

**Table 15 of the Superintendent's Annual Report for Virginia**  
**Sources of Financial Support for Expenditures, Total Expenditures for Operations<sup>1</sup> and Total Per Pupil Expenditures for Operations**  
**Fiscal Year 2008 - Dated 3-19-2009**

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	4,951.73	14,617,742	2,952	26,478,432	5,347	4,993,861	1,009	5,995,301	1,211	52,085,335	10,519
002 Albemarle	12,477.47	105,118,860	8,425	32,614,994	2,614	11,853,401	950	6,602,145	529	156,189,400	12,518
003 Alleghany	2,881.70	10,776,259	3,740	16,441,676	5,706	2,398,444	832	2,170,011	753	31,786,390	11,030
004 Amelia	1,847.30	4,843,000	2,622	8,878,160	4,806	1,600,507	866	1,261,891	683	16,583,558	8,977
005 Amherst	4,627.25	11,565,588	2,499	23,483,407	5,075	4,267,762	922	3,851,439	832	43,168,196	9,329
006 Appomattox	2,201.69	4,548,851	2,066	11,718,620	5,323	2,012,993	914	1,809,396	822	20,089,860	9,125
007 Arlington	17,940.00	305,882,379	17,050	29,180,121	1,627	16,883,344	941	12,537,906	699	364,483,750	20,317
008 Augusta	10,790.21	33,199,985	3,077	49,843,596	4,619	10,842,047	1,005	6,858,458	636	100,744,086	9,337
009 Bath	715.48	7,353,372	10,277	1,309,847	1,831	726,099	1,015	666,531	932	10,055,848	14,055
010 Bedford County/City <sup>6</sup>	10,761.63	33,167,442	3,082	44,797,024	4,163	9,726,765	904	6,508,351	605	94,199,582	8,753
011 Bland	903.81	2,058,340	2,277	4,957,290	5,485	777,080	860	613,775	679	8,406,486	9,301
012 Botetourt	4,937.00	20,118,750	4,075	20,183,487	4,088	4,819,727	976	2,159,183	437	47,281,148	9,577
013 Brunswick	2,143.25	4,944,719	2,307	13,112,757	6,118	2,285,963	1,067	2,985,038	1,393	23,328,478	10,885
014 Buchanan	3,341.29	10,187,275	3,049	18,696,466	5,596	3,012,538	902	4,587,342	1,373	36,483,621	10,919
015 Buckingham	2,000.19	5,785,786	2,893	11,564,715	5,782	2,194,518	1,097	2,194,071	1,097	21,739,090	10,869
016 Campbell	8,545.02	19,333,577	2,263	41,698,798	4,880	8,353,213	978	4,927,922	577	74,313,510	8,697
017 Caroline	4,051.35	12,754,200	3,148	17,588,986	4,342	4,522,669	1,116	3,022,040	746	37,887,895	9,352
018 Carroll	3,962.98	10,482,491	2,645	19,173,637	4,838	3,832,103	967	5,149,477	1,299	38,637,707	9,750
019 Charles City	862.64	5,078,417	5,887	4,488,813	5,204	783,063	908	929,106	1,077	11,279,399	13,075
020 Charlotte	2,101.01	3,800,252	1,809	12,680,221	6,035	1,843,828	878	1,856,849	884	20,181,150	9,605
021 Chesterfield	58,162.87	244,208,168	4,199	226,588,362	3,896	49,906,167	858	22,754,165	391	543,456,862	9,344
022 Clarke	2,149.69	10,924,524	5,082	6,367,157	2,962	1,994,797	928	846,479	394	20,132,958	9,365
023 Craig	730.35	1,828,011	2,503	3,670,542	5,026	735,368	1,007	516,520	707	6,750,442	9,243
024 Culpeper	7,263.16	29,560,689	4,070	29,144,630	4,013	6,070,650	836	3,839,440	529	68,615,409	9,447
025 Cumberland	1,446.08	5,006,089	3,462	7,574,660	5,238	1,407,396	973	2,105,311	1,456	16,093,456	11,129
026 Dickenson	2,462.39	6,730,953	2,733	13,605,366	5,525	1,990,592	808	2,567,827	1,043	24,894,738	10,110
027 Dinwiddie	4,662.78	12,545,528	2,691	23,432,212	5,025	3,813,811	818	2,523,231	541	42,314,782	9,075
028 Essex	1,616.46	6,121,537	3,787	6,920,518	4,281	1,521,652	941	1,663,422	1,029	16,227,129	10,039
029 Fairfax County/City <sup>6</sup>	163,134.28	1,675,671,675	10,272	301,797,852	1,850	157,877,070	968	86,480,755	530	2,221,827,353	13,620
030 Fauquier	11,135.83	78,949,144	7,090	27,364,033	2,457	11,255,581	1,011	4,094,807	368	121,663,566	10,925
031 Floyd	2,039.88	5,637,024	2,763	9,670,238	4,741	1,971,281	966	1,324,554	649	18,603,097	9,120
032 Fluvanna	3,662.65	14,024,239	3,829	15,126,548	4,130	3,031,849	828	1,699,272	464	33,881,908	9,251
033 Franklin	7,269.17	26,075,961	3,587	30,905,998	4,252	7,212,325	992	5,879,414	809	70,073,698	9,640
034 Frederick	12,789.47	62,053,715	4,852	53,508,080	4,184	10,783,211	843	5,187,295	406	131,532,300	10,284
035 Giles	2,529.53	6,492,395	2,567	12,866,818	5,087	2,395,925	947	1,487,314	588	23,242,453	9,188
036 Gloucester	5,927.27	23,298,054	3,931	25,615,555	4,322	6,003,751	1,013	3,366,369	568	58,283,729	9,833
037 Goochland	2,366.90	18,548,698	7,837	3,336,017	1,409	2,093,143	884	1,096,505	463	25,074,363	10,594
038 Grayson	2,059.89	5,070,951	2,462	11,384,785	5,527	2,157,441	1,047	1,799,999	874	20,413,176	9,910
039 Greene	2,744.99	9,906,113	3,609	12,900,033	4,699	2,496,594	910	1,542,899	562	26,845,639	9,780
040 Greensville/Emporia <sup>6</sup>	2,536.20	6,017,905	2,373	14,608,124	5,760	2,328,924	918	3,418,327	1,348	26,373,280	10,399
041 Halifax	5,762.01	15,846,303	2,750	33,289,264	5,777	5,668,206	984	5,432,158	943	60,235,931	10,454
042 Hanover	18,755.95	82,082,425	4,376	66,572,818	3,549	17,131,560	913	6,610,250	352	172,397,053	9,192
043 Henrico	47,725.18	188,493,932	3,950	166,241,120	3,483	45,208,152	947	25,411,815	532	425,355,019	8,913
044 Henry	7,373.83	14,707,572	1,995	38,939,466	5,281	8,202,984	1,112	7,469,401	1,013	69,319,423	9,401
045 Highland	269.62	1,859,868	6,898	1,563,443	5,799	284,260	1,054	332,241	1,232	4,039,812	14,983
046 Isle Of Wight	5,316.79	23,949,462	4,504	21,379,179	4,021	5,456,556	1,026	3,350,459	630	54,135,655	10,182
048 King George	3,888.11	11,432,111	2,940	15,759,221	4,053	2,954,605	760	1,366,858	352	31,512,795	8,105
049 King & Queen	786.48	4,841,652	6,156	4,317,234	5,489	871,175	1,108	1,063,099	1,352	11,093,160	14,105

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**Fiscal Year 2008 - Dated 3-19-2009**

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>
050 King William	2,117.74	7,100,953	3,353	10,137,608	4,787	1,839,923	869	1,378,381	651	20,456,865	9,660
051 Lancaster	1,333.89	9,217,802	6,910	3,172,188	2,378	1,327,284	995	1,241,531	931	14,958,804	11,214
052 Lee	3,448.56	9,216,882	2,673	23,406,263	6,787	3,620,453	1,050	4,652,006	1,349	40,895,603	11,859
053 Loudoun	53,478.89	535,590,244	10,015	118,546,196	2,217	46,011,496	860	18,617,724	348	718,765,660	13,440
054 Louisa	4,581.64	24,145,280	5,270	13,396,104	2,924	4,380,655	956	2,635,823	575	44,557,862	9,725
055 Lunenburg	1,620.69	3,306,285	2,040	9,475,350	5,846	1,736,458	1,071	2,035,443	1,256	16,553,536	10,214
056 Madison	1,845.59	7,658,616	4,150	7,492,730	4,060	1,854,642	1,005	973,896	528	17,979,885	9,742
057 Mathews	1,277.98	5,603,213	4,384	4,802,175	3,758	1,089,921	853	731,603	572	12,226,912	9,567
058 Mecklenburg	4,658.19	10,919,301	2,344	23,329,477	5,008	3,951,059	848	4,144,819	890	42,344,656	9,090
059 Middlesex	1,255.35	6,780,454	5,401	3,592,411	2,862	1,235,141	984	888,369	708	12,496,374	9,954
060 Montgomery	9,589.12	36,432,092	3,799	41,053,565	4,281	10,036,386	1,047	6,429,254	670	93,951,297	9,798
062 Nelson	2,044.92	10,547,000	5,158	7,958,927	3,892	2,131,088	1,042	1,800,639	881	22,437,654	10,972
063 New Kent	2,718.21	10,772,549	3,963	10,608,151	3,903	2,590,294	953	959,717	353	24,930,710	9,172
065 Northampton	1,805.28	7,776,266	4,308	9,591,843	5,313	1,785,122	989	2,418,748	1,340	21,571,978	11,949
066 Northumberland	1,433.91	8,110,177	5,656	3,778,566	2,635	1,428,727	996	1,348,361	940	14,665,830	10,228
067 Nottoway	2,222.59	4,736,645	2,131	12,389,234	5,574	2,197,608	989	3,227,704	1,452	22,551,192	10,146
068 Orange	5,045.79	17,806,701	3,529	20,209,774	4,005	4,279,986	848	2,579,210	511	44,875,671	8,894
069 Page	3,567.10	9,847,248	2,761	19,947,293	5,592	3,087,465	866	2,559,094	717	35,441,100	9,936
070 Patrick	2,564.41	5,809,354	2,265	14,128,904	5,510	2,400,761	936	2,410,531	940	24,749,550	9,651
071 Pittsylvania	9,082.11	17,330,612	1,908	44,730,795	4,925	8,643,666	952	7,787,212	857	78,492,285	8,643
072 Powhatan	4,348.41	20,036,353	4,608	17,577,204	4,042	3,853,304	886	1,527,891	351	42,994,752	9,887
073 Prince Edward	2,532.69	7,533,418	2,974	13,831,954	5,461	2,960,012	1,169	2,567,329	1,014	26,892,713	10,618
074 Prince George	6,152.97	11,877,207	1,930	31,279,423	5,084	5,591,008	909	6,104,091	992	54,851,728	8,915
075 Prince William	71,321.34	363,796,115	5,101	302,875,593	4,247	62,997,957	883	32,194,173	451	761,863,838	10,682
077 Pulaski	4,786.82	12,232,202	2,555	22,873,193	4,778	4,579,830	957	4,172,331	872	43,857,556	9,162
078 Rappahannock	944.38	8,132,031	8,611	1,818,424	1,926	1,103,052	1,168	484,350	513	11,537,858	12,217
079 Richmond	1,207.89	4,446,759	3,681	5,619,499	4,652	1,031,987	854	781,681	647	11,879,926	9,835
080 Roanoke	14,871.44	60,228,261	4,050	59,980,543	4,033	14,342,770	964	6,537,817	440	141,089,391	9,487
081 Rockbridge	2,800.84	12,133,262	4,332	9,874,125	3,525	2,708,194	967	2,655,462	948	27,371,043	9,772
082 Rockingham	11,431.17	42,142,877	3,687	49,302,121	4,313	11,580,820	1,013	7,091,061	620	110,116,880	9,633
083 Russell	4,131.34	7,144,052	1,729	22,089,184	5,347	3,899,306	944	5,899,026	1,428	39,031,567	9,448
084 Scott	3,826.23	6,440,584	1,683	23,767,698	6,212	3,298,343	862	3,529,686	922	37,036,311	9,680
085 Shenandoah	6,138.92	25,098,713	4,088	26,590,117	4,331	5,503,503	896	2,995,466	488	60,187,799	9,804
086 Smyth	4,870.88	9,671,339	1,986	27,875,254	5,723	4,152,668	853	5,133,532	1,054	46,832,793	9,615
087 Southampton	2,804.41	8,193,877	2,922	14,673,705	5,232	3,167,800	1,130	2,417,081	862	28,452,463	10,146
088 Spotsylvania	23,898.20	103,669,077	4,338	98,878,018	4,137	21,921,234	917	10,263,834	429	234,732,163	9,822
089 Stafford	26,142.31	100,930,296	3,861	107,498,878	4,112	24,468,790	936	11,144,536	426	244,042,500	9,335
090 Surry	992.48	10,957,271	11,040	1,868,207	1,882	1,020,401	1,028	1,014,688	1,022	14,860,566	14,973
091 Sussex	1,286.79	9,041,621	7,026	7,546,019	5,864	1,307,150	1,016	1,737,340	1,350	19,632,129	15,257
092 Tazewell	6,664.76	12,265,511	1,840	34,253,609	5,140	6,504,765	976	6,561,519	985	59,585,404	8,940
093 Warren	5,262.21	18,241,158	3,466	21,157,732	4,021	5,216,983	991	2,691,698	512	47,307,570	8,990
094 Washington	7,314.77	22,533,798	3,081	32,496,486	4,443	6,621,404	905	5,956,011	814	67,607,699	9,243
095 Westmoreland	1,727.12	5,678,447	3,288	7,884,433	4,565	1,698,272	983	1,972,833	1,142	17,233,986	9,978
096 Wise	6,556.69	14,635,277	2,232	34,172,093	5,212	6,009,627	917	8,999,026	1,372	63,816,023	9,733
097 Wythe	4,270.97	10,645,787	2,493	20,170,520	4,723	3,914,754	917	4,374,786	1,024	39,105,847	9,156
098 York	12,756.40	45,030,509	3,530	49,987,118	3,919	10,937,058	857	13,545,787	1,062	119,500,471	9,368

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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>CITIES</b>											
101 Alexandria	10,488.87	157,926,882	15,057	17,645,337	1,682	10,714,593	1,022	9,036,501	862	195,323,313	18,622
102 Bristol	2,275.06	6,305,895	2,772	11,530,136	5,068	2,256,537	992	2,596,253	1,141	22,688,821	9,973
103 Buena Vista	1,152.76	2,623,043	2,275	6,303,031	5,468	939,294	815	502,824	436	10,368,192	8,994
104 Charlottesville	3,904.91	39,088,248	10,010	11,548,508	2,957	4,917,389	1,259	5,028,206	1,288	60,582,351	15,514
106 Colonial Heights	2,884.67	18,628,974	6,458	10,402,763	3,606	2,635,208	914	1,331,058	461	32,998,003	11,439
107 Covington	873.44	4,122,781	4,720	4,986,704	5,709	585,508	670	862,657	988	10,557,650	12,087
108 Danville	6,480.90	19,060,167	2,941	32,528,015	5,019	6,758,127	1,043	7,204,734	1,112	65,551,043	10,114
109 Falls Church	1,919.18	30,741,817	16,018	2,900,174	1,511	1,784,941	930	552,448	288	35,979,380	18,747
110 Fredericksburg	2,572.87	24,416,417	9,490	4,776,154	1,856	2,405,992	935	2,163,666	841	33,762,229	13,122
111 Galax	1,317.52	3,334,827	2,531	6,100,116	4,630	1,004,952	763	1,291,187	980	11,731,082	8,904
112 Hampton	21,394.53	68,466,649	3,200	110,821,727	5,180	22,824,223	1,067	20,136,931	941	222,249,530	10,388
113 Harrisonburg	4,361.60	24,829,501	5,693	18,031,685	4,134	3,625,087	831	4,388,008	1,006	50,874,281	11,664
114 Hopewell	3,878.03	10,880,243	2,806	21,093,773	5,439	3,322,855	857	3,962,921	1,022	39,259,792	10,124
115 Lynchburg	8,330.29	35,382,639	4,247	37,392,342	4,489	8,883,897	1,066	9,158,525	1,099	90,817,402	10,902
116 Martinsville	2,416.23	7,041,421	2,914	12,486,425	5,168	2,595,417	1,074	2,889,050	1,196	25,012,313	10,352
117 Newport News	29,604.23	92,421,751	3,122	149,613,224	5,054	32,473,533	1,097	38,258,526	1,292	312,767,034	10,565
118 Norfolk	32,312.29	102,415,691	3,170	165,444,137	5,120	35,032,075	1,084	44,887,456	1,389	347,779,359	10,763
119 Norton	776.99	1,757,578	2,262	3,943,750	5,076	651,172	838	792,860	1,020	7,145,359	9,196
120 Petersburg	4,600.02	9,135,571	1,986	28,456,089	6,186	4,144,470	901	6,275,297	1,364	48,011,427	10,437
121 Portsmouth	14,334.54	38,290,883	2,671	83,517,585	5,826	12,333,639	860	16,971,677	1,184	151,113,785	10,542
122 Radford	1,519.11	5,415,883	3,565	7,270,800	4,786	1,183,387	779	937,893	617	14,807,963	9,748
123 Richmond	22,317.84	131,756,180	5,904	97,812,748	4,383	26,801,711	1,201	35,729,031	1,601	292,099,670	13,088
124 Roanoke	12,285.72	47,611,435	3,875	59,021,204	4,804	12,179,923	991	19,366,391	1,576	138,178,952	11,247
126 Staunton	2,641.52	11,222,883	4,249	10,748,540	4,069	3,584,920	1,357	2,186,027	828	27,742,370	10,502
127 Suffolk	13,557.74	46,195,167	3,407	61,690,822	4,550	14,259,346	1,052	11,128,958	821	133,274,293	9,830
128 Virginia Beach	70,690.42	342,709,500	4,848	286,230,354	4,049	72,904,963	1,031	61,357,849	868	763,202,666	10,796
130 Waynesboro	3,002.42	11,208,986	3,733	12,949,164	4,313	3,110,676	1,036	2,743,537	914	30,012,363	9,996
131 Williamsburg/James City <sup>6</sup>	10,111.52	69,582,568	6,882	28,791,723	2,847	9,351,386	925	4,600,776	455	112,326,454	11,109
132 Winchester	3,669.87	27,287,012	7,435	11,744,235	3,200	3,431,976	935	2,995,604	816	45,458,827	12,387
135 Franklin	1,268.14	4,977,227	3,925	7,758,989	6,118	1,164,664	918	1,707,370	1,346	15,608,250	12,308
136 Chesapeake	39,209.92	179,311,429	4,573	174,790,549	4,458	40,632,957	1,036	24,431,275	623	419,166,210	10,690
137 Lexington	611.26	2,313,640	3,785	2,775,181	4,540	513,413	840	250,738	410	5,852,972	9,575
139 Salem	3,936.39	18,914,463	4,805	15,321,090	3,892	3,266,326	830	1,623,007	412	39,124,886	9,939
142 Poquoson	2,458.74	7,905,740	3,215	10,251,624	4,169	2,185,249	889	961,217	391	21,303,830	8,665
143 Manassas	6,260.62	49,413,163	7,893	20,302,722	3,243	6,712,307	1,072	3,384,202	541	79,812,394	12,748
144 Manassas Park	2,413.84	13,921,943	5,768	11,979,857	4,963	1,959,176	812	1,384,015	573	29,244,991	12,116
<b>TOWNS</b>											
202 Colonial Beach	592.36	2,118,510	3,576	3,169,939	5,351	410,879	694	898,642	1,517	6,597,970	11,138
207 West Point	805.27	3,609,816	4,483	4,319,162	5,364	576,125	715	263,960	328	8,769,064	10,890
<b>State<sup>7</sup></b>	<b>1,196,576.86</b>	<b>6,591,291,977</b>	<b>5,508</b>	<b>4,607,479,400</b>	<b>3,851</b>	<b>1,150,692,368</b>	<b>962</b>	<b>857,330,800</b>	<b>716</b>	<b>13,206,794,545</b>	<b>11,037</b>

<sup>1</sup> 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.

<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 Head Start, pre-kindergarten, and junior kindergarten students.

<sup>3</sup> Expenditures exclude tuition payments (revenue source code 1901010) 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 and Greensville County; and Williamsburg and James City County) is reported under the fiscal agent division only. Bedford County, Fairfax County, Greensville County and Williamsburg are the fiscal agent divisions.

<sup>7</sup> State level Per Pupil amounts are calculated based on state level totals. For example: Local state level 'Per Pupil' Amount = state level 'Local Amount' divided by the state level 'End-of-Year ADM for determining Cost Per Pupil'.