Education Funding in Virginia

Aligning State Dollars to Achievement Priorities

Increasingly, legislators want to know what their state education outlays are buying

No Small Change: Targeting Money Toward Student Performance
Quality Counts 2005

Contents

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Executive Summary

Education finance has percolated to the top of most states' education reform agenda. Caught in a crossfire between schools' demand for more public funding and citizens' demand to restrain taxes, legislators are looking for reliable data to guide their education finance decisions and broker a truce.

They are likely to be disappointed, say school finance experts. Traditional school budgeting systems are too convoluted and rigidly committed to personnel to correlate spending to student achievement. Finance systems at all levels must first be made more transparent, more committed to students and their educational needs, and better aligned to contemporary achievement priorities.

This report looks at Virginia's state education funding system in light of concerns raised by school finance analysts in recent reports. We also explore how one funding methodology recommended by analysts would work in Virginia and the effect it would have on school districts' 2005-06 funding levels.

Key Findings:

- In restructuring the Standards of Learning and Standards of Accreditation, Virginia made achievement and performance her education priorities, but the state has yet to align its Standards of Quality (SOQ) funding system to support these priorities.
- Virginia's current *staff-based SOQ* funding methodology is excessively complex, obscures the money trail from state to school and students, hinders legislators' ability to assess the effect of funding on educational performance, and undermines public accountability and confidence.
- A *student-based* state SOQ funding methodology substantially improves budgetary transparency and is compatible with long-standing state sales tax and *composite index* ability-to-pay adjustments. It is also more equitable to students and offers local schools the flexibility to organize school programs and staffing patterns around the educational needs of their student populations.
- A foundational *student funding allowance* (SFA) of $6,000—weighted to $7,200 (1.2xSFA) for poverty students, limited English proficiency students, and learning disabled students; and $11,400 (1.9xSFA) for severely disabled students—generates more state funding than the *staff-based* method to all but 13 school districts in FY06.

Introduction

With student achievement flat and education costs up from $313 billion in 1997 to $500 billion today, education finance is percolating to the top of most states' education reform agenda.

Public school officials say they still lack the resources to get the job done, and they want assurances of adequate, stable funding. A skeptical public thinks schools waste money on bureaucratic bloat, and many are drawn to the "65 Percent Solution" that would force school districts to redirect existing public funds to classroom instruction.

School finance experts are divided. Some agree that education funding is inadequate and unstable, while others say schools' risky budgeting practices keep them "living on the edge" of financial disaster year after year. Yet all agree that today's school finance systems "uniformly fail to support the nation's education goals regarding greater student performance."

"America's system for financing education is at a crossroads," said Education Week editor Virginia B. Edwards in unveiling the newspaper's 2005 report, *No Small Change: Targeting Money Toward Student Performance*. "Increasingly, legislators want to know what their state education outlays are buying."

Virginia lawmakers face a challenge greater than most. Virginia is one of only four states that use a staff-based funding methodology—a methodology adopted by the General Assembly decades before achievement and performance became priorities.

Spending—Performance Gap

The United States doesn't skimp on its children's elementary and secondary education. In 2002, the average cost of educating one U.S. student from age 6 to age 15 was $83,910, an amount exceeded only by Switzerland.[1] Since American students typically attend secondary school until age 18, the total cumulative cost is likely to top $100,000.

While spending on education is well above average compared to other industrialized countries, U.S. student achievement is not. American 15-year-olds score below average in mathematics literacy (U.S. 483 versus OECD mean 500), below average in science literacy (U.S. 491 versus OECD mean 500), below average in problem solving (U.S. 477 versus OECD mean 500), and about average in reading literacy (U.S. 495 versus OECD mean 494).[2]

Concern that mediocre student performance is weakening American economic competitiveness and jeopardizing the nation's standard of living prompted state and federal academic reforms in the 1990s. Education spending rose from $313 billion in 1997 to $500 billion today to pay for them.[3]

Despite states' claims of progress on the student achievement front, results from the 2005 National Assessment of Educational Progress (often called the Nation's Report Card) show that fewer than 4 in 10 U.S. students scored at *proficient* or better in reading and math.

- in reading, 39 percent of 4th graders—and 33 percent of 8th graders—are proficient
- in math, 37 percent of 4th graders—and 36 percent of 8th graders—are proficient[4]

Yet other nations aren't waiting for the U.S. to catch up. According to a 2005 Organization for Economic Cooperation and Development report, "the United States is now behind, or has lost ground, on several important education measures" compared to other industrialized nations.[5]

Conflicting Solutions

The gap between spending and achievement has pushed education finance to the top of many states' education reform agenda. It takes money to educate children, but how much, where it comes from, how it is spent, and what it produces in measurable results are the focus of considerable debate.

Inadequate, Unstable Funding—Public school officials in 37 states and the District of Columbia say "lack of resources or unpredictable funding levels" are their biggest obstacles to improving student achievement.[6]

Some school finance experts agree. Revenues from traditional sources won't be able to keep up with education funding needs, they argue, and states are not capturing revenues from faster-growing service-based and Internet retailing sectors. Moreover, revenues fluctuate with economic cycles, making it difficult for schools to predict funding levels from year to year.

But voters are affected by economic cycles, too, so it can be difficult to win statewide support for tax increases in any form. Funding initiatives in Oregon, Kansas, and Kentucky failed in recent legislative sessions. The one exception was Virginia, where Governor Mark Warner won a $1.4 billion tax increase for public schools in 2004 by building a coalition of educators, health-care advocates, and business leaders who "collaborated to ensure the state collected enough money for each of their interests."[7]

Bureaucratic Waste—Americans see schools' financial and achievement woes differently. Three in four believe "a great deal" to "a fair amount" of money is wasted in education, according to an Education Testing Service survey, and 78 percent attribute the waste to "centralized administration."[8]

Public skepticism is giving traction to "First Class Education" (FCE), an initiative to require local school districts to spend 65 percent of their budgets on classroom instruction. Referred to as the *65 Percent Solution*, FCE has gained a following in at least 17 states among people who agree with initiative promoter, Overstock.com chairman Patrick M. Bryne, that "classroom education is the only activity that can possibly increase test scores and benefit our students."[9] If all states adopted the initiative, Byrne estimates FCE "could inject $14 billion into classrooms without raising taxes."[10]

Some analysts dispute the notion that administrative bloat takes money from classroom instruction, but it all depends on how one defines "the classroom."

FCE defines "classroom instruction" as

- classroom teachers and personnel;
- general instruction supplies;
- instructional aides;
- field trips, athletics, music, art; and
- tuition paid to out-of-state districts and private institutions for special needs children.[11]

State and district spending reports are rarely broken down by school or classroom, so comparisons are difficult. In Virginia, the spending category most closely linked to classroom instruction is *instructional staff*. Yet *instructional staff* includes principals, assistant principals, guidance counselors, librarians, and district-wide instructors—personnel that the FCE proposal classifies as "outside the classroom" administrative and support personnel.

Using the *instructional staff* definition as a proxy for classroom spending, Virginia still falls short of the 65 percent benchmark. According to National Center for Educational Statistics data, Virginia spent 61.5 percent of its operations expenditures—and 54.3 percent of its total education expenditures—on *instruction* in 2002.[12]

Risky School Budgeting Practices—Some analysts say it is schools' risky budgeting practices that keep them "living on the edge" of financial disaster year after year.[13]

School districts typically adopt *incremental budgeting* in which school officials develop the next year's budget by adding incremental spending amounts or percentages to each department's current year funding. These incremental changes are often applied equally across all departments, with little evaluation of each department's efficiency or relative importance to schools' core education mission.

School districts also operate under *use it or lose it* practices in which spending all current year budget appropriations serves as justification for additional funding in the next budget year. One common way to absorb excess current year funding is by hiring additional staff, but it can be taken to extremes. Between 1997 and 2004, for example, more than half of Virginia's school districts—68 of 131—continued to add instructional staff positions even though they had declining student enrollment.[14]

Both practices, say analysts, encourage inefficient spending of public resources and leave school districts with no financial reserves to weather inevitable economic downturns.

LEGISLATORS IN THE CROSSFIRE

Caught in a crossfire between schools' demands for more public funds and citizens' demands to restrain or lower taxes, state legislators are looking for hard evidence to guide their education finance decisions and broker a truce.[15]

"America's system for financing education is at a crossroads," said *Education Week* editor Virginia B. Edwards in unveiling the weekly's 2005 report, *No Small Change: Targeting Money Toward Student Performance.* "Increasingly legislators want to know what their state education outlays are buying."[16]

But tracking the money will be hard to do, say finance analysts. Most education expenditures are lumped into a few broad categories that "lack the transparency or level of detail needed to link spending decisions with academic achievement."[17]

Moreover, school districts typically organize their budgets around *staff-based* policies in which central administrators prescribe standardized staffing patterns (i.e., number and kind of staff) for each local school according to student enrollment increments.

Prescriptive, top-down, rigidly-committed-to-personnel policies work against efforts to improve student achievement, say analysts. "No two schools have the same student populations," says William G. Ouchi, a professor at UCLA's Anderson School of Management. "Thus, no two schools should have identical staffing…"[18]

Flexibility to tailor staffing and programs to the particular needs of a school's students is essential to improving achievement. Yet school building administrators—those most directly responsible for raising achievement—rarely have that flexibility.

Staff-based budgeting policies can also conceal substantial inequalities in funding among schools and students. An analysis of Houston [TX] school district *staff-based* expenditures found that one elementary school received $2,341 per student, while another elementary school of similar size and socioeconomic enrollment received $4,312 per student.[19]

Virginia legislators face a challenge greater than most since both the state and its districts use a prescriptive *staff-based* budgeting structure. The result is an excessively complex budgetary maze that offers legislators little data on how money is spent or what it buys and no way to resolve thorny education funding disputes.

VIRGINIA'S FUNDING SYSTEM

Overall, Virginia and its localities will spend in excess of 11 billion dollars in the 2005-06 school year to serve approximately 1,188,357 public school students, or an average of $9,256 per student (see page 7 for projected FY06 funding by category and account).[20]

The amount is only an estimate, however, since state and local expenditures frequently exceed projections. Accurate data on total state and local education expenditures are generally not available until one to four years after a school year ends.

The Department of Education estimates $5,165,301,382 in state funding will flow to school districts in FY06 through three major funding categories:

- Standards of Quality (SOQ) funding;
- Incentive Program funding; and
- Categorical Program funding

CATEGORICAL PROGRAM FUNDING

Categorical programs focus on unique needs of special student populations or fulfill particular state or federal laws or regulations.

An estimated $128 million, or 2.5 percent of all state aid, is earmarked for Categorical programs in FY06.

INCENTIVE PROGRAM FUNDING

Incentive programs are not required by law or regulations. District participation is voluntarily, although districts that choose to participate usually agree to abide by state rules and/or to match from local funds any amount they receive from the state. Lottery proceeds are included under Incentive funding since localities are prohibited from using lottery funds to reduce local funding.

About $444 million, or 9 percent of all state aid, will go to Incentive programs in FY06.

STANDARDS OF QUALITY (SOQ) FUNDING

The SOQ are the state's primary public school funding stream. Approximately $4.6 billion, or 89 percent of all state aid, will flow to districts through SOQ funding accounts in FY06.

The Standards of Quality are authorized by Article VIII, Section 1 of the state *Constitution,* which states:

> *The General Assembly shall provide for a system of free public elementary and secondary schools for all children of school age throughout the Commonwealth, and shall seek to ensure than an educational program of high quality is established and continually maintained.*

Section 2 authorizes the General Assembly to "determine the manner in which funds are to be provided …" The manner chosen by the legislature—several decades before achievement became state and national priorities—is a *staff-based* funding system.

Defined in Chapter 13.2 of the *Code of Virginia.*, the SOQ prescribe the number and type of school personnel, based on increments of projected student enrollment, that local school districts must employ.

Prevailing Costs. In the late 1980s, the Joint Legislative Audit and Review Commission (JLARC) developed, and the General Assembly adopted, a *prevailing cost* methodology, which relies on a series of complex computer model formulas to calculate the cost of SOQ requirements for funding purposes.

Local school districts supply unaudited prior-year expenditure data, which are compiled to calculate a statewide *Linear Weighted Average* (LWA) for various school employee salaries, fringe benefit rates, and support items.

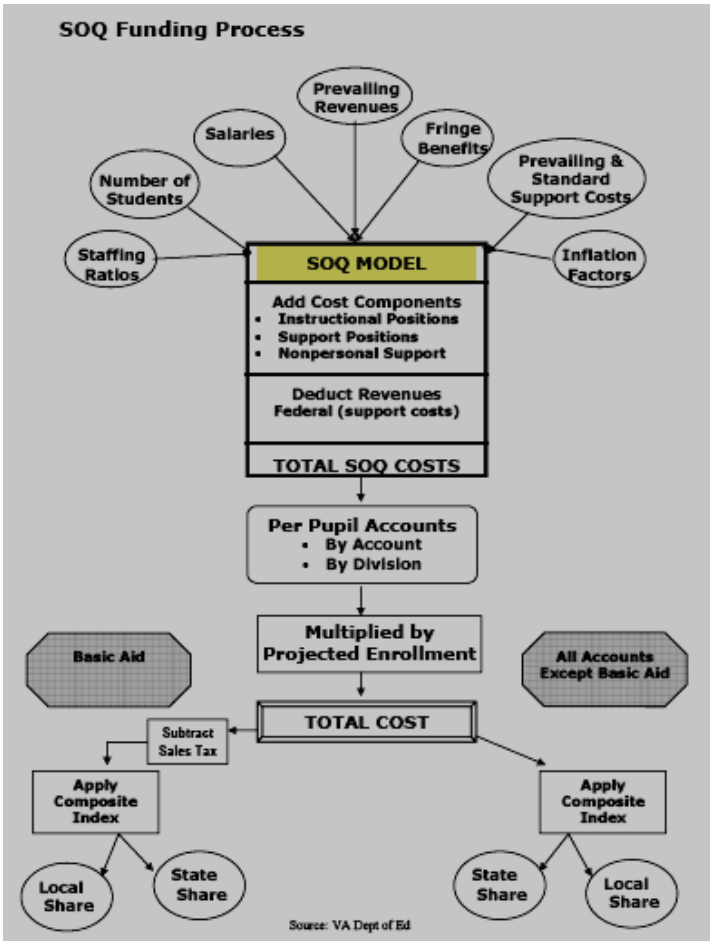
Inflationary and other cost projections are then added to the LWA to estimate the total *prevailing cost* of operating Virginia's public schools—costs that must be shared by the

state and its localities. This process is repeated, or 'rebenchmarked', every two years.

Cost Sharing and Composite Index. Cost sharing is determined by a *composite index* formula that rates each locality's wealth and ability to pay for its own education services. A wealthy district given a 0.8 *composite index* rating, for example, is expected to pay 80 percent of SOQ costs and receive 20 percent from the state, while a poorer district given a 0.1 *composite index* rating is expected to pay 10 percent of SOQ costs and receive 90 percent from the state.

Systemic Flaws in the SOQ

Mandating staffing patterns is easy. Converting state staffing mandates into dollar funding amounts is difficult. Connecting the dots between state funding and student performance is virtually impossible.



Dissatisfied School Districts. Over the years in courts of law and public opinion, school districts have frequently challenged the state's methodologies as inequitable and the funding levels as inadequate and below the state's fair share of local education costs.[21]

The state's 2004-06 funding increase of 1.28 billion dollars for schools hasn't stemmed the criticism. Localities are now pressuring the General Assembly for further adjustments to SOQ funding formulas that will increase the 2006-08 state budget by another 1.2 billion dollars.[22]

Localities' perennial claim that the state isn't paying its fair share is disingenuous, however.

Unlike 34 states, Virginia does not limit the amounts localities can tax and spend for public schools, and localities' ability to increase education expenditures is restrained only by the willingness of their taxpayers to pay.[22] Arlington County had the state's most willing taxpayers in 2004 with an average per-pupil-spending of $15,977—an amount exceeding tuition at many elite private prep schools.

But taxpayers statewide are also affected by high cost districts. Under the state's *prevailing cost* rebenchmarking arrangement, the more localities spend, the more the state pays. Thus, localities increase their budgets—say, by awarding generous wage and benefit raises—with the full assurance that the state will be obligated to pick up a portion of those costs in the next budget cycle.

As a result, state legislators chase a perpetually moving funding target set by local school districts in an unending, costly spending race. As JLARC recently noted,

> *The State appears to face a continuing challenge to meet rebenchmarked costs, and, if it chooses, to pay for additional SOQ items adopted by [the Board of Education] but not yet funded, and to pay its share for the prevailing school division salaries, health*

Virginia Department of Education Funding Projections for FY 2006:

SOQ Funding Projections, FY 2006

Basic Aid	$ 2,574,185, 950
Compensation Supplement	51,889,333
Textbooks	42,083,311
Sales Tax Projections	1,091,031,692
Vocational Education	54,947,437
Gifted Education	26,035,512
Special Education	342,529,983
English as Second Language	26,452,794
Prevention, Intervention & Remediation	63,894,242
Fringe Benefits: Retirement (Virginia Retirement System)	139,000,765
Fringe Benefits: Retirement (Federal Social Security)	149,219,804
Fringe Benefits: Life Insurance (premium holiday)	0
Remedial Summer School	24,928,647
Enrollment Loss (funding protection to districts with declining student enrollment)	7,419,950
TOTAL: SOQ State Cost	**$ 4,593,619,420**

Incentive Program Funding Projections, FY 2006

Lottery Proceeds	$ 163,506,223
At-Risk	54,644,820
K-3 Primary Class Size Reduction	66,232,129
At-Risk Four-Year-Olds	53,165,093
Early Reading Intervention	11,082,541
School Construction Grants Program	27,499,995
ISAEP (GED)	2,247,581
SOL Algebra Readiness	7,449,908
Technology-VPSA	58,338,000
TOTAL—Incentive Funding State Cost	**$ 444,166,290**

Categorical Program Funding Projections, FY 2006

Career and Technical Education	$ 9,168,794
Special Education — Homebound	5,245,726
State-operated Programs	25,496,995
Regional Tuition	52,550,159
Special Education in Jails	2,643,012
Adult Education	1,036,885
Foster Care	10,259,191
Alternative Education	5,561,410
Electronic Classroom	1,626,577
School Nutrition	5,801,932
Academic Year Governor's School	8,547,375
Total—Categorical Funding State Cost	**$ 127,938,056**

Source: Virginia Department of Education, 2/27/05

insurance premiums and per-pupil support costs that can be anticipated in the fiscal years that are to be funded.[23]

Public Accountability. Virginia's 51 funding accounts and complex computer model calculations create an incomprehensible budgetary maze that frustrates public accountability and undermines public confidence.

State legislators have no way of knowing how much state aid reaches their constituents' schools and students, or whether those funds are used efficiently.

Nor can they explain to taxpayers, who are feeling the pinch of rising local property and state taxes, why public school costs are growing at rates faster than enrollment and inflation, or what tangible student achievement improvement they expect to be produced by the $2.5 billion increase in state aid between FY04 and FY08.

Educational Quality. In earlier decades when educational quality was defined in terms of *inputs* such as personnel, it was appropriate for the General Assembly to prescribe rigid local school staffing requirements and to base state funding on those staff.

But times have changed. Today, educational quality is expressed in terms of achievement and performance.

In reforming its Standards of Learning and Standards of Accreditation, Virginia made achievement and performance her education priorities, but the General Assembly has yet to align the state's Standards of Quality funding methods to support these priorities.

State Education Statistics
(Past and Projected)

K-12 State General Fund Appropriations
FY95 — $2,547,067,019
FY04 — $4,129,120,033
FY08 — $5,642,048,234
(120% increase)

Student Enrollment
FY95 — 1,049,632
FY04 — 1,165,905
FY08 — 1,214,410
(16% increase)

Student-Based Funding Model

With statewide school performance standards firmly in place, the General Assembly no longer needs rigid staffing mandates to ensure, as the Virginia *Constitution* requires, "that an educational program of high quality is established and continually maintained."

The state legislature can now streamline its Standards of Quality funding system, repeal prescriptive staffing mandates, and align state funding to its achievement priorities.

The funding method most compatible with achievement priorities, say school management analysts, is a "weighted student formula" that considers the student's special needs and cost to educate.[24]

Adaptable to Virginia's long-standing *composite index* ability-to-pay and state tax adjustments, a weighted *student-based* state funding might work as follows:

- The General Assembly simultaneously repeals SOQ staffing mandates and sets a foundational state student-funding allotment (SFA), "weighted" for special needs (one rating assigned to each student):[25]
  - 1.9xSFA for severely disabled
  - 1.2xSFA for poverty
  - 1.2xSFA for Limited English (ESL)
  - 1.2xSFA for learning disabled (SLD/DD)
  - 1xSFA for all others
- The state annually collects each district's actual student enrollment data, identifying the number of each type of student
- State SOQ funding to school districts is then calculated on the basis of the

district's actual enrollment by type *x* SFA, applying state sales and *composite index* adjustments

Other factors that policymakers might consider include:

- setting the inaugural year SFA at an amount that yields the same, or slightly more, funding to most school districts; and implementing a "no loss" funding adjustment for one biennial budget cycle;
- requiring school districts to disburse all (or a fixed percentage) of each student's state SFA allocation to the student's local public school;
- including an automatic annual index of the SFA allowance using the most appropriate annual inflationary rate; and
- for quality control purposes, conducting randomly-selected annual audits—perhaps one school district in each of the eight regions—of district enrollment data and state fund disbursement to local schools.

Test Model. To test the effect of a student-based state funding method, we used a $6,000 basic *student-funding allotment*, weighted to $7.200 (1.2 x SFA) for poverty, Limited English, and learning disabled students; and $11,400 (1.9 x SFA) for severely disabled students (see examples of calculations for five school districts this page and next). Student enrollment data for each district were obtained from the Virginia Department of Education website.

As the results show in Table 1 on pages 11 and 12, all but 13 Virginia school districts would receive more funding in FY06 under the *student-based* method than they are projected to receive under the existing *staff-based* method.

Of the 13 "loss" districts, 12 have declining student enrollment and 3 appear to have incomplete enrollment data, which would

Example: Student-Based Funding Model
Scott County
Composite Index 0.2115

Student Type	Percentage of Enrollment	Number of Students x Weighted SFA @ $6,000 Basic	Totals
Regular	42.6%	1,535 x $6,000	$ 9,210,000
Poverty	39.5%	1,424 x $7,200	10,252,800
ESL	0.06%	20 x $7,200	144,000
Mildly Disabled (SLD, DD)	7.5%	271 x $7,200	1,951,200
Severely Disabled	9.8%	352 x $11,400	4,347,200
Sub-Total	**100.0%**	**3,602 students**	**$ 25,905,200**
Adjustment: Subtract Sales & Use Tax			- $ 3,241,581
Sub-Total			$ 22,663,619
Adjustment: Composite Index (1 – 0.2115)			x 0.7885
Sub-Total			$ 17,870,264
Adjustment: Add Sales & Use Tax			+ $ 3,241,581
Total SOQ STUDENT-BASED FUNDING, FY06			**$ 21,111,845**

Total SOQ Staff-Based Funding, FY06	**$ 19,421,672**

Example: Student-Based Funding Model
Fairfax County
Composite Index 0.7489

Student Type	Percentage of Enrollment	Number of Students x Weighted SFA @ $6,000 Basic	Totals
Regular	52.6%	83,589 x $6,000	$ 501,534,000
Poverty	15.0%	23,818 x $7,200	171,489,600
ESL	18.5%	29,446 x $7,200	212,011,200
Mildly Disabled (SLD, DD)	7.7%	12,152 x $7,200	87,494,400
Severely Disabled	6.2%	9,812 x $11,400	121,178,200
Sub-Total	**100.0%**	**158,817 students**	**$ 1,093,707,400**
Adjustment: Subtract Sales & Use Tax			- $ 154,162,657
Sub-Total			$ 939,544,743
Adjustment: Composite Index (1 – 0.7489)			x 0.2511
Sub-Total			$ 235,919,685
Adjustment: Add Sales & Use Tax			+ $ 154,162,657
Total SOQ STUDENT-BASED FUNDING, FY06			**$ 390,082,342**

Total SOQ Staff-Based Funding, FY06	**$ 372,463,980**

Example: Student-Based Funding Model
Surry County
Composite Index 0.8000

Student Type	Percentage of Enrollment	Number of Students x Weighted SFA @ $6,000 Basic	Totals
Regular	44.4%	474 x $6,000	$ 2,844,000
Poverty	39.5%	421 x $7,200	3,031,200
ESL	-	0 x $7,200	0
Mildly Disabled (SLD, DD)	7.2%	77 x $7,200	554,400
Severely Disabled	8.8%	94 x $11,400	1,071,600
Sub-Total	**99.9%**	**1,066 students**	**$ 7,501,200**
Adjustment: Subtract Sales & Use Tax			- $ 880,019
Sub-Total			$ 6,621,181
Adjustment: Composite Index (1 – 0.8000)			x 0.2
Sub-Total			$ 1,324,236
Adjustment: Add Sales & Use Tax			+ $ 880,019
Total SOQ STUDENT-BASED FUNDING, FY06			**$ 2,204,255**

Total SOQ Staff-Based Funding, FY06	**$ 2,283,674**

Example: Student-Based Funding Model Albemarle County Composite Index 0.6054			
Student Type	**Percentage of Enrollment**	**Number of Students x Weighted SFA @ $6,000 Basic**	**Totals**
Regular	62.2%	7,618 x $6,000	$ 45,708,000
Poverty	15.8%	1,938 x $7,200	13,953,600
LEP/ESL	6.0%	741 x $7,200	5,355,200
Mildly Disabled (SLD, DD)	7.7%	941 x $7,200	6,775,200
Severely Disabled	8.3%	1,017 x $11,400	11,593,800
Sub-Total	**100.0%**	**12,255 students**	**$ 83,365,800**
Adjustment: Subtract Sales & Use Tax			- $ 11,511,953
Sub-Total			$ 71,853,847
Adjustment: Composite Index (1 – 0.6054)			x 0.3946
Sub-Total			$ 28,353,528
Adjustment: Add Sales & Use Tax			+ $ 11,511,953
Total SOQ STUDENT-BASED Funding, FY06			**$ 39,865,481**
Total SOQ Staff-Based Funding, FY06			**$ 37,093,806**

Example: Student-Based Funding Model Chesterfield County Composite Index 0.3785			
Student Type	**Percentage of Enrollment**	**Number of Students x Weighted SFA @ $6,000 Basic**	**Totals**
Regular	71.9%	40,732 x $6,000	$ 244,393,500
Poverty	11.6%	6,564 x $7,200	47,260,800
ESL	2.5%	1,428 x $7,200	10,281,600
Mildly Disabled (SLD, DD)	6.9%	3,903 x $7,200	28,101,600
Severely Disabled	7.1%	4,036 x $11,400	49,844,600
Sub-Total	**100.0%**	**56,663 students**	**$ 379,882,100**
Adjustment: Subtract Sales & Use Tax			- $ 45,968,564
Sub-Total			$ 333,913,536
Adjustment: Composite Index (1 – 0.3785)			x 0.6215
Sub-Total			$ 207,527,263
Adjustment: Add Sales & Use Tax			+ $ 45,968,564
Total SOQ STUDENT-BASED FUNDING, FY06			**$ 253,495,827**
Total SOQ STAFF-BASED FUNDING, FY06			**$ 221,876,953**

kew the calculations in this test model. (Note: The combined total funding loss of the 13 districts is less than $3 million a year, or half the $7.9 million paid out in FY05 in "Enrollment Loss" state subsidies to 67 school districts with declining student enrollment.)

Conclusion

The model tested in this report indicates that a "weighted" *student-based* state funding system is appropriate to Virginia and adaptable to long-standing *composite index* ability-to-pay and sales tax adjustments.

A *student-based* funding method requires change, and change often sparks resistance among those who are invested in old systems and comfortable with them.

Yet a *student-based* state funding system offers advantages the current *staff-based* system can not.

Chief among them are its transparency—which invites public accountability, confidence, and support—and its student-centric focus—which reinforces the state's commitment to raising student achievement and school performance.

Local schools will have flexibility to tailor programs and staff to their students' educational needs, strengths, and weaknesses. They will also be able to reorganize programs to more quickly respond to changing needs and circumstances.

School districts will also see a substantial reduction in administrative data collection requirements. Data required for a *student-based* system are student enrollment counts by type—data already collected through the state's newly implemented Educational Information Management System (EIMS).

Local policymakers—school boards, city councils, and boards of supervisors—will be able to more accurately predict state funding levels earlier in their local budget process. They will also have, perhaps for the first time, financial incentives to regularly evaluate local education programs, weed out ineffective ones, and redirect resources to more productive endeavors or rainy day funds.

Finally, some analysts suggest a *student-based* funding method has the effect of de-politicizing the education budget process since education dollars are tied to children rather than jobs and programs.

More importantly, a *student-based* state funding methodology will bring Virginia's Standards of Quality in line with the state's achievement priorities and give legislators a means of assessing what state education dollars are buying.

Author Lil Tuttle served on the Virginia Board of Education from 1995 to 1999. The author would like to thank Chris Freund and Chris Braunlich for their comments and suggestions on the draft of this paper.

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9. Chairman's Corner, First Class Education website www.firstclasseducation.org
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11. Frequently Asked Questions, First Class Education website www.firstclasseducation.org
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13. Jon Fullerton. "Mounting Debt," EducationNext, Winter 2004, www.educationnext.org/20041/11.html
14. "Too Much of a Good Thing," Clare Boothe Luce Policy Institute www.choices-k12.org/Staffing.pdf
15. Hoff
16. Press Release, Education Week, Jan 5, 2005
17. Johnston
18. William G. Ouchi. "Academic Freedom," EducationNext, Winter 2004
19. Jeff Archer. "Weighty Decisions," Quality Counts 2005 www.edweek.org/ew/articles/2005/01/06/17weighted.h24.html Note: Houston has since moved to a "weighted student-based" budgeting system.
20. For an in-depth presentation of the SOQ funding process, see "Funding the Standards of Quality," Presentation to the Board of Education, Virginia Department of Education http://www.pen.k12.va.us/VDOE/Finance/Budget/soqfund.ppt
    For 2006-08 Biennial Budget data, see Board of Education Agenda Item K, "First Review of the Direct Aid to Public Education Budget for the 2006-08 Biennium," Virginia Department of Education, September 21, 2005.
21. "A Legislator's Guide to Public Education in Virginia," http://dls.state.va.us/pubs/lgpe/welcome.htm In June 1992, a coalition of eleven public school districts and seven school boards filed an unsuccessful legal challenge against the Commonwealth for equalized state funding. The Circuit Court of the City of Richmond ruled that "the Virginia Constitution, while establishing education as a fundamental right, does not as written make equalized funding on the part of the Commonwealth a constitutional right." The Virginia Supreme Court concluded that "while the elimination of substantial disparity between school divisions may be a worthy goal, it simply is not required by the Constitution."
22. "Review of Elementary and Secondary School Funding," Report #277, Joint Legislative Audit and Review Commission of the General Assembly, February 2002, p 66
23. "Update on Standards of Quality Funding: JLARC Tier One, and SOQ Adopted by BOE," Briefing to House Appropriations, Joint Legislative Audit and Review Commission of the Virginia General Assembly, January 18, 2005
24. Timothy R. Deroche, Bruce S. Cooper, William G. Ouchi. "When Dollars Follow Students: the Political Viability, Equity and Workability of Weighted Funding Formulas," *School Administrator,* August 2004
25. The weighted student formula used in this test is an adaptation of the special needs weighting in the *Quality Counts 2005* report (see Resources: Equity in "How *Education Week* Graded the States"). Limited English Proficient students were added and given the same weighting as poverty students. Disabled students were divided into two groups according to degree of difficulty to educate: school-diagnosed disabilities (learning disabled and developmentally delayed) received the same weighting as poverty and ESL students; and medically-diagnosed disabilities (all others) received the 1.9 weighting.

Table 1. Student-Based Funding Model, FY06 District Estimates

	A	B	C	D	F	H	K	M	O	P	Q	R	S	T	U
1					Weighted	Student	Counts		Student-Based Funding Model				Student-Based TOTAL	Staff-Based TOTALS	DIFFERENCE
2	Division	2004-06 Comp Index	Projected ADM FY2006	REGULAR Count 1xPPF	Poverty Students 1.2xPPF	ESL-LEP Count 1.2xPPF	Severe Disab Count 1.9xPPF	SLD-DD Disab Count 1.2xPPF	Subtotal Based on Student-Funding Method (E+G+I+L+N)	FY06 Projected Sales Tax Distribution (DOE Est)	PROPOSED Totals Less Sales Tax (O less P)	Standard Composite Index Adjustmt (Q x Value of B)	FY06 Student-Based Funding INCLUDING Sales Tax (P + R)	FY06 Projected SOQ Funding INCLUDING Sales Tax (DOE)	Student-Based vs Staff-Based
3	Accomack	0.2884	5,078	1,309	2,820	326	336	287	$ 36,402,000	$ 5,857,488	$ 30,544,512	$ 21,735,475	27,592,963	$ 25,593,674	1,999,289
4	Albemarle	0.6054	12,255	7,618	1,938	741	1,017	941	$ 83,365,800	$ 11,511,953	$ 71,853,847	$ 28,353,528	39,865,481	$ 37,093,806	2,771,675
5	Alleghany	0.2423	3,006	1,651	855	5	239	256	$ 20,665,800	$ 2,487,602	$ 18,178,198	$ 13,773,621	16,261,223	$ 14,962,126	1,299,097
6	Amelia	0.3516	1,832	1,017	524	14	101	176	$ 12,394,200	$ 1,606,828	$ 10,787,372	$ 6,994,532	8,601,360	$ 8,471,062	130,298
7	Amherst	0.2940	4,674	2,676	1,435	9	352	202	$ 31,920,000	$ 4,388,022	$ 27,531,978	$ 19,437,576	23,825,598	$ 21,539,905	2,285,693
8	Appomattox	0.2797	2,238	1,158	709	2	106	263	$ 15,169,200	$ 2,037,781	$ 13,131,419	$ 9,458,561	11,496,342	$ 10,898,328	598,014
9	Arlington	0.8000	17,668	3,356	5,608	5,485	1,556	1,663	$ 129,717,600	$ 17,013,207	$ 112,704,393	$ 22,540,879	39,554,086	$ 38,404,034	1,150,052
10	Augusta	0.3434	10,656	6,717	2,225	169	782	763	$ 71,947,200	$ 10,004,750	$ 61,942,450	$ 40,671,413	50,676,163	$ 46,423,148	4,253,015
11	Bath	0.8000	778	482	165	2	62	67	$ 5,283,600	$ 692,091	$ 4,591,509	$ 918,302	1,610,393	$ 1,592,258	18,135
12	Bedford	0.3714	9,973	6,109	2,467	39	780	578	$ 67,750,800	$ 8,521,698	$ 59,229,102	$ 37,231,414	45,753,112	$ 40,386,343	5,366,769
13	Bland	0.2827	872	466	227	0	106	73	$ 6,164,400	$ 783,414	$ 5,380,986	$ 3,859,781	4,643,195	$ 4,665,421	(22,226)
14	Botetourt	0.4061	4,889	3,462	531	14	467	415	$ 33,007,800	$ 4,549,535	$ 28,458,265	$ 16,901,364	21,450,899	$ 20,154,472	1,296,427
15	Brunswick	0.2568	2,178	512	1,364	6	179	117	$ 15,819,000	$ 2,317,032	$ 13,501,968	$ 10,034,663	12,351,695	$ 12,024,727	326,968
16	Buchanan	0.2788	3,465	635	2,058	0	380	392	$ 25,782,000	$ 3,024,973	$ 22,757,027	$ 16,412,368	19,437,341	$ 17,117,556	2,319,785
17	Buckingham	0.2527	2,124	792	966	1	225	140	$ 15,287,400	$ 2,086,084	$ 13,201,316	$ 9,865,343	11,951,427	$ 11,359,823	591,604
18	Campbell	0.2768	8,712	5,402	2,276	40	367	627	$ 57,785,400	$ 7,828,098	$ 49,957,302	$ 36,129,121	43,957,219	$ 39,672,847	4,284,372
19	Caroline	0.3109	3,869	2,167	1,211	53	197	241	$ 26,083,800	$ 3,162,334	$ 22,921,466	$ 15,795,182	18,957,516	$ 17,549,664	1,407,852
20	Carroll	0.3001	3,985	1,503	1,587	83	333	479	$ 28,287,000	$ 3,734,422	$ 24,552,578	$ 17,184,349	20,918,771	$ 18,414,208	2,504,563
21	Charles City	0.4199	823	381	284	0	63	95	$ 5,733,000	$ 852,849	$ 4,880,151	$ 2,830,976	3,683,825	$ 3,895,508	(211,683)
22	Charlotte	0.2331	2,157	933	914	7	166	137	$ 15,108,000	$ 1,830,984	$ 13,277,016	$ 10,182,144	12,013,128	$ 11,253,914	759,214
23	Chesterfield	0.3785	56,663	40,732	6,564	1,428	4,036	3,903	$ 376,047,900	$ 45,968,564	$ 330,079,336	$ 205,144,307	251,112,871	$ 221,876,953	29,235,918
24	Clarke	0.5546	2,177	1,698	234	43	92	110	$ 14,022,000	$ 1,828,720	$ 12,193,280	$ 5,430,887	7,259,607	$ 7,019,949	239,658
25	Craig	0.3356	654	417	134	0	58	45	$ 4,452,000	$ 736,620	$ 3,715,380	$ 2,468,498	3,205,118	$ 3,357,645	(152,527)
26	Culpeper	0.3919	6,664	4,748	1,074	183	423	236	$ 44,059,800	$ 5,583,520	$ 38,476,280	$ 23,397,426	28,980,946	$ 26,199,896	2,781,050
27	Cumberland	0.2943	1,352	411	711	0	100	130	$ 9,661,200	$ 1,550,978	$ 8,110,222	$ 5,723,384	7,274,362	$ 6,668,443	605,919
28	Dickenson	0.2492	2,490	880	1,187	0	200	223	$ 17,712,000	$ 2,255,144	$ 15,456,856	$ 11,605,007	13,860,151	$ 12,630,743	1,229,408
29	Dinwiddie	0.2844	4,605	2,622	1,386	35	347	215	$ 31,467,000	$ 3,578,192	$ 27,888,808	$ 19,957,231	23,535,423	$ 21,137,300	2,398,123
30	Essex	0.4175	1,531	598	602	18	195	118	$ 11,124,600	$ 1,552,487	$ 9,572,113	$ 5,575,756	7,128,243	$ 6,536,027	592,216
31	Fairfax	0.7489	158,817	83,589	23,818	29,446	9,812	12,152	$ 1,084,386,000	$ 154,162,657	$ 930,223,343	$ 233,579,081	387,741,738	$ 372,463,980	15,277,758
32	Fauquier	0.6193	11,084	8,208	1,267	238	709	662	$ 72,933,000	$ 9,730,781	$ 63,202,219	$ 24,061,085	33,791,866	$ 31,685,144	2,106,722
33	Floyd	0.3251	2,096	1,132	537	42	191	194	$ 14,535,000	$ 1,840,041	$ 12,694,959	$ 8,567,828	10,407,869	$ 9,649,337	758,532
34	Fluvanna	0.3595	3,439	2,483	490	0	223	243	$ 22,717,800	$ 2,571,378	$ 20,146,422	$ 12,903,783	15,475,161	$ 14,129,051	1,346,110
35	Franklin	0.3882	7,081	3,485	2,314	57	601	624	$ 49,325,400	$ 6,468,068	$ 42,857,332	$ 26,220,116	32,688,184	$ 29,570,462	3,117,722
36	Frederick	0.3794	11,916	8,466	1,561	301	671	917	$ 78,454,200	$ 9,505,116	$ 68,949,084	$ 42,789,802	52,294,918	$ 47,681,543	4,613,375
37	Giles	0.2946	2,539	1,598	613	0	174	154	$ 17,094,000	$ 2,386,468	$ 14,707,532	$ 10,374,693	12,761,161	$ 11,832,895	928,266
38	Gloucester	0.3132	5,933	4,335	852	5	460	281	$ 39,447,600	$ 5,800,883	$ 33,646,717	$ 23,108,565	28,909,448	$ 26,746,128	2,163,320
39	Goochland	0.8000	2,223	1,515	363	14	159	172	$ 14,855,400	$ 1,888,344	$ 12,967,056	$ 2,593,411	4,481,755	$ 4,411,120	70,635
40	Grayson	0.2932	2,174	954	905	12	151	152	$ 15,142,200	$ 2,005,327	$ 13,136,873	$ 9,285,142	11,290,469	$ 10,831,947	458,522
41	Greene	0.3241	2,659	1,524	545	54	278	258	$ 18,483,600	$ 2,366,845	$ 16,116,755	$ 10,893,315	13,260,160	$ 12,976,726	283,434
42	Greensville	0.2203	1,712	0	1,278	19	230	185	$ 13,292,400	$ 1,430,975	$ 11,861,425	$ 9,248,353	10,679,328	$ 9,238,214	1,441,114
43	Halifax	0.2380	5,953	1,795	2,929	19	621	589	$ 43,315,800	$ 5,471,819	$ 37,843,981	$ 28,837,114	34,308,933	$ 32,138,170	2,170,763
44	Hanover	0.4539	18,452	14,670	1,241	164	1,202	1,175	$ 120,298,800	$ 14,991,275	$ 105,307,525	$ 57,508,439	72,499,714	$ 65,376,552	7,123,162
45	Henrico	0.4834	45,578	30,383	7,310	1,980	3,145	2,760	$ 304,911,000	$ 40,278,627	$ 264,632,373	$ 136,709,084	176,987,711	$ 169,128,920	7,858,791
46	Henry	0.2717	7,454	2,473	3,156	243	716	866	$ 53,708,400	$ 8,102,066	$ 45,606,334	$ 33,215,093	41,317,159	$ 36,866,227	4,450,932
47	Highland	0.6274	300	149	97	1	21	32	$ 2,069,400	$ 295,101	$ 1,774,299	$ 661,104	956,205	$ 1,750,518	(794,313)
48	Isle of Wight	0.3695	5,054	2,990	1,395	28	330	311	$ 34,186,800	$ 5,037,093	$ 29,149,707	$ 18,378,890	23,415,983	$ 21,495,219	1,920,764
49	James City	0.5988	9,125	7,015	1,230	0	484	396	$ 59,314,800	$ 7,631,867	$ 51,682,933	$ 20,735,193	28,367,060	$ 27,085,911	1,281,149
50	King George	0.3700	3,441	2,325	583	16	228	289	$ 22,942,800	$ 2,642,323	$ 20,300,477	$ 12,789,301	15,431,624	$ 14,118,885	1,312,739
51	King & Queen	0.3376	814	162	439	0	118	95	$ 6,162,000	$ 830,207	$ 5,331,793	$ 3,531,780	4,361,987	$ 4,555,740	(193,753)
52	King William	0.3482	1,958	1,138	461	6	145	208	$ 13,341,000	$ 1,640,791	$ 11,700,209	$ 7,626,196	9,266,987	$ 8,698,788	568,199
53	Lancaster	0.6498	1,437	651	607	1	119	59	$ 10,065,000	$ 1,314,746	$ 8,750,254	$ 3,064,339	4,379,085	$ 3,779,647	599,438
54	Lee	0.1845	3,564	737	1,988	0	416	423	$ 26,523,600	$ 3,506,493	$ 23,017,107	$ 18,770,451	22,276,944	$ 22,206,448	70,496
55	Loudoun	0.7220	46,528	36,480	3,644	2,427	2,193	1,784	$ 300,436,200	$ 34,645,295	$ 265,790,905	$ 73,889,872	108,535,167	$ 106,248,787	2,286,380
56	Louisa	0.5591	4,412	2,536	1,320	33	289	234	$ 29,937,000	$ 4,165,375	$ 25,771,625	$ 11,362,709	15,528,084	$ 13,893,159	1,634,925
57	Lunenburg	0.2626	1,704	444	903	25	131	201	$ 12,286,200	$ 1,739,661	$ 10,546,539	$ 7,777,018	9,516,679	$ 8,965,066	551,613
58	Madison	0.4194	1,820	1,162	322	13	132	191	$ 12,264,000	$ 1,821,927	$ 10,442,073	$ 6,062,668	7,884,595	$ 7,914,295	(29,700)
59	Mathews	0.4474	1,224	781	211	0	109	123	$ 8,333,400	$ 1,165,309	$ 7,168,091	$ 3,961,087	5,126,396	$ 5,097,712	28,684
60	Mecklenburg	0.3093	4,883	1,793	2,341	45	342	362	$ 34,442,400	$ 4,123,865	$ 30,318,535	$ 20,941,012	25,064,877	$ 22,985,688	2,079,189
61	Middlesex	0.5522	1,294	652	375	18	122	127	$ 9,046,800	$ 1,259,651	$ 7,787,149	$ 3,487,085	4,746,736	$ 4,802,477	(55,741)
62	Montgomery	0.3877	9,396	5,445	2,509	232	669	541	$ 63,927,000	$ 9,416,057	$ 54,510,943	$ 33,377,050	42,793,107	$ 39,941,669	2,851,438
63	Nelson	0.4664	2,012	1,041	596	41	189	145	$ 14,031,000	$ 2,030,234	$ 12,000,766	$ 6,403,609	8,433,843	$ 8,060,465	373,378
64	New Kent	0.4177	2,649	1,939	284	4	184	238	$ 17,518,800	$ 2,357,788	$ 15,161,012	$ 8,828,257	11,186,045	$ 10,694,322	491,723
65	Northampton	0.3555	1,891	314	1,208	109	154	106	$ 13,885,200	$ 2,015,894	$ 11,869,306	$ 7,649,768	9,665,662	$ 9,055,308	610,354
66	Northumberland	0.5955	1,431	599	600	22	138	72	$ 10,164,000	$ 1,323,048	$ 8,840,952	$ 3,576,165	4,899,213	$ 4,452,979	446,234
67	Nottoway	0.2431	2,318	705	1,087	19	222	285	$ 16,776,000	$ 2,309,485	$ 14,466,515	$ 10,949,705	13,259,190	$ 12,401,813	857,377
68	Orange	0.4127	4,482	2,805	1,018	46	338	275	$ 30,324,000	$ 3,843,104	$ 26,480,896	$ 15,552,230	19,395,334	$ 17,935,898	1,459,436
69	Page	0.3049	3,519	1,932	1,126	34	242	185	$ 24,034,800	$ 3,047,615	$ 20,987,185	$ 14,588,192	17,635,807	$ 16,230,083	1,405,724
70	Patrick	0.2859	2,553	1,023	993	67	287	183	$ 18,359,400	$ 2,270,994	$ 16,088,406	$ 11,488,731	13,759,725	$ 12,747,859	1,011,866
71	Pittsylvania	0.2694	9,028	4,793	2,921	122	556	636	$ 61,585,200	$ 8,628,115	$ 52,957,085	$ 38,690,446	47,318,561	$ 44,337,304	2,981,257
72	Powhatan	0.3787	4,370	3,398	385	17	232	338	$ 28,360,800	$ 3,526,871	$ 24,833,929	$ 15,429,320	18,956,191	$ 18,150,991	805,200
73	Prince Edward	0.2906	2,636	409	1,752	2	243	230	$ 19,509,000	$ 2,732,136	$ 16,776,864	$ 11,901,507	14,633,643	$ 13,207,477	1,426,166
74	Prince George	0.2507	6,256	4,587	988	34	425	222	$ 41,323,800	$ 5,148,793	$ 36,175,007	$ 27,105,933	32,254,726	$ 29,352,691	2,902,035

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	A	B	C	D	F	H	K	M	O	P	Q	R	S	T	U
1					Weighted	Student	Counts		Student-Based Funding Model				Student-Based TOTAL	Staff-Based TOTALS	DIFFERENCE
2	Division	2004-06 Comp Index	Projected ADM FY2006	REGULAR Count 1xPPF	Poverty Students 1.2xPPF	ESL-LEP Count 1.2xPPF	Severe Disab Count 1.9xPPF	SLD-DD Disab Count 1.2xPPF	Subtotal Based on Student-Funding Method (E+G+I+L+N)	FY06 Projected Sales Tax Distribution (DOE Est)	PROPOSED Totals Less Sales Tax (O less P)	Standard Composite Index Adjustmt (Q x Value of B)	FY06 Student-Based Funding INCLUDING Sales Tax (P + R)	FY06 Projected SOQ Funding INCLUDING Sales Tax (DOE)	Student-Based vs Staff-Based
75	Prince William	0.4086	66,674	38,947	12,587	8,312	3,372	3,456	$ 447,478,800	$ 53,266,083	$ 394,212,717	$ 233,137,401	286,403,484	$ 275,048,436	11,355,048
76	Pulaski	0.3074	4,860	2,342	1,578	29	451	460	$ 34,075,800	$ 4,667,273	$ 29,408,527	$ 20,368,346	25,035,619	$ 22,437,599	2,598,020
77	Rappahannock	0.6905	980	698	112	4	77	89	$ 6,541,800	$ 1,126,063	$ 5,415,737	$ 1,676,171	2,802,234	$ 2,806,062	(3,828)
78	Richmond Co	0.3421	1,183	626	394	48	86	29	$ 8,127,600	$ 1,013,607	$ 7,113,993	$ 4,680,296	5,693,903	$ 5,653,359	40,544
79	Roanoke Co	0.3926	14,491	10,352	1,622	194	1,285	1,038	$ 97,309,800	$ 13,484,072	$ 83,825,728	$ 50,915,747	64,399,819	$ 59,360,826	5,038,993
80	Rockbridge	0.4516	2,693	1,495	701	10	318	169	$ 18,931,200	$ 2,596,284	$ 16,334,916	$ 8,958,068	11,554,352	$ 10,492,929	1,061,423
81	Rockingham	0.3526	10,876	6,370	2,426	649	824	607	$ 74,124,000	$ 11,112,699	$ 63,011,301	$ 40,793,516	51,906,215	$ 46,492,247	5,413,968
82	Russell	0.2496	4,076	1,744	1,661	1	440	230	$ 29,102,400	$ 3,991,032	$ 25,111,368	$ 18,843,571	22,834,603	$ 21,517,967	1,316,636
83	Scott	0.2115	3,602	1,535	1,424	20	352	271	$ 25,570,800	$ 3,241,581	$ 22,329,219	$ 17,606,589	20,848,170	$ 19,421,672	1,426,498
84	Shenandoah	0.3678	5,868	3,761	1,206	131	400	370	$ 39,416,400	$ 5,166,152	$ 34,250,248	$ 21,653,007	26,819,159	$ 24,702,491	2,116,668
85	Smyth	0.2355	4,906	2,144	1,891	38	396	437	$ 34,413,600	$ 4,741,237	$ 29,672,363	$ 22,684,522	27,425,759	$ 25,434,384	1,991,375
86	Southampton	0.2802	2,779	1,357	970	0	232	220	$ 19,354,800	$ 2,991,010	$ 16,363,790	$ 11,778,656	14,769,666	$ 13,817,568	952,098
87	Spotsylvania	0.3573	23,701	16,933	3,391	409	1,486	1,482	$ 156,568,800	$ 19,624,585	$ 136,944,215	$ 88,014,047	107,638,632	$ 96,310,131	11,328,501
88	Stafford	0.3274	26,418	20,913	2,651	414	1,351	1,089	$ 170,788,200	$ 20,873,669	$ 149,914,531	$ 100,832,514	121,706,183	$ 107,258,989	14,447,194
89	Surry	0.8000	1,066	474	421	0	94	77	$ 7,501,200	$ 880,019	$ 6,621,181	$ 1,324,236	2,204,255	$ 2,283,674	(79,419)
90	Sussex	0.2961	1,349	291	830	17	129	82	$ 9,905,400	$ 1,118,515	$ 8,786,885	$ 6,185,088	7,303,603	$ 6,829,686	473,917
91	Tazewell	0.2626	6,744	2,704	2,869	5	647	519	$ 48,029,400	$ 6,302,026	$ 41,727,374	$ 30,769,766	37,071,792	$ 33,513,489	3,558,303
92	Warren	0.3704	5,291	3,461	1,015	107	378	330	$ 35,529,600	$ 4,681,613	$ 30,847,987	$ 19,421,893	24,103,506	$ 21,505,476	2,598,030
93	Washington	0.3489	7,292	4,051	2,312	21	514	394	$ 49,800,000	$ 5,674,088	$ 44,125,912	$ 28,730,381	34,404,469	$ 30,228,683	4,175,786
94	Westmoreland	0.3801	1,712	561	843	104	143	61	$ 12,253,800	$ 1,924,571	$ 10,329,229	$ 6,403,089	8,327,660	$ 7,709,033	618,627
95	Wise	0.2062	6,664	2,766	2,870	23	547	458	$ 46,959,000	$ 6,015,227	$ 40,943,773	$ 32,501,167	38,516,394	$ 33,714,647	4,801,747
96	Wythe	0.3017	4,124	2,258	1,338	4	269	255	$ 28,113,000	$ 3,920,087	$ 24,192,913	$ 16,893,911	20,813,998	$ 19,036,743	1,777,255
97	York	0.3548	12,299	9,905	1,060	160	645	529	$ 79,375,800	$ 10,133,054	$ 69,242,746	$ 44,675,420	54,808,474	$ 48,730,369	6,078,105
98	Alexandria	0.8000	10,612	1,908	4,394	2,379	813	1,118	$ 77,531,400	$ 10,539,101	$ 66,992,299	$ 13,398,460	23,937,561	$ 22,931,210	1,006,351
99	Bristol	0.3496	2,346	847	1,051	16	207	225	$ 16,744,200	$ 2,122,311	$ 14,621,889	$ 9,510,077	11,632,388	$ 10,562,024	1,070,364
100	Buena Vista	0.2322	1,128	699	241	4	106	78	$ 7,728,000	$ 969,833	$ 6,758,167	$ 5,188,921	6,158,754	$ 6,242,676	(83,922)
101	Charlottesville	0.6111	4,132	1,164	1,972	231	471	294	$ 30,331,800	$ 5,048,414	$ 25,283,386	$ 9,832,709	14,881,123	$ 13,692,078	1,189,045
102	Colonial Heights	0.4721	2,959	2,060	343	148	134	274	$ 19,395,600	$ 2,501,942	$ 16,893,658	$ 8,918,162	11,420,104	$ 10,512,836	907,268
103	Covington	0.3221	794	303	287	0	111	93	$ 5,819,400	$ 757,753	$ 5,061,647	$ 3,431,291	4,189,044	$ 3,908,687	280,357
104	Danville	0.2741	6,898	1,821	3,967	172	561	377	$ 49,836,600	$ 7,742,813	$ 42,093,787	$ 30,555,880	38,298,693	$ 32,937,699	5,360,994
105	Falls Church	0.8000	1,938	1,358	102	165	160	153	$ 12,996,000	$ 1,691,358	$ 11,304,642	$ 2,260,928	3,952,286	$ 3,948,000	4,286
106	Fredericksburg	0.7005	2,467	808	1,154	159	177	169	$ 17,536,200	$ 2,195,520	$ 15,340,680	$ 4,594,534	6,790,054	$ 6,114,836	675,218
107	Galax	0.3239	1,275	385	579	171	77	63	$ 9,041,400	$ 925,303	$ 8,116,097	$ 5,487,293	6,412,596	$ 5,681,258	731,338
108	Hampton	0.2521	22,640	10,635	8,574	359	1,623	1,449	$ 157,062,600	$ 23,513,728	$ 133,548,872	$ 99,881,201	123,394,929	$ 109,276,087	14,118,842
109	Harrisonburg	0.4804	4,284	434	1,787	1,414	273	376	$ 31,470,600	$ 3,597,815	$ 27,872,785	$ 14,482,699	18,080,514	$ 16,057,523	2,022,991
110	Hopewell	0.2343	3,799	894	2,135	55	486	229	$ 28,321,200	$ 3,519,323	$ 24,801,877	$ 18,990,797	22,510,120	$ 19,224,647	3,285,473
111	Lynchburg	0.3830	8,395	2,715	4,178	110	723	669	$ 60,222,600	$ 9,942,862	$ 50,279,738	$ 31,022,598	40,965,460	$ 34,738,281	6,227,179
112	Martinsville	0.2678	2,544	718	1,275	97	244	210	$ 18,480,000	$ 2,631,756	$ 15,848,244	$ 11,604,084	14,235,840	$ 11,946,607	2,289,233
113	Newport News	0.2598	30,694	13,089	13,005	467	2,152	1,981	$ 214,328,400	$ 33,661,877	$ 180,666,523	$ 133,729,360	167,391,237	$ 144,508,558	22,882,679
114	Norfolk	0.2632	33,262	9,829	18,323	263	2,560	2,287	$ 238,443,600	$ 34,692,843	$ 203,750,757	$ 150,123,558	184,816,401	$ 158,814,018	26,002,383
115	Norton	0.3411	735	337	296	0	51	51	$ 5,101,800	$ 639,259	$ 4,462,541	$ 2,940,368	3,579,627	$ 3,107,654	471,973
116	Petersburg	0.2197	4,946	860	3,277	37	491	281	$ 36,641,400	$ 4,273,302	$ 32,368,098	$ 25,256,827	29,530,129	$ 27,245,500	2,284,629
117	Portsmouth	0.2100	14,908	4,797	7,792	32	1,166	1,121	$ 106,478,400	$ 13,649,359	$ 92,829,041	$ 73,334,942	86,984,301	$ 75,113,516	11,870,785
118	Radford	0.3019	1,499	875	387	10	132	95	$ 10,297,200	$ 1,215,876	$ 9,081,324	$ 6,339,672	7,555,548	$ 6,651,459	904,089
119	Richmond City	0.4265	24,525	3,870	15,811	545	2,393	1,906	$ 181,986,600	$ 26,600,589	$ 155,386,011	$ 89,113,877	115,714,466	$ 104,209,063	11,505,403
120	Roanoke City	0.3765	12,680	2,218	7,514	531	1,513	904	$ 94,989,000	$ 12,050,078	$ 82,938,922	$ 51,712,418	63,762,496	$ 55,651,475	8,111,021
121	Staunton	0.3983	2,582	1,160	939	20	280	183	$ 18,374,400	$ 3,003,840	$ 15,370,560	$ 9,248,466	12,252,306	$ 10,956,763	1,295,543
122	Suffolk	0.3012	13,753	7,833	4,414	18	753	735	$ 92,784,600	$ 12,587,448	$ 80,197,152	$ 56,041,770	68,629,218	$ 61,311,468	7,317,750
123	Virginia Beach	0.3353	73,178	47,496	14,844	951	3,693	6,194	$ 485,397,000	$ 70,621,940	$ 414,775,060	$ 275,700,982	346,322,922	$ 307,172,791	39,150,131
124	Waynesboro	0.3349	3,012	0	2,580	99	200	133	$ 22,526,400	$ 2,728,362	$ 19,798,038	$ 13,167,675	15,896,037	$ 12,907,873	2,988,164
125	Wmsbg/JamesC	0.8000	726	268	149	203	58	48	$ 5,149,200	$ 707,940	$ 4,441,260	$ 888,252	1,596,192	$ 1,491,232	104,960
126	Winchester	0.5473	3,631	1,312	1,250	392	357	320	$ 26,068,200	$ 3,187,240	$ 22,880,960	$ 10,358,211	13,545,451	$ 11,879,071	1,666,380
127	Fairfax City	0.8000	2,631	2,631	0	0	0	0	$ 15,786,000	$ 2,693,645	$ 13,092,355	$ 2,618,471	5,312,116	$ 5,646,918	(334,802)
128	Franklin City	0.3033	1,400	180	946	6	117	151	$ 10,355,400	$ 1,179,649	$ 9,175,751	$ 6,392,746	7,572,395	$ 7,022,170	550,225
129	Chesapeake City	0.3215	40,385	25,661	8,116	302	2,753	3,553	$ 271,541,400	$ 37,721,590	$ 233,819,810	$ 158,646,741	196,368,331	$ 174,292,912	22,075,419
130	Lexington	0.4380	650	482	72	11	39	46	$ 4,265,400	$ 432,462	$ 3,832,938	$ 2,154,111	2,586,573	$ 3,050,372	(463,799)
131	Emporia	0.2931	844	844		0	0		$ 5,064,000	$ 882,284	$ 4,181,716	$ 2,956,055	3,838,339	$ 4,301,744	(463,405)
132	Salem	0.3905	3,977	2,763	636	45	286	247	$ 26,520,000	$ 3,485,360	$ 23,034,640	$ 14,039,613	17,524,973	$ 15,028,863	2,496,110
133	Bedford City	0.3125	935	935	0	0	0		$ 5,610,000	$ 843,038	$ 4,766,962	$ 3,277,286	4,120,324	$ 4,087,598	32,726
134	Poquoson	0.3313	2,566	2,165	118	15	128	140	$ 16,414,800	$ 2,055,895	$ 14,358,905	$ 9,601,800	11,657,695	$ 10,690,753	966,942
135	Manassas City	0.4254	6,601	3,047	1,109	1,648	405	392	$ 45,571,800	$ 6,223,534	$ 39,348,266	$ 22,609,514	28,833,048	$ 26,940,669	1,892,379
136	Manassas Park	0.3661	2,379	947	607	514	168	143	$ 16,698,000	$ 1,871,740	$ 14,826,260	$ 9,398,366	11,270,106	$ 10,547,120	722,986
137	Colonial Beach	0.2696	604	280	228	17	60	19	$ 4,264,800	$ 429,443	$ 3,835,357	$ 2,801,345	3,230,788	$ 3,218,565	12,223
138	West Point	0.2622	818	627	85	5	45	56	$ 5,326,200	$ 532,842	$ 4,793,358	$ 3,536,540	4,069,382	$ 3,896,992	172,390
139	Totals		1,186,357	652,010	303,327	66,970	82,068	81,982	$ 8,104,044,300	$ 1,091,031,692	$ 7,013,012,608	$ 3,942,083,608	$ 5,033,115,300	$ 4,593,619,421	$ 439,495,879
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