

lent's Annual Report for Virginia
 res for Operations ^{1,8} and Total Per Pupil Expenditures for Operations
 Fiscal Year 2024

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	Pupil	Amount	Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵	
COUNTIES												
001 Accomack	4,757.35	19,078,078	4,010	39,669,758	8,339	6,009,079	1,263	12,990,612	2,731	77,747,527	16,343	
002 Albemarle	13,840.91	203,640,981	14,713	56,752,909	4,100	21,141,568	1,527	14,309,384	1,034	295,844,842	21,375	
003 Alleghany Highlands	2,793.89	11,666,762	4,176	26,326,524	9,423	3,778,505	1,352	5,554,571	1,988	47,326,362	16,939	
004 Amelia	1,585.71	6,470,976	4,081	12,623,198	7,961	2,487,403	1,569	2,772,775	1,749	24,354,352	15,359	
005 Amherst	3,923.25	15,410,127	3,928	34,479,197	8,788	5,881,097	1,499	6,860,015	1,749	62,630,436	15,964	
006 Appomattox	2,344.19	8,404,387	3,585	17,156,227	7,319	3,207,178	1,368	3,477,853	1,484	32,245,645	13,756	
007 Arlington	27,856.74	598,006,075	21,467	71,667,801	2,573	36,550,282	1,312	24,198,909	869	730,423,067	26,221	
008 Augusta	10,048.80	48,318,333	4,808	70,661,561	7,032	14,586,710	1,452	13,716,727	1,365	147,283,331	14,657	
009 Bath	508.72	8,805,603	17,309	1,898,368	3,732	652,152	1,282	1,090,342	2,143	12,446,464	24,466	
010 Bedford County	8,964.50	34,994,059	3,904	64,774,392	7,226	15,345,149	1,712	10,509,970	1,172	125,623,570	14,013	
011 Bland	800.66	3,634,920	4,540	6,645,271	8,300	868,155	1,084	1,021,955	1,276	12,170,301	15,200	
012 Botetourt	4,444.62	30,352,448	6,829	28,116,739	6,326	6,518,035	1,466	5,913,944	1,331	70,901,165	15,952	
013 Brunswick	1,375.73	8,260,087	6,004	12,299,366	8,940	2,328,492	1,693	5,195,240	3,776	28,083,186	20,413	
014 Buchanan	2,358.23	9,984,061	4,234	20,989,946	8,901	3,324,975	1,410	8,408,474	3,566	42,707,456	18,110	
015 Buckingham	1,917.97	8,259,256	4,306	17,019,561	8,874	2,933,466	1,529	5,324,988	2,776	33,537,271	17,486	
016 Campbell	7,829.17	26,386,992	3,370	60,615,394	7,742	10,686,109	1,365	11,568,396	1,478	109,256,890	13,955	
017 Caroline	4,532.90	16,759,205	3,697	31,480,574	6,945	6,552,063	1,445	8,821,657	1,946	63,613,499	14,034	
018 Carroll	3,428.88	12,270,954	3,579	30,313,458	8,841	5,016,922	1,463	15,910,245	4,640	63,511,579	18,523	
019 Charles City	526.05	7,031,533	13,367	3,462,133	6,581	925,860	1,760	1,976,277	3,757	13,395,802	25,465	
020 Charlotte	1,688.09	4,945,060	2,929	16,359,456	9,691	2,229,053	1,320	4,860,299	2,879	28,393,868	16,820	
021 Chesterfield	63,681.57	339,047,232	5,324	419,562,699	6,588	83,195,165	1,306	82,239,154	1,291	924,044,249	14,510	
022 Clarke	1,920.96	15,771,972	8,210	8,495,788	4,423	2,907,973	1,514	1,955,318	1,018	29,131,051	15,165	
023 Craig	468.23	2,492,838	5,324	4,102,896	8,763	873,787	1,866	929,588	1,985	8,399,109	17,938	
024 Culpeper	8,361.54	38,994,490	4,664	53,713,726	6,424	12,031,532	1,439	9,975,230	1,193	114,714,978	13,719	
025 Cumberland	1,239.91	5,310,854	4,283	11,990,512	9,670	1,789,701	1,443	3,869,783	3,121	22,960,851	18,518	
026 Dickenson	1,861.65	1,473,476	791	20,673,106	11,105	2,577,191	1,384	6,191,589	3,326	30,915,361	16,606	
027 Dinwiddie	4,230.79	17,318,759	4,094	35,867,343	8,478	5,595,646	1,323	9,923,420	2,346	68,705,168	16,239	
028 Essex	1,125.35	7,270,445	6,461	8,741,774	7,768	1,828,561	1,625	3,170,633	2,817	21,011,414	18,671	
029 Fairfax County/City ⁶	180,750.19	2,491,748,050	13,786	757,577,547	4,191	248,417,057	1,374	235,609,690	1,304	3,733,352,345	20,655	
030 Fauquier	10,805.28	96,656,626	8,945	51,932,135	4,806	16,230,711	1,502	11,861,418	1,098	176,680,890	16,351	
031 Floyd	1,704.86	6,939,942	4,071	13,126,018	7,699	2,801,470	1,643	3,042,277	1,784	25,909,707	15,198	
032 Fluvanna	3,349.09	20,241,142	6,044	23,479,533	7,011	5,074,679	1,515	4,421,645	1,320	53,216,999	15,890	
033 Franklin	6,087.13	35,230,637	5,788	43,935,017	7,218	9,613,772	1,579	15,050,495	2,473	103,829,921	17,057	
034 Frederick	14,269.21	102,046,347	7,152	88,533,079	6,204	20,245,761	1,419	13,693,035	960	224,518,222	15,734	
035 Giles	3,550.48	8,292,973	2,336	29,618,676	8,342	3,150,443	887	4,365,780	1,230	45,427,872	12,795	
036 Gloucester	4,938.68	34,671,936	7,020	32,472,889	6,575	7,295,827	1,477	6,954,448	1,408	81,395,100	16,481	
037 Goochland	2,583.23	28,631,920	11,084	6,354,732	2,460	4,183,403	1,619	2,508,836	971	41,678,891	16,134	
038 Grayson	1,566.98	7,140,728	4,557	12,959,409	8,270	2,324,690	1,484	4,591,056	2,930	27,015,882	17,241	
039 Greene	2,833.09	12,643,710	4,463	20,857,256	7,362	4,473,285	1,579	4,995,034	1,763	42,969,284	15,167	
040 Greensville/Emporia ⁶	2,037.12	10,985,369	5,393	16,884,782	8,289	2,764,438	1,357	9,368,351	4,599	40,002,939	19,637	
041 Halifax	4,537.15	14,906,613	3,285	43,062,301	9,491	6,288,195	1,386	12,624,958	2,783	76,882,066	16,945	
042 Hanover	16,794.66	119,236,084	7,100	93,187,594	5,549	21,739,952	1,294	12,453,300	742	246,616,929	14,684	
043 Henrico	50,421.86	330,999,061	6,565	266,913,328	5,294	79,059,029	1,568	77,308,726	1,533	754,280,144	14,959	
044 Henry	6,917.80	15,247,145	2,204	64,447,304	9,316	9,269,739	1,340	15,866,462	2,294	104,830,650	15,154	
045 Highland	212.00	2,398,142	11,312	2,079,877	9,811	289,119	1,364	428,399	2,021	5,195,537	24,507	
046 Isle Of Wight	5,573.26	30,708,373	5,510	36,899,771	6,621	8,103,958	1,454	6,221,627	1,116	81,933,728	14,701	
048 King George	4,492.14	22,971,747	5,114	27,652,771	6,156	6,434,924	1,432	5,067,817	1,128	62,127,260	13,830	
049 King & Queen	849.05	4,773,195	5,622	7,173,185	8,448	1,049,422	1,236	1,939,055	2,284	14,934,857	17,590	
050 King William	2,094.34	10,228,733	4,884	14,700,060	7,019	2,931,457	1,400	3,037,130	1,450	30,897,380	14,753	
051 Lancaster	1,016.73	12,601,413	12,394	2,711,760	2,667	1,472,485	1,448	2,208,900	2,173	18,994,558	18,682	
052 Lee	2,982.65	10,234,221	3,431	26,793,826	8,983	4,059,931	1,361	10,189,091	3,416	51,277,069	17,192	
053 Loudoun	82,439.13	1,191,166,312	14,449	403,306,655	4,892	110,131,368	1,336	41,696,474	506	1,746,300,809	21,183	

lent's Annual Report for Virginia
 res for Operations ^{1,8} and Total Per Pupil Expenditures for Operations
 Fiscal Year 2024

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	Pupil	Amount	Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵
054 Louisa	5,135.66	37,262,995	7,256	28,653,654	5,579	7,243,605	1,410	13,105,607	2,552	86,265,860	16,797
055 Lunenburg	1,573.36	6,060,554	3,852	14,696,295	9,341	2,189,890	1,392	3,768,720	2,395	26,715,459	16,980
056 Madison	1,668.53	10,059,874	6,029	10,116,120	6,063	2,732,885	1,638	2,886,186	1,730	25,795,064	15,460
057 Mathews	821.34	10,169,762	12,382	4,512,911	5,495	1,282,304	1,561	1,537,351	1,872	17,502,328	21,309
058 Mecklenburg	3,865.22	21,397,596	5,536	28,734,796	7,434	5,067,331	1,311	9,008,409	2,331	64,208,132	16,612
059 Middlesex	1,214.67	11,880,478	9,781	5,381,533	4,430	1,464,062	1,205	2,585,386	2,128	21,311,460	17,545
060 Montgomery	9,566.78	58,893,291	6,156	59,828,520	6,254	15,057,624	1,574	10,840,244	1,133	144,619,679	15,117
062 Nelson	1,474.85	17,532,929	11,888	7,570,115	5,133	2,327,424	1,578	4,672,098	3,168	32,102,567	21,767
063 New Kent	3,541.44	19,834,902	5,601	20,778,914	5,867	4,515,713	1,275	4,112,659	1,161	49,242,188	13,905
065 Northampton	1,320.31	9,838,176	7,451	9,824,710	7,441	2,028,799	1,537	3,879,731	2,938	25,571,415	19,368
066 Northumberland	1,162.79	12,841,784	11,044	4,561,660	3,923	1,575,274	1,355	4,221,819	3,631	23,200,537	19,952
067 Nottoway	1,824.60	6,012,054	3,295	16,614,978	9,106	2,654,425	1,455	8,543,357	4,682	33,824,814	18,538
068 Orange	5,052.56	22,319,297	4,417	33,824,389	6,695	7,088,480	1,403	9,081,200	1,797	72,313,366	14,312
069 Page	2,985.71	13,760,546	4,609	25,102,554	8,408	4,311,941	1,444	4,867,831	1,630	48,042,872	16,091
070 Patrick	2,354.40	6,915,322	2,937	21,635,783	9,190	2,994,226	1,272	4,574,441	1,943	36,119,771	15,341
071 Pittsylvania	7,792.09	24,724,861	3,173	71,613,301	9,191	11,047,495	1,418	21,828,450	2,801	129,214,108	16,583
072 Powhatan	4,171.94	29,571,163	7,088	21,345,621	5,116	6,087,339	1,459	3,717,088	891	60,721,212	14,555
073 Prince Edward	1,860.26	7,792,490	4,189	15,051,435	8,091	3,140,520	1,688	7,210,546	3,876	33,194,991	17,844
074 Prince George	6,125.02	15,475,242	2,527	50,412,014	8,231	8,039,175	1,313	11,574,337	1,890	85,500,767	13,959
075 Prince William	90,689.17	655,375,842	7,227	670,392,716	7,392	118,304,437	1,305	95,403,304	1,052	1,539,476,299	16,975
077 Pulaski	4,322.39	15,819,807	3,660	35,392,046	8,188	5,591,687	1,294	10,923,410	2,527	67,726,950	15,669
078 Rappahannock	771.87	11,271,850	14,603	2,334,798	3,025	1,170,818	1,517	696,836	903	15,474,301	20,048
079 Richmond	1,367.80	5,496,942	4,019	10,839,009	7,924	1,477,835	1,080	2,572,762	1,881	20,386,548	14,905
080 Roanoke	13,715.82	96,208,793	7,014	88,218,038	6,432	18,841,608	1,374	15,288,695	1,115	218,557,135	15,935
081 Rockbridge	2,309.58	17,699,765	7,664	15,060,155	6,521	3,930,632	1,702	4,501,553	1,949	41,192,106	17,835
082 Rockingham	11,554.51	66,542,621	5,759	80,765,489	6,990	17,264,686	1,494	14,355,157	1,242	178,927,953	15,486
083 Russell	3,415.33	7,103,311	2,080	32,144,190	9,412	4,593,851	1,345	7,869,721	2,304	51,711,073	15,141
084 Scott	4,251.93	10,490,772	2,467	47,697,385	11,218	3,885,890	914	8,003,399	1,882	70,077,445	16,481
085 Shenandoah	5,655.02	31,458,846	5,563	39,568,924	6,997	8,713,701	1,541	11,194,554	1,980	90,936,025	16,081
086 Smyth	3,869.45	11,744,477	3,035	37,286,863	9,636	5,516,111	1,426	12,530,099	3,238	67,077,550	17,335
087 Southampton	2,472.54	11,428,864	4,622	20,662,449	8,357	3,264,372	1,320	3,713,775	1,502	39,069,459	15,801
088 Spotsylvania	23,865.69	133,273,098	5,584	158,922,856	6,659	33,052,930	1,385	31,468,132	1,319	356,717,018	14,947
089 Stafford	31,662.95	155,155,048	4,900	215,009,722	6,791	41,058,860	1,297	33,389,600	1,055	444,613,230	14,042
090 Surry	689.88	12,413,305	17,993	2,738,955	3,970	923,003	1,338	2,860,549	4,146	18,935,812	27,448
091 Sussex	1,010.28	9,331,295	9,236	9,650,732	9,553	1,451,133	1,436	5,036,802	4,986	25,469,962	25,211
092 Tazewell	5,271.56	10,830,129	2,054	44,948,117	8,527	7,060,491	1,339	27,850,303	5,283	90,689,040	17,203
093 Warren	5,107.37	28,817,241	5,642	30,130,105	5,899	8,236,772	1,613	9,639,194	1,887	76,823,312	15,042
094 Washington	6,748.62	28,983,095	4,295	50,225,012	7,442	9,435,442	1,398	12,428,256	1,842	101,071,805	14,977
095 Westmoreland	1,554.50	11,614,133	7,471	13,705,678	8,817	2,350,575	1,512	3,667,201	2,359	31,337,586	20,159
096 Wise	5,815.50	20,920,006	3,597	42,225,311	7,261	6,641,582	1,142	13,058,468	2,245	82,845,368	14,246
097 Wythe	3,766.37	13,046,234	3,464	30,264,743	8,036	5,179,688	1,375	7,559,925	2,007	56,050,590	14,882
098 York	13,021.98	70,859,964	5,442	81,691,613	6,273	16,340,827	1,255	24,170,677	1,856	193,063,080	14,826
CITIES											
101 Alexandria	16572.83	265,269,894	16,006	44,882,058	2,708	23,096,056	1,394	36,002,823	2,172	369,250,831	22,280
102 Bristol	2151.45	9,183,472	4,269	18,807,564	8,742	3,268,154	1,519	9,452,778	4,394	40,711,967	18,923
103 Buena Vista	831.72	1,928,480	2,319	9,005,895	10,828	1,194,873	1,437	2,286,519	2,749	14,415,766	17,332
104 Charlottesville	4341.47	42,342,440	9,753	29,332,514	6,756	6,914,494	1,593	16,647,160	3,834	95,236,608	21,936
106 Colonial Heights	2904.04	23,170,042	7,979	20,027,125	6,896	3,711,608	1,278	3,937,290	1,356	50,846,065	17,509
107 Covington	0										
108 Danville	5528.54	(12,479,927)	(2,257)	96,604,631	17,474	8,308,085	1,503	26,063,683	4,714	118,496,473	21,434
109 Falls Church	2631.12	53,136,564	20,195	9,463,368	3,597	3,457,470	1,314	1,732,589	658	67,789,991	25,765
110 Fredericksburg	3489.61	29,693,569	8,509	21,371,252	6,124	4,841,825	1,387	11,981,173	3,433	67,887,819	19,454
111 Galax	1417.03	5,146,295	3,632	12,344,255	8,711	1,462,159	1,032	3,829,386	2,702	22,782,094	16,077

lent's Annual Report for Virginia
 res for Operations ^{1,8} and Total Per Pupil Expenditures for Operations
 Fiscal Year 2024

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	Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵
112 Hampton	19611.6	91,774,855	4,680	150,299,706	7,664	24,957,065	1,273	53,715,768	2,739	320,747,394	16,355
113 Harrisonburg	6801.6	34,705,583	5,103	56,670,053	8,332	8,455,384	1,243	14,961,405	2,200	114,792,426	16,877
114 Hopewell	3895.97	12,347,601	3,169	38,169,515	9,797	5,023,482	1,289	13,508,801	3,467	69,049,399	17,723
115 Lynchburg	7667.56	34,950,140	4,558	58,119,234	7,580	12,951,897	1,689	32,175,498	4,196	138,196,769	18,024
116 Martinsville	1813.4	5,956,564	3,285	19,121,097	10,544	2,658,574	1,466	8,288,786	4,571	36,025,021	19,866
117 Newport News	26035.99	121,589,535	4,670	235,613,610	9,050	35,642,471	1,369	107,357,803	4,123	500,203,419	19,212
118 Norfolk	26846.02	118,971,868	4,432	217,371,638	8,097	37,371,633	1,392	91,385,385	3,404	465,100,524	17,325
119 Norton	816.3	2,787,049	3,414	7,271,045	8,907	889,512	1,090	2,339,764	2,866	13,287,370	16,278
120 Petersburg	4500.62	15,783,057	3,507	42,548,746	9,454	5,097,706	1,133	16,326,024	3,628	79,755,532	17,721
121 Portsmouth	12849.84	36,527,595	2,843	117,323,215	9,130	18,601,829	1,448	53,489,462	4,163	225,942,100	17,583
122 Radford	3186.52	8,300,029	2,605	23,223,925	7,288	2,133,017	669	2,968,496	932	36,625,467	11,494
123 Richmond	21180.55	208,309,278	9,835	146,911,316	6,936	31,282,399	1,477	102,372,912	4,833	488,875,904	23,081
124 Roanoke	13609.98	78,029,665	5,733	128,080,784	9,411	18,693,776	1,374	41,454,633	3,046	266,258,857	19,564
126 Staunton	2656.99	17,517,802	6,593	18,022,902	6,783	4,264,966	1,605	5,246,887	1,975	45,052,556	16,956
127 Suffolk	14432.37	73,086,476	5,064	101,686,337	7,046	20,436,643	1,416	33,542,138	2,324	228,751,594	15,850
128 Virginia Beach	64755.16	466,779,923	7,208	385,685,520	5,956	90,678,103	1,400	113,391,288	1,751	1,056,534,834	16,316
130 Waynesboro	2998.03	22,389,437	7,468	21,482,210	7,165	4,268,595	1,424	6,478,131	2,161	54,618,373	18,218
131 Williamsburg/James City ⁶	11572.65	94,983,191	8,208	57,890,734	5,002	16,366,879	1,414	13,883,554	1,200	183,124,358	15,824
132 Winchester	4206.63	34,705,673	8,250	31,153,951	7,406	5,316,793	1,264	13,380,901	3,181	84,557,319	20,101
135 Franklin	1038.85	4,255,747	4,097	12,534,359	12,066	1,667,678	1,605	3,083,949	2,969	21,541,733	20,736
136 Chesapeake	40643.27	261,347,418	6,430	278,021,076	6,841	56,177,094	1,382	68,964,937	1,697	664,510,525	16,350
137 Lexington	649.79	3,817,815	5,875	4,096,863	6,305	808,297	1,244	493,848	760	9,216,823	14,184
139 Salem	4272	23,713,389	5,551	28,066,595	6,570	4,600,937	1,077	5,080,760	1,189	61,461,681	14,387
142 Poquoson	2021.54	12,057,524	5,965	12,032,152	5,952	2,851,738	1,411	1,525,740	755	28,467,153	14,082
143 Manassas	7519.68	54,831,350	7,292	65,116,574	8,659	9,571,052	1,273	10,212,075	1,358	139,731,050	18,582
144 Manassas Park	3424.57	11,989,073	3,501	34,265,502	10,006	4,082,164	1,192	5,021,705	1,466	55,358,445	16,165
TOWNS											
202 Colonial Beach	598.04	2,585,376	4,323	6,001,387	10,035	699,746	1,170	1,586,621	2,653	10,873,130	18,181
207 West Point	842.49	4,852,101	5,759	7,256,459	8,613	883,345	1,048	602,703	715	13,594,608	16,136
State⁷	1,257,959.93	10,185,625,076.67	8,097	8,049,128,554	6,399	1,737,049,862	1,381	2,213,212,558	1,759	22,185,016,051	17,636

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.

SUPERINTENDENT'S ANNUAL REPORT FOR VIRGINIA

TABLE 15 METHODOLOGY - FISCAL YEAR 2024

Note: As of FY 2012, Table 15 contains Pre-kindergarten (Program 8) expenditures and average daily membership (ADM).

Div Num	Division	
000	<SELECT DIVISION>	
1a. Expenditures for operations: (see cell comment)		
		#N/A
(Click here for Chart of Accounts)		
1b. Less tuition from another county or city (revenue 1901010 and 1901020):		
		#N/A
1c. Plus state revenues to divisions participating in regional programs:		
Alternative Education		
		#N/A
Academic Year Governor's Schools		
		#N/A
1d. Total expenditures for operations:		
		#N/A
2a. Less State Revenues: (see cell comment)		
		#N/A
2b. Plus the sum of all Beginning-Year Balances from State funds:		
		#N/A
2c. Plus state revenues to divisions participating in regional programs:		
Alternative Education		
		#N/A
Academic Year Governor's Schools		
		#N/A
2d. Less the sum of all End-Of-Year Balances from State funds:		
		#N/A
2e. Less total State funds used for capital expenditures and Debt Service (Schedule G of ASRFIN):		
		#N/A
2f. Total State Expenditures for Operations:		
		#N/A
2g. State Per Pupil Amount:		
		#N/A
3a. Less State Sales Tax Revenues (revenues 240308 and 240312):		
		#N/A
3b. State Sales Tax Per Pupil Amount		
		#N/A
4a. Less Federal Revenues: (see cell comment)		
		#N/A
4b. Plus the sum of all Beginning-Year Balances from Federal funds:		
		#N/A
4c. Less the sum of all End-Of-Year Balances from Federal funds:		
		#N/A
4d. Less total Federal funds used for capital expenditures (Schedule G of ASRFIN):		
		#N/A
4e. Total Federal Expenditures for Operations:		
		#N/A
4f. Federal Per Pupil Amount:		
		#N/A
5a. Total Local Expenditures for Operations		
		#N/A
5b. Local Per Pupil Amount:		
		#N/A
6a. Total Expenditures for Operations:		
		#N/A
6b. Total Per Pupil Amount:		
		#N/A
7. End-Of-Year Average Daily Membership (includes Pre-K):		
		#N/A
Cell Comment Detail:		
<p>Item 1a: TOTAL EXPENDITURES FOR OPERATIONS DEFINED AS:</p> <p>a) From the Annual School Report Financial Section (ASRFIN) the sum of all expenditures in ASRFIN functions between 61100 and 69950; excluding functions 67100, 68900, and 69900;</p> <p>b) ASRFIN Programs 1 through 8, 11 only (exclude programs 9 and 10);</p> <p>c) Exclude object code 8200, 8210, and 8220 from all functions;</p> <p>d) Exclude object code 8100 from the Facilities function only (functions 66100 through 66600);</p> <p>e) Exclude object codes 8110 and 8120 from Technology (Activity 68800);</p> <p>f) Exclude object code 8100 from Contingency Reserve (Activity 69800); and,</p> <p>g) Exclude the following function-object combinations:</p> <ul style="list-style-type: none"> - Function 67200 - Objection Code 9400 - Function 67200 - Objection Code 9800 - Function 67300 - Objection Code 9600 - Function 67300 - Objection Codes 9700, 9710, 9720, 9730, 9740 		
<p>Item 2a: Excludes the following revenue source codes:</p> <p>Special Education Hospitals, Clinics and Detention Homes (240220)</p> <p>State Sales Tax (240308 and 240312, which are included below)</p> <p>Special Education in Jails (240295)</p> <p>Career/Technical Ed Adult - Regional Centers (240262)</p> <p>Career/Technical Ed equip - Regional Centers (240270)</p> <p>Career/Technical Ed Occupational Prep - Regional Centers (240282)</p> <p>Also excludes expenditures reported as Inter-Agency Fund Transfer - Transfer to Regional Program (Function 67300 - Objects 9700, 9710, 9720, 9730, 9740). This exclusion is based on these state funds being "passed-through" the fiscal agent's budget to a regional program. This amount is also deducted from "Total Expenditures for Operations."</p> <p>State revenues for Alternative Education and Academic Year Governor's Schools should be included in inter agency transfers to the regional program for fiscal agents and revenues should be added back to associated divisions according to their respective participation. This ensures that the state revenue for these programs coincides with the ADM for purposes of calculating Per Pupil Amounts in Table 15.</p>		
<p>Item 4a: As of FY 2012, includes all federal revenues, <u>including those for Pre-kindergarten:</u></p> <p>Head Start (93600)</p> <p>Even Start (84213)</p> <p>Title I (84010, 84013, 84357 and 84389) expenditures for Pre-K programs</p>		

SUPERINTENDENT'S ANNUAL REPORT FOR VIRGINIA

TABLE 15 METHODOLOGY - FISCAL YEAR 2025 Estimate

Note: As of FY 2012, Table 15 contains Pre-kindergarten (Program 8) expenditures and average daily membership (ADM).

Div Num	Division
000	<SELECT DIVISION>

[Click here for Chart of Accounts](#)

1b. Less tuition from another county or city (revenue 1901010 and 1901020):

1c. Plus state revenues to divisions participating in regional programs:

Alternative Education

Academic Year Governor's Schools

1d. Total expenditures for operations:

\$-

2b. Plus the sum of all Beginning-Year Balances from State funds:

2c. Plus state revenues to divisions participating in regional programs:

Alternative Education

Academic Year Governor's Schools

2d. Less the sum of all End-Of-Year Balances from State funds:

2e. Less total State funds used for capital expenditures and Debt Service (Schedule G of ASRFIN):

2f. Total State Expenditures for Operations:

0

2g. State Per Pupil Amount:

Enter ADM in Cell F63

3a. Less State Sales Tax Revenues (revenues 240308 and 240312):

#N/A

3b. State Sales Tax Per Pupil Amount

Enter ADM in Cell F63

4b. Plus the sum of all Beginning-Year Balances from Federal funds:

4c. Less the sum of all End-Of-Year Balances from Federal funds:

4d. Less total Federal funds used for capital expenditures (Schedule G of ASRFIN):

4e. Total Federal Expenditures for Operations:

0

4f. Federal Per Pupil Amount:

Enter ADM in Cell F63

5a. Total Local Expenditures for Operations

#N/A

5b. Local Per Pupil Amount:

Enter ADM in Cell F63

6a. Total Expenditures for Operations:

\$-

6b. Total Per Pupil Amount:

Enter ADM in Cell F63

7. End-Of-Year Average Daily Membership (includes Pre-K):

Cell Comment Detail:

SUPERINTENDENT'S ANNUAL REPORT FOR VIRGINIA

TABLE 15 METHODOLOGY - FISCAL YEAR 2026 Estimate

Note: As of FY 2012, Table 15 contains Pre-kindergarten (Program 8) expenditures and average daily membership (ADM).

Div Num	Division
000	<SELECT DIVISION>

[Click here for Chart of Accounts](#)

1b. Less tuition from another county or city (revenue 1901010 and 1901020):

1c. Plus state revenues to divisions participating in regional programs:

Alternative Education

Academic Year Governor's Schools

1d. Total expenditures for operations:

2b. Plus the sum of all Beginning-Year Balances from State funds:

2c. Plus state revenues to divisions participating in regional programs:

Alternative Education

Academic Year Governor's Schools

2d. Less the sum of all End-Of-Year Balances from State funds:

2e. Less total State funds used for capital expenditures and Debt Service (Schedule G of ASRFIN):

2f. Total State Expenditures for Operations:

0

2g. State Per Pupil Amount:

Enter ADM in Cell F63

3a. Less State Sales Tax Revenues (revenues 240308 and 240312):

#N/A

3b. State Sales Tax Per Pupil Amount

Enter ADM in Cell F63

4b. Plus the sum of all Beginning-Year Balances from Federal funds:

4c. Less the sum of all End-Of-Year Balances from Federal funds:

4d. Less total Federal funds used for capital expenditures (Schedule G of ASRFIN):

4e. Total Federal Expenditures for Operations:

0

4f. Federal Per Pupil Amount:

Enter ADM in Cell F63

5a. Total Local Expenditures for Operations

#N/A

5b. Local Per Pupil Amount:

Enter ADM in Cell F63

6a. Total Expenditures for Operations:

\$-

6b. Total Per Pupil Amount:

Enter ADM in Cell F63

7. End-Of-Year Average Daily Membership (includes Pre-K):

Cell Comment Detail:

Item 2a: Excludes the following revenue source codes:
Special Education Hospitals, Clinics and Detention Homes (240220)
State Sales Tax (240308 and 240312, which are included below)
Special Education - In Jails (240295)
Career/Technical Ed Adult - Regional Centers (240262)
Career/Technical Ed equip - Regional Centers (240270)
Career/Technical Ed Occupational Prep - Regional Centers (240282)

Also excludes expenditures reported as Inter-Agency Fund Transfer - Transfer to Regional Program (Function 67300 - Objects 9700, 9710, 9720, 9730, 9740). This exclusion is based on these state funds being "passed-through" the fiscal agent's budget to a regional program. This amount is also deducted from "Total Expenditures for Operations."

State revenues for Alternative Education and Academic Year Governor's Schools should be included in inter agency transfers to the regional program for fiscal agents and revenues should be added back to associated divisions according to their respective participation. This ensures that the state revenue for these programs coincides with the ADM for purposes of calculating Per Pupil Amounts in Table 15.