



COMMONWEALTH of VIRGINIA

Emily Anne Gullickson, M.Ed. J.D.
Superintendent of Public Instruction

DEPARTMENT OF EDUCATION
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January 5, 2026

The Honorable Luke E. Torian
Chair, House Appropriations Committee
General Assembly Building, Room 1223
201 North 9th Street
Richmond, VA 23219

The Honorable L. Louise Lucas
Chair, Senate Finance and Appropriations
Committee
General Assembly Building, Room 1404
P. O. Box 396
Richmond, VA 23218

The Honorable Sam Rasoul
Chair, House Education Committee
General Assembly Building, Room 910
201 North 9th Street
Richmond, VA 23219

The Honorable Barbara A. Favola
Chair, Senate Education and Health Committee
General Assembly Building, Room 509
PO Box 396
Richmond, VA 23218

Dear Chairs Lucas, Torian, Favola and Rasoul:

Pursuant to Va. Code § [22.1-97 \(A\)](#), I am pleased to transmit the 2025 Required Local Effort and Required Local Match report for fiscal years 2025 and 2026 prepared by the Virginia Department of Education. The title of this report is “Actual Fiscal Year 2025 Required Local Effort and Required Local Match; Certification of Budgeted Fiscal Year 2026 Required Local Effort and Required Local Match.”

If you have questions or require additional information relative to this transmittal, please contact me or Christina Berta, Chief Operations Officer, at (804) 225-2025.

Sincerely,

A handwritten signature in black ink, appearing to read "Emily Anne Gullickson".

Emily Anne Gullickson, M.Ed., J.D.
Superintendent of Public Instruction

EAG/eml

CC: The Honorable Aimee Rogstad Guidera
Virginia Secretary of Education

ACTUAL FY 2025 REQUIRED LOCAL EFFORT AND REQUIRED LOCAL MATCH AND CERTIFICATION OF FY 2026 REQUIRED LOCAL EFFORT AND REQUIRED LOCAL MATCH

Va. Code § [22.1-97 \(A\)](#)



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DLAS DOCUMENT SUMMARY

DLAS DOCUMENT

Actual Fiscal Year 2025 Required Local Effort and Required Local Match; Certification of Budgeted Fiscal Year 2026 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 of the *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.

Virginia Department of Education budget staff prepared the report based on Annual School Report Financial Section data submitted by school divisions for fiscal year 2025, and certifications of budgeted local expenditures submitted by school divisions for fiscal year 2026.

EXECUTIVE SUMMARY

Pursuant to the requirements of Va. Code § 22.1-97, 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 2025, through the 2024-2025 Annual School Report Financial Section (ASRFIN). School divisions were also required to certify that budgeted local funds were at the required level in support of the Standards of Quality for fiscal year 2026.

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 2025 calculations are based on actual local operational expenditures.

There are 131 school divisions in the Commonwealth; however, for reporting of Required Local Effort and Required Local Match, two of the joint systems (Fairfax County/Fairfax City and Williamsburg City/James City County) are reflected independently in this report. With this independent reporting, there are typically 134 reporting school divisions included in this report. As of this report submission, Essex County and Northumberland County have not submitted their Annual School report. Throughout this report, information is being reported on the 132 school divisions that have completed their required reporting submissions. Outreach has occurred to Essex County and Northumberland County via email and a formal letter to the division Superintendent, Board of Supervisors Chair, and School Board Chair. Without their submission, it will be noted that their data was not received throughout the report.

132 of 132 reporting school divisions met or exceeded required local effort for fiscal year 2025.

Item 125, Chapter 725, 2025 Virginia Acts of Assembly, requires school 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 2026. School divisions whose local appropriations for fiscal year 2026 are only slightly more than the amount required to maintain local effort for the Standards of Quality have been advised to review their average daily membership monthly during the fiscal year to ensure sufficient local appropriations are available based on current enrollment levels.

Pursuant to Item 125, Chapter 725, 2025 Virginia Acts of Assembly, for fiscal year 2025, 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 2025, 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; Compensation Supplement; Infrastructure & Operations Per Pupil Fund; Math/Reading Instructional Specialist Initiative; and Early Reading Specialist Initiative. 131 of 132 reporting 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 2025.

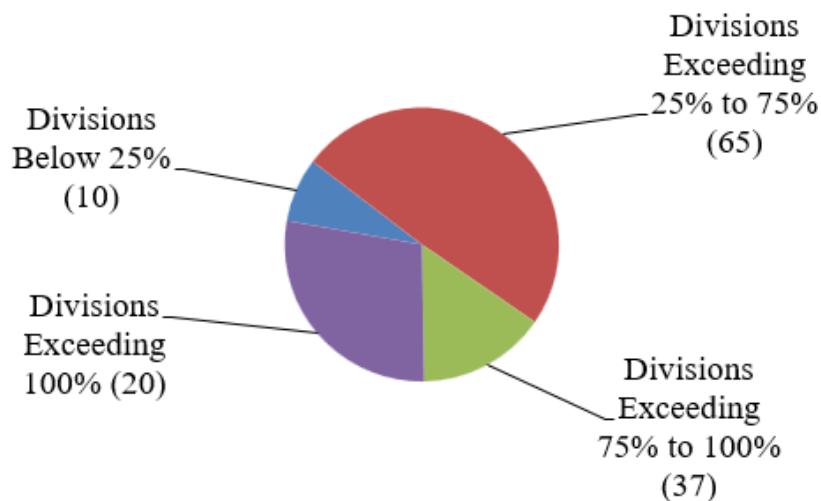
For fiscal year 2026, all school divisions have submitted the required information to certify their budgeted required local match for Incentive and Lottery accounts (i.e., At-Risk, Compensation Supplement, Virginia Preschool Initiative, Infrastructure & Operations Per Pupil Fund, K-3 Primary Class Size 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 2026.

FISCAL YEAR 2025 REQUIRED LOCAL EFFORT FOR THE STANDARDS OF QUALITY

132 of 132 reporting school divisions exceeded required local effort for fiscal year 2025. The range of local support in excess of the required amount is:

- Low – Highland – 4.13% in excess of the required amount
- High – Buchanan – 430.42% in excess of the required amount
- The average local operational expenditure in excess of the required level for FY 2025: 79.09%

Distribution - Percent of FY25 Actual Local Expenditures for Operations Above Required Local Effort for SOQ



*There are 131 school divisions in the Commonwealth; however, for reporting of Required Local Effort and Required Local Match two of the joint systems (Fairfax County/Fairfax City and Williamsburg City/James City County) are reflected independently in this report.

**FY 2025 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

RLE Based on Chapter 725, 2025 Virginia Acts of Assembly, and
Final March 31, 2025, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2025 Required Local Effort¹	FY 2025 Actual Local Expenditures for Operations²	FY 2025 Actual Local Expenditures for Operations Above RLE	Percent of FY 2025 Actual Local Expenditures for Operations Above RLE
001	ACCOMACK	15,299,024	22,459,113	7,160,089	46.80%
002	ALBEMARLE	82,690,177	221,948,630	139,258,453	168.41%
003	ALLEGHANY HIGHLANDS	7,785,530	10,014,790	2,229,260	28.63%
004	AMELIA	5,282,292	7,473,921	2,191,629	41.49%
005	AMHERST	10,682,478	31,708,389	21,025,911	196.83%
006	APPOMATTOX	5,887,996	11,584,629	5,696,633	96.75%
007	ARLINGTON	223,273,592	583,427,733	360,154,141	161.31%
008	AUGUSTA	34,721,567	48,867,865	14,146,298	40.74%
009	BATH	4,884,630	7,096,206	2,211,576	45.28%
010	BEDFORD	22,380,598	32,847,218	10,466,620	46.77%
011	BLAND	2,445,091	3,758,924	1,313,833	53.73%
012	BOTETOURT	16,678,692	28,570,199	11,891,507	71.30%
013	BRUNSWICK	7,358,994	8,713,630	1,354,636	18.41%
014	BUCHANAN	5,510,047	29,226,497	23,716,450	430.42%
015	BUCKINGHAM	5,628,621	8,656,996	3,028,375	53.80%
016	CAMPBELL	18,270,599	39,799,925	21,529,326	117.84%
017	CAROLINE	13,384,780	17,643,455	4,258,675	31.82%
018	CARROLL	8,741,703	15,011,108	6,269,405	71.72%
019	CHARLES CITY	3,973,048	7,617,933	3,644,885	91.74%
020	CHARLOTTE	3,971,692	5,292,885	1,321,193	33.27%
021	CHESTERFIELD	199,161,022	343,457,975	144,296,953	72.45%
022	CLARKE	10,483,262	16,120,416	5,637,154	53.77%
023	CRAIG	1,801,333	2,355,929	554,596	30.79%
024	CULPEPER	28,072,857	31,996,086	3,923,229	13.98%
025	CUMBERLAND	4,218,551	6,113,830	1,895,279	44.93%
026	DICKENSON	3,523,383	8,172,559	4,649,176	131.95%
027	DINWIDDIE	11,538,682	16,251,522	4,712,840	40.84%
028	ESSEX	Did Not Submit			
029	FAIRFAX	1,192,046,546	2,598,270,409	1,406,223,863	117.97%
030	FAUQUIER	62,410,105	96,889,523	34,479,418	55.25%
031	FLOYD	5,817,433	7,556,525	1,739,092	29.89%
032	FLUVANNA	11,167,264	22,138,188	10,970,924	98.24%
033	FRANKLIN	23,461,082	34,636,181	11,175,099	47.63%
034	FREDERICK	56,732,095	105,663,956	48,931,861	86.25%
035	GILES	7,010,994	16,980,140	9,969,146	142.19%
036	GLOUCESTER	17,273,179	28,265,579	10,992,400	63.64%
037	GOOCHLAND	18,492,575	31,031,013	12,538,438	67.80%
038	GRAYSON	4,999,030	8,338,650	3,339,620	66.81%
039	GREENE	8,921,725	11,627,848	2,706,123	30.33%
040	GREENSVILLE	3,858,939	5,994,178	2,135,239	55.33%
041	HALIFAX	12,261,477	20,546,197	8,284,720	67.57%

**FY 2025 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

RLE Based on Chapter 725, 2025 Virginia Acts of Assembly, and
Final March 31, 2025, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2025 Required Local Effort ¹	FY 2025 Actual Local Expenditures for Operations ²	FY 2025 Actual Local Expenditures for Operations Above RLE	Percent of FY 2025 Actual Local Expenditures for Operations Above RLE
042	HANOVER	70,902,618	128,221,459	57,318,841	80.84%
043	HENRICO	201,202,234	353,520,215	152,317,981	75.70%
044	HENRY	13,699,350	18,047,895	4,348,545	31.74%
045	HIGHLAND	2,660,878	2,770,849	109,971	4.13%
046	ISLE OF WIGHT	17,419,051	33,558,932	16,139,881	92.66%
047	JAMES CITY	49,093,641	92,629,091	43,535,450	88.68%
048	KING GEORGE	14,281,474	23,173,939	8,892,465	62.27%
049	KING QUEEN	2,242,812	5,239,974	2,997,162	133.63%
050	KING WILLIAM	5,947,431	9,046,290	3,098,859	52.10%
051	LANCASTER	7,726,418	11,859,297	4,132,879	53.49%
052	LEE	5,479,371	7,001,154	1,521,783	27.77%
053	LOUDOUN	442,312,507	1,213,618,769	771,306,262	174.38%
054	LOUISA	23,212,131	40,646,912	17,434,781	75.11%
055	LUNENBURG	4,173,285	7,018,150	2,844,865	68.17%
056	MADISON	6,320,345	10,198,722	3,878,377	61.36%
057	MATHEWS	4,609,178	10,079,758	5,470,580	118.69%
058	MECKLENBURG	12,812,612	21,292,749	8,480,137	66.19%
059	MIDDLESEX	7,242,588	11,739,541	4,496,953	62.09%
060	MONTGOMERY	33,501,259	67,953,913	34,452,654	102.84%
062	NELSON	9,896,309	19,149,965	9,253,656	93.51%
063	NEW KENT	14,055,401	20,099,980	6,044,579	43.01%
065	NORTHAMPTON	7,009,180	26,854,615	19,845,435	283.13%
066	NORTHUMBERLAND	Did Not Submit			
067	NOTTOWAY	4,006,277	9,648,645	5,642,368	140.84%
068	ORANGE	19,693,915	27,494,273	7,800,358	39.61%
069	PAGE	8,554,550	13,429,401	4,874,851	56.99%
070	PATRICK	5,162,185	7,914,562	2,752,377	53.32%
071	PITTSYLVANIA	17,795,160	26,046,698	8,251,538	46.37%
072	POWHATAN	16,468,327	29,036,446	12,568,119	76.32%
073	PRINCE EDWARD	5,786,814	7,888,587	2,101,773	36.32%
074	PRINCE GEORGE	12,667,052	14,727,443	2,060,391	16.27%
075	PRINCE WILLIAM	327,481,685	754,555,826	427,074,141	130.41%
077	PULASKI	12,818,939	17,012,295	4,193,356	32.71%
078	RAPPAHANNOCK	6,141,823	10,925,981	4,784,158	77.89%
079	RICHMOND	3,985,017	5,028,450	1,043,433	26.18%
080	ROANOKE	44,335,772	85,307,551	40,971,779	92.41%
081	ROCKBRIDGE	10,677,582	16,859,570	6,181,988	57.90%
082	ROCKINGHAM	43,838,948	71,922,852	28,083,904	64.06%
083	RUSSELL	6,346,689	7,670,726	1,324,037	20.86%
084	SCOTT	8,826,498	10,919,279	2,092,781	23.71%
085	SHENANDOAH	22,036,456	32,414,085	10,377,629	47.09%

**FY 2025 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

RLE Based on Chapter 725, 2025 Virginia Acts of Assembly, and
Final March 31, 2025, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2025 Required Local Effort ¹	FY 2025 Actual Local Expenditures for Operations ²	FY 2025 Actual Local Expenditures for Operations Above RLE	Percent of FY 2025 Actual Local Expenditures for Operations Above RLE
086	SMYTH	8,753,014	13,160,814	4,407,800	50.36%
087	SOUTHAMPTON	6,264,663	9,016,298	2,751,635	43.92%
088	SPOTSYLVANIA	81,731,825	126,050,211	44,318,386	54.22%
089	STAFFORD	97,369,849	171,916,971	74,547,122	76.56%
090	SURRY	6,597,915	12,828,944	6,231,029	94.44%
091	SUSSEX	3,630,099	8,190,369	4,560,270	125.62%
092	TAZEWELL	11,767,267	22,550,653	10,783,386	91.64%
093	WARREN	19,776,155	28,462,404	8,686,249	43.92%
094	WASHINGTON	22,862,709	32,319,650	9,456,941	41.36%
095	WESTMORELAND	9,706,269	13,359,267	3,652,998	37.64%
096	WISE	9,955,264	13,251,894	3,296,630	33.11%
097	WYTHE	11,333,154	14,001,614	2,668,460	23.55%
098	YORK	41,731,739	76,757,571	35,025,832	83.93%
101	ALEXANDRIA	127,208,794	268,779,644	141,570,850	111.29%
102	BRISTOL	6,000,835	9,768,435	3,767,600	62.78%
103	BUENA VISTA	1,704,760	1,922,505	217,745	12.77%
104	CHARLOTTESVILLE	30,224,279	64,918,323	34,694,044	114.79%
106	COLONIAL HEIGHTS	10,607,602	26,683,992	16,076,390	151.56%
108	DANVILLE	11,625,111	30,966,244	19,341,133	166.37%
109	FALLS CHURCH	23,027,623	53,493,059	30,465,436	132.30%
110	FREDERICKSBURG	21,398,400	29,100,723	7,702,323	35.99%
111	GALAX	3,453,365	4,245,944	792,579	22.95%
112	HAMPTON	41,422,490	89,723,648	48,301,158	116.61%
113	HARRISONBURG	20,753,926	48,590,929	27,837,003	134.13%
114	HOPEWELL	5,956,917	8,639,696	2,682,779	45.04%
115	LYNCHBURG	23,641,349	41,381,063	17,739,714	75.04%
116	MARTINSVILLE	3,294,074	5,113,802	1,819,728	55.24%
117	NEWPORT NEWS	58,289,510	129,759,267	71,469,757	122.61%
118	NORFOLK	67,221,264	181,159,344	113,938,080	169.50%
119	NORTON	1,867,037	2,457,189	590,152	31.61%
120	PETERSBURG	7,326,706	10,024,167	2,697,461	36.82%
121	PORTSMOUTH	25,306,332	72,346,436	47,040,104	185.88%
122	RADFORD	5,374,643	5,914,061	539,418	10.04%
123	RICHMOND CITY	113,227,051	239,541,117	126,314,066	111.56%
124	ROANOKE CITY	40,506,320	90,964,917	50,458,597	124.57%
126	STAUNTON	8,037,832	17,153,137	9,115,305	113.41%
127	SUFFOLK	42,046,130	68,459,167	26,413,037	62.82%
128	VIRGINIA BEACH	220,506,860	443,159,563	222,652,703	100.97%
130	WAYNESBORO	8,885,289	18,617,223	9,731,934	109.53%
131	WILLIAMSBURG	8,401,822	11,195,564	2,793,742	33.25%
132	WINCHESTER	17,018,639	34,565,449	17,546,810	103.10%

**FY 2025 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

RLE Based on Chapter 725, 2025 Virginia Acts of Assembly, and
Final March 31, 2025, Average Daily Membership (ADM)

134	FAIRFAX CITY	25,451,465	50,444,237	24,992,772	98.20%
135	FRANKLIN CITY	2,947,923	6,201,401	3,253,478	110.37%
136	CHESAPEAKE	118,265,126	286,003,989	167,738,863	141.83%
Div. Num.	Division Name	FY 2025 Required Local Effort ¹	FY 2025 Actual Local Expenditures for Operations ²	FY 2025 Actual Local Expenditures for Operations Above RLE	Percent of FY 2025 Actual Local Expenditures for Operations Above RLE
137	LEXINGTON	2,418,563	3,631,150	1,212,587	50.14%
138	EMPORIA	1,902,587	4,350,531	2,447,944	128.66%
139	SALEM	12,985,123	22,462,189	9,477,066	72.98%
142	POQUOSON	6,305,094	11,142,531	4,837,437	76.72%
143	MANASSAS	26,451,320	55,700,158	29,248,838	110.58%
144	MANASSAS PARK	10,093,612	14,119,118	4,025,506	39.88%
202	COLONIAL BEACH	2,420,185	3,046,542	626,357	25.88%
207	WEST POINT	1,872,793	5,184,482	3,311,689	176.83%

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 725, 2025 Virginia Acts of Assembly, and final March 31, 2025, Average Daily Membership. The Rebenchmarking Hold Harmless is included in Required local effort for the 2024-2026 biennium.

² Local expenditures for operations are based on expenditures as reported by school divisions on the 2024-2025 Annual School Report Financial Section.

FISCAL YEAR 2026 BUDGETED REQUIRED LOCAL EFFORT FOR THE STANDARDS OF QUALITY

All school divisions certified that sufficient local funds have been budgeted to meet all required local effort amounts for SOQ programs in fiscal year 2026.

FY 2026 Budgeted Required Local Effort (RLE) for the Standards of Quality

RLE Based on Chapter 725, Virginia Acts of Assembly, and
Projected March 31, 2026, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2026 Budgeted Required Local Effort ¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2026 Required Local Effort ²
001	ACCOMACK	15,584,039	YES
002	ALBEMARLE	87,159,771	YES
003	ALLEGHANY HIGHLANDS	7,765,728	YES
004	AMELIA	5,397,129	YES
005	AMHERST	10,653,239	YES
006	APPOMATTOX	6,170,373	YES
007	ARLINGTON	234,498,199	YES
008	AUGUSTA	35,733,627	YES
009	BATH	4,926,652	YES
010	BEDFORD	22,557,280	YES
011	BLAND	2,716,213	YES
012	BOTETOURT	16,844,816	YES
013	BRUNSWICK	7,270,037	YES
014	BUCHANAN	5,504,341	YES
015	BUCKINGHAM	5,619,163	YES
016	CAMPBELL	18,921,239	YES
017	CAROLINE	13,668,698	YES
018	CARROLL	8,971,478	YES
019	CHARLES CITY	3,923,270	YES
020	CHARLOTTE	4,051,375	YES
021	CHESTERFIELD	202,891,371	YES
022	CLARKE	10,463,076	YES
023	CRAIG	1,837,208	YES
024	CULPEPER	28,984,544	YES
025	CUMBERLAND	4,239,888	YES
026	DICKENSON	3,440,164	YES
027	DINWIDDIE	11,926,447	YES
028	ESSEX	3,825,582	YES
029	FAIRFAX	1,227,269,504	YES
030	FAUQUIER	64,813,980	YES
031	FLOYD	5,867,286	YES
032	FLUVANNA	11,240,933	YES
033	FRANKLIN	23,710,571	YES
034	FREDERICK	58,853,546	YES
035	GILES	7,117,474	YES
036	GLOUCESTER	17,536,054	YES
037	GOOCHLAND	19,313,506	YES
038	GRAYSON	4,930,830	YES

FY 2026 Budgeted Required Local Effort (RLE) for the Standards of Quality

RLE Based on Chapter 725, Virginia Acts of Assembly, and
Projected March 31, 2026, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2026 Budgeted Required Local Effort ¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2026 Required Local Effort ²
039	GREENE	8,867,263	YES
040	GREENSVILLE	3,739,188	YES
041	HALIFAX	12,367,283	YES
042	HANOVER	72,426,920	YES
043	HENRICO	209,676,720	YES
044	HENRY	14,023,310	YES
045	HIGHLAND	2,519,523	YES
046	ISLE OF WIGHT	17,398,446	YES
047	JAMES CITY	50,568,115	YES
048	KING GEORGE	14,942,753	YES
049	KING QUEEN	2,056,948	YES
050	KING WILLIAM	6,130,156	YES
051	LANCASTER	7,849,317	YES
052	LEE	5,680,757	YES
053	LOUDOUN	456,093,182	YES
054	LOUISA	24,124,564	YES
055	LUNENBURG	4,264,447	YES
056	MADISON	6,311,460	YES
057	MATHEWS	4,367,544	YES
058	MECKLENBURG	13,104,962	YES
059	MIDDLESEX	7,562,230	YES
060	MONTGOMERY	33,895,215	YES
062	NELSON	9,927,337	YES
063	NEW KENT	14,510,561	YES
065	NORTHAMPTON	6,721,390	YES
066	NORTHUMBERLAND	8,731,739	YES
067	NOTTOWAY	4,036,244	YES
068	ORANGE	20,203,373	YES
069	PAGE	8,488,565	YES
070	PATRICK	5,137,434	YES
071	PITTSYLVANIA	18,384,635	YES
072	POWHATAN	16,748,633	YES
073	PRINCE EDWARD	5,878,826	YES
074	PRINCE GEORGE	12,933,341	YES
075	PRINCE WILLIAM	336,363,291	YES
077	PULASKI	13,210,329	YES
078	RAPPAHANNOCK	6,295,278	YES
079	RICHMOND	4,157,580	YES

FY 2026 Budgeted Required Local Effort (RLE) for the Standards of Quality

RLE Based on Chapter 725, Virginia Acts of Assembly, and
Projected March 31, 2026, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2026 Budgeted Required Local Effort ¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2026 Required Local Effort ²
080	ROANOKE	45,080,025	YES
081	ROCKBRIDGE	11,170,354	YES
082	ROCKINGHAM	45,558,764	YES
083	RUSSELL	6,339,059	YES
084	SCOTT	8,633,889	YES
085	SHENANDOAH	22,661,516	YES
086	SMYTH	9,201,086	YES
087	SOUTHAMPTON	6,122,826	YES
088	SPOTSYLVANIA	84,252,300	YES
089	STAFFORD	100,448,216	YES
090	SURRY	6,688,086	YES
091	SUSSEX	3,867,665	YES
092	TAZEWELL	11,289,231	YES
093	WARREN	19,902,619	YES
094	WASHINGTON	24,535,897	YES
095	WESTMORELAND	9,759,610	YES
096	WISE	10,045,279	YES
097	WYTHE	11,141,306	YES
098	YORK	44,395,139	YES
101	ALEXANDRIA	135,180,419	YES
102	BRISTOL	6,170,595	YES
103	BUENA VISTA	1,717,019	YES
104	CHARLOTTESVILLE	31,360,316	YES
106	COLONIAL HEIGHTS	11,037,535	YES
108	DANVILLE	11,638,286	YES
109	FALLS CHURCH	23,729,938	YES
110	FREDERICKSBURG	22,691,245	YES
111	GALAX	3,501,349	YES
112	HAMPTON	41,264,152	YES
113	HARRISONBURG	21,599,743	YES
114	HOPEWELL	6,086,400	YES
115	LYNCHBURG	23,846,633	YES
116	MARTINSVILLE	3,346,447	YES
117	NEWPORT NEWS	58,653,271	YES
118	NORFOLK	67,823,834	YES
119	NORTON	1,916,397	YES
120	PETERSBURG	7,772,979	YES
121	PORTSMOUTH	25,606,477	YES

FY 2026 Budgeted Required Local Effort (RLE) for the Standards of Quality

RLE Based on Chapter 725, Virginia Acts of Assembly, and
Projected March 31, 2026, Average Daily Membership (ADM)

Div. Num.	Division Name	FY 2026 Budgeted Required Local Effort ¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2026 Required Local Effort ²
122	RADFORD	5,301,522	YES
123	RICHMOND CITY	115,497,384	YES
124	ROANOKE CITY	41,983,572	YES
126	STAUNTON	8,108,870	YES
127	SUFFOLK	43,302,659	YES
128	VIRGINIA BEACH	225,671,347	YES
130	WAYNESBORO	9,115,057	YES
131	WILLIAMSBURG	9,493,817	YES
132	WINCHESTER	17,499,440	YES
134	FAIRFAX CITY	27,724,152	YES
135	FRANKLIN CITY	3,163,668	YES
136	CHESAPEAKE	122,703,191	YES
137	LEXINGTON	2,558,158	YES
138	EMPORIA	2,080,413	YES
139	SALEM	12,873,114	YES
142	POQUOSON	6,327,239	YES
143	MANASSAS	27,373,828	YES
144	MANASSAS PARK	10,411,080	YES
202	COLONIAL BEACH	2,436,636	YES
207	WEST POINT	1,873,246	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 725, 2025 Virginia Acts of Assembly, and projected March 31, 2026, Average Daily Membership.

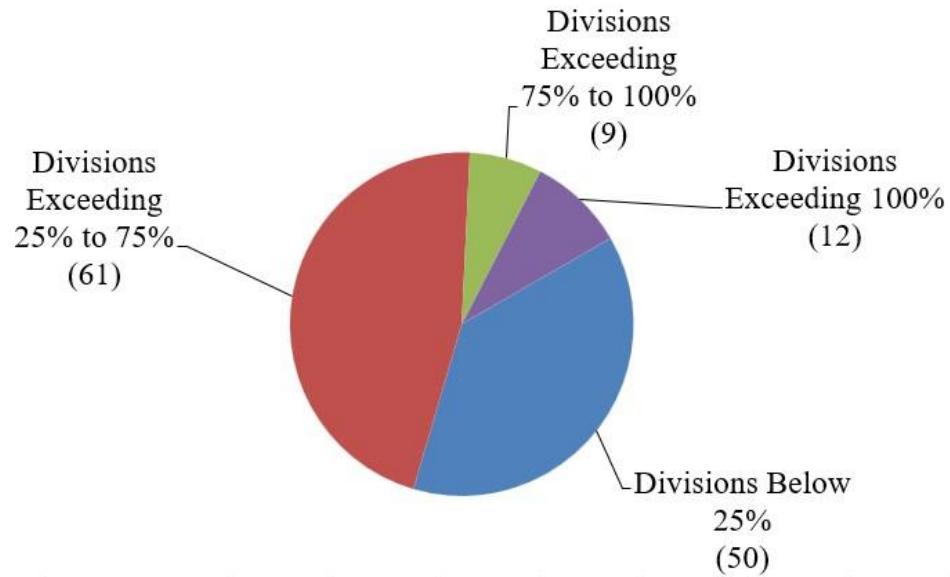
²As certified by school divisions in the FY 2026 Budgeted Required Local Effort and Required Local Match data collection.

FISCAL YEAR 2025 REQUIRED LOCAL MATCH FOR INCENTIVE AND LOTTERY ACCOUNTS

131 of 132 reporting school divisions met required local match for all Incentive and Lottery accounts in which they elected to participate in fiscal year 2025. 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 – Buena Vista – 0.05% below the required amount
- High – Buchanan – 293.14% in excess of the required amount
- The average actual local operational expenditure in excess of the required level for fiscal year 2025: 46.61%

Distribution - Percent of FY25 Actual Local Expenditures for Operations Above Required Local Effort and Required Local Match



*There are 131 school divisions in the Commonwealth; however, for reporting of Required Local Effort and Required Local Match two of the joint systems (Fairfax County/Fairfax City and Williamsburg City/James City County) are reflected independently in this report.

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**FY 2025 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 725, 2025 Virginia Acts of Assembly,
Final March 31, 2025, Average Daily Membership (ADM), and Actual Participation Data

Div. Num.	Division Name	FY 2025 Required Local Match ¹	FY 2025 Actual Local Expenditures for Operations Above RLE ²	FY 2025 Actual Local Expenditures for Operations Above RLE and RLM	Percent of FY 2025 Actual Local Expenditures for Operations Above RLE and RLM
001	ACCOMACK	5,919,262	8,811,707	2,892,445	13.63%
002	ALBEMARLE	14,109,516	142,178,784	128,069,268	132.30%
003	ALLEGHANY HIGHLANDS	2,408,997	3,274,112	865,115	8.49%
004	AMELIA	1,852,231	2,766,083	913,852	12.81%
005	AMHERST	3,341,072	22,533,546	19,192,474	136.86%
006	APPOMATTOX	1,780,300	6,561,948	4,781,648	62.36%
007	ARLINGTON	31,531,433	362,553,688	331,022,255	129.91%
008	AUGUSTA	8,686,553	17,804,083	9,117,530	21.00%
009	BATH	1,182,717	2,424,535	1,241,818	20.47%
010	BEDFORD	5,466,198	13,542,658	8,076,460	29.00%
011	BLAND	567,741	1,583,858	1,016,117	33.73%
012	BOTETOURT	2,817,398	13,279,511	10,462,113	53.66%
013	BRUNSWICK	937,664	1,836,196	898,532	10.83%
014	BUCHANAN	2,119,162	24,483,208	22,364,046	293.14%
015	BUCKINGHAM	2,290,535	3,685,630	1,395,095	17.62%
016	CAMPBELL	5,912,929	24,458,721	18,545,792	76.69%
017	CAROLINE	4,318,203	5,666,815	1,348,612	7.62%
018	CARROLL	3,020,323	7,440,607	4,420,284	37.58%
019	CHARLES CITY	1,262,805	3,929,613	2,666,808	50.93%
020	CHARLOTTE	1,319,762	1,977,625	657,863	12.43%
021	CHESTERFIELD	40,431,619	163,718,673	123,287,054	51.46%
022	CLARKE	1,492,855	6,082,882	4,590,027	38.33%
023	CRAIG	567,983	774,745	206,762	8.73%
024	CULPEPER	6,668,946	6,682,206	13,260	0.04%
025	CUMBERLAND	1,772,093	2,318,449	546,356	9.12%
026	DICKENSON	1,371,849	5,244,232	3,872,383	79.11%
027	DINWIDDIE	3,825,648	6,212,723	2,387,075	15.54%
028	ESSEX	Did Not Submit			
029	FAIRFAX	170,118,038	1,443,676,657	1,273,558,619	93.50%
030	FAUQUIER	9,363,275	36,839,101	27,475,826	38.28%
031	FLOYD	1,702,037	2,269,800	567,763	7.55%
032	FLUVANNA	2,471,729	12,042,267	9,570,538	70.17%
033	FRANKLIN	7,163,802	13,333,857	6,170,055	20.15%
034	FREDERICK	10,285,878	52,942,614	42,656,736	63.65%
035	GILES	1,569,563	11,319,213	9,749,650	113.62%
036	GLOUCESTER	3,972,128	12,567,597	8,595,469	40.46%
037	GOOCHLAND	2,953,516	12,997,766	10,044,250	46.83%
038	GRAYSON	1,698,755	3,903,210	2,204,455	32.91%
039	GREENE	2,182,564	3,633,669	1,451,105	13.07%
040	GREENSVILLE	1,849,714	2,454,617	604,903	10.60%
041	HALIFAX	5,202,494	10,096,687	4,894,193	28.02%

**FY 2025 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 725, 2025 Virginia Acts of Assembly,
Final March 31, 2025, Average Daily Membership (ADM), and Actual Participation Data

Div. Num.	Division Name	FY 2025 Required Local Match ¹	FY 2025 Actual Local Expenditures for Operations Above RLE ²	FY 2025 Actual Local Expenditures for Operations Above RLE and RLM	Percent of FY 2025 Actual Local Expenditures for Operations Above RLE and RLM
042	HANOVER	10,449,514	61,659,564	51,210,050	62.95%
043	HENRICO	52,275,433	168,933,483	116,658,050	46.02%
044	HENRY	6,165,019	7,063,217	898,198	4.52%
045	HIGHLAND	67,544	309,971	242,427	8.89%
046	ISLE OF WIGHT	3,721,326	17,981,478	14,260,152	67.45%
047	JAMES CITY	9,448,976	45,967,502	36,518,526	62.38%
048	KING GEORGE	2,316,778	10,167,893	7,851,115	47.30%
049	KING QUEEN	978,607	3,296,792	2,318,185	71.96%
050	KING WILLIAM	1,227,827	3,825,211	2,597,384	36.20%
051	LANCASTER	2,968,189	4,472,281	1,504,092	14.06%
052	LEE	1,520,305	1,521,783	1,478	0.02%
053	LOUDOUN	50,688,429	789,148,541	738,460,112	149.79%
054	LOUISA	6,306,542	19,046,321	12,739,779	43.16%
055	LUNENBURG	1,629,680	3,365,065	1,735,385	29.91%
056	MADISON	1,666,940	4,356,788	2,689,848	33.68%
057	MATHEWS	1,158,777	5,670,580	4,511,803	78.22%
058	MECKLENBURG	4,871,536	9,941,570	5,070,034	28.67%
059	MIDDLESEX	2,618,566	4,851,456	2,232,890	22.64%
060	MONTGOMERY	7,367,630	37,645,195	30,277,565	74.08%
062	NELSON	2,833,782	9,631,742	6,797,960	53.40%
063	NEW KENT	2,023,760	7,094,040	5,070,280	31.53%
065	NORTHAMPTON	3,349,944	20,353,311	17,003,367	164.14%
066	NORTHUMBERLAND		Did Not Submit		
067	NOTTOWAY	1,931,935	6,339,888	4,407,953	74.23%
068	ORANGE	4,828,479	9,250,882	4,422,403	18.03%
069	PAGE	2,751,561	5,924,035	3,172,474	28.06%
070	PATRICK	1,715,685	3,642,919	1,927,234	28.02%
071	PITTSYLVANIA	6,274,504	11,177,451	4,902,947	20.37%
072	POWHATAN	2,526,692	13,737,851	11,211,159	59.02%
073	PRINCE EDWARD	2,529,393	2,692,984	163,591	1.97%
074	PRINCE GEORGE	3,039,100	4,519,831	1,480,731	9.43%
075	PRINCE WILLIAM	59,546,522	455,345,457	395,798,935	102.27%
077	PULASKI	4,308,046	5,815,721	1,507,675	8.80%
078	RAPPAHANNOCK	1,232,601	4,984,158	3,751,557	50.87%
079	RICHMOND	1,185,300	1,581,894	396,594	7.67%
080	ROANOKE	7,998,704	45,382,290	37,383,586	71.43%
081	ROCKBRIDGE	2,909,639	6,776,063	3,866,424	28.46%
082	ROCKINGHAM	10,281,586	32,207,746	21,926,160	40.51%
083	RUSSELL	2,567,463	2,596,833	29,370	0.33%
084	SCOTT	2,211,481	3,629,097	1,417,616	12.84%
085	SHENANDOAH	6,501,797	12,317,211	5,815,414	20.38%

**FY 2025 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 725, 2025 Virginia Acts of Assembly,
Final March 31, 2025, Average Daily Membership (ADM), and Actual Participation Data

Div. Num.	Division Name	FY 2025 Required Local Match ¹	FY 2025 Actual Local Expenditures for Operations Above RLE ²	FY 2025 Actual Local Expenditures for Operations Above RLE and RLM	Percent of FY 2025 Actual Local Expenditures for Operations Above RLE and RLM
086	SMYTH	3,132,269	6,068,202	2,935,933	24.70%
087	SOUTHAMPTON	2,381,408	3,666,955	1,285,547	14.87%
088	SPOTSYLVANIA	19,082,898	51,730,284	32,647,386	32.38%
089	STAFFORD	16,589,050	84,263,955	67,674,905	59.39%
090	SURRY	1,954,080	6,525,725	4,571,645	53.46%
091	SUSSEX	1,989,773	4,955,233	2,965,460	52.77%
092	TAZEWELL	3,830,989	12,778,786	8,947,797	57.36%
093	WARREN	5,353,170	10,330,957	4,977,787	19.81%
094	WASHINGTON	6,353,494	11,899,601	5,546,107	18.98%
095	WESTMORELAND	3,997,028	4,269,793	272,764	1.99%
096	WISE	3,976,183	5,601,719	1,625,536	11.67%
097	WYTHE	3,328,636	4,059,110	730,474	4.98%
098	YORK	5,127,059	38,911,712	33,784,653	72.10%
101	ALEXANDRIA	31,056,171	144,590,717	113,534,546	71.74%
102	BRISTOL	2,679,016	4,621,045	1,942,029	22.37%
103	BUENA VISTA	539,159	538,077	(1,082)	(0.05%)
104	CHARLOTTESVILLE	9,713,904	35,774,035	26,060,131	65.25%
106	COLONIAL HEIGHTS	3,655,532	17,142,370	13,486,838	94.56%
108	DANVILLE	6,822,255	21,601,042	14,778,787	80.11%
109	FALLS CHURCH	1,890,214	30,779,538	28,889,324	115.94%
110	FREDERICKSBURG	6,826,829	8,548,516	1,721,687	6.10%
111	GALAX	1,329,786	1,329,904	118	0.00%
112	HAMPTON	16,136,943	56,003,406	39,866,463	69.26%
113	HARRISONBURG	7,067,619	30,377,918	23,310,299	83.79%
114	HOPEWELL	3,147,279	4,133,866	986,587	10.84%
115	LYNCHBURG	10,562,398	20,738,001	10,175,603	29.75%
116	MARTINSVILLE	1,918,991	2,529,267	610,276	11.71%
117	NEWPORT NEWS	24,517,172	81,573,144	57,055,972	68.90%
118	NORFOLK	32,096,409	125,130,311	93,033,902	93.67%
119	NORTON	701,679	916,417	214,738	8.36%
120	PETERSBURG	4,426,386	4,523,376	96,990	0.83%
121	PORTSMOUTH	12,163,084	52,229,303	40,066,219	106.93%
122	RADFORD	1,199,229	1,775,781	576,552	8.77%
123	RICHMOND CITY	56,941,158	132,336,520	75,395,362	44.31%
124	ROANOKE CITY	20,004,562	55,676,609	35,672,047	58.95%
126	STAUNTON	3,104,832	10,048,896	6,944,064	62.32%
127	SUFFOLK	12,035,442	31,703,710	19,668,268	36.37%
128	VIRGINIA BEACH	44,366,587	242,667,579	198,300,992	74.87%
130	WAYNESBORO	3,666,504	10,892,560	7,226,056	57.57%
131	WILLIAMSBURG	1,649,676	3,066,011	1,416,335	14.09%
132	WINCHESTER	5,817,960	19,166,195	13,348,235	58.45%

**FY 2025 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 725, 2025 Virginia Acts of Assembly,
Final March 31, 2025, Average Daily Membership (ADM), and Actual Participation Data

Div. Num.	Division Name	FY 2025 Required Local Match ¹	FY 2025 Actual Local Expenditures for Operations Above RLE ²	FY 2025 Actual Local Expenditures for Operations Above RLE and RLM	Percent of FY 2025 Actual Local Expenditures for Operations Above RLE and RLM
134	FAIRFAX CITY	3,425,218	25,257,712	21,832,494	75.61%
135	FRANKLIN CITY	1,836,173	3,654,440	1,818,267	38.01%
136	CHESAPEAKE	22,224,467	180,772,555	158,548,088	112.85%
137	LEXINGTON	316,436	1,412,587	1,096,151	40.08%
138	EMPORIA	984,504	2,735,569	1,751,065	60.65%
139	SALEM	2,818,293	10,807,655	7,989,362	50.55%
142	POQUOSON	735,202	5,437,469	4,702,267	66.79%
143	MANASSAS	7,312,150	31,871,583	24,559,433	72.74%
144	MANASSAS PARK	2,999,972	5,348,692	2,348,720	17.94%
202	COLONIAL BEACH	742,597	895,958	153,361	4.85%
207	WEST POINT	390,877	3,625,489	3,234,612	142.89%

¹ Required local match programs (At-Risk, Virginia Preschool Initiative, Early Reading Specialists Initiative, Math and Reading Specialists, Compensation Supplement, Infrastructure & Operations Per Pupil Fund, and K-3 Primary Class Size Reduction) based on Chapter 725, 2025 Virginia Acts of Assembly, Final March 31, 2025, Average Daily Membership, and actual participation data.

² As reported by school divisions on the 2024-2025 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 2026 BUDGETED REQUIRED LOCAL MATCH FOR INCENTIVE AND LOTTERY ACCOUNTS

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 2026. 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 2026 Budgeted Required Local Match (RLM)
for Incentive and Lottery-funded Programs

RLM Based on Chapter 725, 2025 Virginia Acts of Assembly,
Projected March 31, 2026, Average Daily Membership (ADM), and Virginia Preschool Initiative Participation

Div. Num.	Division Name	FY 2026 Budgeted Required Local Match¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2026 Required Local Match²
001	ACCOMACK	6,797,437	YES
002	ALBEMARLE	17,523,243	YES
003	ALLEGHANY HIGHLANDS	2,761,844	YES
004	AMELIA	2,065,336	YES
005	AMHERST	3,780,723	YES
006	APPOMATTOX	2,079,104	YES
007	ARLINGTON	41,654,122	YES
008	AUGUSTA	9,697,561	YES
009	BATH	1,366,528	YES
010	BEDFORD	6,445,637	YES
011	BLAND	727,821	YES
012	BOTETOURT	3,327,285	YES
013	BRUNSWICK	3,771,381	YES
014	BUCHANAN	2,326,270	YES
015	BUCKINGHAM	2,387,831	YES
016	CAMPBELL	6,576,536	YES
017	CAROLINE	4,722,179	YES
018	CARROLL	3,313,162	YES
019	CHARLES CITY	1,377,992	YES
020	CHARLOTTE	1,477,694	YES
021	CHESTERFIELD	51,010,653	YES
022	CLARKE	1,858,777	YES
023	CRAIG	577,652	YES
024	CULPEPER	8,287,285	YES
025	CUMBERLAND	1,922,149	YES
026	DICKENSON	1,465,747	YES
027	DINWIDDIE	4,260,356	YES
028	ESSEX	2,054,447	YES
029	FAIRFAX	219,734,986	YES
030	FAUQUIER	12,158,458	YES
031	FLOYD	1,932,058	YES
032	FLUVANNA	2,961,442	YES
033	FRANKLIN	8,033,372	YES
034	FREDERICK	13,554,477	YES
035	GILES	1,890,753	YES
036	GLOUCESTER	4,674,300	YES
037	GOOCHLAND	3,725,540	YES
038	GRAYSON	1,923,448	YES

FY 2026 Budgeted Required Local Match (RLM)
for Incentive and Lottery-funded Programs

RLM Based on Chapter 725, 2025 Virginia Acts of Assembly,
Projected March 31, 2026, Average Daily Membership (ADM), and Virginia Preschool Initiative Participation

Div. Num.	Division Name	FY 2026 Budgeted Required Local Match¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2026 Required Local Match²
039	GREENE	2,483,794	YES
040	GREENSVILLE	1,935,392	YES
041	HALIFAX	5,418,431	YES
042	HANOVER	13,148,326	YES
043	HENRICO	61,546,367	YES
044	HENRY	6,697,186	YES
045	HIGHLAND	440,705	YES
046	ISLE OF WIGHT	4,396,070	YES
047	JAMES CITY	11,605,673	YES
048	KING GEORGE	3,043,521	YES
049	KING QUEEN	981,666	YES
050	KING WILLIAM	1,450,283	YES
051	LANCASTER	3,213,260	YES
052	LEE	2,317,571	YES
053	LOUDOUN	69,649,085	YES
054	LOUISA	7,494,992	YES
055	LUNENBURG	1,817,944	YES
056	MADISON	1,852,577	YES
057	MATHEWS	1,341,197	YES
058	MECKLENBURG	5,583,593	YES
059	MIDDLESEX	2,934,271	YES
060	MONTGOMERY	8,503,235	YES
062	NELSON	3,214,917	YES
063	NEW KENT	2,519,706	YES
065	NORTHAMPTON	3,526,145	YES
066	NORTHUMBERLAND	3,476,318	YES
067	NOTTOWAY	2,099,258	YES
068	ORANGE	5,721,429	YES
069	PAGE	2,963,199	YES
070	PATRICK	1,894,645	YES
071	PITTSYLVANIA	6,746,745	YES
072	POWHATAN	3,071,423	YES
073	PRINCE EDWARD	2,591,077	YES
074	PRINCE GEORGE	3,576,099	YES
075	PRINCE WILLIAM	76,724,002	YES
077	PULASKI	4,908,038	YES
078	RAPPAHANNOCK	1,525,227	YES
079	RICHMOND	1,356,566	YES

FY 2026 Budgeted Required Local Match (RLM)
for Incentive and Lottery-funded Programs

RLM Based on Chapter 725, 2025 Virginia Acts of Assembly,
Projected March 31, 2026, Average Daily Membership (ADM), and Virginia Preschool Initiative Participation

Div. Num.	Division Name	FY 2026 Budgeted Required Local Match¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2026 Required Local Match²
080	ROANOKE	9,790,281	YES
081	ROCKBRIDGE	3,180,169	YES
082	ROCKINGHAM	11,999,171	YES
083	RUSSELL	2,659,793	YES
084	SCOTT	2,441,566	YES
085	SHENANDOAH	7,411,576	YES
086	SMYTH	3,586,502	YES
087	SOUTHAMPTON	2,515,389	YES
088	SPOTSYLVANIA	23,446,529	YES
089	STAFFORD	21,534,975	YES
090	SURRY	2,223,251	YES
091	SUSSEX	2,252,310	YES
092	TAZEWELL	4,271,066	YES
093	WARREN	6,052,204	YES
094	WASHINGTON	7,573,345	YES
095	WESTMORELAND	4,356,739	YES
096	WISE	4,165,583	YES
097	WYTHE	3,730,886	YES
098	YORK	7,212,768	YES
101	ALEXANDRIA	40,512,216	YES
102	BRISTOL	2,915,617	YES
103	BUENA VISTA	638,567	YES
104	CHARLOTTESVILLE	10,651,615	YES
106	COLONIAL HEIGHTS	4,280,999	YES
108	DANVILLE	7,344,525	YES
109	FALLS CHURCH	2,682,666	YES
110	FREDERICKSBURG	7,940,551	YES
111	GALAX	1,492,403	YES
112	HAMPTON	17,698,454	YES
113	HARRISONBURG	8,155,320	YES
114	HOPEWELL	3,346,633	YES
115	LYNCHBURG	12,082,568	YES
116	MARTINSVILLE	2,012,576	YES
117	NEWPORT NEWS	26,996,708	YES
118	NORFOLK	35,276,569	YES
119	NORTON	785,240	YES
120	PETERSBURG	4,951,739	YES
121	PORTSMOUTH	13,290,581	YES

FY 2026 Budgeted Required Local Match (RLM)
for Incentive and Lottery-funded Programs

RLM Based on Chapter 725, 2025 Virginia Acts of Assembly,
Projected March 31, 2026, Average Daily Membership (ADM), and Virginia Preschool Initiative Participation

Div. Num.	Division Name	FY 2026 Budgeted Required Local Match ¹	Has the Division Certified to Budgeting Local Funds Sufficient to Meet the FY 2026 Required Local Match ²
122	RADFORD	1,347,558	YES
123	RICHMOND CITY	63,634,940	YES
124	ROANOKE CITY	22,628,406	YES
126	STAUNTON	3,318,858	YES
127	SUFFOLK	13,491,759	YES
128	VIRGINIA BEACH	55,773,974	YES
130	WAYNESBORO	3,817,947	YES
131	WILLIAMSBURG	2,206,040	YES
132	WINCHESTER	6,996,028	YES
134	FAIRFAX CITY	4,764,303	YES
135	FRANKLIN CITY	2,040,540	YES
136	CHESAPEAKE	28,346,687	YES
137	LEXINGTON	459,220	YES
138	EMPORIA	1,181,599	YES
139	SALEM	3,336,771	YES
142	POQUOSON	1,009,639	YES
143	MANASSAS	8,832,333	YES
144	MANASSAS PARK	3,422,742	YES
202	COLONIAL BEACH	860,962	YES
207	WEST POINT	432,263	YES

¹ Required local match programs (At-Risk, Virginia Preschool Initiative, K-3 Primary Class Size Reduction, Math/Reading Instructional Specialist Initiative, Compensation Supplement, Infrastructure & Operations Per Pupil Fund, Special Education Add-on, and Early Reading Specialists Initiative) based on Chapter 725, Virginia Acts of Assembly, and projected March 31, 2026, Average Daily Membership.

² As reported by school divisions on the FY 2026 Budgeted Required Local Effort and Required Local Match data collection. Divisions may not be eligible for all Required Local Match programs and may not elect to participate in all programs for which they are eligible. Divisions certify to budgeting local funds sufficient to meet the FY 2026 Required Local Match only for the programs in which they elect to participate.

PARTICIPATION IN OPTIONAL PROGRAMS WITH LOCAL MATCH REQUIREMENTS

Pursuant to Item 125, Paragraph B.10, Chapter 725, 2025 Virginia Acts of Assembly, for fiscal year 2026, 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 2026.

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 2025.

The following information details by account the school division participation in Incentive and Lottery-funded accounts in fiscal year 2026. As noted in the chart below, school divisions that did not have funding availability have opted of of optional programs.

	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	132	0	0	2
Virginia Preschool Initiative (VPI)	130	0	2	2
Early Reading Specialists Initiative	25	0	109	0
K-3 Primary Class Size Reduction	126	0	7	1
Infrastructure & Operations Per Pupil Fund	132	0	0	2
Compensation Supplement	131	0	0	3
Math/Reading Instructional Specialist Initiative	13	0	120	1
Special Ed Add-On	132	0	0	2