	704	20,647,571	9,105
007 Arlington	25,509.87	415,514,506	16,288	40,533,802	1,589	23,093,967	905	13,774,753	540	492,917,028	19,323
008 Augusta	10,372.30	42,341,685	4,082	42,928,354	4,139	11,382,797	1,097	9,391,595	905	106,044,431	10,224
009 Bath	579.94	8,189,374	14,121	1,043,451	1,799	613,712	1,058	795,174	1,371	10,641,711	18,350
010 Bedford County	9,822.32	36,700,842	3,736	41,793,798	4,255	13,356,738	1,360	7,616,195	775	99,467,573	10,127
011 Bland	800.59	3,130,459	3,910	3,885,454	4,853	886,388	1,107	791,087	988	8,693,388	10,859
012 Botetourt	4,730.54	25,552,371	5,402	18,939,535	4,004	5,494,841	1,162	2,359,191	499	52,345,939	11,066
013 Brunswick	1,728.87	5,595,097	3,236	10,806,421	6,251	2,356,641	1,363	3,325,800	1,924	22,083,959	12,774
014 Buchanan	2,991.22	11,293,651	3,776	14,931,189	4,992	3,151,429	1,054	3,679,307	1,230	33,055,576	11,051
015 Buckingham	2,025.33	7,326,556	3,617	10,445,410	5,157	2,325,571	1,148	3,790,710	1,872	23,888,247	11,795
016 Campbell	7,957.26	27,610,026	3,470	34,037,730	4,278	8,703,101	1,094	5,569,302	700	75,920,159	9,541
017 Caroline	4,302.81	12,310,931	2,861	20,263,805	4,709	4,764,005	1,107	3,491,078	811	40,829,820	9,489
018 Carroll	3,893.98	12,973,742	3,332	20,052,634	5,150	4,373,388	1,123	4,018,317	1,032	41,418,080	10,636
019 Charles City	703.66	4,922,174	6,995	3,383,089	4,808	948,807	1,348	824,086	1,171	10,078,157	14,322
020 Charlotte	1,918.86	4,207,604	2,193	14,474,403	7,543	2,045,361	1,066	2,182,625	1,137	22,909,993	11,939
021 Chesterfield	59,645.52	234,495,077	3,931	243,775,243	4,087	60,640,194	1,017	33,203,100	557	572,113,614	9,592
022 Clarke	2,005.55	12,713,892	6,339	6,573,063	3,277	2,300,921	1,147	981,363	489	22,569,239	11,253
023 Craig	616.60	1,890,047	3,065	3,473,272	5,633	800,177	1,298	784,489	1,272	6,947,985	11,268
024 Culpeper	8,090.36	29,777,862	3,681	34,716,253	4,291	8,733,376	1,079	5,584,875	690	78,812,367	9,742
025 Cumberland	1,373.37	3,614,281	2,632	8,266,190	6,019	1,573,935	1,146	1,906,337	1,388	15,360,741	11,185
026 Dickenson	2,292.19	7,788,094	3,398	12,347,523	5,387	2,353,809	1,027	2,571,797	1,122	25,061,223	10,933
027 Dinwiddie	4,350.47	14,832,523	3,409	21,829,983	5,018	4,599,484	1,057	3,232,842	743	44,494,832	10,228
028 Essex	1,464.76	7,111,273	4,855	6,768,253	4,621	1,705,005	1,164	1,441,088	984	17,025,619	11,623
029 Fairfax County/City6	185,581.97	1,953,468,131	10,526	414,972,703	2,236	191,322,647	1,031	112,446,940	606	2,672,210,420	14,399
030 Fauquier	11,059.78	86,202,750	7,794	34,179,779	3,090	12,132,562	1,097	5,499,052	497	138,014,143	12,479
031 Floyd	2,063.27	6,822,314	3,307	9,437,044	4,574	2,425,415	1,176	1,654,782	802	20,339,555	9,858
032 Fluvanna	3,528.85	16,765,356	4,751	14,201,780	4,024	4,138,222	1,173	1,775,301	503	36,880,658	10,451
033 Franklin	7,283.69	31,753,036	4,359	30,021,042	4,122	8,305,342	1,140	8,030,227	1,102	78,109,646	10,724
034 Frederick	13,157.37	73,768,437	5,607	54,910,917	4,173	14,338,077	1,090	6,992,800	531	150,010,232	11,401
035 Giles	2,383.54	7,376,580	3,095	12,443,950	5,221	2,718,996	1,141	2,254,142	946	24,793,668	10,402
036 Gloucester	5,558.27	24,041,296	4,325	22,474,313	4,043	5,805,852	1,045	3,286,043	591	55,607,503	10,004
037 Goochland	2,556.33	20,540,841	8,035	3,740,772	1,463	3,246,824	1,270	1,368,525	535	28,896,963	11,304
038 Grayson	1,669.64	6,243,733	3,740	8,236,919	4,933	2,102,781	1,259	2,338,118	1,400	18,921,551	11,333
039 Greene	3,173.03	11,130,718	3,508	14,526,063	4,578	3,315,131	1,045	2,100,405	662	31,072,316	9,793
040 Greensville/Emporia 6	2,555.42	5,561,744	2,176	14,635,612	5,727	2,548,177	997	3,506,253	1,372	26,251,787	10,273
041 Halifax	5,316.56	15,848,567	2,981	28,335,650	5,330	5,735,124	1,079	5,917,976	1,113	55,837,317	10,503
042 Hanover	18,076.21	81,562,156	4,512	68,562,429	3,793	18,672,637	1,033	7,851,232	434	176,648,454	9,772
043 Henrico	51,455.04	253,904,508	4,934	160,239,938	3,114	53,470,181	1,039	28,641,680	557	496,256,306	9,644
044 Henry	7,402.80	14,285,809	1,930	41,301,703	5,579	7,884,413	1,065	8,902,248	1,203	72,374,173	9,777
045 Highland	209.11	2,096,835	10,027	1,322,939	6,327	233,428	1,116	370,609	1,772	4,023,812	19,243
046 Isle Of Wight	5,441.62	25,529,852	4,692	21,534,472	3,957	5,900,702	1,084	3,309,252	608	56,274,277	10,341
048 King George	4,315.32	14,576,214	3,378	17,180,655	3,981	4,628,766	1,073	2,290,375	531	38,676,010	8,962
049 King & Queen	848.40	3,936,116	4,639	3,897,590	4,594	1,061,773	1,252	1,032,336	1,217	9,927,816	11,702
050 King William	2,221.34	8,893,245	4,004	10,808,036	4,866	2,130,057	959	1,380,236	621	23,211,575	10,449
051 Lancaster	1,221.11	10,121,624	8,289	2,362,551	1,935	1,297,455	1,063	1,488,028	1,219	15,269,658	12,505
052 Lee	3,275.78	7,685,517	2,346	19,234,915	5,872	3,569,940	1,090	5,477,656	1,672	35,968,028	10,980
053 Loudoun	76,870.07	725,450,176	9,437	221,997,858	2,888	72,532,148	944	21,500,211	280	1,041,480,393	13,549

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Fiscal Year 2016

April 5, 2017

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	4,832.60	31,860,660	6,593	14,881,470	3,079	5,102,628	1,056	2,880,091	596	54,724,848	11,324
055 Lunenburg	1,548.33	3,689,580	2,383	9,237,938	5,966	1,753,077	1,132	1,874,524	1,211	16,555,118	10,692
056 Madison	1,809.63	9,202,948	5,086	7,131,413	3,941	2,130,600	1,177	1,307,592	723	19,772,552	10,926
057 Mathews	1,107.15	7,164,902	6,471	3,891,983	3,515	1,193,925	1,078	797,764	721	13,048,575	11,786
058 Mecklenburg	4,469.34	14,503,525	3,245	21,016,069	4,702	4,588,351	1,027	5,264,915	1,178	45,372,861	10,152
059 Middlesex	1,242.35	8,562,308	6,892	2,376,832	1,913	1,278,197	1,029	1,034,737	833	13,252,073	10,667
060 Montgomery	9,747.79	46,317,152	4,752	39,950,274	4,098	10,793,909	1,107	6,989,547	717	104,050,883	10,674
062 Nelson	1,943.34	14,843,488	7,638	6,560,013	3,376	2,072,745	1,067	1,718,980	885	25,195,225	12,965
063 New Kent	3,043.05	13,675,569	4,494	10,490,362	3,447	3,241,151	1,065	1,293,122	425	28,700,203	9,431
065 Northampton	1,654.09	7,764,044	4,694	7,495,053	4,531	1,650,785	998	2,343,299	1,417	19,253,182	11,640
066 Northumberland	1,351.52	10,828,824	8,012	2,622,781	1,941	1,435,623	1,062	1,254,205	928	16,141,433	11,943
067 Nottoway	2,244.72	5,015,745	2,234	12,579,032	5,604	2,170,666	967	2,591,329	1,154	22,356,773	9,960
068 Orange	5,117.94	21,031,542	4,109	20,879,734	4,080	5,458,173	1,066	5,193,146	1,015	52,562,595	10,270
069 Page	3,471.23	10,269,194	2,958	16,902,260	4,869	3,675,919	1,059	2,996,048	863	33,843,421	9,750
070 Patrick	2,874.37	6,365,573	2,215	16,089,878	5,598	2,610,609	908	2,558,414	890	27,624,474	9,611
071 Pittsylvania	9,143.83	18,208,957	1,991	48,900,958	5,348	9,637,322	1,054	8,033,389	879	84,780,626	9,272
072 Powhatan	4,257.52	22,009,344	5,170	16,709,828	3,925	4,596,983	1,080	1,748,596	411	45,064,752	10,585
073 Prince Edward	2,086.05	8,407,554	4,030	10,387,299	4,979	2,868,706	1,375	2,359,044	1,131	24,022,603	11,516
074 Prince George	6,354.74	16,839,808	2,650	33,204,491	5,225	5,665,765	892	8,650,289	1,361	64,360,352	10,128
075 Prince William	87,925.48	431,784,048	4,911	379,508,607	4,316	85,219,294	969	60,078,239	683	956,590,188	10,880
077 Pulaski	4,314.83	14,472,383	3,354	21,070,648	4,883	4,702,978	1,090	4,628,172	1,073	44,874,180	10,400
078 Rappahannock	893.93	8,697,298	9,729	1,733,168	1,939	1,084,386	1,213	765,129	856	12,279,981	13,737
079 Richmond	1,283.71	5,371,172	4,184	6,800,745	5,298	1,151,432	897	1,005,685	783	14,329,034	11,162
080 Roanoke	14,268.53	64,655,290	4,531	57,213,154	4,010	14,901,942	1,044	7,072,974	496	143,843,360	10,081
081 Rockbridge	2,608.05	13,168,195	5,049	10,517,031	4,033	3,049,350	1,169	2,192,584	841	28,927,160	11,091
082 Rockingham	11,799.72	61,058,498	5,175	48,004,641	4,068	13,139,249	1,114	7,246,602	614	129,448,990	10,971
083 Russell	4,047.74	8,322,207	2,056	21,632,676	5,344	4,099,256	1,013	4,721,586	1,166	38,775,724	9,580
084 Scott	3,799.90	5,907,277	1,555	22,624,857	5,954	3,216,449	846	3,040,638	800	34,789,220	9,155
085 Shenandoah	6,063.12	26,569,592	4,382	25,779,195	4,252	6,721,802	1,109	3,847,400	635	62,917,988	10,377
086 Smyth	4,562.25	10,527,589	2,308	25,336,488	5,554	4,816,806	1,056	4,513,723	989	45,194,606	9,906
087 Southampton	2,797.28	14,191,592	5,073	14,715,418	5,261	2,796,311	1,000	2,365,913	846	34,069,233	12,179
088 Spotsylvania	23,498.64	112,280,793	4,778	97,325,182	4,142	24,566,289	1,045	14,237,482	606	248,409,746	10,571
089 Stafford	27,962.20	124,250,493	4,444	115,309,288	4,124	27,830,873	995	15,869,644	568	283,260,297	10,130
090 Surry	833.95	12,250,020	14,689	1,203,509	1,443	1,005,758	1,206	1,042,821	1,250	15,502,108	18,589
091 Sussex	1,063.78	8,319,406	7,821	6,124,702	5,757	1,392,336	1,309	1,710,738	1,608	17,547,182	16,495
092 Tazewell	6,044.77	14,065,593	2,327	30,658,241	5,072	6,531,039	1,080	5,667,470	938	56,922,342	9,417
093 Warren	5,406.89	20,981,655	3,881	21,241,154	3,929	6,465,748	1,196	3,978,924	736	52,667,481	9,741
094 Washington	7,323.32	28,916,729	3,949	30,003,718	4,097	7,837,928	1,070	6,263,986	855	73,022,361	9,971
095 Westmoreland	1,663.76	6,974,760	4,192	8,107,446	4,873	1,894,218	1,139	1,980,545	1,199	18,956,969	11,394
096 Wise	5,929.24	11,910,744	2,009	30,074,859	5,072	5,890,366	993	5,542,745	935	53,418,714	9,009
097 Wythe	4,213.19	13,360,712	3,171	19,967,146	4,739	4,424,739	1,050	3,375,766	801	41,128,363	9,762
098 York	12,711.78	49,482,083	3,893	47,743,837	3,756	12,594,334	991	19,897,535	1,565	129,717,789	10,205
<b>CITIES</b>											
101 Alexandria	14,921.51	201,179,821	13,483	25,277,842	1,694	15,329,810	1,027	13,245,978	888	255,033,450	17,092
102 Bristol	2,299.57	6,695,943	2,912	11,629,496	5,057	2,691,323	1,170	3,326,073	1,446	24,342,834	10,586
103 Buena Vista	993.18	1,420,669	1,430	6,063,420	6,105	1,036,960	1,044	919,343	926	9,440,391	9,505
104 Charlottesville	4,370.62	49,067,097	11,227	11,936,216	2,731	4,521,469	1,035	4,782,125	1,094	70,306,906	16,086
106 Colonial Heights	2,824.96	19,567,210	6,927	10,676,866	3,779	2,760,716	977	1,848,061	654	34,852,854	12,337
107 Covington	997.34	3,982,669	3,993	5,333,041	5,347	979,723	982	796,604	799	11,092,037	11,122
108 Danville	6,198.51	16,934,137	2,732	34,103,454	5,502	6,400,685	1,033	9,519,563	1,536	66,957,838	10,802
109 Falls Church	2,489.76	41,378,007	16,619	3,450,926	1,386	2,472,385	993	625,957	251	47,927,275	19,250
110 Fredericksburg	3,478.76	28,353,294	8,150	10,059,242	2,892	3,520,270	1,012	4,126,640	1,186	46,059,447	13,240
111 Galax	1,371.85	3,586,691	2,614	7,399,532	5,394	1,140,300	831	1,573,784	1,147	13,700,307	9,987

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**Fiscal Year 2016**

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>	
		112 Hampton	20,488.99	75,030,367	3,662	100,244,754	4,893	21,434,790	1,046	21,771,054	1,063	218,480,965
113 Harrisonburg	5,891.27	31,300,110	5,313	27,122,125	4,604	5,417,383	920	5,976,305	1,014	69,815,923	11,851	
114 Hopewell	4,311.50	10,529,920	2,442	22,888,153	5,309	3,938,961	914	7,305,119	1,694	44,662,153	10,359	
115 Lynchburg	8,515.43	44,166,740	5,187	37,449,483	4,398	10,253,347	1,204	12,331,593	1,448	104,201,162	12,237	
116 Martinsville	2,191.79	7,539,928	3,440	12,711,351	5,800	2,029,969	926	3,527,868	1,610	25,809,116	11,775	
117 Newport News	28,880.52	110,415,698	3,823	145,030,647	5,022	29,292,420	1,014	38,460,030	1,332	323,198,795	11,191	
118 Norfolk	31,858.84	122,995,064	3,861	152,983,109	4,802	32,400,377	1,017	55,351,233	1,737	363,729,783	11,417	
119 Norton	829.41	2,094,636	2,525	4,321,138	5,210	664,081	801	738,326	890	7,818,182	9,426	
120 Petersburg	4,273.69	11,232,818	2,628	25,122,363	5,878	4,442,693	1,040	10,776,447	2,522	51,574,320	12,068	
121 Portsmouth	14,749.20	53,547,113	3,631	75,029,308	5,087	15,046,394	1,020	17,078,890	1,158	160,701,704	10,896	
122 Radford	1,647.03	4,920,358	2,987	8,311,799	5,047	1,562,594	949	1,454,128	883	16,248,878	9,866	
123 Richmond	23,679.44	146,515,211	6,187	101,538,963	4,288	24,836,580	1,049	54,901,785	2,319	327,792,539	13,843	
124 Roanoke	13,583.14	67,328,897	4,957	67,048,443	4,936	14,390,767	1,059	19,731,061	1,453	168,499,168	12,405	
126 Staunton	2,639.63	11,892,181	4,505	11,370,702	4,308	3,276,323	1,241	2,622,393	993	29,161,599	11,048	
127 Suffolk	14,368.86	59,291,860	4,126	62,062,967	4,319	16,010,066	1,114	12,548,726	873	149,913,618	10,433	
128 Virginia Beach	68,879.80	375,395,399	5,450	264,158,229	3,835	72,382,607	1,051	58,485,297	849	770,421,531	11,185	
130 Waynesboro	3,231.67	14,499,245	4,487	13,484,026	4,172	3,372,534	1,044	3,554,532	1,100	34,910,337	10,803	
131 Williamsburg/James City 6	11,606.88	80,228,988	6,912	32,719,821	2,819	12,302,835	1,060	5,905,388	509	131,157,032	11,300	
132 Winchester	4,407.65	28,946,525	6,567	18,241,977	4,139	4,194,688	952	4,698,713	1,066	56,081,904	12,724	
135 Franklin	1,141.39	5,975,461	5,235	6,578,201	5,763	1,461,895	1,281	2,135,335	1,871	16,150,891	14,150	
136 Chesapeake	39,913.11	187,520,971	4,698	172,026,791	4,310	42,404,641	1,062	27,718,001	694	429,670,404	10,765	
137 Lexington	657.36	3,094,751	4,708	2,364,447	3,597	575,297	875	258,046	393	6,292,540	9,572	
139 Salem	3,783.05	19,215,016	5,079	15,809,692	4,179	3,726,838	985	2,326,810	615	41,078,357	10,859	
142 Poquoson	2,092.57	10,520,684	5,028	8,202,303	3,920	2,292,067	1,095	977,564	467	21,992,618	10,510	
143 Manassas	7,586.30	46,465,353	6,125	39,357,096	5,188	7,496,916	988	5,572,252	735	98,891,617	13,036	
144 Manassas Park	3,462.61	13,139,434	3,795	20,412,340	5,895	2,831,110	818	2,440,281	705	38,823,165	11,212	
<b>TOWNS</b>												
202 Colonial Beach	602.28	2,703,763	4,489	3,183,624	5,286	513,594	853	814,040	1,352	7,215,021	11,980	
207 West Point	769.03	4,321,197	5,619	3,787,100	4,925	669,787	871	368,009	479	9,146,093	11,893	
<b>State 7</b>	<b>1,279,145.20</b>	<b>7,782,624,245</b>	<b>6,084</b>	<b>4,876,808,079</b>	<b>3,813</b>	<b>1,325,354,106</b>	<b>1,036</b>	<b>1,038,140,436</b>	<b>812</b>	<b>15,022,926,866</b>	<b>11,745</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 (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. 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.