

Table 15 of the Superintendent's Annual Report for Virginia
Sources of Financial Support for Expenditures, Total Expenditures for Operations ^{1, 8} and Total Per Pupil Expenditures for Operations
Fiscal Year 2025

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	4,578.26	25,929,665	5,664	42,150,884	9,207	6,154,973	1,344	11,776,953	2,572	86,012,476	18,787		
002 Albemarle	14,133.44	228,599,534	16,174	49,933,077	3,533	21,719,753	1,537	10,803,431	764	311,055,795	22,008		
003 Alleghany Highlands	2,764.88	11,639,667	4,210	28,657,428	10,365	3,765,003	1,362	6,428,010	2,325	50,490,108	18,261		
004 Amelia	1,566.35	7,955,359	5,079	12,442,046	7,943	2,480,120	1,583	2,607,274	1,665	25,484,799	16,270		
005 Amherst	3,867.16	34,348,216	8,882	21,766,507	5,629	5,842,260	1,511	6,144,086	1,589	68,101,070	17,610		
006 Appomattox	2,376.23	12,786,481	5,381	16,131,254	6,789	3,329,044	1,401	2,956,819	1,244	35,203,598	14,815		
007 Arlington	28,091.63	613,539,009	21,841	76,145,064	2,711	38,624,091	1,375	21,945,163	781	750,253,327	26,707		
008 Augusta	10,032.83	54,874,643	5,470	73,564,241	7,332	14,593,649	1,455	14,948,087	1,490	157,980,621	15,746		
009 Bath	506.67	7,729,422	15,255	2,063,181	4,072	646,495	1,276	1,491,415	2,944	11,930,513	23,547		
010 Bedford County	8,848.15	38,623,475	4,365	64,443,601	7,283	15,296,722	1,729	10,716,537	1,211	129,080,334	14,588		
011 Bland	797.29	4,352,837	5,460	8,138,465	10,208	896,738	1,125	965,067	1,210	14,353,106	18,002		
012 Botetourt	4,400.59	30,349,819	6,897	30,114,306	6,843	6,447,152	1,465	3,078,072	699	69,989,349	15,905		
013 Brunswick	1,354.72	9,554,123	7,052	11,972,119	8,837	2,315,787	1,709	2,933,319	2,165	26,775,348	19,764		
014 Buchanan	2,305.25	15,584,660	6,761	15,151,711	6,573	3,293,408	1,429	10,143,821	4,400	44,173,600	19,162		
015 Buckingham	1,838.32	9,388,879	5,107	16,586,351	9,023	2,926,294	1,592	3,960,473	2,154	32,861,997	17,876		
016 Campbell	7,686.13	44,798,871	5,829	49,745,967	6,472	10,804,453	1,406	10,253,582	1,334	115,602,872	15,040		
017 Caroline	4,531.12	19,448,924	4,292	34,514,221	7,617	6,851,581	1,512	6,887,409	1,520	67,702,136	14,942		
018 Carroll	3,400.14	16,969,038	4,991	31,167,428	9,167	4,979,565	1,465	5,982,482	1,759	59,098,513	17,381		
019 Charles City	513.63	8,068,782	15,709	2,372,835	4,620	909,798	1,771	1,302,301	2,535	12,653,716	24,636		
020 Charlotte	1,686.16	6,023,345	3,572	16,654,874	9,877	2,233,751	1,325	5,818,957	3,451	30,730,927	18,225		
021 Chesterfield	64,038.65	377,711,595	5,898	437,686,308	6,835	87,466,870	1,366	60,944,311	952	963,809,084	15,050		
022 Clarke	1,874.66	17,179,399	9,164	8,665,572	4,622	2,947,038	1,572	1,460,593	779	30,252,602	16,138		
023 Craig	502.46	2,820,974	5,614	4,433,416	8,823	861,453	1,714	866,123	1,724	8,981,965	17,876		
024 Culpeper	8,361.73	36,406,834	4,354	63,577,122	7,603	12,548,123	1,501	8,695,539	1,040	121,227,618	14,498		
025 Cumberland	1,276.18	6,083,811	4,767	13,304,219	10,425	1,867,051	1,463	3,900,784	3,057	25,155,864	19,712		
026 Dickenson	1,771.72	6,213,425	3,507	18,303,448	10,331	2,608,200	1,472	4,220,819	2,382	31,345,892	17,692		
027 Dinwiddie	4,095.10	18,472,035	4,511	38,026,475	9,286	5,726,147	1,398	6,155,938	1,503	68,380,595	16,698		
028 Essex	1,085.09	7,799,875	7,188	8,452,130	7,789	1,628,479	1,501	1,906,941	1,757	19,787,425	18,236		
029 Fairfax County/City ⁶	179,396.39	2,796,520,069	15,588	772,630,439	4,307	253,219,848	1,412	170,431,262	950	3,992,801,617	22,257		
030 Fauquier	10,771.89	103,259,074	9,586	52,538,214	4,877	16,463,053	1,528	7,948,256	738	180,208,598	16,730		
031 Floyd	1,654.86	8,539,338	5,160	12,241,985	7,398	2,778,916	1,679	2,380,710	1,439	25,940,949	15,676		
032 Fluvanna	3,291.35	24,107,520	7,325	22,461,209	6,824	5,159,941	1,568	3,129,480	951	54,858,150	16,667		
033 Franklin	6,023.64	38,384,918	6,372	40,066,802	6,652	10,355,718	1,719	11,892,359	1,974	100,699,797	16,717		
034 Frederick	14,492.03	112,583,089	7,769	98,857,349	6,821	20,607,395	1,422	11,540,213	796	243,588,046	16,808		
035 Giles	3,668.09	19,547,509	5,329	22,660,526	6,178	3,117,539	850	5,406,100	1,474	50,731,674	13,831		
036 Gloucester	4,840.64	31,769,398	6,563	34,026,209	7,029	7,497,891	1,549	6,341,058	1,310	79,634,556	16,451		
037 Goochland	2,642.41	32,259,854	12,208	7,194,143	2,723	4,285,987	1,622	2,341,323	886	46,081,306	17,439		
038 Grayson	1,562.74	8,776,583	5,616	14,996,778	9,596	2,339,503	1,497	3,262,184	2,087	29,375,047	18,797		
039 Greene	2,764.57	12,734,587	4,606	22,912,211	8,288	4,477,139	1,619	2,798,686	1,012	42,922,624	15,526		
040 Greenville/Emporia ⁶	1,995.95	11,242,232	5,633	19,716,390	9,878	2,772,260	1,389	6,040,372	3,026	39,771,253	19,926		
041 Halifax	4,401.41	23,743,798	5,395	41,037,015	9,324	6,342,802	1,441	8,602,871	1,955	79,726,487	18,114		
042 Hanover	16,696.50	134,560,091	8,059	90,166,505	5,400	23,916,083	1,432	12,452,409	746	261,095,089	15,638		
043 Henrico	50,708.97	372,342,377	7,343	288,581,897	5,691	80,537,017	1,588	67,391,711	1,329	808,853,002	15,951		
044 Henry	6,838.25	21,629,705	3,163	73,061,647	10,684	9,171,316	1,341	14,840,898	2,170	118,703,566	17,359		
045 Highland	210.46	3,121,646	14,832	1,953,693	9,283	290,397	1,380	427,539	2,031	5,793,276	27,527		
046 Isle Of Wight	5,489.35	36,640,822	6,675	38,359,230	6,988	8,477,894	1,544	5,333,493	972	88,811,438	16,179		
048 King George	4,511.24	25,198,455	5,586	30,001,848	6,650	6,692,168	1,483	4,682,691	1,038	66,575,162	14,758		
049 King & Queen	594.14	5,713,877	9,617	5,030,674	8,467	1,082,460	1,822	1,754,738	2,953	13,581,748	22,860		
050 King William	2,104.40	10,924,022	5,191	16,636,854	7,906	2,899,712	1,378	2,082,645	990	32,543,233	15,464		
051 Lancaster	1,008.81	12,883,395	12,771	3,320,301	3,291	1,515,395	1,502	2,087,809	2,070	19,806,900	19,634		
052 Lee	2,825.89	6,938,025	2,455	35,151,039	12,439	4,047,729	1,432	11,294,531	3,997	57,431,324	20,323		
053 Loudoun	82,105.78	1,283,503,441	15,632	433,113,814	5,275	112,578,754	1,371	37,252,793	454	1,866,448,802	22,732		

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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	Amount	Per	Expenditures for Operations ³	Per Pupil Expenditure ⁵
054 Louisa	5,279.07	42,769,831	8,102	31,691,017	6,003	7,518,255	1,424	8,192,452	1,552	90,171,556	17,081
055 Lunenburg	1,558.89	7,787,144	4,995	17,357,735	11,135	2,282,493	1,464	4,215,213	2,704	31,642,586	20,298
056 Madison	1,592.64	11,182,090	7,021	9,554,211	5,999	2,724,435	1,711	2,657,557	1,669	26,118,293	16,399
057 Mathews	778.79	10,575,023	13,579	4,778,861	6,136	1,261,961	1,620	1,183,043	1,519	17,798,889	22,855
058 Mecklenburg	3,829.67	23,713,768	6,192	29,517,981	7,708	5,176,615	1,352	12,183,188	3,181	70,591,554	18,433
059 Middlesex	1,221.50	12,622,707	10,334	5,791,394	4,741	1,557,944	1,275	2,045,254	1,674	22,017,299	18,025
060 Montgomery	9,441.35	75,207,020	7,966	59,075,102	6,257	14,963,970	1,585	7,791,317	825	157,037,409	16,633
062 Nelson	1,483.34	19,894,520	13,412	6,699,616	4,517	2,372,278	1,599	3,665,973	2,471	32,632,386	21,999
063 New Kent	3,576.22	22,998,055	6,431	21,138,676	5,911	4,673,361	1,307	3,056,213	855	51,866,304	14,503
065 Northampton	1,291.95	10,800,677	8,360	10,899,740	8,437	2,085,849	1,614	4,655,897	3,604	28,442,162	22,015
066 Northumberland	1,142.38	14,898,317	13,041	3,918,730	3,430	1,581,970	1,385	3,220,701	2,819	23,619,718	20,676
067 Nottoway	1,774.90	10,746,614	6,055	16,088,713	9,065	2,742,382	1,545	8,975,341	5,057	38,553,050	21,721
068 Orange	5,016.71	28,517,937	5,685	31,122,278	6,204	7,440,351	1,483	9,278,368	1,849	76,358,934	15,221
069 Page	2,911.68	15,048,282	5,168	24,220,116	8,318	4,373,618	1,502	5,168,239	1,775	48,810,255	16,764
070 Patrick	2,238.62	9,291,152	4,150	20,957,476	9,362	2,995,600	1,338	3,280,187	1,465	36,524,414	16,316
071 Pittsylvania	7,700.29	31,852,245	4,136	67,049,851	8,707	10,926,204	1,419	13,783,699	1,790	123,612,000	16,053
072 Powhatan	4,020.48	32,101,401	7,984	22,836,853	5,680	6,282,364	1,563	2,746,213	683	63,966,831	15,910
073 Prince Edward	1,831.48	9,006,240	4,917	14,590,704	7,967	3,168,257	1,730	5,212,075	2,846	31,977,277	17,460
074 Prince George	6,201.05	18,003,905	2,903	54,655,346	8,814	8,005,116	1,291	10,051,950	1,621	90,716,316	14,629
075 Prince William	90,388.07	806,890,332	8,927	701,865,921	7,765	122,411,956	1,354	116,497,377	1,289	1,747,665,586	19,335
077 Pulaski	4,334.02	18,653,945	4,304	37,065,657	8,552	5,675,021	1,309	6,315,917	1,457	67,710,539	15,623
078 Rappahannock	774.55	11,898,551	15,362	1,762,400	2,275	1,196,893	1,545	1,018,883	1,315	15,876,726	20,498
079 Richmond	1,389.50	5,723,646	4,119	11,845,158	8,525	1,551,401	1,117	2,002,780	1,441	21,122,985	15,202
080 Roanoke	13,591.80	93,736,308	6,897	98,311,389	7,233	18,860,441	1,388	11,436,067	841	222,344,205	16,359
081 Rockbridge	2,287.23	18,222,491	7,967	15,456,057	6,758	3,958,894	1,731	3,548,927	1,552	41,186,369	18,007
082 Rockingham	11,641.52	78,377,275	6,733	74,049,970	6,361	17,567,260	1,509	10,674,388	917	180,668,893	15,519
083 Russell	3,319.21	11,961,856	3,604	32,009,381	9,644	4,636,955	1,397	4,955,537	1,493	53,563,729	16,137
084 Scott	4,151.33	13,806,019	3,326	51,126,898	12,316	3,845,936	926	7,322,427	1,764	76,101,279	18,332
085 Shenandoah	5,639.15	35,731,418	6,336	39,704,741	7,041	8,862,717	1,572	6,825,508	1,210	91,124,384	16,159
086 Smyth	4,069.52	17,958,929	4,413	44,272,846	10,879	5,397,773	1,326	6,738,777	1,656	74,368,325	18,274
087 Southampton	2,348.65	10,124,086	4,311	22,150,277	9,431	3,360,546	1,431	5,101,841	2,172	40,736,750	17,345
088 Spotsylvania	23,875.43	137,538,197	5,761	178,552,221	7,478	34,433,267	1,442	28,298,406	1,185	378,822,091	15,867
089 Stafford	31,902.40	193,545,260	6,067	240,954,955	7,553	42,420,347	1,330	28,377,486	890	505,298,047	15,839
090 Surry	679.05	13,420,132	19,763	2,273,353	3,348	1,003,377	1,478	1,091,757	1,608	17,788,619	26,196
091 Sussex	1,032.34	8,807,584	8,532	11,163,867	10,814	1,704,953	1,652	3,159,598	3,061	24,836,002	24,058
092 Tazewell	5,123.50	25,838,640	5,043	43,577,284	8,505	7,248,282	1,415	9,770,327	1,907	86,434,533	16,870
093 Warren	5,018.15	31,262,639	6,230	32,585,803	6,494	8,398,499	1,674	7,846,981	1,564	80,093,923	15,961
094 Washington	7,217.11	32,055,023	4,442	60,320,860	8,358	9,419,284	1,305	11,149,240	1,545	112,944,407	15,650
095 Westmoreland	1,561.70	14,580,642	9,336	14,565,625	9,327	1,948,705	1,248	2,091,885	1,339	33,186,858	21,250
096 Wise	5,753.73	15,370,884	2,671	54,422,058	9,459	6,611,717	1,149	10,637,484	1,849	87,042,144	15,128
097 Wythe	3,710.55	16,289,058	4,390	32,316,197	8,709	5,258,470	1,417	6,916,873	1,864	60,780,597	16,380
098 York	13,096.79	86,333,026	6,592	85,957,065	6,563	16,591,705	1,267	18,337,424	1,400	207,219,219	15,822
CITIES											
101 Alexandria	16,631.96	281,478,282	16,924	50,281,630	3,023	23,409,017	1,407	28,631,759	1,721	383,800,689	23,076
102 Bristol	2,135.43	10,313,180	4,830	22,096,919	10,348	3,180,349	1,489	5,505,301	2,578	41,095,748	19,245
103 Buena Vista	868.13	2,869,568	3,305	10,085,095	11,617	1,239,536	1,428	2,032,091	2,341	16,226,291	18,691
104 Charlottesville	4,389.07	69,860,459	15,917	15,055,259	3,430	7,165,259	1,633	6,986,248	1,592	99,067,225	22,571
106 Colonial Heights	2,958.35	27,700,211	9,363	19,699,719	6,659	3,934,465	1,330	3,645,060	1,232	54,979,455	18,584
107 Covington											
108 Danville	5,487.30	35,688,005	6,504	64,133,850	11,688	8,429,429	1,536	17,965,245	3,274	126,216,529	23,002
109 Falls Church	2,704.93	58,733,127	21,713	7,387,043	2,731	3,566,745	1,319	1,395,755	516	71,082,670	26,279
110 Fredericksburg	3,478.54	29,964,280	8,614	18,366,382	5,280	4,953,307	1,424	11,956,537	3,437	65,240,506	18,755
111 Galax	1,430.15	5,035,530	3,521	13,210,214	9,237	1,435,783	1,004	2,864,482	2,003	22,546,008	15,765

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		Amount	Per Pupil	Amount	Per Pupil	Amount	Per	Amount	Per	Expenditures for Operations ³	Per Pupil Expenditure ⁵
112 Hampton	19,379.19	105,920,578	5,466	183,620,485	9,475	25,771,348	1,330	37,653,070	1,943	352,965,480	18,214
113 Harrisonburg	6,820.66	52,336,510	7,673	59,081,245	8,662	8,772,745	1,286	10,097,259	1,480	130,287,759	19,102
114 Hopewell	3,882.15	11,013,809	2,837	42,527,399	10,955	5,071,731	1,306	9,296,692	2,395	67,909,631	17,493
115 Lynchburg	7,548.64	45,005,615	5,962	58,459,667	7,744	13,054,163	1,729	26,475,134	3,507	142,994,578	18,943
116 Martinsville	1,769.51	7,254,671	4,100	19,186,612	10,843	2,680,460	1,515	5,617,158	3,174	34,738,902	19,632
117 Newport News	25,649.70	147,781,884	5,762	232,379,949	9,060	36,577,415	1,426	60,647,803	2,364	477,387,051	18,612
118 Norfolk	26,649.80	208,344,765	7,818	215,123,539	8,072	39,195,268	1,471	63,307,140	2,376	525,970,711	19,736
119 Norton	853.80	2,967,764	3,476	8,817,962	10,328	855,431	1,002	1,170,289	1,371	13,811,445	16,176
120 Petersburg	4,500.67	10,858,767	2,413	48,252,374	10,721	5,686,891	1,264	16,573,499	3,682	81,371,531	18,080
121 Portsmouth	12,763.87	79,010,557	6,190	121,570,010	9,525	19,099,571	1,496	54,164,054	4,244	273,844,192	21,455
122 Radford	3,338.03	7,384,256	2,212	33,310,162	9,979	2,065,759	619	2,270,098	680	45,030,275	13,490
123 Richmond	21,266.25	256,405,908	12,057	145,956,902	6,863	31,656,019	1,489	78,039,050	3,670	512,057,879	24,078
124 Roanoke	13,706.23	99,820,649	7,283	134,855,010	9,839	19,292,389	1,408	30,459,542	2,222	284,427,590	20,752
126 Staunton	2,682.67	18,605,820	6,936	18,965,233	7,070	4,487,170	1,673	4,187,767	1,561	46,245,990	17,239
127 Suffolk	14,473.71	78,546,202	5,427	104,052,885	7,189	21,475,688	1,484	19,988,947	1,381	224,063,722	15,481
128 Virginia Beach	64,352.37	484,620,299	7,531	400,472,240	6,223	91,643,485	1,424	88,275,266	1,372	1,065,011,289	16,550
130 Waynesboro	2,999.65	19,093,105	6,365	27,301,583	9,102	4,402,765	1,468	6,030,022	2,010	56,827,475	18,945
131 Williamsburg/James City ⁶	11,474.65	111,990,871	9,760	57,532,959	5,014	16,774,997	1,462	10,096,555	880	196,395,382	17,116
132 Winchester	4,351.19	36,639,828	8,421	35,060,713	8,058	5,586,825	1,284	7,717,100	1,774	85,004,466	19,536
135 Franklin	1,121.95	5,018,700	4,473	13,914,269	12,402	1,715,609	1,529	2,467,747	2,200	23,116,325	20,604
136 Chesapeake	40,580.20	304,646,197	7,507	305,978,833	7,540	57,275,199	1,411	45,150,701	1,113	713,050,929	17,571
137 Lexington	667.48	4,009,853	6,007	4,392,342	6,580	794,002	1,190	430,924	646	9,627,121	14,423
139 Salem	3,944.57	25,242,607	6,399	30,180,119	7,651	4,556,503	1,155	3,429,260	869	63,408,490	16,075
142 Poquoson	2,060.04	12,446,842	6,042	14,154,193	6,871	2,911,602	1,413	1,223,301	594	30,735,939	14,920
143 Manassas	7,422.96	58,897,738	7,935	69,214,091	9,324	10,018,643	1,350	8,592,659	1,158	146,723,132	19,766
144 Manassas Park	3,355.23	16,914,122	5,041	36,289,463	10,816	4,094,339	1,220	4,222,889	1,259	61,520,812	18,336
TOWNS											
202 Colonial Beach	580.51	3,396,466	5,851	5,602,620	9,651	697,549	1,202	1,952,559	3,364	11,649,194	20,067
207 West Point	840.50	5,620,528	6,687	7,110,701	8,460	925,413	1,101	627,172	746	14,283,814	16,994
State ⁷	1,253,800.65	11,656,756,944.00	9,297	8,364,815,074	6,672	1,779,341,206	1,419	1,733,635,341	1,383	23,534,548,565	18,771

¹ 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.

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. 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). This figure also includes pre-kindergarten students.

³ Expenditures exclude tuition payments (revenue source code 1901010 and 1901020) 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 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.

⁷ 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".

⁸ State revenues for regional Alternative Education programs and Academic Year Governor's Schools are allocated to divisions according to participation, rather than as paid to the fiscal agents for these programs.