



COMMONWEALTH of VIRGINIA

DEPARTMENT OF EDUCATION

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Superintendent of Public Instruction

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January 9, 2008

The Honorable Charles J. Colgan
Chairman, Senate Finance Committee
Virginia General Assembly
P.O. Box 396
Richmond, VA 23218

The Honorable R. Edward Houck
Chairman, Senate Education and Health
Committee
Virginia General Assembly
P.O. Box 396
Richmond, VA 23218

The Honorable Lacey E. Putney
Chairman, House Appropriations Committee
Virginia General Assembly
P.O. Box 406
Richmond, Virginia 23218

The Honorable Robert Tata
Chairman, House Education Committee
Virginia General Assembly
P.O. Box 406
Richmond, Virginia 23218

Dear Sirs:

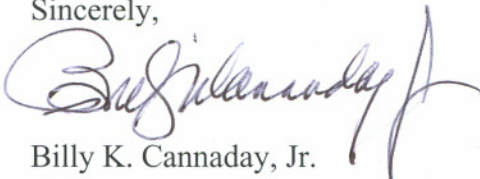
Pursuant to Section 22.1-97, *Code of Virginia*, I am reporting on the status of each locality's expenditures and appropriations designated to meet their required local effort in support of the Standards of Quality. The attached report provides the outcome of the fiscal year 2007 calculation of expenditures toward meeting required local effort for each school division and the fiscal year 2008 budgeted required local effort calculation for each school division.

Data is also provided for your information on the status of each locality's appropriations for fiscal year 2008 designated to meet their required local match in support of various education programs outside of the Standards of Quality. Beginning in fiscal year 2007, Item 135, paragraph B. 10., of the 2007 Appropriation Act requires the Department of Education to collect information from school divisions to make this determination.

The Honorable Charles J. Colgan
The Honorable R. Edward Houck
The Honorable Lacey E. Putney
The Honorable Robert Tata
January 9, 2008
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If you have questions or require additional information relative to this transmittal, please contact me or Brian Logwood, budget director, at (804) 225-2025.

Sincerely,



Billy K. Cannaday, Jr.
Superintendent of Public Instruction

BKCJr/ser

Enclosure

cc: The Honorable Timothy M. Kaine
The Honorable Thomas R. Morris

DLAS Document Summary

DLAS Document Summary

Actual Fiscal Year 2007 Required Local Effort; Budgeted Fiscal Year 2008 Required Local Effort and Required Local Match

Author

Department of Education

Enabling Authority

Section 22.1-97, *Code of Virginia*

Preface

Section 22.1-97, *Code of Virginia*, directs the Superintendent of Public Instruction to provide a report annually to the House Committees on Appropriations and Education and the Senate Committees on Finance and Education and Health on the degree to which each school division has met, failed to meet, or surpassed its required local expenditure in support of the Standards of Quality (SOQ).

Department of Education budget staff prepared the report based on Annual School Report Financial Section (ASRFIN) data submitted by school divisions for fiscal year 2007, and budgeted expenditure information submitted by school divisions for fiscal year 2008. In addition, new for fiscal year 2008, this report contains information on divisions' budgeted expenditures toward meeting local match requirements for School Facilities and Incentive accounts.

Executive Summary

Pursuant to the requirements of Section 22.1-97, *Code of Virginia*, the Department of Education collected data from school divisions on the actual local funding effort in support of the Standards of Quality for fiscal year 2007, through the 2006-2007 Annual School Report Financial Section (ASRFIN). Information was also collected from school divisions on budgeted required local effort in support of the Standards of Quality for fiscal year 2008.

This report provides the results of calculations made to ensure that each school division has expended or appropriated (depending upon the year under review) sufficient local funds to support its required local effort. The purpose of required local effort is to ensure that each school division has sufficient local operational expenditures to support its local share of the cost of the Standards of Quality. Fiscal year 2007 calculations are based on actual local operational expenditures, and fiscal year 2008 calculations are based on budgeted local operational expenditures.

For fiscal year 2007, all school divisions except Franklin County have submitted the required information to review their required local effort for SOQ accounts. As of the date of this report, Franklin County has not submitted its fiscal year 2007 Annual School Report Financial Section and is not included in this report for fiscal year 2007. All reporting school divisions met required local effort in fiscal year 2007.

For fiscal year 2008, all school divisions submitted the required information to review their budgeted required local effort for SOQ accounts. All reporting school divisions have budgeted local operational funds sufficient to meet budgeted required local effort for fiscal year 2008. School divisions whose local appropriations for fiscal year 2008 are only slightly in excess of the amount required to maintain local effort for the Standards of Quality have been advised to review their average daily membership on a monthly basis during the fiscal year, to ensure sufficient appropriations are available based on current enrollment levels.

Pursuant to Item 135, Paragraph B.10, Chapter 847, 2007 Acts of Assembly, for fiscal year 2007, the Department of Education collected data on budgeted required local match for School Facilities and Incentive accounts. Beginning with fiscal year 2007, school divisions are required to report on local expenditures to support the projected required local match for School Facilities accounts: Lottery, Additional Lottery, and School Construction; and for Incentive accounts: At Risk; Virginia Preschool Initiative; Compensation Supplement; Early Reading Intervention; K-3 Primary Class Size Reduction; and SOL Algebra Readiness.

For fiscal year 2008, all school divisions submitted the required information to review their budgeted required local match for School Facilities and Incentive accounts. Of the reporting school divisions, one school division (Westmoreland County) must request additional local appropriation in order to meet local match requirements for certain School Facilities and Incentive accounts. All other reporting school divisions have budgeted local operational funds sufficient to meet budgeted required local match for School Facilities and Incentive accounts for fiscal year 2008.

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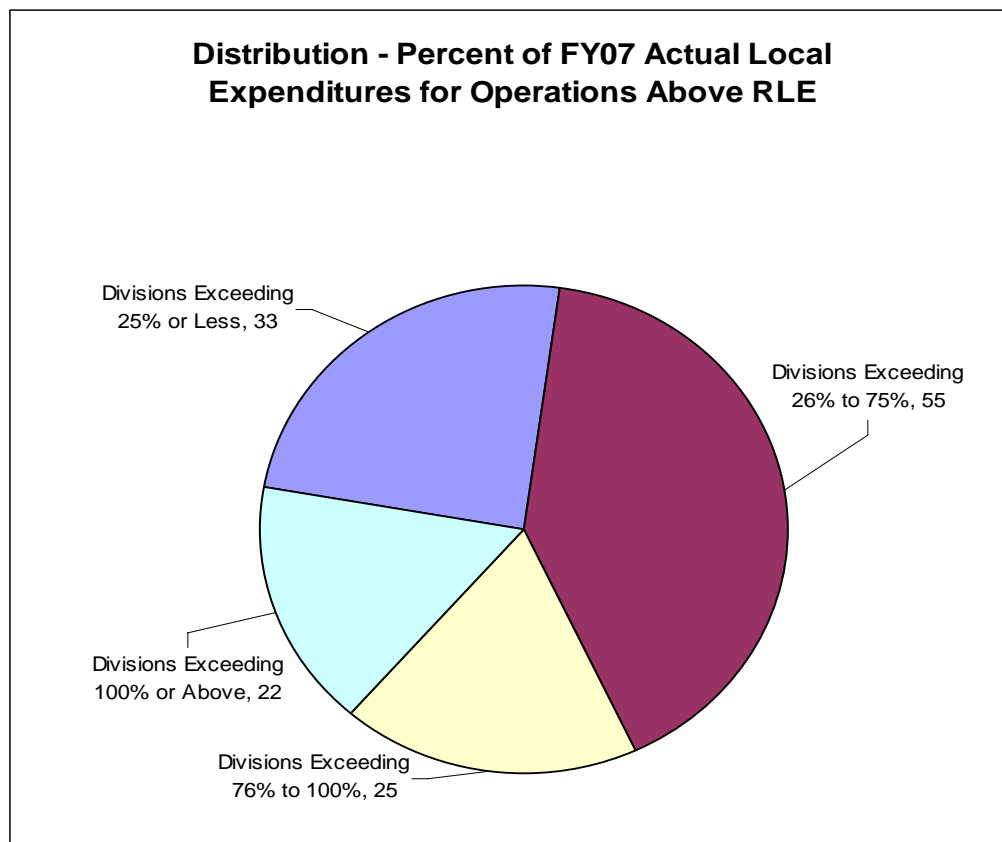
Summary

Actual Required Local Effort for the Standards of Quality

Fiscal Year 2007

All reporting school divisions exceeded required local effort for fiscal year 2007. The range of local support in excess of the required amount is:

- Low – Highland – 3.34% in excess of the required amount
- High – Alexandria – 192.04% in excess of the required amount
- The average local support in excess of the required level for FY 2007: 61.47%



**FY 2007 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

RLE Based on Chapter 847, 2006 Acts of Assembly, and
Final March 31, 2007, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2007 Required Local Effort ¹	FY 2007 Actual Local Expenditures for Operations ²	FY 2007 Actual Local Expenditures for Operations Above RLE	Percent of FY 2007 Actual Local Expenditures for Operations Above RLE
001	ACCOMACK	10,362,614	13,173,267	2,810,653	27.12%
002	ALBEMARLE	44,027,238	97,493,337	53,466,099	121.44%
003	ALLEGHANY	4,367,579	10,021,484	5,653,905	129.45%
004	AMELIA	3,798,508	4,224,105	425,597	11.20%
005	AMHERST	7,875,719	10,577,495	2,701,776	34.31%
006	APPOMATTOX	3,577,284	4,209,563	632,279	17.67%
007	ARLINGTON	92,466,151	268,901,551	176,435,400	190.81%
008	AUGUSTA	20,304,966	31,125,778	10,820,812	53.29%
009	BATH	4,083,827	6,885,662	2,801,835	68.61%
010	BEDFORD	20,000,098	26,589,090	6,588,992	32.94%
011	BLAND	1,821,495	2,068,498	247,003	13.56%
012	BOTETOURT	11,460,502	17,363,556	5,903,054	51.51%
013	BRUNSWICK	3,485,808	4,072,511	586,703	16.83%
014	BUCHANAN	7,220,184	8,365,952	1,145,768	15.87%
015	BUCKINGHAM	3,437,027	4,213,609	776,582	22.59%
016	CAMPBELL	12,539,402	16,094,887	3,555,485	28.35%
017	CAROLINE	8,024,102	10,894,456	2,870,354	35.77%
018	CARROLL	6,716,160	9,284,283	2,568,123	38.24%
019	CHARLES CITY	2,457,969	4,825,409	2,367,440	96.32%
020	CHARLOTTE	2,964,504	3,242,942	278,438	9.39%
021	CHESTERFIELD	115,988,986	193,766,179	77,777,193	67.06%
022	CLARKE	7,252,096	10,164,023	2,911,927	40.15%
023	CRAIG	1,461,579	1,823,610	362,031	24.77%
024	CULPEPER	16,724,002	24,017,324	7,293,322	43.61%
025	CUMBERLAND	2,447,053	3,256,590	809,537	33.08%
026	DICKENSON	3,673,978	5,477,049	1,803,071	49.08%
027	DINWIDDIE	7,442,961	10,550,591	3,107,630	41.75%
028	ESSEX	4,054,087	5,495,493	1,441,406	35.55%
029	FAIRFAX	737,237,499	1,426,920,130	689,682,631	93.55%
030	FAUQUIER	40,634,311	70,859,593	30,225,282	74.38%
031	FLOYD	4,075,183	5,101,963	1,026,780	25.20%
032	FLUVANNA	7,562,575	13,442,320	5,879,745	77.75%
033	FRANKLIN	Data Not Submitted			
034	FREDERICK	28,031,944	55,516,409	27,484,465	98.05%
035	GILES	4,294,641	5,011,507	716,866	16.69%
036	GLOUCESTER	11,149,033	21,178,892	10,029,859	89.96%
037	GOOCHLAND	10,716,582	15,637,457	4,920,875	45.92%
038	GRAYSON	3,683,990	3,974,031	290,041	7.87%
039	GREENE	5,651,856	8,710,790	3,058,934	54.12%
040	GREENSVILLE	2,229,068	3,101,193	872,125	39.13%

**FY 2007 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

RLE Based on Chapter 847, 2006 Acts of Assembly, and
Final March 31, 2007, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2007 Required Local Effort ¹	FY 2007 Actual Local Expenditures for Operations ²	FY 2007 Actual Local Expenditures for Operations Above RLE	Percent of FY 2007 Actual Local Expenditures for Operations Above RLE
041	HALIFAX	8,797,272	13,865,996	5,068,724	57.62%
042	HANOVER	45,688,694	66,954,663	21,265,969	46.55%
043	HENRICO	127,375,577	148,374,140	20,998,563	16.49%
044	HENRY	11,095,082	15,065,004	3,969,922	35.78%
045	HIGHLAND	1,560,601	1,612,752	52,151	3.34%
046	ISLE OF WIGHT	11,261,791	19,197,174	7,935,383	70.46%
047	JAMES CITY	28,856,350	55,078,815	26,222,465	90.87%
048	KING GEORGE	8,887,823	9,866,250	978,427	11.01%
049	KING QUEEN	2,184,553	5,106,575	2,922,022	133.76%
050	KING WILLIAM	4,099,062	6,473,838	2,374,776	57.93%
051	LANCASTER	5,560,806	9,130,083	3,569,277	64.19%
052	LEE	4,365,109	4,929,821	564,712	12.94%
053	LOUDOUN	206,946,099	451,580,672	244,634,573	118.21%
054	LOUISA	14,146,650	22,354,686	8,208,036	58.02%
055	LUNENBURG	2,589,168	3,141,635	552,467	21.34%
056	MADISON	5,092,296	6,483,181	1,390,885	27.31%
057	MATHEWS	3,763,146	4,858,840	1,095,694	29.12%
058	MECKLENBURG	8,992,911	10,513,105	1,520,194	16.90%
059	MIDDLESEX	4,808,497	6,011,132	1,202,635	25.01%
060	MONTGOMERY	20,512,637	30,413,825	9,901,188	48.27%
062	NELSON	6,052,069	9,413,224	3,361,155	55.54%
063	NEW KENT	6,277,952	8,680,731	2,402,779	38.27%
065	NORTHAMPTON	4,651,139	7,182,315	2,531,176	54.42%
066	NORTHUMBERLAND	5,994,670	7,694,284	1,699,614	28.35%
067	NOTTOWAY	3,437,643	5,499,323	2,061,680	59.97%
068	ORANGE	12,656,090	14,044,303	1,388,213	10.97%
069	PAGE	5,942,604	7,719,618	1,777,014	29.90%
070	PATRICK	4,096,988	4,520,851	423,863	10.35%
071	PITTSYLVANIA	13,747,459	14,606,891	859,432	6.25%
072	POWHATAN	9,473,553	17,459,036	7,985,483	84.29%
073	PRINCE EDWARD	4,292,737	8,089,246	3,796,509	88.44%
074	PRINCE GEORGE	8,053,264	12,342,889	4,289,625	53.27%
075	PRINCE WILLIAM	182,520,718	322,002,469	139,481,751	76.42%
077	PULASKI	8,606,472	10,649,955	2,043,483	23.74%
078	RAPPAHANNOCK	4,558,355	8,117,032	3,558,677	78.07%
079	RICHMOND	2,620,165	4,189,555	1,569,390	59.90%
080	ROANOKE	31,283,218	50,964,563	19,681,345	62.91%
081	ROCKBRIDGE	7,237,306	10,579,687	3,342,381	46.18%
082	ROCKINGHAM	20,538,727	38,117,203	17,578,476	85.59%
083	RUSSELL	5,545,786	6,155,825	610,039	11.00%

**FY 2007 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

RLE Based on Chapter 847, 2006 Acts of Assembly, and
Final March 31, 2007, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2007 Required Local Effort ¹	FY 2007 Actual Local Expenditures for Operations ²	FY 2007 Actual Local Expenditures for Operations Above RLE	Percent of FY 2007 Actual Local Expenditures for Operations Above RLE
084	SCOTT	4,756,668	5,688,630	931,962	19.59%
085	SHENANDOAH	11,708,454	22,653,779	10,945,325	93.48%
086	SMYTH	6,777,490	7,385,276	607,786	8.97%
087	SOUTHAMPTON	4,314,376	7,875,027	3,560,651	82.53%
088	SPOTSYLVANIA	46,332,109	91,985,725	45,653,616	98.54%
089	STAFFORD	50,097,041	90,899,375	40,802,334	81.45%
090	SURRY	5,032,854	9,879,324	4,846,470	96.30%
091	SUSSEX	2,519,297	7,167,692	4,648,395	184.51%
092	TAZEWELL	9,676,445	10,537,962	861,517	8.90%
093	WARREN	11,904,960	13,815,145	1,910,185	16.05%
094	WASHINGTON	13,477,167	17,650,206	4,173,039	30.96%
095	WESTMORELAND	4,649,419	4,839,624	190,205	4.09%
096	WISE	7,668,457	10,841,680	3,173,223	41.38%
097	WYTHE	7,537,745	9,435,382	1,897,637	25.18%
098	YORK	26,209,876	51,513,291	25,303,415	96.54%
101	ALEXANDRIA	51,907,037	151,590,929	99,683,892	192.04%
102	BRISTOL	4,726,574	5,349,161	622,587	13.17%
103	BUENA VISTA	1,608,465	1,848,561	240,096	14.93%
104	CHARLOTTESVILLE	13,954,073	35,450,727	21,496,654	154.05%
106	COLONIAL HEIGHTS	7,447,854	16,386,357	8,938,503	120.01%
107	COVINGTON	1,695,525	3,565,606	1,870,081	110.30%
108	DANVILLE	9,822,765	15,370,070	5,547,305	56.47%
109	FALLS CHURCH	9,504,304	27,358,137	17,853,833	187.85%
110	FREDERICKSBURG	11,307,064	24,088,666	12,781,602	113.04%
111	GALAX	2,171,593	2,465,168	293,575	13.52%
112	HAMPTON	29,883,376	59,247,580	29,364,204	98.26%
113	HARRISONBURG	11,675,877	20,871,943	9,196,066	78.76%
114	HOPEWELL	5,808,412	9,153,080	3,344,668	57.58%
115	LYNCHBURG	16,734,058	35,458,010	18,723,952	111.89%
116	MARTINSVILLE	3,401,123	7,353,894	3,952,771	116.22%
117	NEWPORT NEWS	43,399,661	85,820,767	42,421,106	97.75%
118	NORFOLK	49,280,370	87,948,373	38,668,003	78.47%
119	NORTON	1,369,035	1,452,835	83,800	6.12%
120	PETERSBURG	6,442,123	7,998,516	1,556,393	24.16%
121	PORTSMOUTH	18,859,164	25,250,729	6,391,565	33.89%
122	RADFORD	2,553,669	4,293,839	1,740,170	68.14%
123	RICHMOND CITY	59,872,615	133,006,371	73,133,756	122.15%
124	ROANOKE CITY	29,012,374	44,818,823	15,806,449	54.48%
126	STAUNTON	5,559,149	11,002,100	5,442,951	97.91%
127	SUFFOLK	22,464,608	36,356,058	13,891,450	61.84%

**FY 2007 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

RLE Based on Chapter 847, 2006 Acts of Assembly, and
Final March 31, 2007, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2007 Required Local Effort ¹	FY 2007 Actual Local Expenditures for Operations ²	FY 2007 Actual Local Expenditures for Operations Above RLE	Percent of FY 2007 Actual Local Expenditures for Operations Above RLE
128	VIRGINIA BEACH	137,095,902	322,468,679	185,372,777	135.21%
130	WAYNESBORO	5,094,022	9,281,825	4,187,803	82.21%
131	WILLIAMSBURG	3,522,526	4,016,621	494,095	14.03%
132	WINCHESTER	11,654,938	24,327,948	12,673,010	108.74%
134	FAIRFAX CITY	14,278,501	26,745,774	12,467,273	87.32%
135	FRANKLIN CITY	2,219,825	3,671,109	1,451,284	65.38%
136	CHESAPEAKE	69,987,316	180,713,187	110,725,871	158.21%
137	LEXINGTON	1,373,675	2,181,611	807,936	58.82%
138	EMPORIA	1,652,996	2,291,361	638,365	38.62%
139	SALEM	8,069,625	16,753,450	8,683,825	107.61%
140	BEDFORD CITY	1,445,999	1,877,662	431,663	29.85%
142	POQUOSON	4,515,182	7,908,017	3,392,835	75.14%
143	MANASSAS	16,542,772	41,117,811	24,575,039	148.55%
144	MANASSAS PARK	5,551,059	13,031,792	7,480,733	134.76%
202	COLONIAL BEACH	1,181,357	1,298,290	116,933	9.90%
207	WEST POINT	1,308,337	3,801,523	2,493,186	190.56%

¹ Required local effort for SOQ programs (Basic Aid; Gifted Education; Vocational Education; Special Education; Prevention, Intervention and Remediation; Fringe Benefits; English as a Second Language; and Textbooks) based on Chapter 847, 2007 Acts of Assembly, and final March 31, 2007, Average Daily Membership.

² Local expenditures for operations are based on expenditures as reported by school divisions on the 2006-2007 Annual School Report Financial Section.

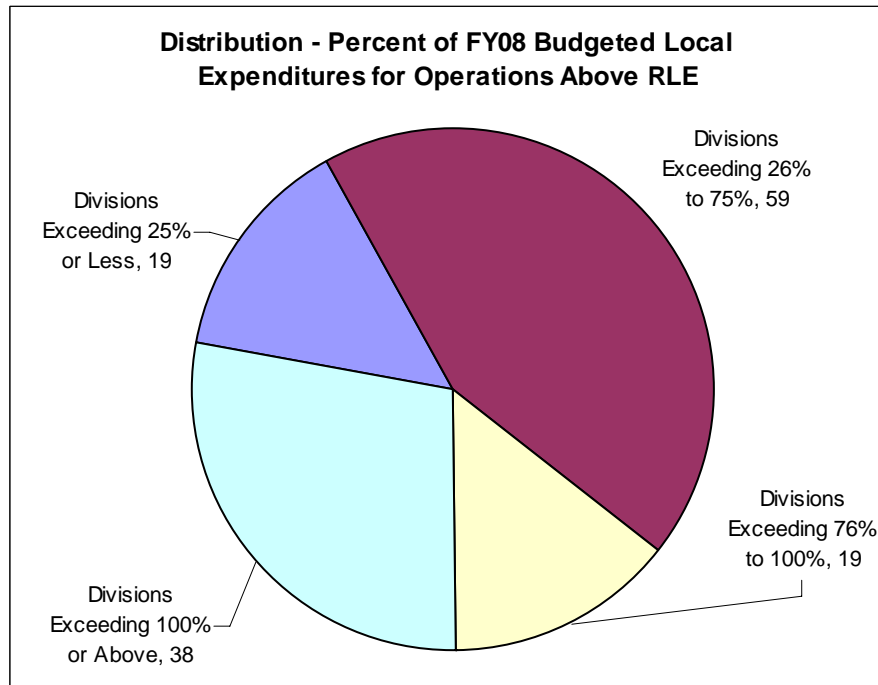
Summary

Budgeted Required Local Effort for the Standards of Quality

Fiscal Year 2008

All reporting school divisions exceeded budgeted required local effort for fiscal year 2008. The range of budgeted local support in excess of the required amount is:

- Low – Westmoreland – 8.21%
- High – Sussex – 246.34%
- The average budgeted local support in excess of the required level for FY 2008: 74.39%



**FY 2008 Budgeted Required Local Effort (RLE) for the Standards of Quality
Compared to Budgeted Local Expenditures for Operations**

RLE Based on Chapter 847, 2007 Acts of Assembly, and
Projected March 31, 2008, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2008 Budgeted Required Local Effort¹	FY 2008 Budgeted Local Expenditures for Operations²	FY 2008 Budgeted Local Expenditures for Operations Above RLE	Percent of FY 2008 Budgeted Local Expenditures for Operations Above RLE
001	ACCOMACK	10,355,881	14,699,674	4,343,793	41.95%
002	ALBEMARLE	44,202,903	82,847,963	38,645,060	87.43%
003	ALLEGHANY	4,372,425	8,068,079	3,695,654	84.52%
004	AMELIA	3,938,186	4,383,922	445,736	11.32%
005	AMHERST	7,939,422	9,578,932	1,639,510	20.65%
006	APPOMATTOX	3,557,721	4,144,987	587,266	16.51%
007	ARLINGTON	91,547,438	269,088,142	177,540,704	193.93%
008	AUGUSTA	20,291,305	34,574,061	14,282,756	70.39%
009	BATH	3,949,694	7,199,909	3,250,215	82.29%
010	BEDFORD	20,308,813	25,912,901	5,604,088	27.59%
011	BLAND	1,802,041	2,184,566	382,525	21.23%
012	BOTETOURT	11,367,006	19,083,530	7,716,524	67.89%
013	BRUNSWICK	3,532,255	4,504,127	971,872	27.51%
014	BUCHANAN	7,082,250	12,175,994	5,093,744	71.92%
015	BUCKINGHAM	3,367,727	4,503,439	1,135,712	33.72%
016	CAMPBELL	12,428,179	20,501,100	8,072,921	64.96%
017	CAROLINE	8,172,432	10,492,302	2,319,870	28.39%
018	CARROLL	6,725,667	8,913,135	2,187,468	32.52%
019	CHARLES CITY	2,364,847	6,004,383	3,639,536	153.90%
020	CHARLOTTE	2,924,371	3,519,052	594,681	20.34%
021	CHESTERFIELD	119,062,089	222,768,942	103,706,853	87.10%
022	CLARKE	7,613,315	10,603,941	2,990,626	39.28%
023	CRAIG	1,445,568	1,698,053	252,485	17.47%
024	CULPEPER	18,412,522	28,062,511	9,649,989	52.41%
025	CUMBERLAND	2,492,256	4,112,364	1,620,108	65.01%
026	DICKENSON	3,662,972	5,818,699	2,155,727	58.85%
027	DINWIDDIE	7,468,358	11,570,766	4,102,408	54.93%
028	ESSEX	3,953,612	6,361,196	2,407,584	60.90%
029	FAIRFAX	740,567,423	1,654,211,427	913,644,004	123.37%
030	FAUQUIER	41,786,756	76,655,427	34,868,671	83.44%
031	FLOYD	4,038,646	5,149,493	1,110,847	27.51%
032	FLUVANNA	8,292,415	14,375,344	6,082,929	73.36%
033	FRANKLIN	17,199,065	23,999,757	6,800,692	39.54%
034	FREDERICK	29,749,741	63,739,701	33,989,960	114.25%
035	GILES	4,307,438	6,267,128	1,959,690	45.50%
036	GLOUCESTER	11,280,612	17,811,278	6,530,666	57.89%
037	GOOCHLAND	11,187,858	18,517,409	7,329,551	65.51%
038	GRAYSON	3,537,221	5,417,489	1,880,268	53.16%
039	GREENE	5,907,972	7,537,699	1,629,727	27.59%
040	GREENSVILLE	2,260,750	3,276,747	1,015,997	44.94%

**FY 2008 Budgeted Required Local Effort (RLE) for the Standards of Quality
Compared to Budgeted Local Expenditures for Operations**

RLE Based on Chapter 847, 2007 Acts of Assembly, and
Projected March 31, 2008, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2008 Budgeted Required Local Effort ¹	FY 2008 Budgeted Local Expenditures for Operations ²	FY 2008 Budgeted Local Expenditures for Operations Above RLE	Percent of FY 2008 Budgeted Local Expenditures for Operations Above RLE
041	HALIFAX	8,826,267	12,716,912	3,890,645	44.08%
042	HANOVER	45,997,172	81,351,151	35,353,979	76.86%
043	HENRICO	130,245,052	188,880,101	58,635,049	45.02%
044	HENRY	11,009,274	16,133,168	5,123,894	46.54%
045	HIGHLAND	1,477,865	1,939,010	461,145	31.20%
046	ISLE OF WIGHT	11,541,642	25,076,475	13,534,833	117.27%
047	JAMES CITY	29,324,836	64,727,607	35,402,771	120.73%
048	KING GEORGE	9,511,480	10,673,038	1,161,558	12.21%
049	KING QUEEN	2,189,962	4,776,326	2,586,364	118.10%
050	KING WILLIAM	4,269,456	6,550,750	2,281,294	53.43%
051	LANCASTER	5,303,057	9,070,431	3,767,374	71.04%
052	LEE	4,306,943	5,233,975	927,032	21.52%
053	LOUDOUN	221,738,298	524,358,813	302,620,515	136.48%
054	LOUISA	14,763,611	23,586,432	8,822,821	59.76%
055	LUNENBURG	2,483,126	3,290,669	807,543	32.52%
056	MADISON	5,096,434	6,934,974	1,838,540	36.08%
057	MATHEWS	3,752,904	5,146,370	1,393,466	37.13%
058	MECKLENBURG	8,977,728	11,162,007	2,184,279	24.33%
059	MIDDLESEX	4,911,050	6,001,901	1,090,851	22.21%
060	MONTGOMERY	20,751,836	33,542,115	12,790,279	61.63%
062	NELSON	6,119,505	10,582,315	4,462,810	72.93%
063	NEW KENT	6,505,858	9,741,195	3,235,337	49.73%
065	NORTHAMPTON	4,705,150	8,280,319	3,575,169	75.98%
066	NORTHUMBERLAND	5,960,539	8,605,823	2,645,284	44.38%
067	NOTTOWAY	3,293,339	4,038,046	744,707	22.61%
068	ORANGE	13,569,712	17,160,510	3,590,798	26.46%
069	PAGE	6,084,922	9,074,701	2,989,779	49.13%
070	PATRICK	4,114,046	4,709,024	594,978	14.46%
071	PITTSYLVANIA	13,869,268	15,413,865	1,544,597	11.14%
072	POWHATAN	9,656,567	18,501,002	8,844,435	91.59%
073	PRINCE EDWARD	4,309,418	7,188,189	2,878,771	66.80%
074	PRINCE GEORGE	8,163,038	14,328,036	6,164,998	75.52%
075	PRINCE WILLIAM	192,163,210	384,966,855	192,803,645	100.33%
077	PULASKI	8,430,644	10,915,503	2,484,859	29.47%
078	RAPPAHANNOCK	4,588,548	7,838,834	3,250,286	70.83%
079	RICHMOND	2,668,043	4,573,157	1,905,114	71.40%
080	ROANOKE	30,924,290	63,009,820	32,085,530	103.76%
081	ROCKBRIDGE	7,046,021	11,305,480	4,259,459	60.45%
082	ROCKINGHAM	20,786,852	44,312,305	23,525,453	113.17%
083	RUSSELL	5,582,318	7,179,589	1,597,271	28.61%

**FY 2008 Budgeted Required Local Effort (RLE) for the Standards of Quality
Compared to Budgeted Local Expenditures for Operations**

RLE Based on Chapter 847, 2007 Acts of Assembly, and
Projected March 31, 2008, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2008 Budgeted Required Local Effort¹	FY 2008 Budgeted Local Expenditures for Operations²	FY 2008 Budgeted Local Expenditures for Operations Above RLE	Percent of FY 2008 Budgeted Local Expenditures for Operations Above RLE
084	SCOTT	4,782,409	5,690,200	907,791	18.98%
085	SHENANDOAH	11,943,323	24,286,561	12,343,238	103.35%
086	SMYTH	6,884,314	10,163,878	3,279,564	47.64%
087	SOUTHAMPTON	4,330,571	7,755,546	3,424,975	79.09%
088	SPOTSYLVANIA	47,968,511	100,190,213	52,221,702	108.87%
089	STAFFORD	52,018,531	106,122,719	54,104,188	104.01%
090	SURRY	4,803,514	10,913,820	6,110,306	127.20%
091	SUSSEX	2,673,123	9,258,092	6,584,969	246.34%
092	TAZEWELL	9,684,928	10,974,304	1,289,376	13.31%
093	WARREN	12,338,093	17,083,737	4,745,644	38.46%
094	WASHINGTON	13,588,987	22,528,226	8,939,239	65.78%
095	WESTMORELAND	4,607,600	4,986,013	378,413	8.21%
096	WISE	7,619,668	14,765,047	7,145,379	93.78%
097	WYTHE	7,583,912	10,097,350	2,513,438	33.14%
098	YORK	26,070,037	52,611,382	26,541,345	101.81%
101	ALEXANDRIA	50,664,773	157,865,305	107,200,532	211.59%
102	BRISTOL	4,696,120	7,149,239	2,453,119	52.24%
103	BUENA VISTA	1,557,000	2,826,333	1,269,333	81.52%
104	CHARLOTTESVILLE	13,631,248	40,892,243	27,260,995	199.99%
106	COLONIAL HEIGHTS	7,500,600	18,639,904	11,139,304	148.51%
107	COVINGTON	1,679,837	4,137,442	2,457,605	146.30%
108	DANVILLE	9,417,071	19,580,057	10,162,986	107.92%
109	FALLS CHURCH	9,546,476	30,071,383	20,524,907	215.00%
110	FREDERICKSBURG	11,616,996	25,481,859	13,864,863	119.35%
111	GALAX	2,214,504	2,685,547	471,043	21.27%
112	HAMPTON	29,398,974	69,419,317	40,020,343	136.13%
113	HARRISONBURG	12,148,382	22,578,443	10,430,061	85.86%
114	HOPEWELL	5,853,785	10,466,796	4,613,011	78.80%
115	LYNCHBURG	16,769,690	32,940,697	16,171,007	96.43%
116	MARTINSVILLE	3,267,082	4,871,062	1,603,980	49.10%
117	NEWPORT NEWS	43,182,793	80,734,634	37,551,841	86.96%
118	NORFOLK	48,603,715	108,587,258	59,983,543	123.41%
119	NORTON	1,377,424	1,571,133	193,709	14.06%
120	PETERSBURG	6,231,046	10,152,414	3,921,368	62.93%
121	PORTSMOUTH	18,484,481	48,029,852	29,545,371	159.84%
122	RADFORD	2,594,005	5,160,185	2,566,180	98.93%
123	RICHMOND CITY	58,950,902	149,256,913	90,306,011	153.19%
124	ROANOKE CITY	29,317,446	53,312,579	23,995,133	81.85%
126	STAUNTON	5,608,192	11,500,518	5,892,326	105.07%
127	SUFFOLK	23,202,875	44,691,186	21,488,311	92.61%

**FY 2008 Budgeted Required Local Effort (RLE) for the Standards of Quality
Compared to Budgeted Local Expenditures for Operations**

RLE Based on Chapter 847, 2007 Acts of Assembly, and
Projected March 31, 2008, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2008 Budgeted Required Local Effort¹	FY 2008 Budgeted Local Expenditures for Operations²	FY 2008 Budgeted Local Expenditures for Operations Above RLE	Percent of FY 2008 Budgeted Local Expenditures for Operations Above RLE
128	VIRGINIA BEACH	133,113,736	340,679,497	207,565,761	155.93%
130	WAYNESBORO	5,130,155	8,959,431	3,829,276	74.64%
131	WILLIAMSBURG	3,295,647	4,960,747	1,665,100	50.52%
132	WINCHESTER	12,011,845	28,893,211	16,881,366	140.54%
134	FAIRFAX CITY	14,582,261	31,888,686	17,306,425	118.68%
135	FRANKLIN CITY	2,188,802	5,034,924	2,846,122	130.03%
136	CHESAPEAKE	67,738,124	177,305,197	109,567,073	161.75%
137	LEXINGTON	1,379,150	2,269,205	890,055	64.54%
138	EMPORIA	1,696,466	2,454,877	758,411	44.71%
139	SALEM	7,866,222	18,625,784	10,759,562	136.78%
140	BEDFORD CITY	1,456,887	1,824,868	367,981	25.26%
142	POQUOSON	4,530,516	5,926,824	1,396,308	30.82%
143	MANASSAS	16,632,180	43,626,060	26,993,880	162.30%
144	MANASSAS PARK	5,884,834	14,272,755	8,387,921	142.53%
202	COLONIAL BEACH	1,174,026	1,303,584	129,558	11.04%
207	WEST POINT	1,318,695	2,955,906	1,637,211	124.15%

¹ Required local effort for SOQ programs (Basic Aid; Gifted Education; Vocational Education; Special Education; Prevention, Intervention and Remediation; Fringe Benefits; English as a Second Language; and Textbooks) based on Chapter 847, 2007 Acts of Assembly, and projected March 31, 2008, Average Daily Membership.

² As reported by school divisions on the fiscal year 2008 Budgeted Required Local Effort data collection.

Summary

Budgeted Required Local Match for School Facilities and Incentive Accounts

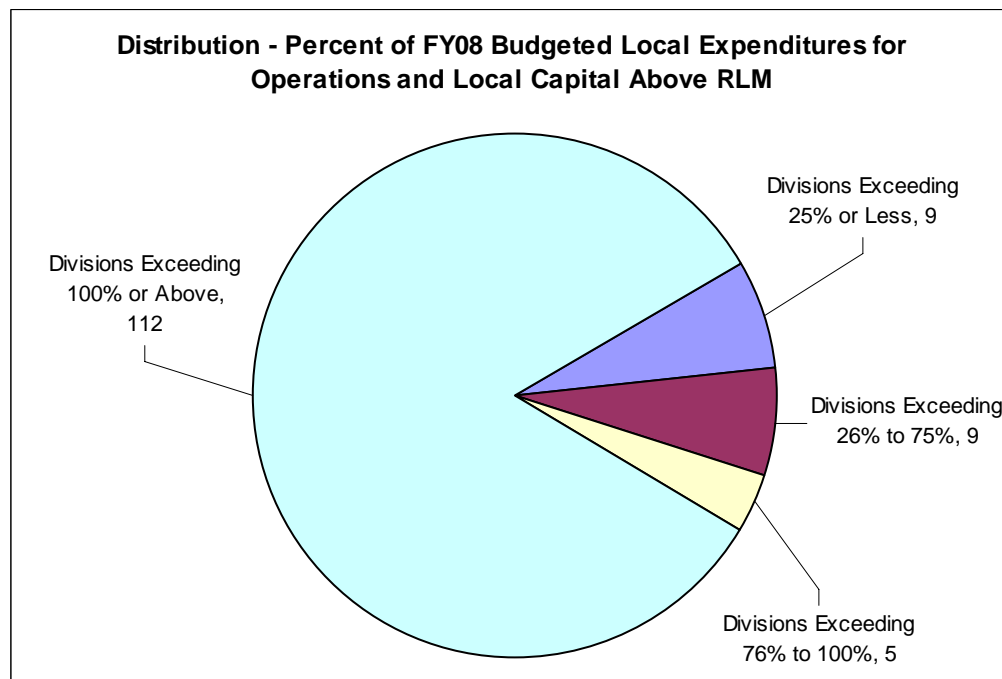
Fiscal Year 2008

One school division must request additional local appropriation for some School Facilities and Incentive Accounts:

- Westmoreland County did not meet budgeted local match requirements for: Compensation Supplement, Early Reading, K-3 Primary Class Size Reduction, and SOL Algebra Readiness.

All other reporting school divisions met budgeted required local match for fiscal year 2008. The funds used to meet required local match are budgeted local operational expenditures that are above those used to meet required local effort on the Standards of Quality, as well as budgeted local capital expenditures. The range of budgeted local support in excess of the required match amount is:

- Low – Tazewell – 0.01%
- High – Falls Church – 2,128.82%
- The average budgeted local support in excess of the required level for fiscal year 2008: 445.61%



**FY 2008 Budgeted Required Local Match (RLM) for School Facilities and Incentive Accounts
Compared to Budgeted Local Expenditures for Operations and Capital**

RLM Based on Chapter 847, 2007 Acts of Assembly, Projected March 31, 2008, Average Daily Membership (ADM), Virginia Preschool Initiative Application Data, and Early Intervention Reading Initiative Participation Data

Div. Num.	Division Name	FY 2008 Budgeted Required Local Match ¹	FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLE ²	FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLE and RLM	Percent of FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLM
001	ACCOMACK	2,112,106	4,763,040	2,650,934	125.51%
002	ALBEMARLE	5,368,960	40,427,314	35,058,354	652.98%
003	ALLEGHANY	650,288	3,713,267	3,062,979	471.02%
004	AMELIA	574,908	631,061	56,153	9.77%
005	AMHERST	1,172,345	1,982,647	810,302	69.12%
006	APPOMATTOX	553,389	588,766	35,377	6.39%
007	ARLINGTON	13,197,650	180,734,962	167,537,312	1,269.45%
008	AUGUSTA	2,710,577	14,684,661	11,974,084	441.75%
009	BATH	594,203	3,250,215	2,656,012	446.99%
010	BEDFORD	2,650,924	6,502,431	3,851,507	145.29%
011	BLAND	241,898	478,306	236,408	97.73%
012	BOTETOURT	1,209,440	8,201,981	6,992,541	578.16%
013	BRUNSWICK	776,125	1,128,103	351,978	45.35%
014	BUCHANAN	1,435,527	5,093,744	3,658,217	254.83%
015	BUCKINGHAM	604,940	1,284,497	679,557	112.33%
016	CAMPBELL	1,936,353	8,433,972	6,497,619	335.56%
017	CAROLINE	1,276,055	2,689,190	1,413,135	110.74%
018	CARROLL	1,174,079	2,485,893	1,311,814	111.73%
019	CHARLES CITY	365,788	3,760,056	3,394,268	927.93%
020	CHARLOTTE	470,085	727,812	257,727	54.83%
021	CHESTERFIELD	13,367,622	108,726,968	95,359,346	713.36%
022	CLARKE	765,469	3,335,651	2,570,182	335.77%
023	CRAIG	202,698	252,485	49,787	24.56%
024	CULPEPER	2,328,491	10,411,890	8,083,399	347.15%
025	CUMBERLAND	508,404	1,745,642	1,237,238	243.36%
026	DICKENSON	573,294	2,314,769	1,741,475	303.77%
027	DINWIDDIE	1,022,997	4,420,220	3,397,223	332.09%
028	ESSEX	688,869	2,597,980	1,909,111	277.14%
029	FAIRFAX	78,520,852	940,381,430	861,860,578	1,097.62%
030	FAUQUIER	4,366,611	36,564,229	32,197,618	737.36%
031	FLOYD	551,446	1,297,107	745,661	135.22%
032	FLUVANNA	932,694	6,458,136	5,525,442	592.42%
033	FRANKLIN	2,612,383	7,515,974	4,903,591	187.71%
034	FREDERICK	3,207,197	35,193,128	31,985,931	997.32%
035	GILES	572,249	2,155,088	1,582,839	276.60%
036	GLOUCESTER	1,381,413	7,031,682	5,650,269	409.02%
037	GOOCHLAND	1,345,518	7,838,273	6,492,755	482.55%
038	GRAYSON	575,924	2,038,803	1,462,879	254.01%
039	GREENE	764,290	1,885,208	1,120,918	146.66%
040	GREENSVILLE	475,445	1,122,461	647,016	136.09%

**FY 2008 Budgeted Required Local Match (RLM) for School Facilities and Incentive Accounts
Compared to Budgeted Local Expenditures for Operations and Capital**

RLM Based on Chapter 847, 2007 Acts of Assembly, Projected March 31, 2008, Average Daily Membership (ADM), Virginia Preschool Initiative Application Data, and Early Intervention Reading Initiative Participation Data

Div. Num.	Division Name	FY 2008 Budgeted Required Local Match ¹	FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLE ²	FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLE and RLM	Percent of FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLM
041	HALIFAX	1,596,966	4,243,490	2,646,524	165.72%
042	HANOVER	4,634,575	37,314,220	32,679,645	705.13%
043	HENRICO	15,391,259	63,830,376	48,439,117	314.72%
044	HENRY	2,053,707	5,599,412	3,545,705	172.65%
045	HIGHLAND	234,469	558,164	323,695	138.05%
046	ISLE OF WIGHT	1,690,785	14,045,773	12,354,988	730.72%
047	JAMES CITY	3,823,076	36,651,468	32,828,392	858.69%
048	KING GEORGE	1,125,718	1,575,935	450,217	39.99%
049	KING QUEEN	467,795	2,701,175	2,233,380	477.43%
050	KING WILLIAM	569,485	2,476,694	1,907,209	334.90%
051	LANCASTER	1,030,008	4,043,913	3,013,905	292.61%
052	LEE	721,995	1,089,720	367,725	50.93%
053	LOUDOUN	20,593,069	310,843,415	290,250,346	1,409.46%
054	LOUISA	2,281,442	9,464,197	7,182,755	314.83%
055	LUNENBURG	497,133	923,875	426,742	85.84%
056	MADISON	588,083	2,069,369	1,481,286	251.88%
057	MATHEWS	460,047	1,579,504	1,119,457	243.34%
058	MECKLENBURG	1,655,147	2,540,268	885,121	53.48%
059	MIDDLESEX	674,458	1,330,478	656,020	97.27%
060	MONTGOMERY	3,144,336	13,664,222	10,519,886	334.57%
062	NELSON	879,044	4,492,520	3,613,476	411.07%
063	NEW KENT	652,873	3,236,737	2,583,864	395.77%
065	NORTHAMPTON	998,427	3,685,443	2,687,016	269.12%
066	NORTHUMBERLAND	988,366	2,926,112	1,937,746	196.06%
067	NOTTOWAY	615,154	892,257	277,103	45.05%
068	ORANGE	1,662,569	4,151,585	2,489,016	149.71%
069	PAGE	956,232	3,262,225	2,305,993	241.15%
070	PATRICK	663,566	777,954	114,388	17.24%
071	PITTSYLVANIA ³	2,096,712	2,125,815	29,103	1.39%
072	POWHATAN	942,901	9,265,179	8,322,278	882.62%
073	PRINCE EDWARD	1,107,165	2,878,771	1,771,606	160.01%
074	PRINCE GEORGE	1,117,100	6,520,709	5,403,609	483.72%
075	PRINCE WILLIAM	21,182,843	199,993,014	178,810,171	844.13%
077	PULASKI	1,290,824	2,853,801	1,562,977	121.08%
078	RAPPAHANNOCK	498,356	3,492,873	2,994,517	600.88%
079	RICHMOND	445,577	1,946,107	1,500,530	336.76%
080	ROANOKE	3,448,480	33,406,639	29,958,159	868.74%
081	ROCKBRIDGE	1,026,934	4,584,895	3,557,961	346.46%
082	ROCKINGHAM	2,969,932	24,446,857	21,476,925	723.15%
083	RUSSELL	939,183	1,844,316	905,133	96.37%

**FY 2008 Budgeted Required Local Match (RLM) for School Facilities and Incentive Accounts
Compared to Budgeted Local Expenditures for Operations and Capital**

RLM Based on Chapter 847, 2007 Acts of Assembly, Projected March 31, 2008, Average Daily Membership (ADM), Virginia Preschool Initiative Application Data, and Early Intervention Reading Initiative Participation Data

Div. Num.	Division Name	FY 2008 Budgeted Required Local Match ¹	FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLE ²	FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLE and RLM	Percent of FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLM
084	SCOTT	706,935	907,791	200,856	28.41%
085	SHENANDOAH	1,621,982	12,867,130	11,245,148	693.30%
086	SMYTH	1,054,078	3,559,538	2,505,460	237.69%
087	SOUTHAMPTON	689,570	3,627,335	2,937,765	426.03%
088	SPOTSYLVANIA	5,369,498	54,209,182	48,839,684	909.58%
089	STAFFORD	5,298,341	56,318,839	51,020,498	962.95%
090	SURRY	854,757	6,358,633	5,503,876	643.91%
091	SUSSEX	553,044	6,710,938	6,157,894	1,113.45%
092	TAZEWELL	1,713,848	1,713,949	101	0.01%
093	WARREN	1,607,186	5,281,630	3,674,444	228.63%
094	WASHINGTON	2,082,309	9,545,825	7,463,516	358.43%
095	WESTMORELAND ³	775,198	583,416	(191,782)	(24.74%)
096	WISE	1,369,349	7,485,627	6,116,278	446.66%
097	WYTHE	1,175,363	2,852,748	1,677,385	142.71%
098	YORK	2,578,376	27,681,284	25,102,908	973.59%
101	ALEXANDRIA	9,199,367	109,036,341	99,836,974	1,085.26%
102	BRISTOL	797,513	2,667,606	1,870,093	234.49%
103	BUENA VISTA	203,490	1,349,895	1,146,405	563.37%
104	CHARLOTTESVILLE	2,599,409	27,867,871	25,268,462	972.08%
106	COLONIAL HEIGHTS	864,602	11,492,259	10,627,657	1,229.20%
107	COVINGTON	306,146	2,493,630	2,187,484	714.52%
108	DANVILLE	2,101,640	10,588,406	8,486,766	403.82%
109	FALLS CHURCH	920,887	20,524,907	19,604,020	2,128.82%
110	FREDERICKSBURG	1,977,297	14,370,379	12,393,082	626.77%
111	GALAX	387,114	591,950	204,836	52.91%
112	HAMPTON	5,157,187	41,268,839	36,111,652	700.22%
113	HARRISONBURG	2,104,395	10,927,189	8,822,794	419.26%
114	HOPEWELL	1,215,446	4,869,390	3,653,944	300.63%
115	LYNCHBURG	3,589,284	16,902,860	13,313,576	370.93%
116	MARTINSVILLE	622,149	1,766,031	1,143,882	183.86%
117	NEWPORT NEWS	8,600,325	39,408,121	30,807,796	358.22%
118	NORFOLK	11,570,997	59,983,543	48,412,546	418.40%
119	NORTON	236,549	284,003	47,454	20.06%
120	PETERSBURG	1,558,942	4,180,935	2,621,993	168.19%
121	PORTSMOUTH	4,011,941	30,320,261	26,308,320	655.75%
122	RADFORD	366,933	2,702,129	2,335,196	636.41%
123	RICHMOND CITY	15,164,737	91,186,532	76,021,795	501.31%
124	ROANOKE CITY	6,417,913	25,125,870	18,707,957	291.50%
126	STAUNTON	1,037,746	6,175,635	5,137,889	495.10%
127	SUFFOLK	3,714,095	22,499,432	18,785,337	505.79%

**FY 2008 Budgeted Required Local Match (RLM) for School Facilities and Incentive Accounts
Compared to Budgeted Local Expenditures for Operations and Capital**

RLM Based on Chapter 847, 2007 Acts of Assembly, Projected March 31, 2008, Average Daily Membership (ADM), Virginia Preschool Initiative Application Data, and Early Intervention Reading Initiative Participation Data

Div. Num.	Division Name	FY 2008 Budgeted Required Local Match¹	FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLE²	FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLE and RLM	Percent of FY 2008 Budgeted Local Expenditures for Operations and Capital Above RLM
128	VIRGINIA BEACH	17,380,334	213,307,189	195,926,855	1,127.29%
130	WAYNESBORO	914,448	4,081,468	3,167,020	346.33%
131	WILLIAMSBURG	503,263	1,874,311	1,371,048	272.43%
132	WINCHESTER	1,913,182	17,413,016	15,499,834	810.16%
134	FAIRFAX CITY	1,656,442	17,891,647	16,235,205	980.13%
135	FRANKLIN CITY	541,901	2,954,981	2,413,080	445.30%
136	CHESAPEAKE	8,718,068	112,472,169	103,754,101	1,190.10%
137	LEXINGTON	207,888	988,886	780,998	375.68%
138	EMPORIA	338,199	849,835	511,636	151.28%
139	SALEM	933,485	11,138,679	10,205,194	1,093.24%
140	BEDFORD CITY	248,151	457,483	209,332	84.36%
142	POQUOSON	457,845	1,615,322	1,157,477	252.81%
143	MANASSAS	2,013,246	27,661,610	25,648,364	1,273.98%
144	MANASSAS PARK	824,533	8,635,726	7,811,193	947.35%
202	COLONIAL BEACH	185,916	202,403	16,487	8.87%
207	WEST POINT	150,868	1,714,382	1,563,514	1,036.35%

¹ Required local effort for SOQ programs (Basic Aid; Gifted Education; Vocational Education; Special Education; Prevention, Intervention and Remediation; Fringe Benefits; English as a Second Language; and Textbooks) based on Chapter 847, 2007 Acts of Assembly, and projected March 31, 2008, Average Daily Membership.

² As reported by school divisions on the fiscal year 2008 Budgeted Required Local Match data collection. This figure includes budgeted local capital and budgeted local operational expenditures. Budgeted local capital can be used to meet local match requirements for School Facilities accounts only. Budgeted local expenditures for operations can be used to meet local match requirements for School Facilities and Incentive accounts.

³ These school divisions must request additional local appropriation for some School Facilities and Incentive accounts. Westmoreland County did not meet budgeted local match requirements for: Compensation Supplement, Early Reading, K-3 Primary Class Size Reduction, and SOL Algebra Readiness.

School Division Participation in Programs with Local Match Requirements

Fiscal Year 2008

Pursuant to Item 135, Paragraph B.10, Chapter 847, 2007 Acts of Assembly for fiscal year 2008, the Department of Education collected data on budgeted required local match for School Facilities and Incentive accounts.

As part of this data collection, school divisions also certified participation in the School Facilities and Incentive Accounts. As of the date of this report, all school divisions have submitted complete reports and have certified their participation status for fiscal year 2008.

School divisions opted in or opted out of participating in these optional programs that have a required local match. If sufficient local operating or local capital expenditures were not available to meet local match requirements, then local school divisions must request additional local appropriation from the governing body prior to receiving state funds in fiscal year 2008.

The following information details by account the school division participation in School Facilities and Incentive accounts in fiscal year 2008:

	Number of Divisions Opting In	Number of Divisions That Must Request Additional Local Appropriation	Number of Divisions Not Eligible for Funding	Number of Divisions Opting Out
Lottery	136	0	0	0
School Construction	136	0	0	0
At Risk	136	0	0	0
Virginia Preschool Initiative (VPI)	105	0	31	0
Compensation Supplement	135	1	0	0
Early Intervention Reading Initiative	135	1	0	0
K-3 Primary Class Size Reduction	128	1	7	0
SOL Algebra Readiness	127	1	0	8

**FY 2008 TOTAL Local Match Requirement for SOQ, Incentive, and
School Facilities Accounts Compared to Budgeted Local
Expenditures for Operations and Capital**

RLE & RLM Based on Chapter 847, 2007 Acts of Assembly, Projected March 31, 2008, Average Daily Membership (ADM), Virginia
Preschool Initiative Application Data, and Early Intervention Reading Initiative Participation Data

Div. Num.	Division Name	FY 2008 <u>TOTAL</u> Required Local Effort and Match¹	FY 2008 <u>TOTAL</u> Budgeted Local Expenditures for Operations and Capital²	FY 2008 <u>TOTAL</u> Budgeted Local Expenditures for Operations and Capital Above RLE and RLM	Percent of FY 2008 <u>TOTAL</u> Budgeted Local Expenditures for Operations and Capital Above RLE and RLM
001	ACCOMACK	12,467,987	15,118,921	2,650,934	21.26%
002	ALBEMARLE	49,571,863	84,630,217	35,058,354	70.72%
003	ALLEGHANY	5,022,713	8,085,692	3,062,979	60.98%
004	AMELIA	4,513,094	4,569,247	56,153	1.24%
005	AMHERST	9,111,767	9,922,069	810,302	8.89%
006	APPOMATTOX	4,111,110	4,146,487	35,377	0.86%
007	ARLINGTON	104,745,088	272,282,400	167,537,312	159.95%
008	AUGUSTA	23,001,882	34,975,966	11,974,084	52.06%
009	BATH	4,543,897	7,199,909	2,656,012	58.45%
010	BEDFORD	22,959,737	26,811,244	3,851,507	16.78%
011	BLAND	2,043,939	2,280,347	236,408	11.57%
012	BOTETOURT	12,576,446	19,568,987	6,992,541	55.60%
013	BRUNSWICK	4,308,380	4,660,358	351,978	8.17%
014	BUCHANAN	8,517,777	12,175,994	3,658,217	42.95%
015	BUCKINGHAM	3,972,667	4,652,224	679,557	17.11%
016	CAMPBELL	14,364,532	20,862,151	6,497,619	45.23%
017	CAROLINE	9,448,487	10,861,622	1,413,135	14.96%
018	CARROLL	7,899,746	9,211,560	1,311,814	16.61%
019	CHARLES CITY	2,730,635	6,124,903	3,394,268	124.30%
020	CHARLOTTE	3,394,456	3,652,183	257,727	7.59%
021	CHESTERFIELD	132,429,711	227,789,057	95,359,346	72.01%
022	CLARKE	8,378,784	10,948,966	2,570,182	30.67%
023	CRAIG	1,648,266	1,698,053	49,787	3.02%
024	CULPEPER	20,741,013	28,824,412	8,083,399	38.97%
025	CUMBERLAND	3,000,660	4,237,898	1,237,238	41.23%
026	DICKENSON	4,236,266	5,977,741	1,741,475	41.11%
027	DINWIDDIE	8,491,355	11,888,578	3,397,223	40.01%
028	ESSEX	4,642,481	6,551,592	1,909,111	41.12%
029	FAIRFAX	819,088,275	1,680,948,853	861,860,578	105.22%
030	FAUQUIER	46,153,367	78,350,985	32,197,618	69.76%
031	FLOYD	4,590,092	5,335,753	745,661	16.25%
032	FLUVANNA	9,225,109	14,750,551	5,525,442	59.90%
033	FRANKLIN	19,811,448	24,715,039	4,903,591	24.75%
034	FREDERICK	32,956,938	64,942,869	31,985,931	97.05%
035	GILES	4,879,687	6,462,526	1,582,839	32.44%
036	GLOUCESTER	12,662,025	18,312,294	5,650,269	44.62%
037	GOOCHLAND	12,533,376	19,026,131	6,492,755	51.80%
038	GRAYSON	4,113,145	5,576,024	1,462,879	35.57%

**FY 2008 TOTAL Local Match Requirement for SOQ, Incentive, and
School Facilities Accounts Compared to Budgeted Local
Expenditures for Operations and Capital**

RLE & RLM Based on Chapter 847, 2007 Acts of Assembly, Projected March 31, 2008, Average Daily Membership (ADM), Virginia
Preschool Initiative Application Data, and Early Intervention Reading Initiative Participation Data

Div. Num.	Division Name	FY 2008 <u>TOTAL</u> Required Local Effort and Match¹	FY 2008 <u>TOTAL</u> Budgeted Local Expenditures for Operations and Capital²	FY 2008 <u>TOTAL</u> Budgeted Local Expenditures for Operations and Capital Above RLE and RLM	Percent of FY 2008 <u>TOTAL</u> Budgeted Local Expenditures for Operations and Capital Above RLE and RLM
039	GREENE	6,672,262	7,793,180	1,120,918	16.80%
040	GREENSVILLE	2,736,195	3,383,211	647,016	23.65%
041	HALIFAX	10,423,233	13,069,757	2,646,524	25.39%
042	HANOVER	50,631,747	83,311,392	32,679,645	64.54%
043	HENRICO	145,636,311	194,075,428	48,439,117	33.26%
044	HENRY	13,062,981	16,608,686	3,545,705	27.14%
045	HIGHLAND	1,712,334	2,036,029	323,695	18.90%
046	ISLE OF WIGHT	13,232,427	25,587,415	12,354,988	93.37%
047	JAMES CITY	33,147,912	65,976,304	32,828,392	99.04%
048	KING GEORGE	10,637,198	11,087,415	450,217	4.23%
049	KING QUEEN	2,657,757	4,891,137	2,233,380	84.03%
050	KING WILLIAM	4,838,941	6,746,150	1,907,209	39.41%
051	LANCASTER	6,333,065	9,346,970	3,013,905	47.59%
052	LEE	5,028,938	5,396,663	367,725	7.31%
053	LOUDOUN	242,331,367	532,581,713	290,250,346	119.77%
054	LOUISA	17,045,053	24,227,808	7,182,755	42.14%
055	LUNENBURG	2,980,259	3,407,001	426,742	14.32%
056	MADISON	5,684,517	7,165,803	1,481,286	26.06%
057	MATHEWS	4,212,951	5,332,408	1,119,457	26.57%
058	MECKLENBURG	10,632,875	11,517,996	885,121	8.32%
059	MIDDLESEX	5,585,508	6,241,528	656,020	11.75%
060	MONTGOMERY	23,896,172	34,416,058	10,519,886	44.02%
062	NELSON	6,998,549	10,612,025	3,613,476	51.63%
063	NEW KENT	7,158,731	9,742,595	2,583,864	36.09%
065	NORTHAMPTON	5,703,577	8,390,593	2,687,016	47.11%
066	NORTHUMBERLAND	6,948,905	8,886,651	1,937,746	27.89%
067	NOTTOWAY	3,908,493	4,185,596	277,103	7.09%
068	ORANGE	15,232,281	17,721,297	2,489,016	16.34%
069	PAGE	7,041,154	9,347,147	2,305,993	32.75%
070	PATRICK	4,777,612	4,892,000	114,388	2.39%
071	PITTSYLVANIA	15,965,980	15,995,083	29,103	0.18%
072	POWHATAN	10,599,468	18,921,746	8,322,278	78.52%
073	PRINCE EDWARD	5,416,583	7,188,189	1,771,606	32.71%
074	PRINCE GEORGE	9,280,138	14,683,747	5,403,609	58.23%
075	PRINCE WILLIAM	213,346,053	392,156,224	178,810,171	83.81%
077	PULASKI	9,721,468	11,284,445	1,562,977	16.08%
078	RAPPAHANNOCK	5,086,904	8,081,421	2,994,517	58.87%
079	RICHMOND	3,113,620	4,614,150	1,500,530	48.19%

**FY 2008 TOTAL Local Match Requirement for SOQ, Incentive, and
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Div. Num.	Division Name	FY 2008 TOTAL Required Local Effort and Match¹	FY 2008 TOTAL Budgeted Local Expenditures for Operations and Capital²	FY 2008 TOTAL Budgeted Local Expenditures for Operations and Capital Above RLE and RLM	Percent of FY 2008 TOTAL Budgeted Local Expenditures for Operations and Capital Above RLE and RLM
080	ROANOKE	34,372,770	64,330,929	29,958,159	87.16%
081	ROCKBRIDGE	8,072,955	11,630,916	3,557,961	44.07%
082	ROCKINGHAM	23,756,784	45,233,709	21,476,925	90.40%
083	RUSSELL	6,521,501	7,426,634	905,133	13.88%
084	SCOTT	5,489,344	5,690,200	200,856	3.66%
085	SHENANDOAH	13,565,305	24,810,453	11,245,148	82.90%
086	SMYTH	7,938,392	10,443,852	2,505,460	31.56%
087	SOUTHAMPTON	5,020,141	7,957,906	2,937,765	58.52%
088	SPOTSYLVANIA	53,338,009	102,177,693	48,839,684	91.57%
089	STAFFORD	57,316,872	108,337,370	51,020,498	89.01%
090	SURRY	5,658,271	11,162,147	5,503,876	97.27%
091	SUSSEX	3,226,167	9,384,061	6,157,894	190.87%
092	TAZEWELL	11,398,776	11,398,877	101	0.00%
093	WARREN	13,945,279	17,619,723	3,674,444	26.35%
094	WASHINGTON	15,671,296	23,134,812	7,463,516	47.63%
095	WESTMORELAND ³	5,382,798	5,191,016	(191,782)	(3.56%)
096	WISE	8,989,017	15,105,295	6,116,278	68.04%
097	WYTHE	8,759,275	10,436,660	1,677,385	19.15%
098	YORK	28,648,413	53,751,321	25,102,908	87.62%
101	ALEXANDRIA	59,864,140	159,701,114	99,836,974	166.77%
102	BRISTOL	5,493,633	7,363,726	1,870,093	34.04%
103	BUENA VISTA	1,760,490	2,906,895	1,146,405	65.12%
104	CHARLOTTESVILLE	16,230,657	41,499,119	25,268,462	155.68%
106	COLONIAL HEIGHTS	8,365,202	18,992,859	10,627,657	127.05%
107	COVINGTON	1,985,983	4,173,467	2,187,484	110.15%
108	DANVILLE	11,518,711	20,005,477	8,486,766	73.68%
109	FALLS CHURCH	10,467,363	30,071,383	19,604,020	187.29%
110	FREDERICKSBURG	13,594,293	25,987,375	12,393,082	91.16%
111	GALAX	2,601,618	2,806,454	204,836	7.87%
112	HAMPTON	34,556,161	70,667,813	36,111,652	104.50%
113	HARRISONBURG	14,252,777	23,075,571	8,822,794	61.90%
114	HOPEWELL	7,069,231	10,723,175	3,653,944	51.69%
115	LYNCHBURG	20,358,974	33,672,550	13,313,576	65.39%
116	MARTINSVILLE	3,889,231	5,033,113	1,143,882	29.41%
117	NEWPORT NEWS	51,783,118	82,590,914	30,807,796	59.49%
118	NORFOLK	60,174,712	108,587,258	48,412,546	80.45%
119	NORTON	1,613,973	1,661,427	47,454	2.94%
120	PETERSBURG	7,789,988	10,411,981	2,621,993	33.66%

FY 2008 TOTAL Local Match Requirement for SOQ, Incentive, and School Facilities Accounts Compared to Budgeted Local Expenditures for Operations and Capital

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Div. Num.	Division Name	FY 2008 <u>TOTAL</u> Required Local Effort and Match¹	FY 2008 <u>TOTAL</u> Budgeted Local Expenditures for Operations and Capital²	FY 2008 <u>TOTAL</u> Budgeted Local Expenditures for Operations and Capital Above RLE and RLM	Percent of FY 2008 <u>TOTAL</u> Budgeted Local Expenditures for Operations and Capital Above RLE and RLM
121	PORTSMOUTH	22,496,422	48,804,742	26,308,320	116.94%
122	RADFORD	2,960,938	5,296,134	2,335,196	78.87%
123	RICHMOND CITY	74,115,639	150,137,434	76,021,795	102.57%
124	ROANOKE CITY	35,735,359	54,443,316	18,707,957	52.35%
126	STAUNTON	6,645,938	11,783,827	5,137,889	77.31%
127	SUFFOLK	26,916,970	45,702,307	18,785,337	69.79%
128	VIRGINIA BEACH	150,494,070	346,420,925	195,926,855	130.19%
130	WAYNESBORO	6,044,603	9,211,623	3,167,020	52.39%
131	WILLIAMSBURG	3,798,910	5,169,958	1,371,048	36.09%
132	WINCHESTER	13,925,027	29,424,861	15,499,834	111.31%
134	FAIRFAX CITY	16,238,703	32,473,908	16,235,205	99.98%
135	FRANKLIN CITY	2,730,703	5,143,783	2,413,080	88.37%
136	CHESAPEAKE	76,456,192	180,210,293	103,754,101	135.70%
137	LEXINGTON	1,587,038	2,368,036	780,998	49.21%
138	EMPORIA	2,034,665	2,546,301	511,636	25.15%
139	SALEM	8,799,707	19,004,901	10,205,194	115.97%
140	BEDFORD CITY	1,705,038	1,914,370	209,332	12.28%
142	POQUOSON	4,988,361	6,145,838	1,157,477	23.20%
143	MANASSAS	18,645,426	44,293,790	25,648,364	137.56%
144	MANASSAS PARK	6,709,367	14,520,560	7,811,193	116.42%
202	COLONIAL BEACH	1,359,942	1,376,429	16,487	1.21%
207	WEST POINT	1,469,563	3,033,077	1,563,514	106.39%

¹ Required local effort for SOQ programs (Basic Aid, Gifted Education; Vocational Education; Special Education; Prevention, Intervention, and Remediation; Fringe Benefits; English as Second Language; and Textbooks) based on Chapter 847, 2007 Acts of Assembly, and projected March 31, 2008, Average Daily Membership. Required local match for School Facilities programs (Lottery, Additional Lottery, and School Construction), and for Incentive programs (Virginia Preschool Initiative (VPI), Compensation Supplement, Early Intervention Reading Initiative, K-3 Primary Class Size Reduction Program, and SOL Algebra Readiness) based on Chapter 847, 2007 Acts of Assembly, projected March 31, 2008, Average Daily Membership, Virginia Preschool Initiative Application Data, and Early Intervention Reading Initiative participation data.

² As reported by local school divisions on the fiscal year 2008 Budgeted Required Local Match data collection. This figure includes budgeted local expenditures for operations and capital. Budgeted local capital can be used to meet local match requirements for School Facilities accounts only. Budgeted local expenditures for operations can be used to meet local match requirements for School Facilities and Incentive accounts.

³ These school divisions must request additional local appropriation for some School Facilities and Incentive accounts. Westmoreland County did not meet budgeted local match requirements for: Compensation Supplement, Early Reading, K-3 Primary Class Size Reduction, and SOL Algebra Readiness.

Copy of Legislative Mandate for the Reporting Requirement

Code of Virginia

§ 22.1-97. Calculation and reporting of required local expenditures; procedure if locality fails to appropriate sufficient educational funds.

A. The Department of Education shall collect annually the data necessary to make calculations and reports required by this subsection.

At the beginning of each school year, the Department shall make calculations to ensure that each school division has appropriated sufficient funds to support its estimated required local expenditure for providing an educational program meeting the prescribed Standards of Quality, required by Article VIII of the Constitution of Virginia and Chapter 13.2 (§ 22.1-253.13:1 et seq.) of this title. At the conclusion of the school year, the Department shall make calculations to verify whether the locality has provided the required expenditure, based on average daily membership as of March 31 of the relevant school year.

The Department shall report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the results of such calculations and the degree to which each school division has met, failed to meet, or surpassed its required expenditure.

The Joint Legislative Audit and Review Commission shall report annually to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health the state expenditure provided each locality for an educational program meeting the Standards of Quality.

The Department and the Joint Legislative Audit and Review Commission shall coordinate to ensure that their respective reports are based upon comparable data and are delivered together, or as closely following one another as practicable, to the appropriate standing committees.

B. Whenever such calculations indicate that the governing body of a county, city or town fails or refuses to appropriate funds sufficient to provide that portion of the cost apportioned to such county, city or town by law for maintaining an educational program meeting the Standards of Quality, the Board of Education shall notify the Attorney General of such failure or refusal in writing signed by the president of the Board. Upon receipt of such notification, it shall be the duty of the Attorney General to file in the circuit court for the county, city or town a petition for a writ of mandamus directing and requiring such governing body to make forthwith such appropriation as is required by law.

The petition shall be in the name of the Board of Education, and the governing body shall be made a party defendant thereto. The court may, in its discretion, cause such other officers or persons to be made parties defendant as it may deem proper. The court may make such order as may be appropriate respecting the employment and compensation of an attorney or attorneys for any party defendant not otherwise represented by counsel. The petition shall be given first priority on the docket of such court and shall be heard expeditiously in accordance with the procedures prescribed in Article 2 (§ 8.01-644 et seq.) of Chapter 25 of Title 8.01 and the writ of mandamus shall be awarded or denied according to the law and facts of the case and with or without costs, as the court may determine. The order of the court shall be final upon entry. Any appeal therefrom shall be heard and disposed of promptly by the Supreme Court next after habeas corpus cases already on the docket.

Copy of Legislative Mandate Directing the Required Local Effort and Required Local Match Data Collection

Chapter 847, 2006-2008 Appropriation Act (2007 Acts of Assembly)

Item 135, Paragraphs A.5 and A.6:

5. "Required Local Expenditure for the Standards of Quality" - The locality's share based on the composite index of local ability-to-pay of the cost required by all the Standards of Quality minus its estimated revenues from the state sales and use tax dedicated to public education and those sales tax revenues transferred to the general fund from the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund and appropriated in this Item, both of which are returned on the basis of the triennial census of school age population, as specified in this item, collected by the Department of Education and distributed to school divisions in the fiscal year in which the school year begins.

6. "Required Local Match" - The locality's required share of program cost based on the composite index of local ability-to-pay for all School Facilities and Incentive programs, where required, in which the school division has elected to participate in a fiscal year.

Paragraphs B.8 - B.11:

8.a. The Department of Education shall make calculations at the start of the school year to ensure that school divisions have appropriated adequate funds to support their estimated required local expenditure. The Department of Education shall also make calculations after the close of the school year to verify that the required local effort level, based on actual March 31 Average Daily Membership, was met. The Department of Education shall specify the calculations to determine if a school division has appropriated and expended its required local expenditure for the Standards of Quality. This calculation may include but is not limited to the following calculations:

b. The total expenditures for operation, defined as total expenditures less all capital outlays, expenditures for debt service, facilities, non-regular day school programs (such as adult education, preschool, and non-local education programs), and any transfers to regional programs or escrow accounts will be calculated.

c. The following state funds will be deducted from the amount calculated in paragraph a. above: revenues from the state sales and use tax (returned on the basis of the 2005 triennial census of school age population as specified in this item) for sales in the fiscal year in which the school year begins; total receipts from state funds (except state funds for non-regular day school program and state funds used for capital or debt service purposes); and the state share of any balances carried forward from the previous fiscal year. Any qualifying state funds that remain unspent at the end of the fiscal year will be added to the amount calculated in paragraph a. above.

d. The following federal funds will also be deducted from the amount calculated in paragraph a. above: total receipts from federal funds (except federal funds for non-regular school programs, Impact Aid funds CFDA 84.040 and 84.041 and Forest Reserve,) and any federal funds carried forward from the previous fiscal year. Any federal funds that remain unspent at the end of the fiscal year and any capital expenditures paid from federal funds will be added to the amount calculated in paragraph a. above.

e. Tuition receipts and receipts from payments from other cities or counties will also be deducted from the amount calculated in paragraph a, then

f. The final amount calculated as described above must be equal to or greater than the required local expenditure defined in paragraph A. 5.

g. The Department of Education shall collect the data necessary to perform the calculations of required local expenditure as required by this section.

h. A locality whose expenditure in fact exceeds the required amount from local funds may not reduce its expenditures unless it first complies with all of the Standards of Quality.

9.a. Any sum which a locality, as of the end of a school year, has not expended, pursuant to this Item, for the Standards of Quality shall be paid by the locality into the general fund of the state treasury. Such payments shall be made not later than the end of the school year following that in which the under expenditure occurs.

b. Whenever the Department of Education has recovered funds as defined in the preceding paragraph a, the Secretary of Education is authorized to repay to the locality affected by that action, seventy-five percent (75%) of those funds upon his determination that:

1) The local school board agrees to include the funds in its June 30 ending balance for the year following that in which the under expenditure occurs;

2) The local governing body agrees to reappropriate the funds as a supplemental appropriation to the approved budget for the second year following that in which the under expenditure occurs, in an appropriate category as requested by the local school board, for the direct benefit of the students;

3) The local school board agrees to expend these funds, over and above the funds required to meet the required local expenditure for the second year following that in which the under expenditure occurs, for a special project, the details of which must be furnished to the Department of Education for review and approval;

4) The local school board agrees to submit periodic reports to the Department of Education on the use of funds provided through this project award; and

5) The local governing body and the local school board agree that the project award will be cancelled and the funds withdrawn if the above conditions have not been met as of June 30 of the second year following that in which the under expenditure occurs.

c. There is hereby appropriated, for the purposes of the foregoing repayment, a sum sufficient, not to exceed 75 percent of the funds deposited in the general fund pursuant to the preceding paragraph a.

10. The Department of Education shall specify the manner for collecting the required information and the method for determining if a school division has appropriated and expended the local funds required to support the actual local match based on all School Facilities and Incentive programs in which the school division has elected to participate. Unless specifically stated otherwise in this Item, school divisions electing to participate in any School Facilities or Incentive program that requires a local funding match in order to receive state funding, shall certify to the Department of Education its intent to participate in each program by November 1 the first year and October 1 the second year in a manner prescribed by the Department of Education. Upon receipt of the certifications, the Department of Education shall make calculations to ensure that school divisions have appropriated adequate local funds, above the required local effort for the Standards of Quality, to support the projected required local match based on the School Facilities and Incentive programs in which the school division has elected to participate. If the Department of Education's calculations indicate that insufficient local funds are appropriated to meet the required local funding match for one or more programs, state funding for such program

11. Beginning in fiscal year 2008, any sum which a locality has not expended as of the end of a fiscal year in support of the required local match pursuant to this Item shall be paid by the locality into the general fund of the state treasury unless the carryover of those unspent funds is specifically permitted by other provisions of this act. Such payments shall be made no later than the end of the school year following that in which the under expenditure occurred.