

Per Pupil Expenditure

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	Per Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵	
COUNTIES												
001 Accomack	4,757.35	20,301,910	4,267	38,445,926	8,081	6,009,079	1,263	12,990,612	2,731	77,747,527	16,343	
002 Albemarle	13,840.91	205,556,956	14,851	54,836,934	3,962	21,141,568	1,527	14,309,384	1,034	295,844,842	21,375	
003 Alleghany Highlands	2,793.89	12,426,177	4,448	25,567,109	9,151	3,778,505	1,352	5,554,571	1,988	47,326,362	16,939	
004 Amelia	1,585.71	6,860,298	4,326	12,233,876	7,715	2,487,403	1,569	2,772,775	1,749	24,354,352	15,359	
005 Amherst	3,923.25	16,466,172	4,197	33,423,152	8,519	5,881,097	1,499	6,860,015	1,749	62,630,436	15,964	
006 Appomattox	2,344.19	10,148,797	4,329	15,411,817	6,574	3,207,178	1,368	3,477,853	1,484	32,245,645	13,756	
007 Arlington	27,856.74	600,159,925	21,545	69,513,951	2,495	36,550,282	1,312	24,198,909	869	730,423,067	#1 26,221	
008 Augusta	10,048.80	50,762,159	5,052	68,217,735	6,789	14,586,710	1,452	13,716,727	1,365	147,283,331	14,657	
009 Bath	508.72	9,005,603	17,702	1,698,368	3,339	652,152	1,282	1,090,342	2,143	12,446,464	24,466	
010 Bedford County	8,964.50	37,400,217	4,172	62,368,234	6,957	15,345,149	1,712	10,509,970	1,172	125,623,570	14,013	
011 Bland	800.66	3,839,999	4,796	6,440,192	8,044	868,155	1,084	1,021,955	1,276	12,170,301	15,200	
012 Botetourt	4,444.62	31,297,802	7,042	27,171,385	6,113	6,518,035	1,466	5,913,944	1,331	70,901,165	15,952	
013 Brunswick	1,375.73	8,567,465	6,228	11,991,988	8,717	2,328,492	1,693	5,195,240	3,776	28,083,186	20,413	
014 Buchanan	2,358.23	14,571,783	6,179	16,402,224	6,955	3,324,975	1,410	8,408,474	3,566	42,707,456	18,110	
015 Buckingham	1,917.97	8,749,557	4,562	16,529,260	8,618	2,933,466	1,529	5,324,988	2,776	33,537,271	17,486	
016 Campbell	7,829.17	32,294,254	4,125	54,708,131	6,988	10,686,109	1,365	11,568,396	1,478	109,256,890	13,955	
017 Caroline	4,532.90	19,511,476	4,304	28,728,303	6,338	6,552,063	1,445	8,821,657	1,946	63,613,499	14,034	
018 Carroll	3,428.88	14,007,028	4,085	28,577,385	8,334	5,016,922	1,463	15,910,245	4,640	63,511,579	18,523	
019 Charles City	526.05	7,231,533	13,747	3,262,133	6,201	925,860	1,760	1,976,277	3,757	13,395,802	#2 25,465	
020 Charlotte	1,688.09	5,429,180	3,216	15,875,336	9,404	2,229,053	1,320	4,860,299	2,879	28,393,868	16,820	
021 Chesterfield	63,681.57	355,253,635	5,579	403,356,296	6,334	83,195,165	1,306	82,239,154	1,291	924,044,249	14,510	
022 Clarke	1,920.96	16,096,517	8,379	8,171,243	4,254	2,907,973	1,514	1,955,318	1,018	29,131,051	15,165	
023 Craig	468.23	2,692,838	5,751	3,902,896	8,335	873,787	1,866	929,588	1,985	8,399,109	17,938	
024 Culpeper	8,361.54	41,117,224	4,917	51,590,992	6,170	12,031,532	1,439	9,975,230	1,193	114,714,978	13,719	
025 Cumberland	1,239.91	5,634,981	4,545	11,666,385	9,409	1,789,701	1,443	3,869,783	3,121	22,960,851	18,518	
026 Dickenson	1,861.65	3,732,986	2,005	18,413,596	9,891	2,577,191	1,384	6,191,589	3,326	30,915,361	16,606	
027 Dinwiddie	4,230.79	18,491,935	4,371	34,694,167	8,200	5,595,646	1,323	9,923,420	2,346	68,705,168	16,239	
028 Essex	1,125.35	7,504,387	6,668	8,507,832	7,560	1,828,561	1,625	3,170,633	2,817	21,011,414	18,671	
029 Fairfax County/City ⁶	180,750.19	2,516,163,150	13,921	733,162,447	4,056	248,417,057	1,374	235,609,690	1,304	3,733,352,345	20,655	
030 Fauquier	10,805.28	98,445,972	9,111	50,142,789	4,641	16,230,711	1,502	11,861,418	1,098	176,680,890	16,351	
031 Floyd	1,704.86	7,369,538	4,323	12,696,422	7,447	2,801,470	1,643	3,042,277	1,784	25,909,707	15,198	
032 Fluvanna	3,349.09	21,031,656	6,280	22,689,019	6,775	5,074,679	1,515	4,421,645	1,320	53,216,999	15,890	
033 Franklin	6,087.13	36,650,386	6,021	42,515,268	6,984	9,613,772	1,579	15,050,495	2,473	103,829,921	17,057	
034 Frederick	14,269.21	105,342,642	7,383	85,236,784	5,973	20,245,761	1,419	13,693,035	960	224,518,222	15,734	
035 Giles	3,550.48	9,297,561	2,619	28,614,088	8,059	3,150,443	887	4,365,780	1,230	45,427,872	12,795	
036 Gloucester	4,938.68	35,842,271	7,257	31,302,554	6,338	7,295,827	1,477	6,954,448	1,408	81,395,100	16,481	
037 Goochland	2,583.23	28,832,321	11,161	6,154,331	2,382	4,183,403	1,619	2,508,836	971	41,678,891	16,134	
038 Grayson	1,566.98	7,535,565	4,809	12,564,572	8,018	2,324,690	1,484	4,591,056	2,930	27,015,882	17,241	
039 Greene	2,833.09	13,365,740	4,718	20,135,226	7,107	4,473,285	1,579	4,995,034	1,763	42,969,284	15,167	
040 Greensville/Emporia ⁶	2,037.12	11,504,740	5,648	16,365,411	8,034	2,764,438	1,357	9,368,351	4,599	40,002,939	19,637	
041 Halifax	4,537.15	16,079,769	3,544	41,889,145	9,232	6,288,195	1,386	12,624,958	2,783	76,882,066	16,945	
042 Hanover	16,794.66	122,366,751	7,286	90,056,926	5,362	21,739,952	1,294	12,453,300	742	246,616,929	14,684	
043 Henrico	50,421.86	342,333,525	6,789	255,578,864	5,069	79,059,029	1,568	77,308,726	1,533	754,280,144	14,959	
044 Henry	6,917.80	17,338,022	2,506	62,356,427	9,014	9,269,739	1,340	15,866,462	2,294	104,830,650	15,154	
045 Highland	212.00	2,598,142	12,255	1,879,877	8,867	289,119	1,364	428,399	2,021	5,195,537	#4 24,507	
046 Isle Of Wight	5,573.26	31,953,033	5,733	35,655,110	6,398	8,103,958	1,454	6,221,627	1,116	81,933,728	14,701	
048 King George	4,492.14	24,064,681	5,357	26,559,837	5,913	6,434,924	1,432	5,067,817	1,128	62,127,260	13,830	
049 King & Queen	849.05	4,973,195	5,857	6,973,185	8,213	1,049,422	1,236	1,939,055	2,284	14,934,857	17,590	
050 King William	2,094.34	10,862,289	5,186	14,066,504	6,716	2,931,457	1,400	3,037,130	1,450	30,897,380	14,753	
051 Lancaster	1,016.73	12,801,413	12,591	2,511,760	2,470	1,472,485	1,448	2,208,900	2,173	18,994,558	18,682	
052 Lee	2,982.65	11,160,240	3,742	25,867,807	8,673	4,059,931	1,361	10,189,091	3,416	51,277,069	17,192	
053 Loudoun	82,439.13	1,205,785,798	14,626	388,687,170	4,715	110,131,368	1,336	41,696,474	506	1,746,300,809	21,183	

Per Pupil Expenditure

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	Per Pupil	Amount	Per Pupil	Expenditures for Operations ³	Per Pupil Expenditure ⁵
054 Louisa	5,135.66	38,215,683	7,441	27,700,966	5,394	7,243,605	1,410	13,105,607	2,552	86,265,860	16,797
055 Lunenburg	1,573.36	6,469,118	4,112	14,287,731	9,081	2,189,890	1,392	3,768,720	2,395	26,715,459	16,980
056 Madison	1,668.53	10,409,787	6,239	9,766,207	5,853	2,732,885	1,638	2,886,186	1,730	25,795,064	15,460
057 Mathews	821.34	10,169,782	12,382	4,512,891	5,495	1,282,304	1,561	1,537,351	1,872	17,502,328	21,309
058 Mecklenburg	3,865.22	22,278,030	5,764	27,854,362	7,206	5,067,331	1,311	9,008,409	2,331	64,208,132	16,612
059 Middlesex	1,214.67	12,080,478	9,945	5,181,533	4,266	1,464,062	1,205	2,585,386	2,128	21,311,460	17,545
060 Montgomery	9,566.78	61,082,589	6,385	57,639,222	6,025	15,057,624	1,574	10,840,244	1,133	144,619,679	15,117
062 Nelson	1,474.85	19,139,466	12,977	5,963,578	4,044	2,327,424	1,578	4,672,098	3,168	32,102,567	21,767
063 New Kent	3,541.44	20,636,224	5,827	19,977,592	5,641	4,515,713	1,275	4,112,659	1,161	49,242,188	13,905
065 Northampton	1,320.31	10,350,120	7,839	9,312,766	7,053	2,028,799	1,537	3,879,731	2,938	25,571,415	19,368
066 Northumberland	1,162.79	13,041,784	11,216	4,361,660	3,751	1,575,274	1,355	4,221,819	3,631	23,200,537	19,952
067 Nottoway	1,824.60	6,524,056	3,576	16,102,976	8,825	2,654,425	1,455	8,543,357	4,682	33,824,814	18,538
068 Orange	5,052.56	23,465,195	4,644	32,678,491	6,468	7,088,480	1,403	9,081,200	1,797	72,313,366	14,312
069 Page	2,985.71	14,550,187	4,873	24,312,913	8,143	4,311,941	1,444	4,867,831	1,630	48,042,872	16,091
070 Patrick	2,354.40	7,599,644	3,228	20,951,461	8,899	2,994,226	1,272	4,574,441	1,943	36,119,771	15,341
071 Pittsylvania	7,792.09	31,625,491	4,059	64,712,671	8,305	11,047,495	1,418	21,828,450	2,801	129,214,108	16,583
072 Powhatan	4,171.94	30,366,923	7,279	20,549,861	4,926	6,087,339	1,459	3,717,088	891	60,721,212	14,555
073 Prince Edward	1,860.26	8,240,612	4,430	14,603,313	7,850	3,140,520	1,688	7,210,546	3,876	33,194,991	17,844
074 Prince George	6,125.02	17,302,843	2,825	48,584,413	7,932	8,039,175	1,313	11,574,337	1,890	85,500,767	13,959
075 Prince William	90,689.17	677,772,899	7,474	647,995,659	7,145	118,304,437	1,305	95,403,304	1,052	1,539,476,299	16,975
077 Pulaski	4,322.39	16,939,009	3,919	34,272,844	7,929	5,591,687	1,294	10,923,410	2,527	67,726,950	15,669
078 Rappahannock	771.87	11,591,985	15,018	2,014,663	2,610	1,170,818	1,517	696,836	903	15,474,301	20,048
079 Richmond	1,367.80	5,868,342	4,290	10,467,609	7,653	1,477,835	1,080	2,572,762	1,881	20,386,548	14,905
080 Roanoke	13,715.82	99,644,432	7,265	84,782,399	6,181	18,841,608	1,374	15,288,695	1,115	218,557,135	15,935
081 Rockbridge	2,309.58	20,599,871	8,919	12,160,049	5,265	3,930,632	1,702	4,501,553	1,949	41,192,106	17,835
082 Rockingham	11,554.51	69,375,130	6,004	77,932,980	6,745	17,264,686	1,494	14,355,157	1,242	178,927,953	15,486
083 Russell	3,415.33	8,079,235	2,366	31,168,266	9,126	4,593,851	1,345	7,869,721	2,304	51,711,073	15,141
084 Scott	4,251.93	11,797,634	2,775	46,390,523	10,910	3,885,890	914	8,003,399	1,882	70,077,445	16,481
085 Shenandoah	5,655.02	32,812,512	5,802	38,215,258	6,758	8,713,701	1,541	11,194,554	1,980	90,936,025	16,081
086 Smyth	3,869.45	12,911,421	3,337	36,119,919	9,335	5,516,111	1,426	12,530,099	3,238	67,077,550	17,335
087 Southampton	2,472.54	12,096,467	4,892	19,994,846	8,087	3,264,372	1,320	3,713,775	1,502	39,069,459	15,801
088 Spotsylvania	23,865.69	139,265,102	5,835	152,930,852	6,408	33,052,930	1,385	31,468,132	1,319	356,717,018	14,947
089 Stafford	31,662.95	206,413,016	5,161	206,751,754	6,530	41,058,860	1,297	33,389,600	1,055	444,613,230	14,042
090 Surry	689.88	12,613,305	18,283	2,538,955	3,680	923,003	1,338	2,860,549	4,146	18,935,812	27,448
091 Sussex	1,010.28	9,582,630	9,485	9,399,397	9,304	1,451,133	1,436	5,036,802	4,986	25,469,962	#3 25211
092 Tazewell	5,271.56	12,327,602	2,339	43,450,644	8,242	7,060,491	1,339	27,850,303	5,283	90,689,040	17,203
093 Warren	5,107.37	29,942,675	5,863	29,004,671	5,679	8,236,772	1,613	9,639,194	1,887	76,823,312	15,042
094 Washington	6,748.62	30,707,807	4,550	48,500,300	7,187	9,435,442	1,398	12,428,256	1,842	101,071,805	14,977
095 Westmoreland	1,554.50	11,927,429	7,673	13,392,382	8,615	2,350,575	1,512	3,667,201	2,359	31,337,586	20,159
096 Wise	5,815.50	22,604,790	3,887	40,540,527	6,971	6,641,582	1,142	13,058,468	2,245	82,845,368	14,246
097 Wythe	3,766.37	19,451,364	5,164	23,859,613	6,335	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	16,572.83	266,541,687	16,083	43,610,265	2,631	23,096,056	1,394	36,002,823	2,172	369,250,831	22,280
102 Bristol	2,151.45	11,244,732	5,227	16,746,303	7,784	3,268,154	1,519	9,452,778	4,394	40,711,967	18,923
103 Buena Vista	831.72	2,185,010	2,627	8,749,365	10,520	1,194,873	1,437	2,286,519	2,749	14,415,766	17,332
104 Charlottesville	4,341.47	54,256,300	12,497	17,418,655	4,012	6,914,494	1,593	16,647,160	3,834	95,236,608	21,936
106 Colonial Heights	2,904.04	23,992,076	8,262	19,205,090	6,613	3,711,608	1,278	3,937,290	1,356	50,846,065	17,509
107 Covington											
108 Danville	5,528.54	32,888,958	5,949	51,235,747	9,268	8,308,085	1,503	26,063,683	4,714	118,496,473	21,434
109 Falls Church	2,631.12	53,341,476	20,273	9,258,456	3,519	3,457,470	1,314	1,732,589	658	67,789,991	25,765
110 Fredericksburg	3,489.61	33,030,876	9,465	18,033,945	5,168	4,841,825	1,387	11,981,173	3,433	67,887,819	19,454
111 Galax	1,417.03	5,547,149	3,915	11,943,401	8,428	1,462,159	1,032	3,829,386	2,702	22,782,094	16,077

Per Pupil Expenditure

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
		112 Hampton	19,611.60	97,340,527	4,963	144,734,034	7,380	24,957,065	1,273	53,715,768	2,739
113 Harrisonburg	6,801.60	36,683,743	5,393	54,691,893	8,041	8,455,384	1,243	14,961,405	2,200	114,792,426	16,877
114 Hopewell	3,895.97	13,505,252	3,466	37,011,864	9,500	5,023,482	1,289	13,508,801	3,467	69,049,399	17,723
115 Lynchburg	7,667.56	36,785,186	4,798	56,284,188	7,341	12,951,897	1,689	32,175,498	4,196	138,196,769	18,024
116 Martinsville	1,813.40	6,486,094	3,577	18,591,567	10,252	2,658,574	1,466	8,288,786	4,571	36,025,021	19,866
117 Newport News	26,035.99	132,157,760	5,076	225,045,385	8,644	35,642,471	1,369	107,357,803	4,123	500,203,419	19,212
118 Norfolk	26,846.02	126,110,606	4,698	210,232,900	7,831	37,371,633	1,392	91,385,385	3,404	465,100,524	17,325
119 Norton	816.30	3,016,093	3,695	7,042,001	8,627	889,512	1,090	2,339,764	2,866	13,287,370	16,278
120 Petersburg	4,500.62	17,485,600	3,885	40,846,202	9,076	5,097,706	1,133	16,326,024	3,628	79,755,532	17,721
121 Portsmouth	12,849.84	40,393,985	3,144	113,456,825	8,829	18,601,829	1,448	53,489,462	4,163	225,942,100	17,583
122 Radford	3,186.52	9,252,901	2,904	22,271,053	6,989	2,133,017	669	2,968,496	932	36,625,467	11,494
123 Richmond	21,180.55	221,594,437	10,462	133,626,157	6,309	31,282,399	1,477	102,372,912	4,833	488,875,904	23,081
124 Roanoke	13,609.98	90,315,479	6,636	115,794,969	8,508	18,693,776	1,374	41,454,633	3,046	266,258,857	19,564
126 Staunton	2,656.99	18,127,786	6,823	17,412,918	6,554	4,264,966	1,605	5,246,887	1,975	45,052,556	16,956
127 Suffolk	14,432.37	76,730,544	5,317	98,042,269	6,793	20,436,643	1,416	33,542,138	2,324	228,751,594	15,850
128 Virginia Beach	64,755.16	481,917,861	7,442	370,547,582	5,722	90,678,103	1,400	113,391,288	1,751	1,056,534,834	16,316
130 Waynesboro	2,998.03	24,763,763	8,260	19,107,884	6,373	4,268,595	1,424	6,478,131	2,161	54,618,373	18,218
131 Williamsburg/James City ⁶	11,572.65	97,500,765	8,425	55,373,160	4,785	16,366,879	1,414	13,883,554	1,200	183,124,358	15,824
132 Winchester	4,206.63	35,652,675	8,475	30,206,949	7,181	5,316,793	1,264	13,380,901	3,181	84,557,319	20,101
135 Franklin	1,038.85	4,534,191	4,365	12,255,915	11,798	1,667,678	1,605	3,083,949	2,969	21,541,733	20,736
136 Chesapeake	40,643.27	271,114,231	6,671	268,254,263	6,600	56,177,094	1,382	68,964,937	1,697	664,510,525	16,350
137 Lexington	649.79	4,017,815	6,183	3,896,863	5,997	808,297	1,244	493,848	760	9,216,823	14,184
139 Salem	4,272.00	24,767,492	5,798	27,012,492	6,323	4,600,937	1,077	5,080,760	1,189	61,461,681	14,387
142 Poquoson	2,021.54	12,571,463	6,219	11,518,213	5,698	2,851,738	1,411	1,525,740	755	28,467,153	14,082
143 Manassas	7,519.68	56,733,734	7,545	63,214,190	8,406	9,571,052	1,273	10,212,075	1,358	139,731,050	18,582
144 Manassas Park	3,424.57	15,225,802	4,446	31,028,773	9,061	4,082,164	1,192	5,021,705	1,466	55,358,445	16,165
TOWNS											
202 Colonial Beach	598.04	2,785,376	4,658	5,801,387	9,701	699,746	1,170	1,586,621	2,653	10,873,130	18,181
207 West Point	842.49	5,096,990	6,050	7,011,570	8,322	883,345	1,048	602,703	715	13,594,608	16,136
State⁷	1,257,959.93	10,570,240,243.46	8,403	7,664,513,387	6,093	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.