



COMMONWEALTH of VIRGINIA

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Superintendent of Public Instruction

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January 9, 2019

Division of Legislative Automated Systems (DLAS)
910 Capitol Square
General Assembly Building, Suite 660
Richmond, VA 23219

ATTN: Legislative Documents and Reports Processing

To Whom It May Concern:

Pursuant to Section 22.1-97, *Code of Virginia*, I am pleased to transmit the 2018 Required Local Effort and Required Local Match report for fiscal years 2018 and 2019 prepared by the Virginia Department of Education. The title of this report is "Actual Fiscal Year 2018 Required Local Effort and Required Local Match; Certification of Budgeted Fiscal Year 2019 Required Local Effort and Required Local Match."

If you have questions or require additional information relative to this transmittal, please contact me or Edward Lanza, Budget Director, at (804) 225-2025.

Sincerely,

A handwritten signature in blue ink that reads "James F. Lane".

James F. Lane

JMF/eml

Enclosure

c: The Honorable Atif Qarni

DLAS Document Summary

DLAS Document Summary

Actual Fiscal Year 2018 Required Local Effort and Required Local Match; Certification of Budgeted Fiscal Year 2019 Required Local Effort and Required Local Match

Author

Virginia 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).

Virginia Department of Education budget staff prepared the report based on Annual School Report Financial Section (ASRFIN) data submitted by school divisions for fiscal year 2018, and certifications of budgeted local expenditures submitted by school divisions for fiscal year 2019.

Executive Summary

Pursuant to the requirements of Section 22.1-97, *Code of Virginia*, the Virginia Department of Education collected data from school divisions on the actual local funding effort in support of the Standards of Quality for fiscal year 2018, through the 2017-2018 Annual School Report Financial Section (ASRFIN). School divisions were also required to certify that local funds were at the required level in support of the Standards of Quality for fiscal year 2019.

This report provides the results of calculations made to ensure that each school division has expended 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 2018 calculations are based on actual local operational expenditures. All school divisions met required local effort in fiscal year 2018.

Item 136, Chapter 2, 2018 Virginia Acts of Assembly, requires divisions to certify “that sufficient local funds have been budgeted to meet all state required local effort and required local match amounts.” All school divisions certified that they have budgeted local operational funds sufficient to meet budgeted required local effort for fiscal year 2019. School divisions whose local appropriations for fiscal year 2019 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 local appropriations are available based on current enrollment levels.

Pursuant to Item 136, Chapter 2, 2018 Virginia Acts of Assembly, for fiscal year 2018, the Virginia Department of Education collected data on actual local expenditures for Incentive and Lottery programs that have a required local match. In fiscal year 2018, school divisions were required to report on local expenditures to support the actual required local match for each of the applicable accounts: At Risk; Virginia Preschool Initiative; K-3 Primary Class Size Reduction; Math/Reading Instructional Specialist Initiative; and Early Reading Specialist Initiative. All school divisions reported certified actual local operational expenditures sufficient to meet required local match for the programs in which they elected to participate in fiscal year 2018.

For fiscal year 2019, all school divisions have submitted the required information to certify their budgeted required local match for Incentive and Lottery accounts (i.e., At-Risk, Virginia Preschool Initiative, K-3 Primary Class Size Reduction, Math/Reading Instructional Specialist Initiative, and Early Reading Specialists Initiative). All school divisions certified that they have budgeted local operational funds sufficient to meet budgeted required local match for all Incentive and Lottery-funded accounts in which they have elected to participate in fiscal year 2019.

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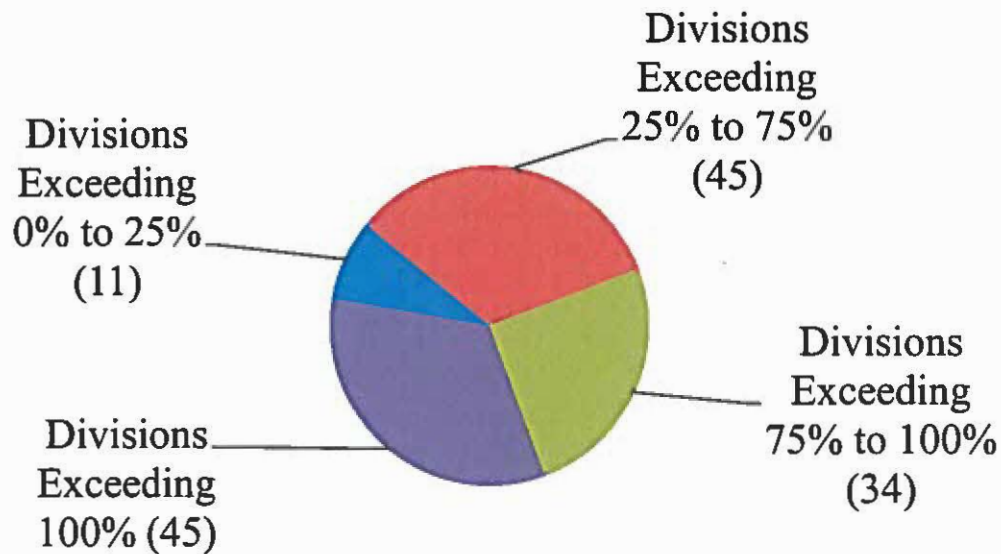
Fiscal Year 2018 Statewide Summary

Actual Required Local Effort for the Standards of Quality Fiscal Year 2018

All school divisions exceeded required local effort for fiscal year 2018. The range of local support in excess of the required amount is:

- Low – Williamsburg – 3.69% in excess of the required amount
- High – West Point – 264.80% in excess of the required amount
- The average local operational expenditure in excess of the required level for FY 2018: 85.19%

Distribution - Percent of FY18 Actual Local Expenditures for Operations Above Required Local Effort for SOQ



**FY 2018 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

RLE Based on Chapter 2, 2018 Virginia Acts of Assembly, and
Final March 31, 2018, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2018 Required Local Effort¹	FY 2018 Actual Local Expenditures for Operations²	FY 2018 Actual Local Expenditures for Operations Above RLE	Percent of FY 2018 Actual Local Expenditures for Operations Above RLE
001	ACCOMACK	12,549,209	17,128,138	4,578,929	36.49%
002	ALBEMARLE	54,470,875	140,755,683	86,284,808	158.41%
003	ALLEGHANY	3,383,015	8,481,901	5,098,886	150.72%
004	AMELIA	3,716,364	4,956,814	1,240,450	33.38%
005	AMHERST	8,090,328	14,301,713	6,211,385	76.78%
006	APPOMATTOX	4,271,902	5,882,991	1,611,089	37.71%
007	ARLINGTON	147,526,617	424,710,552	277,183,935	187.89%
008	AUGUSTA	20,912,532	41,648,221	20,735,689	99.15%
009	BATH	3,640,886	7,747,873	4,106,987	112.80%
010	BEDFORD	17,930,074	36,283,155	18,353,081	102.36%
011	BLAND	1,483,238	2,400,859	917,621	61.87%
012	BOTETOURT	10,829,251	24,288,717	13,459,466	124.29%
013	BRUNSWICK	3,299,948	5,058,041	1,758,093	53.28%
014	BUCHANAN	6,402,880	7,992,569	1,589,689	24.83%
015	BUCKINGHAM	4,931,804	6,184,314	1,252,510	25.40%
016	CAMPBELL	12,729,380	26,459,888	13,730,508	107.86%
017	CAROLINE	8,681,461	14,828,548	6,147,087	70.81%
018	CARROLL	6,503,584	12,365,794	5,862,210	90.14%
019	CHARLES CITY	2,326,296	5,293,475	2,967,179	127.55%
020	CHARLOTTE	3,329,480	3,830,485	501,005	15.05%
021	CHESTERFIELD	130,939,561	231,555,615	100,616,054	76.84%
022	CLARKE	7,109,447	13,227,012	6,117,565	86.05%
023	CRAIG	1,285,527	1,842,307	556,780	43.31%
024	CULPEPER	18,137,926	31,128,600	12,990,674	71.62%
025	CUMBERLAND	2,456,804	3,355,630	898,826	36.59%
026	DICKENSON	3,843,490	6,103,924	2,260,434	58.81%
027	DINWIDDIE	7,990,050	14,833,011	6,842,961	85.64%
028	ESSEX	4,058,382	8,119,032	4,060,650	100.06%
029	FAIRFAX	883,103,518	1,960,766,935	1,077,663,417	122.03%

Div. Num.	Division Name	FY 2018 Required Local Effort¹	FY 2018 Actual Local Expenditures for Operations²	FY 2018 Actual Local Expenditures for Operations Above RLE	Percent of FY 2018 Actual Local Expenditures for Operations Above RLE
030	FAUQUIER	43,610,666	85,972,523	42,361,857	97.14%
031	FLOYD	4,396,221	7,825,904	3,429,683	78.01%
032	FLUVANNA	8,173,347	16,448,036	8,274,689	101.24%
033	FRANKLIN	17,931,285	31,646,735	13,715,450	76.49%
034	FREDERICK	34,422,404	82,110,892	47,688,488	138.54%
035	GILES	4,293,470	7,391,040	3,097,570	72.15%
036	GLOUCESTER	12,348,800	24,505,134	12,156,334	98.44%
037	GOOCHLAND	13,195,646	22,546,754	9,351,108	70.87%
038	GRAYSON	3,731,436	6,499,094	2,767,658	74.17%
039	GREENE	6,348,050	14,394,676	8,046,626	126.76%
040	GREENSVILLE	1,864,890	2,509,439	644,549	34.56%
041	HALIFAX	10,523,881	13,969,303	3,445,422	32.74%
042	HANOVER	48,598,997	85,050,850	36,451,853	75.01%
043	HENRICO	131,192,108	237,360,718	106,168,610	80.93%
044	HENRY	10,662,379	13,837,309	3,174,930	29.78%
045	HIGHLAND	1,908,035	2,284,631	376,596	19.74%
046	ISLE OF WIGHT	13,819,522	24,105,516	10,285,994	74.43%
047	JAMES CITY	37,025,177	78,452,976	41,427,799	111.89%
048	KING GEORGE	10,346,935	16,486,921	6,139,986	59.34%
049	KING QUEEN	2,517,549	3,954,126	1,436,577	57.06%
050	KING WILLIAM	4,679,251	9,950,177	5,270,926	112.64%
051	LANCASTER	6,003,996	10,217,058	4,213,062	70.17%
052	LEE	4,121,787	4,465,247	343,460	8.33%
053	LOUDOUN	298,206,006	793,024,036	494,818,030	165.93%
054	LOUISA	17,275,331	33,037,186	15,761,855	91.24%
055	LUNENBURG	2,446,102	3,142,460	696,358	28.47%
056	MADISON	5,032,409	9,249,851	4,217,442	83.81%
057	MATHEWS	4,145,892	7,228,371	3,082,479	74.35%
058	MECKLENBURG	9,720,401	16,263,940	6,543,539	67.32%
059	MIDDLESEX	5,122,248	8,183,180	3,060,932	59.76%
060	MONTGOMERY	23,860,019	46,679,484	22,819,465	95.64%
062	NELSON	7,573,451	16,157,257	8,583,806	113.34%
063	NEW KENT	8,524,619	13,454,574	4,929,955	57.83%
065	NORTHAMPTON	5,714,465	8,025,028	2,310,563	40.43%
066	NORTHUMBERLAND	6,432,498	11,689,050	5,256,552	81.72%
067	NOTTOWAY	3,327,563	4,276,068	948,505	28.50%

Div. Num.	Division Name	FY 2018 Required Local Effort¹	FY 2018 Actual Local Expenditures for Operations²	FY 2018 Actual Local Expenditures for Operations Above RLE	Percent of FY 2018 Actual Local Expenditures for Operations Above RLE
068	ORANGE	11,526,192	17,942,436	6,416,244	55.67%
069	PAGE	6,292,615	9,761,245	3,468,630	55.12%
070	PATRICK	4,672,466	6,241,048	1,568,582	33.57%
071	PITTSYLVANIA	13,758,101	16,926,340	3,168,239	23.03%
072	POWHATAN	10,848,541	22,240,616	11,392,075	105.01%
073	PRINCE EDWARD	4,633,555	7,909,786	3,276,231	70.71%
074	PRINCE GEORGE	9,917,602	16,830,004	6,912,402	69.70%
075	PRINCE WILLIAM	224,919,770	449,999,035	225,079,265	100.07%
077	PULASKI	8,393,397	14,366,292	5,972,895	71.16%
078	RAPPAHANNOCK	4,497,870	8,259,327	3,761,457	83.63%
079	RICHMOND	2,947,537	4,292,064	1,344,527	45.62%
080	ROANOKE	32,194,007	64,651,924	32,457,917	100.82%
081	ROCKBRIDGE	8,526,325	14,105,468	5,579,143	65.43%
082	ROCKINGHAM	24,533,165	63,191,203	38,658,038	157.57%
083	RUSSELL	5,724,361	8,205,617	2,481,256	43.35%
084	SCOTT	4,901,901	5,229,158	327,257	6.68%
085	SHENANDOAH	13,761,210	25,835,587	12,074,377	87.74%
086	SMYTH	6,058,846	8,398,195	2,339,349	38.61%
087	SOUTHAMPTON	5,232,747	8,793,136	3,560,389	68.04%
088	SPOTSYLVANIA	55,048,482	106,410,937	51,362,455	93.30%
089	STAFFORD	61,570,439	109,696,425	48,125,986	78.16%
090	SURRY	4,719,558	12,308,582	7,589,024	160.80%
091	SUSSEX	2,904,528	8,202,725	5,298,197	182.41%
092	TAZEWELL	10,148,245	14,547,997	4,399,752	43.35%
093	WARREN	13,290,662	22,824,561	9,533,899	71.73%
094	WASHINGTON	15,279,349	26,784,492	11,505,143	75.30%
095	WESTMORELAND	7,470,961	9,402,284	1,931,323	25.85%
096	WISE	9,590,994	11,461,656	1,870,662	19.50%
097	WYTHE	7,904,492	14,093,971	6,189,479	78.30%
098	YORK	30,334,632	54,404,831	24,070,199	79.35%
101	ALEXANDRIA	83,961,187	209,378,271	125,417,084	149.38%
102	BRISTOL	4,169,012	6,256,972	2,087,960	50.08%
103	BUENA VISTA	1,075,245	1,298,479	223,234	20.76%
104	CHARLOTTESVILLE	17,167,849	49,998,786	32,830,937	191.24%

Div. Num.	Division Name	FY 2018 Required Local Effort¹	FY 2018 Actual Local Expenditures for Operations²	FY 2018 Actual Local Expenditures for Operations Above RLE	Percent of FY 2018 Actual Local Expenditures for Operations Above RLE
106	COLONIAL HEIGHTS	7,677,416	20,382,517	12,705,101	165.49%
107	COVINGTON	1,930,419	3,820,965	1,890,546	97.93%
108	DANVILLE	9,433,336	18,243,737	8,810,401	93.40%
109	FALLS CHURCH	14,076,157	40,295,145	26,218,988	186.27%
110	FREDERICKSBURG	14,902,448	28,481,035	13,578,587	91.12%
111	GALAX	2,097,382	3,688,553	1,591,171	75.86%
112	HAMPTON	32,693,368	71,720,112	39,026,744	119.37%
113	HARRISONBURG	15,635,132	33,668,811	18,033,679	115.34%
114	HOPEWELL	5,504,197	11,181,279	5,677,082	103.14%
115	LYNCHBURG	18,626,677	39,284,456	20,657,779	110.90%
116	MARTINSVILLE	2,670,727	6,418,174	3,747,447	140.32%
117	NEWPORT NEWS	49,328,340	105,601,472	56,273,132	114.08%
118	NORFOLK	53,169,526	108,783,364	55,613,838	104.60%
119	NORTON	1,422,638	1,545,197	122,559	8.61%
120	PETERSBURG	6,062,248	7,548,549	1,486,301	24.52%
121	PORTSMOUTH	20,983,445	52,221,551	31,238,106	148.87%
122	RADFORD	2,574,012	4,698,145	2,124,133	82.52%
123	RICHMOND CITY	82,269,945	145,125,795	62,855,850	76.40%
124	ROANOKE CITY	29,211,264	64,466,264	35,255,000	120.69%
126	STAUNTON	5,953,689	11,275,708	5,322,019	89.39%
127	SUFFOLK	29,172,781	53,118,487	23,945,706	82.08%
128	VIRGINIA BEACH	160,769,235	386,232,206	225,462,971	140.24%
130	WAYNESBORO	6,251,990	13,960,626	7,708,636	123.30%
131	WILLIAMSBURG	5,062,906	5,249,545	186,639	3.69%
132	WINCHESTER	12,097,040	29,723,446	17,626,406	145.71%
134	FAIRFAX CITY	17,647,462	38,703,914	21,056,452	119.32%
135	FRANKLIN CITY	2,206,579	3,973,920	1,767,341	80.09%
136	CHESAPEAKE	88,724,996	192,775,081	104,050,085	117.27%
137	LEXINGTON	1,689,394	2,999,383	1,309,989	77.54%
138	EMPORIA	1,519,234	2,802,741	1,283,507	84.48%
139	SALEM	8,819,201	18,719,068	9,899,867	112.25%
142	POQUOSON	4,912,597	9,885,499	4,972,902	101.23%
143	MANASSAS	19,224,623	45,242,865	26,018,242	135.34%
144	MANASSAS PARK	6,926,628	11,943,394	5,016,766	72.43%
202	COLONIAL BEACH	1,604,604	2,495,439	890,835	55.52%
207	WEST POINT	1,272,006	4,640,237	3,368,231	264.80%

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; Early Reading Intervention, SOL Algebra Readiness, and Textbooks) based on Chapter 2, 2018 Virginia Acts of Assembly, and final March 31, 2018, Average Daily Membership.

² Local expenditures for operations are based on expenditures as reported by school divisions on the 2017-2018 Annual School Report Financial Section.

Fiscal Year 2019 Statewide Summary

Budgeted Required Local Effort for the Standards of Quality

Fiscal Year 2019

All school divisions certified that sufficient local funds have been budgeted to meet all required local effort amounts for SOQ programs in fiscal year 2019.

FY 2019 Budgeted Required Local Effort (RLE) for the Standards of Quality

RLE Based on Chapter 2, 2018 Virginia Acts of Assembly, and
Projected March 31, 2019, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2019 Budgeted Required Local Effort¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2019 Required Local Effort²
001	ACCOMACK	12,966,439	YES
002	ALBEMARLE	60,913,674	YES
003	ALLEGHANY	3,528,001	YES
004	AMELIA	4,003,164	YES
005	AMHERST	8,080,136	YES
006	APPOMATTOX	4,538,464	YES
007	ARLINGTON	158,516,235	YES
008	AUGUSTA	22,012,494	YES
009	BATH	3,440,553	YES
010	BEDFORD	18,922,900	YES
011	BLAND	1,517,363	YES
012	BOTETOURT	11,424,585	YES
013	BRUNSWICK	4,489,167	YES
014	BUCHANAN	5,976,649	YES
015	BUCKINGHAM	5,409,963	YES
016	CAMPBELL	13,679,752	YES
017	CAROLINE	9,361,405	YES
018	CARROLL	6,829,469	YES
019	CHARLES CITY	2,386,410	YES
020	CHARLOTTE	3,152,507	YES
021	CHESTERFIELD	139,224,495	YES
022	CLARKE	7,064,651	YES
023	CRAIG	1,521,349	YES
024	CULPEPER	18,731,304	YES
025	CUMBERLAND	2,537,299	YES
026	DICKENSON	3,509,183	YES
027	DINWIDDIE	8,150,120	YES
028	ESSEX	4,273,067	YES

Div. Num.	Division Name	FY 2019 Budgeted Required Local Effort¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2019 Required Local Effort²
029	FAIRFAX	918,422,584	YES
030	FAUQUIER	47,914,072	YES
031	FLOYD	4,575,179	YES
032	FLUVANNA	8,923,775	YES
033	FRANKLIN	18,367,772	YES
034	FREDERICK	36,043,863	YES
035	GILES	4,612,790	YES
036	GLOUCESTER	13,411,440	YES
037	GOOCHLAND	14,115,508	YES
038	GRAYSON	3,736,827	YES
039	GREENE	6,584,986	YES
040	GREENSVILLE	1,728,292	YES
041	HALIFAX	10,763,378	YES
042	HANOVER	52,350,386	YES
043	HENRICO	139,396,141	YES
044	HENRY	10,690,669	YES
045	HIGHLAND	1,751,274	YES
046	ISLE OF WIGHT	14,379,364	YES
047	JAMES CITY	38,418,454	YES
048	KING GEORGE	11,307,287	YES
049	KING QUEEN	2,550,495	YES
050	KING WILLIAM	5,211,515	YES
051	LANCASTER	5,773,274	YES
052	LEE	4,312,304	YES
053	LOUDOUN	310,657,635	YES
054	LOUISA	17,630,701	YES
055	LUNENBURG	2,663,743	YES
056	MADISON	5,255,284	YES
057	MATHEWS	4,215,939	YES
058	MECKLENBURG	10,654,784	YES
059	MIDDLESEX	5,668,932	YES
060	MONTGOMERY	25,657,481	YES
062	NELSON	6,850,873	YES

Div. Num.	Division Name	FY 2019 Budgeted Required Local Effort¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2019 Required Local Effort²
063	NEW KENT	9,338,192	YES
065	NORTHAMPTON	5,231,200	YES
066	NORTHUMBERLAND	6,215,441	YES
067	NOTTOWAY	3,357,570	YES
068	ORANGE	12,702,226	YES
069	PAGE	6,468,632	YES
070	PATRICK	4,717,331	YES
071	PITTSYLVANIA	14,058,966	YES
072	POWHATAN	12,017,296	YES
073	PRINCE EDWARD	4,852,426	YES
074	PRINCE GEORGE	9,768,847	YES
075	PRINCE WILLIAM	232,602,101	YES
077	PULASKI	8,865,933	YES
078	RAPPAHANNOCK	4,191,082	YES
079	RICHMOND	3,008,349	YES
080	ROANOKE	33,270,431	YES
081	ROCKBRIDGE	9,007,553	YES
082	ROCKINGHAM	26,072,502	YES
083	RUSSELL	5,769,016	YES
084	SCOTT	4,985,738	YES
085	SHENANDOAH	15,422,084	YES
086	SMYTH	6,366,735	YES
087	SOUTHAMPTON	5,706,921	YES
088	SPOTSYLVANIA	58,600,360	YES
089	STAFFORD	64,223,413	YES
090	SURRY	4,490,796	YES
091	SUSSEX	2,894,809	YES
092	TAZEWELL	9,673,442	YES
093	WARREN	14,855,252	YES
094	WASHINGTON	15,436,980	YES
095	WESTMORELAND	7,406,934	YES
096	WISE	9,186,888	YES
097	WYTHE	8,329,602	YES

Div. Num.	Division Name	FY 2019 Budgeted Required Local Effort¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2019 Required Local Effort²
098	YORK	31,182,148	YES
101	ALEXANDRIA	88,618,870	YES
102	BRISTOL	4,320,202	YES
103	BUENA VISTA	1,236,696	YES
104	CHARLOTTESVILLE	18,685,518	YES
106	COLONIAL HEIGHTS	8,020,140	YES
107	COVINGTON	2,090,169	YES
108	DANVILLE	9,247,375	YES
109	FALLS CHURCH	14,484,223	YES
110	FREDERICKSBURG	15,726,232	YES
111	GALAX	2,167,361	YES
112	HAMPTON	32,143,145	YES
113	HARRISONBURG	15,595,059	YES
114	HOPEWELL	5,688,801	YES
115	LYNCHBURG	20,110,318	YES
116	MARTINSVILLE	2,751,619	YES
117	NEWPORT NEWS	49,963,758	YES
118	NORFOLK	54,115,217	YES
119	NORTON	1,464,324	YES
120	PETERSBURG	6,181,158	YES
121	PORTSMOUTH	20,817,304	YES
122	RADFORD	2,487,499	YES
123	RICHMOND CITY	88,170,663	YES
124	ROANOKE CITY	29,794,042	YES
126	STAUNTON	6,707,927	YES
127	SUFFOLK	30,639,802	YES
128	VIRGINIA BEACH	168,083,635	YES
130	WAYNESBORO	6,400,058	YES
131	WILLIAMSBURG	6,134,389	YES
132	WINCHESTER	12,361,991	YES
134	FAIRFAX CITY	18,582,727	YES
135	FRANKLIN CITY	2,203,470	YES
136	CHESAPEAKE	93,902,045	YES

Div. Num.	Division Name	FY 2019 Budgeted Required Local Effort¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2019 Required Local Effort²
137	LEXINGTON	1,945,080	YES
138	EMPORIA	1,348,754	YES
139	SALEM	9,462,272	YES
142	POQUOSON	5,087,552	YES
143	MANASSAS	19,895,484	YES
144	MANASSAS PARK	7,571,955	YES
202	COLONIAL BEACH	1,903,577	YES
207	WEST POINT	1,393,035	YES

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; Textbooks; SOL Algebra Readiness; and Early Reading Intervention) based on Chapter 2, 2018 Virginia Acts of Assembly, and projected March 31, 2019, Average Daily Membership.

² As certified by school divisions in the FY 2019 Budgeted Required Local Effort and Required Local Match data collection.

Fiscal Year 2018 Statewide Summary

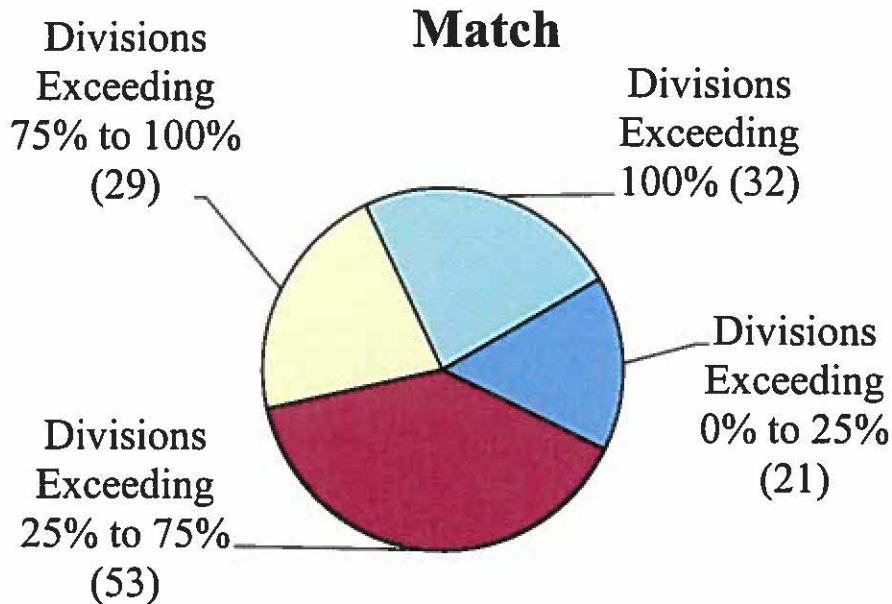
Actual Required Local Match for Incentive and Lottery Accounts

Fiscal Year 2018

All school divisions met required local match for all Incentive and Lottery accounts in which they elected to participate in fiscal year 2018. The funds used to meet required local match are actual local operational expenditures that are above those used to meet required local effort on the Standards of Quality. The range of actual local support in excess of the required amounts for local effort and local match is:

- Low – Lee – 0.23%
- High – West Point – 252.64%
- The average actual local operational expenditure in excess of the required level for fiscal year 2018: 73.93%

Distribution - Percent of FY18 Actual Local Expenditures for Operations Above Required Local Effort and Required Local Match



**FY 2018 Actual Required Local Match (RLM) for Incentive and Lottery Accounts
Compared to
Actual Local Expenditures for Operations Above Required Local Effort (RLE)
RLM Based on Chapter 2, 2018 Virginia Acts of Assembly,
Final March 31, 2018, Average Daily Membership (ADM), and Actual Participation Data**

Div. Num.	Division Name	FY 2018 Required Local Match¹	FY 2018 Actual Local Expenditures for Operations Above RLE²	FY 2018 Actual Local Expenditures for Operations Above RLE and RLM	Percent of FY 2018 Actual Local Expenditures for Operations Above RLE and RLM
001	ACCOMACK	1,382,798	4,843,989	3,461,191	24.84%
002	ALBEMARLE	1,298,838	86,284,808	84,985,970	152.39%
003	ALLEGHANY	239,046	5,165,670	4,926,624	136.02%
004	AMELIA	273,253	1,295,021	1,021,768	25.61%
005	AMHERST	584,684	6,349,506	5,764,822	66.45%
006	APPOMATTOX	344,320	1,645,495	1,301,175	28.19%
007	ARLINGTON	4,899,802	278,813,185	273,913,383	179.70%
008	AUGUSTA	1,231,759	21,083,769	19,852,010	89.65%
009	BATH	106,984	4,106,986	4,000,002	106.73%
010	BEDFORD	770,333	18,531,486	17,761,153	94.98%
011	BLAND	54,760	921,300	866,540	56.34%
012	BOTETOURT	161,629	13,537,893	13,376,264	121.70%
013	BRUNSWICK	488,953	1,811,410	1,322,457	34.90%
014	BUCHANAN	545,827	1,644,071	1,098,244	15.81%
015	BUCKINGHAM	587,288	1,385,985	798,697	14.47%
016	CAMPBELL	968,014	14,028,209	13,060,195	95.35%
017	CAROLINE	693,129	6,246,821	5,553,692	59.24%
018	CARROLL	632,232	6,042,269	5,410,037	75.82%
019	CHARLES CITY	199,962	3,015,296	2,815,334	111.44%
020	CHARLOTTE	263,230	577,458	314,228	8.75%
021	CHESTERFIELD	3,955,235	100,856,840	96,901,605	71.83%
022	CLARKE	66,673	6,117,565	6,050,892	84.32%
023	CRAIG	57,168	556,780	499,612	37.21%
024	CULPEPER	1,144,801	13,253,510	12,108,709	62.80%
025	CUMBERLAND	301,888	949,789	647,901	23.49%
026	DICKENSON	346,714	2,343,122	1,996,408	47.64%
027	DINWIDDIE	571,220	6,892,385	6,321,165	73.83%

Div. Num.	Division Name	FY 2018 Required Local Match¹	FY 2018 Actual Local Expenditures for Operations Above RLE²	FY 2018 Actual Local Expenditures for Operations Above RLE and RLM	Percent of FY 2018 Actual Local Expenditures for Operations Above RLE and RLM
028	ESSEX	535,024	4,153,173	3,618,149	78.77%
029	FAIRFAX	14,926,211	1,077,663,417	1,062,737,206	118.34%
030	FAUQUIER	655,861	42,511,920	41,856,059	94.55%
031	FLOYD	270,626	3,506,782	3,236,156	69.34%
032	FLUVANNA	211,936	8,359,878	8,147,942	97.17%
033	FRANKLIN	1,411,227	14,114,446	12,703,219	65.68%
034	FREDERICK	1,042,526	47,688,488	46,645,962	131.53%
035	GILES	218,606	3,134,492	2,915,886	64.62%
036	GLOUCESTER	529,007	12,259,142	11,730,135	91.09%
037	GOOCHLAND	288,143	9,442,983	9,154,840	67.90%
038	GRAYSON	314,328	2,839,218	2,524,890	62.41%
039	GREENE	269,030	8,131,030	7,862,000	118.81%
040	GREENSVILLE	279,424	703,440	424,016	19.77%
041	HALIFAX	1,036,612	3,726,823	2,690,211	23.27%
042	HANOVER	527,003	36,593,580	36,066,577	73.42%
043	HENRICO	7,228,216	107,464,919	100,236,703	72.41%
044	HENRY	1,477,863	3,573,270	2,095,407	17.26%
045	HIGHLAND	85,556	385,784	300,228	15.06%
046	ISLE OF WIGHT	628,300	10,507,101	9,878,801	68.38%
047	JAMES CITY	1,250,400	41,711,034	40,460,634	105.71%
048	KING GEORGE	454,257	6,162,526	5,708,269	52.85%
049	KING QUEEN	324,829	1,517,996	1,193,167	41.98%
050	KING WILLIAM	76,464	5,270,926	5,194,462	109.23%
051	LANCASTER	775,158	4,360,062	3,584,904	52.88%
052	LEE	340,637	350,753	10,116	0.23%
053	LOUDOUN	1,854,194	495,277,330	493,423,136	164.44%
054	LOUISA	1,154,367	15,901,792	14,747,425	80.02%
055	LUNENBURG	306,725	725,208	418,483	15.20%
056	MADISON	260,443	4,263,364	4,002,921	75.63%
057	MATHEWS	156,746	3,082,479	2,925,733	68.00%
058	MECKLENBURG	998,102	6,812,957	5,814,855	54.25%

Div. Num.	Division Name	FY 2018 Required Local Match¹	FY 2018 Actual Local Expenditures for Operations Above RLE²	FY 2018 Actual Local Expenditures for Operations Above RLE and RLM	Percent of FY 2018 Actual Local Expenditures for Operations Above RLE and RLM
059	MIDDLESEX	338,847	3,060,931	2,722,084	49.85%
060	MONTGOMERY	1,300,018	23,027,132	21,727,114	86.36%
062	NELSON	522,291	8,681,806	8,159,515	100.79%
063	NEW KENT	48,179	4,929,955	4,881,776	56.94%
065	NORTHAMPTON	869,812	2,482,088	1,612,276	24.49%
066	NORTHUMBERLAND	592,345	5,348,427	4,756,082	67.70%
067	NOTTOWAY	397,516	1,006,472	608,956	16.35%
068	ORANGE	708,506	6,544,626	5,836,120	47.70%
069	PAGE	449,160	3,581,036	3,131,876	46.45%
070	PATRICK	299,941	1,587,748	1,287,807	25.90%
071	PITTSYLVANIA	1,210,775	3,312,633	2,101,858	14.04%
072	POWHATAN	73,292	11,436,538	11,363,246	104.04%
073	PRINCE EDWARD	621,826	3,416,884	2,795,058	53.18%
074	PRINCE GEORGE	415,097	7,019,700	6,604,603	63.92%
075	PRINCE WILLIAM	8,226,968	225,239,534	217,012,566	93.08%
077	PULASKI	645,782	6,132,648	5,486,866	60.70%
078	RAPPAHANNOCK	115,038	3,761,457	3,646,419	79.05%
079	RICHMOND	237,381	1,401,012	1,163,631	36.54%
080	ROANOKE	747,643	32,465,908	31,718,265	96.29%
081	ROCKBRIDGE	485,803	5,644,619	5,158,816	57.24%
082	ROCKINGHAM	1,507,291	39,203,316	37,696,025	144.76%
083	RUSSELL	606,605	2,657,273	2,050,668	32.39%
084	SCOTT	285,510	336,797	51,287	0.99%
085	SHENANDOAH	901,393	12,307,710	11,406,317	77.79%
086	SMYTH	575,836	2,470,180	1,894,344	28.55%
087	SOUTHAMPTON	374,552	3,672,344	3,297,792	58.81%
088	SPOTSYLVANIA	1,879,007	51,670,397	49,791,390	87.46%
089	STAFFORD	1,127,678	48,290,571	47,162,893	75.22%
090	SURRY	419,420	7,671,713	7,252,293	141.12%
091	SUSSEX	425,474	5,298,197	4,872,723	146.33%
092	TAZEWELL	812,886	4,556,481	3,743,595	34.15%
093	WARREN	816,149	9,540,044	8,723,895	61.84%

Div. Num.	Division Name	FY 2018 Required Local Match¹	FY 2018 Actual Local Expenditures for Operations Above RLE²	FY 2018 Actual Local Expenditures for Operations Above RLE and RLM	Percent of FY 2018 Actual Local Expenditures for Operations Above RLE and RLM
094	WASHINGTON	1,115,153	11,774,794	10,659,641	65.02%
095	WESTMORELAND	862,688	2,121,122	1,258,434	15.10%
096	WISE	987,204	1,948,408	961,204	9.09%
097	WYTHE	528,911	6,325,247	5,796,336	68.73%
098	YORK	262,687	24,147,920	23,885,233	78.06%
101	ALEXANDRIA	5,568,555	126,596,146	121,027,591	135.18%
102	BRISTOL	565,029	2,227,748	1,662,719	35.12%
103	BUENA VISTA	108,119	234,094	125,975	10.65%
104	CHARLOTTESVILLE	1,973,483	33,268,874	31,295,391	163.50%
106	COLONIAL HEIGHTS	505,664	12,705,147	12,199,483	149.08%
107	COVINGTON	166,749	1,950,635	1,783,886	85.06%
108	DANVILLE	1,848,537	9,151,777	7,303,240	64.73%
109	FALLS CHURCH	42,432	26,252,675	26,210,243	185.64%
110	FREDERICKSBURG	1,343,121	13,762,337	12,419,216	76.45%
111	GALAX	297,729	1,640,710	1,342,981	56.07%
112	HAMPTON	3,770,607	40,091,680	36,321,073	99.61%
113	HARRISONBURG	2,391,370	18,598,002	16,206,632	89.90%
114	HOPEWELL	874,910	5,863,007	4,988,097	78.19%
115	LYNCHBURG	2,455,639	21,189,165	18,733,526	88.86%
116	MARTINSVILLE	438,218	3,818,561	3,380,343	108.73%
117	NEWPORT NEWS	6,487,983	57,965,744	51,477,761	92.23%
118	NORFOLK	8,801,330	58,163,237	49,361,907	79.65%
119	NORTON	135,517	162,808	27,291	1.75%
120	PETERSBURG	1,333,915	1,747,042	413,127	5.59%
121	PORTSMOUTH	3,006,742	31,904,792	28,898,050	120.46%
122	RADFORD	139,809	2,147,212	2,007,403	73.97%
123	RICHMOND CITY	11,907,392	64,895,842	52,988,450	56.26%
124	ROANOKE CITY	5,147,399	36,345,268	31,197,869	90.80%
126	STAUNTON	598,768	5,448,597	4,849,829	74.02%
127	SUFFOLK	2,315,064	24,676,511	22,361,447	71.02%
128	VIRGINIA BEACH	6,684,717	227,297,271	220,612,554	131.75%
130	WAYNESBORO	710,202	7,871,990	7,161,788	102.87%

Div. Num.	Division Name	FY 2018 Required Local Match¹	FY 2018 Actual Local Expenditures for Operations Above RLE²	FY 2018 Actual Local Expenditures for Operations Above RLE and RLM	Percent of FY 2018 Actual Local Expenditures for Operations Above RLE and RLM
131	WILLIAMSBURG	172,160	186,639	14,479	0.28%
132	WINCHESTER	1,154,556	17,656,737	16,502,181	124.53%
134	FAIRFAX CITY	181,711	21,056,452	20,874,741	117.08%
135	FRANKLIN CITY	366,720	1,830,153	1,463,433	56.87%
136	CHESAPEAKE	3,599,904	104,808,385	101,208,481	109.62%
137	LEXINGTON	8,404	1,309,989	1,301,585	76.66%
138	EMPORIA	213,987	1,283,507	1,069,520	61.71%
139	SALEM	227,429	9,940,704	9,713,275	107.37%
142	POQUOSON	20,959	4,978,715	4,957,756	100.49%
143	MANASSAS	2,025,119	26,591,778	24,566,659	115.61%
144	MANASSAS PARK	508,694	5,075,772	4,567,078	61.42%
202	COLONIAL BEACH	125,254	890,835	765,581	44.26%
207	WEST POINT	43,834	3,368,231	3,324,397	252.64%

¹ Required local match programs (At-Risk, Virginia Preschool Initiative, Early Reading Specialists Initiative, Math and Reading Specialists, Compensation Supplement, and K-3 Primary Class Size Reduction) based on Chapter 2, 2018 Acts of Assembly, Final March 31, 2018, Average Daily Membership, and actual participation data.

² As reported by school divisions on the 2017-2018 Annual School Report Financial Section. This figure includes actual local operational expenditures and actual expenditures for the Virginia Preschool Initiative. Local expenditures for operations can be used to meet local match requirements for Incentive and Lottery-funded accounts. Local expenditures for the Virginia Preschool Initiative can only be used to meet the local match requirements for that program.

Fiscal Year 2019 Statewide Summary

Budgeted Required Local Match for Incentive and Lottery Accounts

Fiscal Year 2019

All school divisions certified that sufficient local funds have been budgeted to meet all required local match amounts for all Incentive and Lottery accounts in which they elected to participate in fiscal year 2019. 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.

**FY 2019 Budgeted Required Local Match (RLM)
for Incentive and Lottery-funded Programs**

RLM Based on Chapter 2, 2018 Virginia Acts of Assembly, Projected March 31, 2019, Average Daily Membership (ADM), and Virginia Preschool Initiative Participation

Div. Num.	Division Name	FY 2019 Budgeted Required Local Match¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2019 Required Local Match²
001	ACCOMACK	1,682,330	YES
002	ALBEMARLE	2,078,055	YES
003	ALLEGHANY	264,742	YES
004	AMELIA	287,271	YES
005	AMHERST	602,711	YES
006	APPOMATTOX	364,671	YES
007	ARLINGTON	4,861,046	YES
008	AUGUSTA	1,395,507	YES
009	BATH	115,848	YES
010	BEDFORD	763,882	YES
011	BLAND	58,818	YES
012	BOTETOURT	185,480	YES
013	BRUNSWICK	711,492	YES
014	BUCHANAN	627,476	YES
015	BUCKINGHAM	700,677	YES
016	CAMPBELL	1,032,810	YES
017	CAROLINE	789,693	YES
018	CARROLL	591,738	YES
019	CHARLES CITY	179,927	YES
020	CHARLOTTE	266,146	YES
021	CHESTERFIELD	5,879,899	YES
022	CLARKE	55,145	YES
023	CRAIG	57,505	YES
024	CULPEPER	1,206,389	YES
025	CUMBERLAND	317,117	YES
026	DICKENSON	323,416	YES

Div. Num.	Division Name	FY 2019 Budgeted Required Local Match¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2019 Required Local Match²
027	DINWIDDIE	691,747	YES
028	ESSEX	520,982	YES
029	FAIRFAX	23,286,660	YES
030	FAUQUIER	832,181	YES
031	FLOYD	290,676	YES
032	FLUVANNA	232,443	YES
033	FRANKLIN	1,384,293	YES
034	FREDERICK	1,302,016	YES
035	GILES	296,668	YES
036	GLOUCESTER	516,216	YES
037	GOOCHLAND	320,913	YES
038	GRAYSON	335,894	YES
039	GREENE	340,181	YES
040	GREENSVILLE	259,399	YES
041	HALIFAX	1,009,546	YES
042	HANOVER	778,543	YES
043	HENRICO	9,692,899	YES
044	HENRY	1,435,931	YES
045	HIGHLAND	91,605	YES
046	ISLE OF WIGHT	610,036	YES
047	JAMES CITY	1,219,225	YES
048	KING GEORGE	358,488	YES
049	KING QUEEN	173,360	YES
050	KING WILLIAM	39,119	YES
051	LANCASTER	649,264	YES
052	LEE	362,260	YES
053	LOUDOUN	4,098,015	YES
054	LOUISA	1,206,850	YES
055	LUNENBURG	323,218	YES
056	MADISON	245,421	YES
057	MATHEWS	200,866	YES
058	MECKLENBURG	1,176,849	YES

Div. Num.	Division Name	FY 2019 Budgeted Required Local Match¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2019 Required Local Match²
059	MIDDLESEX	531,747	YES
060	MONTGOMERY	1,374,708	YES
062	NELSON	453,451	YES
063	NEW KENT	129,085	YES
065	NORTHAMPTON	761,285	YES
066	NORTHUMBERLAND	533,480	YES
067	NOTTOWAY	397,101	YES
068	ORANGE	863,287	YES
069	PAGE	474,592	YES
070	PATRICK	544,098	YES
071	PITTSYLVANIA	1,213,081	YES
072	POWHATAN	126,382	YES
073	PRINCE EDWARD	734,044	YES
074	PRINCE GEORGE	471,625	YES
075	PRINCE WILLIAM	12,930,038	YES
077	PULASKI	742,642	YES
078	RAPPAHANNOCK	35,219	YES
079	RICHMOND	263,978	YES
080	ROANOKE	679,147	YES
081	ROCKBRIDGE	479,217	YES
082	ROCKINGHAM	1,391,892	YES
083	RUSSELL	584,863	YES
084	SCOTT	373,981	YES
085	SHENANDOAH	1,046,545	YES
086	SMYTH	536,920	YES
087	SOUTHAMPTON	387,818	YES
088	SPOTSYLVANIA	2,956,189	YES
089	STAFFORD	1,762,167	YES
090	SURRY	429,242	YES
091	SUSSEX	482,889	YES
092	TAZEWELL	865,456	YES
093	WARREN	912,415	YES

Div. Num.	Division Name	FY 2019 Budgeted Required Local Match¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2019 Required Local Match²
094	WASHINGTON	1,183,701	YES
095	WESTMORELAND	905,991	YES
096	WISE	970,125	YES
097	WYTHE	468,647	YES
098	YORK	310,533	YES
101	ALEXANDRIA	8,611,401	YES
102	BRISTOL	550,032	YES
103	BUENA VISTA	68,667	YES
104	CHARLOTTESVILLE	2,202,506	YES
106	COLONIAL HEIGHTS	620,686	YES
107	COVINGTON	218,817	YES
108	DANVILLE	1,890,949	YES
109	FALLS CHURCH	42,741	YES
110	FREDERICKSBURG	1,559,730	YES
111	GALAX	264,016	YES
112	HAMPTON	3,497,247	YES
113	HARRISONBURG	2,293,726	YES
114	HOPEWELL	882,389	YES
115	LYNCHBURG	2,649,842	YES
116	MARTINSVILLE	437,682	YES
117	NEWPORT NEWS	6,630,708	YES
118	NORFOLK	8,540,773	YES
119	NORTON	139,507	YES
120	PETERSBURG	1,479,283	YES
121	PORTSMOUTH	2,845,720	YES
122	RADFORD	153,192	YES
123	RICHMOND CITY	16,134,463	YES
124	ROANOKE CITY	5,064,605	YES
126	STAUNTON	640,522	YES
127	SUFFOLK	2,430,446	YES
128	VIRGINIA BEACH	8,460,641	YES
130	WAYNESBORO	681,918	YES

Div. Num.	Division Name	FY 2019 Budgeted Required Local Match¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2019 Required Local Match²
131	WILLIAMSBURG	186,777	YES
132	WINCHESTER	1,461,969	YES
134	FAIRFAX CITY	465,644	YES
135	FRANKLIN CITY	402,456	YES
136	CHESAPEAKE	4,816,674	YES
137	LEXINGTON	15,460	YES
138	EMPORIA	185,987	YES
139	SALEM	307,830	YES
142	POQUOSON	51,427	YES
143	MANASSAS	2,188,622	YES
144	MANASSAS PARK	671,612	YES
202	COLONIAL BEACH	191,971	YES
207	WEST POINT	56,911	YES

¹ Required local match programs (At-Risk, Virginia Preschool Initiative, Early Reading Specialists Initiative, Math and Reading Specialists, and K-3 Primary Class Size Reduction) based on Chapter 2, 2018 Acts of Assembly, Projected March 31, 2019, Average Daily Membership, and actual participation data.

² As reported by school divisions on the fiscal year 2019 RLE RLM data collection. This figure includes actual local operational expenditures and actual expenditures for the Virginia Preschool Initiative. Local expenditures for operations can be used to meet local match requirements for Incentive and Lottery-funded accounts. Local expenditures for the Virginia Preschool Initiative can only be used to meet the local match requirements for that program.

School Division Participation in Optional Programs with Local Match Requirements
Fiscal Year 2019

Pursuant to Item 136, Paragraph B.10, Chapter 2, 2018 Virginia Acts of Assembly, for fiscal year 2019, the Virginia Department of Education collected data on budgeted required local match for applicable Incentive and Lottery-funded accounts that require a local match.

As part of this data collection, school divisions also certified participation in certain Incentive and Lottery-funded accounts, as applicable. All school divisions have submitted completed reports and have certified their participation status for fiscal year 2019.

School divisions, if eligible for funding, either opted in or opted out of participating in the optional programs that have a required local match. If sufficient local operating expenditures were not available to meet local match requirements, then local school divisions requested additional local appropriation from the governing body prior to receiving state funds in fiscal year 2019.

The following information details by account the school division participation in Incentive and Lottery-funded accounts in fiscal year 2019:

	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
At Risk	135	0	0	0
Virginia Preschool Initiative (VPI)	125	0	7	3
Early Reading Specialists Initiative	14	0	121	0
K-3 Primary Class Size Reduction	127	0	8	0
Math/Reading Instructional Specialist Initiative	11	0	123	1

Appendix A

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.

Appendix B

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

Chapter 2, 2018 Virginia Acts of Assembly

Item 136, 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 latest yearly estimate of school age population provided by the Weldon Cooper Center for Public Service, 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 Lottery and Incentive programs, where required, in which the school division has elected to participate in a fiscal year.

Item 136, Paragraphs B.8 - B.11:

8.a.1) Pursuant to § 22.1-97, Code of Virginia, the Department of Education is required to 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 for the corresponding state fiscal year. In an effort to reduce the administrative burden on school divisions resulting from state data collections, such as the one needed to make the aforementioned calculations, the requirements of § 22.1-97, Code of Virginia, pertaining to the adequacy of estimated required local expenditures, shall be satisfied by signed certification by each division superintendent at the beginning of each school year that sufficient local funds have been budgeted to meet all state required local effort and required local match amounts. This provision shall only apply to calculations required of the Department of Education related to estimated required local expenditures and shall not pertain to the calculations associated with actual required local expenditures after the close of the school year.

2) 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. Pursuant to § 22.1-97, Code of Virginia, the Department of Education shall report annually, no later than the first day of the General Assembly session, to the House Committees on Education and Appropriations and the Senate Committees on Finance and Education and Health, the results of such calculations made after the close of the school year and the degree to which each school division has met, failed to meet, or surpassed its required local expenditure. The Department of Education shall specify the calculations to determine if a school division has 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 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 latest yearly estimate of school age population provided by the Weldon Cooper Center for Public Service, 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 programs 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. Federal funds, and any federal funds carried forward from the previous fiscal year, will also be deducted from the amount calculated in paragraph a. above. 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, receipts from payments from other cities or counties, and fund transfers 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 required local matching funds 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 quarterly 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 expended the local funds required to support the actual local match based on all Lottery 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 Lottery 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 July 1 each fiscal year in a manner prescribed by the Department of Education. As part of this certification process, each division superintendent must also certify that adequate local funds have been appropriated, above the required local effort for the Standards of Quality, to support the projected required local match based on the Lottery and Incentive programs in which the school division has elected to participate. State funding for such program(s) shall not be made until such time that the school division can certify that sufficient local funding has been appropriated to meet required local match. The Department of Education shall make calculations after the close of the fiscal year to verify that the required local match was met based on the state funds that were received.

11. Any sum of local matching funds for Lottery and Incentive program 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.