## FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2006 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>13,678,402</td>
<td>13,869,434</td>
<td>5,543,636</td>
<td>5,621,058</td>
</tr>
<tr>
<td>Textbooks</td>
<td>129,724</td>
<td>122,084</td>
<td>93,103</td>
<td>92,439</td>
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<tr>
<td>Sales Tax</td>
<td>5,373,593</td>
<td>N/A</td>
<td>5,846,728</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>633,269</td>
<td>628,750</td>
<td>256,664</td>
<td>254,822</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>141,940</td>
<td>140,927</td>
<td>57,526</td>
<td>57,115</td>
</tr>
<tr>
<td>Special Education</td>
<td>1,892,529</td>
<td>1,875,409</td>
<td>767,011</td>
<td>760,073</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>673,303</td>
<td>668,498</td>
<td>272,879</td>
<td>270,932</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>651,623</td>
<td>814,945</td>
<td>264,400</td>
<td>330,284</td>
</tr>
<tr>
<td>Social Security</td>
<td>776,691</td>
<td>874,632</td>
<td>315,311</td>
<td>354,474</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>104,765</td>
<td>N/A</td>
<td>69,777</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>47,862</td>
<td>N/A</td>
<td>47,221</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Subtotal - SOQ Accounts:**

24,390,359 7,646,170 25,591,173 7,953,877

### II. Incentive Programs:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>910,816</td>
<td>866,176</td>
<td>369,139</td>
<td>359,153</td>
</tr>
<tr>
<td>At-Risk</td>
<td>804,371</td>
<td>726,029</td>
<td>325,999</td>
<td>294,248</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>727,066</td>
<td>666,619</td>
<td>294,666</td>
<td>270,980</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>307,411</td>
<td>64,691</td>
<td>124,589</td>
<td>26,218</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>177,336</td>
<td>11,035</td>
<td>51,144</td>
<td>34,676</td>
</tr>
<tr>
<td>School Construction Grants Program^4</td>
<td>15,717</td>
<td>N/A</td>
<td>15,717</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>87,409</td>
<td>51,064</td>
<td>35,425</td>
<td>34,676</td>
</tr>
<tr>
<td>Technology - VPSA^5</td>
<td>388,000</td>
<td>388,000</td>
<td>77,600</td>
<td>77,600</td>
</tr>
</tbody>
</table>

**Subtotal - Incentive Accounts:**

3,482,817 1,304,782 3,839,094 1,449,344

### III. Categorical Programs:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education^5,6</td>
<td>48,614</td>
<td>N/A</td>
<td>48,614</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound ^7</td>
<td>44,133</td>
<td>N/A</td>
<td>51,064</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs^6</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition ^5,7</td>
<td>11,035</td>
<td>N/A</td>
<td>11,035</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails^7</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education^8</td>
<td>4,572</td>
<td>N/A</td>
<td>4,572</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care^7</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education^5,6</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom^7</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition^7</td>
<td>31,850</td>
<td>N/A</td>
<td>31,850</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor’s School^5</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>School Breakfast^7</td>
<td>13,698</td>
<td>N/A</td>
<td>13,698</td>
<td>N/A</td>
</tr>
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</table>

**Subtotal - Categorical Accounts:**

140,204 0 160,833 0

**Total State & Local Funds**

28,013,380 8,950,951 29,591,100 9,403,221

---

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
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7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>002</td>
<td>ALBEMARLE</td>
<td>12,189.90</td>
<td>12,189.90</td>
<td>12,255.00</td>
<td>12,255.00</td>
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</tbody>
</table>

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.6054</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 18,262,313 (28,018,257) 18,666,456 (28,638,298)
- **Textbooks**: 303,616 (465,811) 305,237 (468,298)
- **Sales Tax**: 10,560,934 (N/A) 11,494,736 (N/A)
- **Vocational Education**: 307,849 (472,305) 324,000 (497,085)
- **Special Education**: 2,099,119 (4,309,783) 2,918,001 (4,473,764)
- **Prevention, Intervention & Remediation**: 221,266 (339,469) 227,284 (348,701)
- **VRS Retirement (Includes RHCC)**: 823,233 (1,267,776) 1,042,949 (1,600,107)
- **Social Security**: 981,666 (1,514,247) 1,117,440 (1,714,390)
- **Group Life**: 0 (0) 0 (0)
- **English as a Second Language**: 234,665 (360,026) 278,939 (427,952)
- **Enrollment Loss**: 0 (N/A) 0 (N/A)
- **Remedial Summer School**: 143,650 (N/A) 144,550 (N/A)
- **Compensation Supplement**: Compensation Supplement in FY 06 only: 382,030 (586,115)

#### Subtotal - SOQ Accounts:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>34,835,906</td>
<td>37,035,485</td>
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<tr>
<td>37,083,383</td>
<td>39,036,639</td>
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</tbody>
</table>

### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>1,203,784</td>
<td>1,846,860</td>
</tr>
<tr>
<td>At-Risk</td>
<td>105,974</td>
<td>162,587</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>189,684</td>
<td>291,015</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>204,561</td>
<td>313,840</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>52,272</td>
<td>80,196</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>200,607</td>
<td>121,447</td>
</tr>
<tr>
<td>ISAEP</td>
<td>23,576</td>
<td>23,576</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>28,479</td>
<td>43,693</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>674,000</td>
<td>134,800</td>
</tr>
</tbody>
</table>

#### Subtotal - Incentive Accounts:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,682,937</td>
<td>2,994,439</td>
</tr>
<tr>
<td>2,724,992</td>
<td>3,059,236</td>
</tr>
</tbody>
</table>

### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>77,298</td>
<td>77,298</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>9,574</td>
<td>6,920</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>843,193</td>
<td>882,600</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>70,933</td>
<td>75,022</td>
</tr>
<tr>
<td>Adult Education</td>
<td>8,306</td>
<td>8,306</td>
</tr>
<tr>
<td>Foster Care</td>
<td>72,386</td>
<td>79,235</td>
</tr>
<tr>
<td>Alternative Education</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>52,244</td>
<td>52,244</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>10,363</td>
<td>N/A</td>
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</table>

#### Subtotal - Categorical Accounts:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,133,934</td>
<td>1,191,987</td>
</tr>
</tbody>
</table>

### Total State & Local Funds:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>38,652,777</td>
<td>40,029,923</td>
</tr>
<tr>
<td>41,000,362</td>
<td>42,095,874</td>
</tr>
</tbody>
</table>

---

1. "N/A" = no local match required for this program.
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Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

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<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>003</td>
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<td>2,935.31</td>
<td>3,006.00</td>
<td>3,006.01</td>
</tr>
</tbody>
</table>

#### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2423</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 8,848,600
  - FY 2006: 9,283,022

- **Textbooks**
  - FY 2005: 140,384
  - FY 2006: 143,766

- **Sales Tax**
  - FY 2005: 2,282,098
  - FY 2006: 2,483,882

- **Vocational Education**
  - FY 2005: 186,622
  - FY 2006: 198,155

- **Gifted Education**
  - FY 2005: 84,515
  - FY 2006: 86,551

- **Special Education**
  - FY 2005: 1,256,603
  - FY 2006: 1,330,145

- **Prevention, Intervention & Remediation**
  - FY 2005: 206,839
  - FY 2006: 211,821

- **VRS Retirement (Includes RHCC)**
  - FY 2005: 380,585
  - FY 2006: 493,077

- **Social Security**
  - FY 2005: 450,473
  - FY 2006: 530,153

- **English as a Second Language**
  - FY 2005: 3,229
  - FY 2006: 3,664

- **Remedial Summer School**
  - FY 2005: 12,669
  - FY 2006: 12,499

- **Compensation Supplement**
  - FY 2005: 184,490
  - FY 2006: 58,997

#### Subtotal - SOQ Accounts:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>13,852,817</td>
<td>14,961,225</td>
</tr>
<tr>
<td>3,701,071</td>
<td>5,997</td>
</tr>
<tr>
<td>14,553,888</td>
<td>15,558</td>
</tr>
</tbody>
</table>

#### II. Incentive Programs:

- **Lottery**
  - FY 2005: 556,599
  - FY 2006: 558,572

- **At-Risk**
  - FY 2005: 141,555
  - FY 2006: 149,464

- **K-3 Primary Class Size Reduction**
  - FY 2005: 168,416
  - FY 2006: 173,348

- **At-Risk Four-Year-Olds**
  - FY 2005: 65,465
  - FY 2006: 155,480

- **Early Reading Intervention**
  - FY 2005: 25,585
  - FY 2006: 25,585

- **School Construction Grants Program**
  - FY 2005: 245,826
  - FY 2006: 246,380

- **ISAEP**
  - FY 2005: 7,859
  - FY 2006: 7,859

- **SOL Algebra Readiness**
  - FY 2005: 22,201
  - FY 2006: 22,201

- **Technology - VPSA**
  - FY 2005: 334,000
  - FY 2006: 334,000

#### Subtotal - Incentive Accounts:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,567,506</td>
<td>1,672,889</td>
</tr>
<tr>
<td>419,294</td>
<td>452,951</td>
</tr>
<tr>
<td>1,986,800</td>
<td>2,125,840</td>
</tr>
</tbody>
</table>

#### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 36,902
  - FY 2006: 36,902

- **Special Education - Homebound**
  - FY 2005: 31,858
  - FY 2006: 28,876

- **State-operated Programs**
  - FY 2005: 0
  - FY 2006: 0

- **Regional Tuition**
  - FY 2005: 0
  - FY 2006: 0

- **Special Education in Jails**
  - FY 2005: 0
  - FY 2006: 0

- **Adult Education**
  - FY 2005: 0
  - FY 2006: 0

- **Foster Care**
  - FY 2005: 105,583
  - FY 2006: 115,551

- **Alternative Education**
  - FY 2005: 0
  - FY 2006: 0

- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0

- **School Nutrition**
  - FY 2005: 16,453
  - FY 2006: 16,453

- **Academic Year Governor’s School**
  - FY 2005: 24,397
  - FY 2006: 59,547

- **School Breakfast Program**
  - FY 2005: 5,961
  - FY 2006: 5,961

#### Subtotal - Categorical Accounts:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>215,193</td>
<td>263,289</td>
</tr>
</tbody>
</table>

#### Total State & Local Funds:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>15,635,516</td>
<td>16,897,403</td>
</tr>
<tr>
<td>4,120,365</td>
<td>4,439,003</td>
</tr>
</tbody>
</table>

1. “N/A” = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
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9. *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement."
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Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

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<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>004</td>
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<td>1,787.30</td>
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<td>1,832.00</td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>4,645,096</td>
<td>2,518,840</td>
<td>4,881,217</td>
<td>2,646,878</td>
</tr>
<tr>
<td>Textbooks</td>
<td>73,149</td>
<td>39,666</td>
<td>74,978</td>
<td>40,658</td>
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<td>1,474,086</td>
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<td>1,604,425</td>
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<tr>
<td>Vocational Education</td>
<td>156,450</td>
<td>84,836</td>
<td>171,053</td>
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<tr>
<td>Gifted Education</td>
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<td>23,880</td>
<td>45,136</td>
<td>24,477</td>
</tr>
<tr>
<td>Special Education</td>
<td>798,472</td>
<td>432,978</td>
<td>858,829</td>
<td>465,707</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>117,047</td>
<td>63,470</td>
<td>121,163</td>
<td>65,701</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>208,361</td>
<td>112,595</td>
<td>269,791</td>
<td>146,296</td>
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<tr>
<td>Social Security</td>
<td>249,083</td>
<td>134,394</td>
<td>289,415</td>
<td>156,938</td>
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<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>English as a Second Language</td>
<td>7,368</td>
<td>3,995</td>
<td>15,989</td>
<td>8,670</td>
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<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>Remedial Summer School</td>
<td>37,944</td>
<td>N/A</td>
<td>38,437</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>290,023</td>
<td>157,267</td>
<td>291,313</td>
<td>157,967</td>
</tr>
<tr>
<td>At-Risk</td>
<td>76,053</td>
<td>40,698</td>
<td>79,483</td>
<td>43,106</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>100,619</td>
<td>54,561</td>
<td>102,475</td>
<td>55,568</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>7,003</td>
<td>3,797</td>
<td>7,003</td>
<td>3,797</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>23,578</td>
<td>12,785</td>
<td>23,578</td>
<td>12,785</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>123,691</td>
<td>43,490</td>
<td>124,170</td>
<td>43,658</td>
</tr>
<tr>
<td>ISAEP</td>
<td>7,859</td>
<td>N/A</td>
<td>7,859</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>12,167</td>
<td>6,598</td>
<td>12,167</td>
<td>6,598</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>128,000</td>
<td>25,600</td>
<td>128,000</td>
<td>25,600</td>
</tr>
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</table>

Subtotal - Incentive Accounts: 767,993 | 344,797 | 776,048 | 349,074

### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>8,605</td>
<td>N/A</td>
<td>8,605</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>9,209</td>
<td>N/A</td>
<td>6,393</td>
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</tr>
<tr>
<td>State-operated Programs</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care</td>
<td>1,419</td>
<td>N/A</td>
<td>1,554</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>8,872</td>
<td>N/A</td>
<td>8,872</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>School Breakfast Program in FY 06 only.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 28,105 | 0 | 27,650 | 0

Total State & Local Funds: 8,607,192 | 3,759,450 | 9,273,915 | 4,051,261

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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<tbody>
<tr>
<td>005</td>
<td>AMHERST</td>
<td>4,610.40</td>
<td>4,610.40</td>
<td>4,674.00</td>
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</table>


<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2940</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I. SOQ Programs:

- **Basic Aid**: 12,658,018 (FY 2005), 12,967,031 (FY 2006)
- **Textbooks**: 205,452 (FY 2005), 208,286 (FY 2006)
- **Sales Tax**: 4,025,521 (FY 2005), 4,381,459 (FY 2006)
- **Vocational Education**: 257,140 (FY 2005), 296,966 (FY 2006)
- **Gifted Education**: 126,943 (FY 2005), 125,394 (FY 2006)
- **Special Education**: 1,331,271 (FY 2005), 1,481,630 (FY 2006)
- **Prevention, Intervention & Remediation**: 325,494 (FY 2005), 329,984 (FY 2006)
- **VRS Retirement (Includes RHCC)**: 524,928 (FY 2005), 672,268 (FY 2006)
- **Social Security**: 624,823 (FY 2005), 722,490 (FY 2006)
- **English as a Second Language**: 5,014 (FY 2005), 5,803 (FY 2006)
- **Remedial Summer School**: 70,021 (FY 2005), 92,557 (FY 2006)

Subtotal - SOQ Accounts: 20,154,625 (FY 2005), 21,537,976 (FY 2006)

II. Incentive Programs:

- **Lottery**: 814,582 (FY 2005), 339,217 (FY 2006)
- **At-Risk**: 235,710 (FY 2005), 93,993 (FY 2006)
- **K-3 Primary Class Size Reduction**: 319,689 (FY 2005), 133,128 (FY 2006)
- **At-Risk Four-Year-Olds**: 198,245 (FY 2005), 82,555 (FY 2006)
- **Early Reading Intervention**: 36,675 (FY 2005), 232,556 (FY 2006)
- **School Construction Grants Program**: 166,805 (FY 2005), 49,041 (FY 2006)
- **ISAEF**: 15,717 (FY 2005), 15,717 (FY 2006)
- **SOL Algebra Readiness**: 39,641 (FY 2005), 16,036 (FY 2006)
- **Technology - VPSA**: 310,000 (FY 2005), 62,000 (FY 2006)

Subtotal - Incentive Accounts: 2,127,064 (FY 2005), 2,172,769 (FY 2006)

III. Categorical Programs:

- **Career and Technical Education**: 33,641 (FY 2005), N/A (FY 2006)
- **Special Education - Homebound**: 50,359 (FY 2005), 56,776 (FY 2006)
- **State-operated Programs**: 164,355 (FY 2005), 158,876 (FY 2006)
- **Special Education in Jails**: 6,872 (FY 2005), 6,872 (FY 2006)
- **Foster Care**: 51,374 (FY 2005), 56,215 (FY 2006)
- **Alternative Education**: 0 (FY 2005), 0 (FY 2006)
- **Electronic Classroom**: 0 (FY 2005), 0 (FY 2006)
- **School Nutrition**: 24,761 (FY 2005), 24,761 (FY 2006)
- **School Breakfast Program**: 6,798 (FY 2005), 6,798 (FY 2006)

Subtotal - Categorical Accounts: 331,362 (FY 2005), 343,940 (FY 2006)

Total State & Local Funds: 22,613,051 (FY 2005), 7,480,597 (FY 2006), 24,054,685 (FY 2006), 7,916,570 (FY 2006)

Note: 'N/A' = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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<td>006</td>
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<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<tbody>
<tr>
<td>0.2797</td>
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I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>6,521,683</td>
<td>2,532,437</td>
<td>6,505,877</td>
<td>2,526,300</td>
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<tr>
<td>Textbooks</td>
<td>102,697</td>
<td>39,878</td>
<td>101,751</td>
<td>39,511</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>1,869,437</td>
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<td>2,034,733</td>
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<tr>
<td>Vocational Education</td>
<td>270,084</td>
<td>104,577</td>
<td>290,226</td>
<td>115,604</td>
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<tr>
<td>Gifted Education</td>
<td>63,454</td>
<td>24,840</td>
<td>61,257</td>
<td>23,767</td>
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<tr>
<td>Special Education</td>
<td>706,124</td>
<td>274,195</td>
<td>767,327</td>
<td>297,961</td>
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<td>Prevention, Intervention &amp; Remediation</td>
<td>174,090</td>
<td>67,601</td>
<td>170,875</td>
<td>66,353</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>272,984</td>
<td>106,301</td>
<td>341,026</td>
<td>132,424</td>
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<tr>
<td>Social Security</td>
<td>325,666</td>
<td>126,976</td>
<td>365,779</td>
<td>142,035</td>
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<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
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<td>397</td>
<td>1,045</td>
<td>406</td>
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<tr>
<td>Enrollment Loss</td>
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<tr>
<td>Remedial Summer School</td>
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<td>N/A</td>
<td>76,963</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>130,575</td>
<td>50,704</td>
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</tbody>
</table>

Subtotal - SOQ Accounts: 10,425,152 3,277,303 10,897,490 3,395,284

II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>407,176</td>
<td>158,111</td>
<td>395,335</td>
<td>153,513</td>
</tr>
<tr>
<td>At-Risk</td>
<td>135,695</td>
<td>52,692</td>
<td>137,482</td>
<td>53,366</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>222,034</td>
<td>86,218</td>
<td>220,840</td>
<td>85,754</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>124,468</td>
<td>48,332</td>
<td>136,137</td>
<td>52,863</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>16,838</td>
<td>6,538</td>
<td>16,838</td>
<td>6,538</td>
</tr>
<tr>
<td>School Construction Grants Program⁴</td>
<td>134,495</td>
<td>37,618</td>
<td>133,930</td>
<td>37,460</td>
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<tr>
<td>ISAEP</td>
<td>7,859</td>
<td>N/A</td>
<td>7,859</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>19,234</td>
<td>7,469</td>
<td>19,234</td>
<td>7,469</td>
</tr>
<tr>
<td>Technology - VPSA⁵</td>
<td>154,000</td>
<td>30,800</td>
<td>154,000</td>
<td>30,800</td>
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</tbody>
</table>

Subtotal - Incentive Accounts: 1,221,799 427,778 1,221,655 427,783

III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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</thead>
<tbody>
<tr>
<td>Career and Technical Education⁵,⁶</td>
<td>18,734</td>
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<td>18,734</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>21,981</td>
<td>N/A</td>
<td>25,594</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs⁶</td>
<td>0</td>
<td>N/A</td>
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<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition⁵,⁷</td>
<td>12,226</td>
<td>N/A</td>
<td>11,216</td>
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<tr>
<td>Special Education in Jails⁷</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education⁷</td>
<td>3,386</td>
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<td>3,386</td>
<td>N/A</td>
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<tr>
<td>Foster Care</td>
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<td>9,190</td>
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<tr>
<td>Alternative Education⁵,⁶</td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>13,845</td>
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<td>13,845</td>
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</tr>
<tr>
<td>Academic Year Governor's School⁵</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>0</td>
<td>N/A</td>
<td>4,096</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 78,567 0 86,060 0

Total State & Local Funds²,³ 11,725,518 3,705,081 12,205,205 3,823,068

¹ "N/A" = no local match required for this program.
² ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
³ Columns may not add due to rounding.
⁴ School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
⁵ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁶ Final reimbursements will be based on actual expenditures, up to the projected entitlement.
⁷ Final reimbursements will be based on actual expenditures, subject to the availability of funds.

[BOLD] = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

*Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### DIV FY 2005 FY 2005 FY 2006 FY 2006
<table>
<thead>
<tr>
<th>NUM</th>
<th>DIVISION</th>
<th>Unadjusted ADM2</th>
<th>Adjusted ADM2</th>
<th>Unadjusted ADM2</th>
<th>Adjusted ADM2</th>
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<tr>
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<td>17,932.10</td>
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#### 2004-2006 Composite Index:
<table>
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<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.8000</td>
<td>FY 2005 State Share</td>
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</tr>
<tr>
<td></td>
<td>FY 2006 State Share</td>
<td>FY 2006 Local Share</td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>14,405,290</td>
<td>57,621,161</td>
<td>14,153,839</td>
<td>56,615,355</td>
</tr>
<tr>
<td>Textbooks</td>
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<td>Gifted Education</td>
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<td>1,243,828</td>
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#### Subtotal - SOQ Accounts:
| | 36,294,068 | 81,460,723 | 38,383,679 | 84,200,760 |

### II. Incentive Programs:

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<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<td>At-Risk Four-Year-Olds</td>
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<td>635,040</td>
<td>2,540,160</td>
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<td>67,331</td>
<td>269,324</td>
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<td>School Construction Grants Program</td>
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<td>141,011</td>
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<td>ISAEP</td>
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<tr>
<td>Technology - VPSA</td>
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<td>176,400</td>
<td>882,000</td>
<td>176,400</td>
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#### Subtotal - Incentive Accounts:
| | 3,238,748 | 8,913,613 | 3,484,212 | 9,900,203 |

### III. Categorical Programs:

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<tr>
<th>Program</th>
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<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<td>357,747</td>
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<td>Special Education in Jails</td>
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<td>115,158</td>
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<td>N/A</td>
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<td>Alternative Education</td>
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<td>72,170</td>
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<td>Academic Year Governor's School</td>
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<td>School Breakfast</td>
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<td>N/A</td>
<td>24,139</td>
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</table>

#### Subtotal - Categorical Accounts:
| | 772,073 | 0 | 753,616 | 0 |

#### Total State & Local Funds:
| | 40,304,889 | 90,374,336 | 42,621,507 | 94,100,964 |

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
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2004-2006 Composite Index: 0.3434

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<tr>
<td>Basic Aid</td>
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<td>27,542,766</td>
<td>14,404,791</td>
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<td>441,634</td>
<td>230,973</td>
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<td>541,572</td>
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<td>Gifted Education</td>
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<td>142,388</td>
<td>272,872</td>
<td>142,712</td>
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<td>Special Education</td>
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<td>2,899,649</td>
<td>1,511,276</td>
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<td>Prevention, Intervention &amp; Remediation</td>
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<td>222,725</td>
<td>433,797</td>
<td>226,875</td>
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<td>VRS Retirement (Includes RHCC)</td>
<td>1,128,855</td>
<td>591,775</td>
<td>1,440,529</td>
<td>753,393</td>
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<td>Social Security</td>
<td>1,345,161</td>
<td>705,907</td>
<td>1,547,195</td>
<td>809,178</td>
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<tr>
<td>Group Life</td>
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<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>88,292</td>
<td>46,176</td>
<td>114,925</td>
<td>60,105</td>
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<tr>
<td>Enrollment Loss</td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
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<td>170,592</td>
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<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td></td>
<td>538,748</td>
<td>281,764</td>
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Subtotal - SOQ Accounts: 43,733,844 17,985,832 46,418,010 18,962,641

<table>
<thead>
<tr>
<th>II. Incentive Programs:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>1,747,156 913,755 1,715,187 897,399</td>
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<tr>
<td>At-Risk</td>
<td>230,350 120,472 236,535 123,707</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>553,931 289,704 557,030 291,325</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>113,460 59,339 368,747 192,854</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>98,916 51,733 98,916 51,733</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>246,622 84,690 245,585 84,333</td>
</tr>
<tr>
<td>ISAEP</td>
<td>15,717 15,717 0 N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>54,401 28,452 54,401 28,452</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>648,000 114,000 648,000 114,000</td>
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Subtotal - Incentive Accounts: 3,708,553 1,662,148 3,940,809 1,783,804

<table>
<thead>
<tr>
<th>III. Categorical Programs:</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>273,199 0 273,199 N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>40,778 0 44,247 N/A</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>0 0 0 N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>591,055 0 685,201 N/A</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>0 0 0 N/A</td>
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<tr>
<td>Adult Education</td>
<td>0 0 0 N/A</td>
</tr>
<tr>
<td>Foster Care</td>
<td>149,020 0 163,133 N/A</td>
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<tr>
<td>Alternative Education</td>
<td>0 0 0 N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0 0 0 N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>60,326 0 60,326 N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>330,142 0 421,141 N/A</td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 1,444,520 0 1,662,052 0

| Total State & Local Funds: | 48,886,917 19,647,981 52,020,871 20,746,445 |

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 * Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
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<tr>
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2004-2006 Composite Index:

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<th>FY 2005</th>
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<tr>
<td>State Share</td>
<td>State Share</td>
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<tr>
<td>Local Share</td>
<td>Local Share</td>
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</table>

I. SOQ Programs:

- **Basic Aid**: 662,670 2,650,682 679,622 2,718,490
- **Textbooks**: 9,876 39,503 9,821 39,286
- **Sales Tax**: 634,916 N/A 691,056 N/A
- **Vocational Education**: 43,027 172,106 42,946 171,782
- **Gifted Education**: 5,945 23,782 5,913 23,651
- **Special Education**: 60,550 242,200 60,217 240,869
- **Prevention, Intervention & Remediation**: 11,578 46,312 11,826 47,302
- **VRS Retirement (Includes RHCC)**: 28,068 112,274 34,777 139,107
- **Social Security**: 33,487 133,946 37,346 149,386
- **Group Life**: 0 0 0 0
- **English as a Second Language**: 284 1,136 290 1,160
- **Enrollment Loss**: 1,291 N/A 1,127 N/A
- **Remedial Summer School**: 3,116 N/A 3,420 N/A
- **Compensation Supplement**: 13,070 N/A 13,070 N/A

Subtotal - SOQ Accounts: 1,494,808 3,421,941 1,591,431 3,583,314

II. Incentive Programs:

- **Lottery**: 39,156 156,623 38,159 152,637
- **At-Risk**: 7,098 28,352 7,334 29,336
- **K-3 Primary Class Size Reduction**: 13,588 54,352 13,535 54,140
- **At-Risk Four-Year-Olds**: 0 0 8,640 34,560
- **Early Reading Intervention**: 2,078 8,312 2,078 8,312
- **School Construction Grants Program**: 103,300 82,600 103,253 82,600
- **ISAEP**: 7,859 N/A 7,859 N/A
- **SOL Algebra Readiness**: 2,136 8,344 2,136 8,344
- **Technology - VPSA**: 128,000 25,600 128,000 25,600

Subtotal - Incentive Accounts: 303,205 364,423 310,994 395,732

III. Categorical Programs:

- **Career and Technical Education**: 7,884 N/A 7,884 N/A
- **Special Education - Homebound**: 171 N/A 42 N/A
- **State-operated Programs**: 0 N/A 0 N/A
- **Regional Tuition**: 0 N/A 0 N/A
- **Special Education in Jails**: 0 N/A 0 N/A
- **Adult Education**: 0 N/A 0 N/A
- **Foster Care**: 0 N/A 0 N/A
- **Alternative Education**: 0 N/A 0 N/A
- **Electronic Classroom**: 0 N/A 0 N/A
- **School Nutrition**: 5,495 N/A 5,495 N/A
- **Academic Year Governor's School**: 0 N/A 0 N/A
- **School Breakfast**: 1,871 N/A 1,871 N/A

Subtotal - Categorical Accounts: 13,550 0 15,292 0

Total State & Local Funds: 1,811,563 3,786,363 1,917,717 3,979,045

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

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<td>Basic Aid</td>
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<td>451,370</td>
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<td>Gifted Education</td>
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<td>143,214</td>
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<td>Special Education</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>422,631</td>
<td>249,706</td>
<td>432,563</td>
<td>255,574</td>
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<td>VRS Retirement (Includes RHCC)</td>
<td>990,552</td>
<td>588,293</td>
<td>1,264,035</td>
<td>746,839</td>
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<td>Social Security</td>
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<td>703,034</td>
<td>1,359,518</td>
<td>803,252</td>
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<tr>
<td>Enrollment Loss</td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School 7</td>
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<td>235,285</td>
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<td>Compensation Supplement</td>
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<td></td>
<td>470,177</td>
<td>277,798</td>
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Subtotal - SOQ Accounts: 37,960,042, 17,683,687, 40,381,610, 18,692,522

II. Incentive Programs:

| Lottery                      | 1,555,405           | 918,991            | 1,537,416           | 908,362            |
| At-Risk                     | 248,985             | 147,109            | 256,717             | 151,678            |
| K-3 Primary Class Size Reduction | 334,633        | 197,713            | 339,841             | 200,791            |
| At-Risk Four-Year-Olds       | 244,400             | 144,401            | 286,527             | 170,472            |
| Early Reading Intervention  | 71,840              | 42,446             | 71,840              | 42,446             |
| School Construction Grants Program 4 | 229,637    | 85,287             | 229,610             | 85,277             |
| ISAEP                      | 15,717              | N/A                | 15,717              | N/A                |
| SOL Algebra Readiness       | 53,805              | 31,790             | 53,805              | 31,790             |
| Technology - VPSA 5         | 622,000             | 124,400            | 622,000             | 124,400            |

Subtotal - Incentive Accounts: 3,376,421, 1,692,136, 3,415,473, 1,715,216

III. Categorical Programs:

| Career and Technical Education 5, 6 | 66,009 | N/A | 66,009 | N/A |
| Special Education - Homebound 7   | 83,293 | N/A | 95,565 | N/A |
| State-operated Programs 6         | 0      | N/A | 0      | N/A |
| Regional Tuition 5, 7             | 271,922| N/A | 311,798| N/A |
| Special Education in Jails 7      | 26,872 | N/A | 28,421 | N/A |
| Adult Education 7                 | 0      | N/A | 0      | N/A |
| Foster Care 7                     | 148,768| N/A | 162,828| N/A |
| Alternative Education 5, 6        | 0      | N/A | 0      | N/A |
| Electronic Classroom 7            | 0      | N/A | 0      | N/A |
| School Nutrition 7                | 61,841 | N/A | 61,841 | N/A |
| Academic Year Governor’s School 5  | 0      | N/A | 0      | N/A |
| School Breakfast 7                | 20,858 | N/A | 0      | N/A |

Subtotal - Categorical Accounts: 658,706, 747,321, 0

Total State & Local Funds: 41,995,170, 19,375,823, 44,544,405, 20,407,738

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
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2004-2006 Composite Index: 0.3714

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>SOQ accounts requiring a local match for purpose of meeting Required Local Effort.</td>
<td></td>
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<tr>
<td>Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.</td>
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</tbody>
</table>
## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
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### 2004-2006 Composite Index:

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<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
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<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2827</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 2,780,589
  - FY 2006: 2,723,948
  - State Share: 1,095,877
  - Local Share: 1,073,554

- **Textbooks**
  - FY 2005: 40,477
  - FY 2006: 39,481
  - State Share: 15,953
  - Local Share: 15,560

- **Sales Tax**
  - FY 2005: 718,695
  - FY 2006: 782,242
  - N/A

- **Vocational Education**
  - FY 2005: 85,930
  - FY 2006: 83,815
  - State Share: 33,866
  - Local Share: 33,033

- **Gifted Education**
  - FY 2005: 25,009
  - FY 2006: 24,394
  - State Share: 9,857
  - Local Share: 9,614

- **Special Education**
  - FY 2005: 518,143
  - FY 2006: 504,141
  - State Share: 204,209
  - Local Share: 198,691

- **Prevention, Intervention & Remediation**
  - FY 2005: 64,127
  - FY 2006: 63,800
  - State Share: 25,273
  - Local Share: 25,144

- **VRS Retirement (Includes RHCC)**
  - FY 2005: 133,085
  - FY 2006: 157,746
  - State Share: 52,753
  - Local Share: 62,170

- **Social Security**
  - FY 2005: 158,714
  - FY 2006: 168,945
  - State Share: 63,070
  - Local Share: 66,584

- **Group Life**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **English as a Second Language**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **Enrollment Loss**
  - FY 2005: 45,739
  - FY 2006: 48,110
  - State Share: 17,020
  - Local Share: 16,921

- **Remedial Summer School**
  - FY 2005: 11,721
  - FY 2006: 11,564
  - State Share: 4,582
  - Local Share: 4,582

- **Compensation Supplement**
  - FY 2005: 4,582,229
  - FY 2006: 4,665,105
  - State Share: 1,500,858
  - Local Share: 1,506,783

### II. Incentive Programs:

- **Lottery**
  - FY 2005: 160,483
  - FY 2006: 153,394
  - State Share: 63,249
  - Local Share: 60,455

- **At-Risk**
  - FY 2005: 43,194
  - FY 2006: 42,933
  - State Share: 17,020
  - Local Share: 16,921

- **K-3 Primary Class Size Reduction**
  - FY 2005: 39,687
  - FY 2006: 38,654
  - State Share: 15,641
  - Local Share: 15,234

- **School Construction Grants Program**
  - FY 2005: 113,790
  - FY 2006: 113,368
  - State Share: 32,168
  - Local Share: 32,049

- **ISAEP**
  - FY 2005: 7,859
  - FY 2006: 7,859
  - State Share: 0
  - Local Share: 0

- **SOL Algebra Readiness**
  - FY 2005: 7,661
  - FY 2006: 7,661
  - State Share: 3,019
  - Local Share: 3,019

- **Technology - VPSA**
  - FY 2005: 154,000
  - FY 2006: 154,000
  - State Share: 30,800
  - Local Share: 30,800

### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 3,284
  - FY 2006: 3,284
  - State Share: 3,284
  - Local Share: N/A

- **Special Education - Homebound**
  - FY 2005: 7,750
  - FY 2006: 7,552
  - State Share: N/A
  - Local Share: N/A

- **State-operated Programs**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **Regional Tuition**
  - FY 2005: 7,770
  - FY 2006: 5,770
  - State Share: N/A
  - Local Share: N/A

- **Special Education in Jails**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **Adult Education**
  - FY 2005: 4,381
  - FY 2006: 4,796
  - State Share: N/A
  - Local Share: N/A

- **Foster Care**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **Alternative Education**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **School Nutrition**
  - FY 2005: 5,068
  - FY 2006: 5,068
  - State Share: N/A
  - Local Share: N/A

- **School Breakfast**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 2,274
  - Local Share: N/A

### Total State & Local Funds

<table>
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<tr>
<th>FY 2005</th>
<th>FY 2006</th>
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<td>5,144,598</td>
<td>5,217,306</td>
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<tr>
<td>1,665,692</td>
<td>1,667,464</td>
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</table>

1. “N/A” = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
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7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Bold denotes entitlement based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

*Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.*

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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### 2004-2006 Composite Index:

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#### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
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<td>183,274</td>
<td>125,320</td>
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<td>292,441</td>
<td>464,572</td>
<td>317,668</td>
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<tr>
<td>Gifted Education</td>
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<td>74,085</td>
<td>110,336</td>
<td>75,446</td>
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<td>Special Education</td>
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<td>1,083,980</td>
<td>1,718,918</td>
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<td>Prevention, Intervention &amp; Remediation</td>
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<td>64,337</td>
<td>95,818</td>
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<td>342,787</td>
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<td>Social Security</td>
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<td>408,554</td>
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<td>470,911</td>
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<td>Group Life</td>
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<td>4,615</td>
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<td>5,695</td>
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<td>9,951,747</td>
<td>20,151,709</td>
<td>10,635,533</td>
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#### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>713,540</td>
<td>487,908</td>
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<tr>
<td>At-Risk</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
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<tr>
<td>At-Risk Four-Year-Olds</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>27,767</td>
<td>18,987</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>159,111</td>
<td>64,615</td>
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<tr>
<td>ISAEPE</td>
<td>7,859</td>
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<tr>
<td>SOL Algebra Readiness</td>
<td>12,687</td>
<td>8,675</td>
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<tr>
<td>Technology - VPSA</td>
<td>362,000</td>
<td>72,400</td>
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<tr>
<td>Subtotal - Incentive Accounts</td>
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#### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>46,742</td>
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</tr>
<tr>
<td>Special Education - Homebound</td>
<td>17,184</td>
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<tr>
<td>State-operated Programs</td>
<td>0</td>
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<tr>
<td>Regional Tuition</td>
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<tr>
<td>Special Education in Jails</td>
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<td>Adult Education</td>
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<td>Electronic Classroom</td>
<td>0</td>
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<tr>
<td>School Nutrition</td>
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<tr>
<td>Academic Year Governor's School</td>
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</tr>
<tr>
<td>School Breakfast</td>
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<tr>
<td>Subtotal - Categorical Accounts</td>
<td>317,985</td>
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</tbody>
</table>

**Total State & Local Funds**: 20,476,225 10,688,690 21,956,489 11,428,729

---

1. "N/A" = no local match required for this program.
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<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
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### 2004-2006 Composite Index:

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</tr>
</thead>
<tbody>
<tr>
<td>0.2568</td>
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</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**: 6,571,136 / 2,270,543 / 6,474,364 / 2,237,105
- **Textbooks**: 104,189 / 22,244 / 102,172 / 21,813
- **Sales Tax**: 2,125,619 / N/A / 2,313,567 / N/A
- **Vocational Education**: 209,632 / 72,435 / 213,667 / 73,829
- **Gifted Education**: 64,375 / 22,244 / 63,129 / 21,813
- **Special Education**: 1,204,972 / 416,358 / 1,215,636 / 420,042
- **Prevention, Intervention & Remediation**: 422,566 / 146,010 / 419,241 / 144,861
- **VRS Retirement (Includes RHCC)**: 304,088 / 105,482 / 372,535 / 128,723
- **Social Security**: 362,913 / 126,103 / 401,079 / 138,586
- **Group Life**: 0 / 0 / 0 / 0
- **English as a Second Language**: 3,519 / 1,216 / 4,312 / 1,496
- **Remedial Summer School**: 231,923 / N/A / 372,535 / N/A
- **Compensation Supplement**: 213,506 / N/A / 210,646 / N/A

**Compensation Supplement in FY 06 only.**

**Subtotal - SOQ Accounts:** 11,818,438 / 3,196,391 / 12,023,898 / 3,251,532

#### II. Incentive Programs:

- **Lottery**: 413,091 / 142,736 / 396,967 / 137,165
- **At-Risk**: 428,724 / 148,138 / 430,981 / 148,918
- **K-3 Primary Class Size Reduction**: 342,458 / 118,330 / 337,549 / 116,634
- **At-Risk Four-Year-Olds**: 168,558 / 58,242 / 196,651 / 67,949
- **Early Reading Intervention**: 40,538 / 14,007 / 40,538 / 14,007
- **School Construction Grants Program**: 136,450 / 35,040 / 134,431 / 34,522
- **ISAEP**: 7,859 / N/A / 7,859 / N/A
- **SOL Algebra Readiness**: 37,544 / 12,973 / 37,544 / 12,973
- **Technology - VPSA**: 232,000 / 41,200 / 232,000 / 41,200

**Subtotal - Incentive Accounts:** 1,807,222 / 570,668 / 1,814,520 / 573,369

#### III. Categorical Programs:

- **Career and Technical Education**: 20,915 / N/A / 20,915 / N/A
- **Special Education - Homebound**: 6,488 / N/A / 3,757 / N/A
- **State-operated Programs**: 0 / N/A / 0 / N/A
- **Regional Tuition**: 0 / N/A / 0 / N/A
- **Special Education in Jails**: 0 / N/A / 0 / N/A
- **Adult Education**: 5,731 / N/A / 5,731 / N/A
- **Foster Care**: 15,684 / N/A / 17,155 / N/A
- **Alternative Education**: 287,384 / N/A / 291,394 / N/A
- **Electronic Classroom**: 0 / N/A / 0 / N/A
- **School Nutrition**: 14,812 / N/A / 14,812 / N/A
- **Academic Year Governor's School**: 0 / N/A / 0 / N/A
- **School Breakfast**: 9,504 / N/A / 9,504 / N/A

**Subtotal - Categorical Accounts:** 351,014 / 0 / 363,268 / 0

**Total State & Local Funds**: 13,976,674 / 3,767,059 / 14,201,686 / 3,824,901

---

1. "N/A" = no local match required for this program.
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<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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### 2004-2006 Composite Index:

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<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2788</td>
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</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 9,776,898
- **Textbooks**: 160,780
- **Sales Tax**: 2,775,075
- **Vocational Education**: 646,990
- **Gifted Education**: 99,341
- **Special Education**: 1,390,775
- **Prevention, Intervention & Remediation**: 578,216
- **VRS Retirement (Includes RHCC)**: 458,847
- **Social Security**: 548,488
- **Group Life**: 0
- **English as a Second Language**: 0
- **Enrollment Loss**: 174,578
- **Remedial Summer School**: 70,158
- **Compensation Supplement**: 16,680,146

**Subtotal - SOQ Accounts:** 16,680,146

### II. Incentive Programs:

- **Lottery**: 637,464
- **At-Risk**: 615,916
- **K-3 Primary Class Size Reduction**: 529,082
- **At-Risk Four-Year-Olds**: 93,468
- **Early Reading Intervention**: 44,958
- **School Construction Grants Program**: 154,907
- **ISAEP**: 23,576
- **Enrollment Loss**: 59,648
- **Technology - VPSA**: 336,000

**Subtotal - Incentive Accounts:** 2,495,019

### III. Categorical Programs:

- **Career and Technical Education**: 28,121
- **Special Education - Homebound**: 82,750
- **Regional Tuition**: 9,732
- **Special Education in Jails**: 22,842
- **Foster Care**: 0
- **Alternative Education**: 0
- **School Breakfast**: 11,528

**Subtotal - Categorical Accounts:** 141,033

### Total State & Local Funds:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>19,316,199</td>
<td>19,741,969</td>
</tr>
</tbody>
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1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
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<td>2,149.60</td>
<td>2,124.00</td>
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**2004-2006 Composite Index:**

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<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2527</td>
<td>FY 2005 State Share</td>
<td>FY 2005 Local Share</td>
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<td>Basic Aid</td>
<td>6,455,653</td>
<td>2,182,984</td>
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<td>Textbooks</td>
<td>101,396</td>
<td>34,287</td>
</tr>
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<td>Sales Tax</td>
<td>1,913,750</td>
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<td>Vocational Education</td>
<td>228,108</td>
<td>77,135</td>
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<td>Gifted Education</td>
<td>61,043</td>
<td>20,642</td>
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<td>Special Education</td>
<td>1,110,020</td>
<td>375,354</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>250,459</td>
<td>84,740</td>
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<td>294,942</td>
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<td>Social Security</td>
<td>352,605</td>
<td>120,190</td>
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<tr>
<td>Group Life</td>
<td>708</td>
<td>239</td>
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<tr>
<td>English as a Second Language</td>
<td>48,790</td>
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<td>Remedial Summer School</td>
<td>68,438</td>
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<tr>
<td>Compensation Supplement</td>
<td>139,679</td>
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**Subtotal - SOQ Accounts:**

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<tr>
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<td>10,886,051</td>
<td>2,995,860</td>
<td>11,359,070</td>
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**II. Incentive Programs:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>402,017</td>
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<tr>
<td>At-Risk</td>
<td>253,068</td>
<td>85,576</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>216,509</td>
<td>73,213</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>177,558</td>
<td>60,041</td>
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<tr>
<td>Early Reading Intervention</td>
<td>29,116</td>
<td>9,846</td>
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<tr>
<td>School Construction Grants Program</td>
<td>134,138</td>
<td>33,897</td>
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<tr>
<td>ISAEP</td>
<td>7,859</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>31,928</td>
<td>10,796</td>
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<tr>
<td>Technology - VPSA</td>
<td>206,000</td>
<td>41,200</td>
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**Subtotal - Incentive Accounts:**

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<thead>
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<tbody>
<tr>
<td>1,458,193</td>
<td>450,510</td>
<td>1,469,779</td>
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**III. Categorical Programs:**

<table>
<thead>
<tr>
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<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
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<tr>
<td>Career and Technical Education</td>
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<tr>
<td>Special Education - Homebound</td>
<td>23,822</td>
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<tr>
<td>State-operated Programs</td>
<td>0</td>
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<tr>
<td>Regional Tuition</td>
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<td>N/A</td>
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<tr>
<td>Special Education in Jails</td>
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<td>N/A</td>
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<tr>
<td>Adult Education</td>
<td>2,754</td>
<td>N/A</td>
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<tr>
<td>Foster Care</td>
<td>19,811</td>
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<tr>
<td>Alternative Education</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>School Nutrition</td>
<td>12,840</td>
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<tr>
<td>Academic Year Governor's School</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>School Breakfast</td>
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**Subtotal - Categorical Accounts:**

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<tr>
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<th>FY 2005</th>
<th>FY 2006</th>
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</thead>
<tbody>
<tr>
<td>112,376</td>
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<td>124,106</td>
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**Total State & Local Funds**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>12,456,620</td>
<td>3,446,371</td>
<td>12,952,955</td>
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</tbody>
</table>

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
## FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### DIV FY 2005 FY 2006 NUM DIVISION Unadjusted ADM² Adjusted ADM² Unadjusted ADM² Adjusted ADM²

<table>
<thead>
<tr>
<th>DIV</th>
<th>NUM</th>
<th>CAMPBELL</th>
<th>8,670.30</th>
<th>8,670.30</th>
<th>8,712.00</th>
<th>8,712.00</th>
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</table>

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2006 State Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2005 Local Share</td>
<td>FY 2006 Local Share</td>
</tr>
<tr>
<td>0.2768</td>
<td></td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 24,509,106
- **Textbooks**: 395,785
- **Sales Tax**: 7,181,407
- **Vocational Education**: 407,573
- **Gifted Education**: 244,544
- **Special Education**: 1,757,053
- **Prevention, Intervention & Remediation**: 501,629
- **VRS Retirement (Includes RHCC)**: 959,541
- **Social Security**: 1,146,496
- **Group Life**: 0
- **English as a Second Language**: 23,285
- **Enrollment Loss**: 0
- **Remedial Summer School**: 214,906
- **Compensation Supplement**: 1,569,221

### II. Incentive Programs:

- **Lottery**: 1,569,221
- **At-Risk**: 345,541
- **K-3 Primary Class Size Reduction**: 468,830
- **At-Risk Four-Year-Olds**: 499,876
- **Early Reading Intervention**: 84,530
- **School Construction Grants Program**: 230,856
- **ISAEP**: 15,177
- **SOL Algebra Readiness**: 65,659
- **Technology - VPSA**: 466,000

### III. Categorical Programs:

- **Career and Technical Education**: 23,319
- **Special Education - Homebound**: 59,950
- **State-operated Programs**: 0
- **Regional Tuition**: 163,137
- **Special Education in Jails**: 23,200
- **Adult Education**: 6,480
- **Foster Care**: 156,631
- **Alternative Education**: 0
- **Electronic Classroom**: 0
- **School Nutrition**: 53,034
- **Academic Year Governor's School**: 0
- **School Breakfast**: 15,588

### Total State & Local Funds:

<table>
<thead>
<tr>
<th>FY 2005 Total</th>
<th>FY 2006 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>41,603,607</td>
<td>12,792,933</td>
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<td>44,104,866</td>
<td>13,478,364</td>
</tr>
</tbody>
</table>

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1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
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7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
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9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

*Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.*

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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<tr>
<td>017</td>
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<td>3,789.50</td>
<td>3,869.00</td>
<td>3,869.00</td>
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### 2004-2006 Composite Index:

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<th>FY 2005</th>
<th>FY 2006</th>
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<tbody>
<tr>
<td>0.3109</td>
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</table>

#### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>10,229,786</td>
<td>4,615,354</td>
<td>10,565,520</td>
<td>4,766,826</td>
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<tr>
<td>Textbooks</td>
<td>164,828</td>
<td>74,365</td>
<td>168,286</td>
<td>75,925</td>
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<tr>
<td>Sales Tax</td>
<td>2,901,089</td>
<td>N/A</td>
<td>3,157,605</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>177,371</td>
<td>80,115</td>
<td>210,624</td>
<td>95,027</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>101,842</td>
<td>45,849</td>
<td>103,979</td>
<td>46,912</td>
</tr>
<tr>
<td>Special Education</td>
<td>1,269,113</td>
<td>572,584</td>
<td>1,453,040</td>
<td>655,565</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>318,584</td>
<td>143,735</td>
<td>325,268</td>
<td>146,750</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>430,584</td>
<td>194,244</td>
<td>554,441</td>
<td>250,146</td>
</tr>
<tr>
<td>Social Security</td>
<td>510,789</td>
<td>230,413</td>
<td>594,975</td>
<td>268,435</td>
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<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>28,712</td>
<td>12,954</td>
<td>46,979</td>
<td>21,195</td>
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<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>127,787</td>
<td>N/A</td>
<td>156,853</td>
<td>N/A</td>
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<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>210,624</td>
<td>95,027</td>
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**Subtotal - SOQ Accounts:** 16,260,685 5,969,711 17,548,194 6,421,810

#### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005</th>
<th>FY 2006</th>
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</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>653,515</td>
<td>294,845</td>
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<tr>
<td>At-Risk</td>
<td>222,332</td>
<td>100,309</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>342,232</td>
<td>154,404</td>
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<tr>
<td>At-Risk-Four-Year-Olds</td>
<td>119,076</td>
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<td>Early Reading Intervention</td>
<td>53,696</td>
<td>22,226</td>
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<td>School Construction Grants Program⁴</td>
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<td>ISAEP</td>
<td>15,717</td>
<td>N/A</td>
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<tr>
<td>SOL Algebra Readiness</td>
<td>33,122</td>
<td>14,944</td>
</tr>
<tr>
<td>Technology - VPSA⁵</td>
<td>206,000</td>
<td>41,200</td>
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**Subtotal - Incentive Accounts:** 1,798,747 731,237 2,016,346 829,215

#### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005</th>
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</thead>
<tbody>
<tr>
<td>Career and Technical Education⁵,⁶</td>
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<tr>
<td>Special Education - Homebound</td>
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<tr>
<td>Regional Tuition</td>
<td>10,686</td>
<td>N/A</td>
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<tr>
<td>Special Education in Jails</td>
<td>29,600</td>
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<td>Foster Care</td>
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<td>Electronic Classroom</td>
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<td>N/A</td>
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<tr>
<td>School Nutrition</td>
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<td>Academic Year Governor's School</td>
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<td>N/A</td>
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<td>School Breakfast</td>
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**Subtotal - Categorical Accounts:** 119,678 0 117,843 0

**Total State & Local Funds:** 18,179,110 6,700,948 19,682,383 7,251,025

---

1 "N/A" = no local match required for this program.
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8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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FY 2005 & 2006 State Entitlements and Local Match Requirements
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Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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<tbody>
<tr>
<td>018</td>
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<td>4,006.20</td>
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<td>3,985.00</td>
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2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

I. SOQ Programs:

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<tr>
<th>Description</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>10,850,815</td>
<td>4,652,564</td>
<td>10,619,711</td>
<td>4,639,227</td>
</tr>
<tr>
<td>Textbooks</td>
<td>176,985</td>
<td>75,887</td>
<td>176,048</td>
<td>75,485</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>3,425,916</td>
<td>N/A</td>
<td>3,728,837</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>300,022</td>
<td>128,642</td>
<td>315,168</td>
<td>135,137</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>109,354</td>
<td>46,888</td>
<td>108,775</td>
<td>46,640</td>
</tr>
<tr>
<td>Special Education</td>
<td>1,244,949</td>
<td>533,804</td>
<td>1,299,721</td>
<td>557,289</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>342,081</td>
<td>146,676</td>
<td>334,692</td>
<td>143,508</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>465,112</td>
<td>200,077</td>
<td>578,253</td>
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Subtotal - SOQ Accounts: 17,657,326 6,043,989 18,412,547 6,233,237

II. Incentive Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005 Unadjusted ADM²</th>
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<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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Subtotal - Incentive Accounts: 2,112,967 785,548 2,130,793 793,284

III. Categorical Programs:

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<th>Description</th>
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<th>FY 2005 Adjusted ADM²</th>
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Subtotal - Categorical Accounts: 329,035 0 362,403 0

Total State & Local Funds: 20,099,328 6,829,537 20,905,744 7,026,521

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 * Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

#### DIV FY 2005 FY 2005 FY 2006 FY 2006

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#### 2004-2006 Composite Index:

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<th>FY 2005 State Share</th>
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<th>FY 2006 Local Share</th>
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<tr>
<td>0.4199</td>
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#### I. SOQ Programs:

1. **Basic Aid**
   - FY 2005: 2,087,594
   - FY 2006: 2,115,592
   - FY 2006 Local Share: 1,531,352

2. **Textbooks**
   - FY 2005: 30,915
   - FY 2006: 30,135
   - FY 2006 Local Share: 21,813

3. **Sales Tax**
   - FY 2005: 782,394
   - FY 2006: 851,574
   - FY 2006 Local Share: N/A

4. **Vocational Education**
   - FY 2005: 60,243
   - FY 2006: 59,678
   - FY 2006 Local Share: 43,197

5. **Gifted Education**
   - FY 2005: 19,591
   - FY 2006: 19,097
   - FY 2006 Local Share: 13,823

6. **Special Education**
   - FY 2005: 399,169
   - FY 2006: 397,189
   - FY 2006 Local Share: 280,264

7. **Prevention, Intervention & Remediation**
   - FY 2005: 88,160
   - FY 2006: 88,801
   - FY 2006 Local Share: 64,277

8. **VRS Retirement (Includes RHCC)**
   - FY 2005: 95,889
   - FY 2006: 119,047
   - FY 2006 Local Share: 86,171

9. **Social Security**
   - FY 2005: 114,193
   - FY 2006: 127,555
   - FY 2006 Local Share: 92,330

#### Subtotal - SOQ Accounts:

- FY 2005: 3,762,188
- FY 2006: 3,894,982
- FY 2006 Local Share: 2,166,057

#### II. Incentive Programs:

1. **Lottery**
   - FY 2005: 122,572
   - FY 2006: 117,083
   - FY 2006 Local Share: 84,749

2. **At-Risk**
   - FY 2005: 73,245
   - FY 2006: 75,025
   - FY 2006 Local Share: 54,306

3. **K-3 Primary Class Size Reduction**
   - FY 2005: 71,434
   - FY 2006: 70,209
   - FY 2006 Local Share: 50,820

4. **At-Risk Four-Year-Olds**
   - FY 2005: 84,579
   - FY 2006: 90,844
   - FY 2006 Local Share: 65,757

5. **Early Reading Intervention**
   - FY 2005: 9,041
   - FY 2006: 7,534
   - FY 2006 Local Share: 5,453

6. **School Construction Grants Program**
   - FY 2005: 110,931
   - FY 2006: 110,219
   - FY 2006 Local Share: 46,281

7. **ISAEP**
   - FY 2005: 7,859
   - FY 2006: 7,859
   - FY 2006 Local Share: N/A

8. **SOL Algebra Readiness**
   - FY 2005: 9,294
   - FY 2006: 9,294
   - FY 2006 Local Share: 6,727

9. **Technology - VPSA**
   - FY 2005: 128,000
   - FY 2006: 128,000
   - FY 2006 Local Share: 25,600

#### Subtotal - Incentive Accounts:

- FY 2005: 616,955
- FY 2006: 616,067
- FY 2006 Local Share: 339,694

#### III. Categorical Programs:

1. **Career and Technical Education**
   - FY 2005: 1,379
   - FY 2006: 1,379
   - FY 2006 Local Share: N/A

2. **Special Education - Homebound**
   - FY 2005: 4,378
   - FY 2006: 3,692
   - FY 2006 Local Share: N/A

3. **State-operated Programs**
   - FY 2005: 0
   - FY 2006: 0
   - FY 2006 Local Share: 0

4. **Regional Tuition**
   - FY 2005: 0
   - FY 2006: 0
   - FY 2006 Local Share: N/A

5. **Special Education in Jails**
   - FY 2005: 0
   - FY 2006: 0
   - FY 2006 Local Share: N/A

6. **Adult Education**
   - FY 2005: 0
   - FY 2006: 0
   - FY 2006 Local Share: N/A

7. **Foster Care**
   - FY 2005: 10,238
   - FY 2006: 11,202
   - FY 2006 Local Share: N/A

8. **Alternative Education**
   - FY 2005: 0
   - FY 2006: 0
   - FY 2006 Local Share: N/A

9. **Electronic Classroom**
   - FY 2005: 0
   - FY 2006: 0
   - FY 2006 Local Share: N/A

10. **School Nutrition**
    - FY 2005: 4,917
    - FY 2006: 4,917
    - FY 2006 Local Share: N/A

11. **School Breakfast**
    - FY 2005: 0
    - FY 2006: 0
    - FY 2006 Local Share: N/A

#### Subtotal - Categorical Accounts:

- FY 2005: 20,913
- FY 2006: 23,094
- FY 2006 Local Share: 0

#### Total State & Local Funds:

- FY 2005: 4,400,056
- FY 2006: 4,534,143
- FY 2006 Local Share: 2,505,751

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1. “N/A” = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. **SOQ** accounts requiring a local match for purpose of meeting Required Local Effort.
9. **BOLD** = Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

---

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

*Note:* In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
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**2004-2006 Composite Index:**

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<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<tbody>
<tr>
<td>0.2331</td>
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**I. SOQ Programs:**

- **Basic Aid:** $6,729,963 (2,045,579) $6,834,197 (2,077,261)
- **Textbooks:** $105,198 (31,975) $104,413 (31,737)
- **Sales Tax:** $1,679,724 N/A $1,826,246 N/A
- **Vocational Education:** $178,329 (54,203) $183,617 (55,810)
- **Gifted Education:** $64,998 (19,756) $64,514 (19,606)
- **Special Education:** $988,310 (303,396) $1,015,681 (308,717)
- **Prevention, Intervention & Remediation:** $214,995 (65,348) $216,701 (65,866)
- **VRS Retirement (Includes RHCC):** $293,922 (89,504) $369,351 (112,265)
- **Social Security:** $49,905 (1,324) $5,562 (1,691)
- **English as a Second Language:** $4,357 N/A $4,357 N/A
- **Enrollment Loss:** $49,905 N/A $35,925 N/A
- **Remedial Summer School:** $59,159 N/A $59,450 N/A
- **Compensation Supplement:** $138,953 N/A $42,235 N/A

**Subtotal - SOQ Accounts:** $10,720,032 (2,715,111) $11,253,287 (2,835,761)

**II. Incentive Programs:**

- **Lottery:** $417,090 (126,775) $405,677 (123,306)
- **At-Risk:** $218,416 (66,403) $224,427 (68,215)
- **K-3 Primary Class Size Reduction:** $254,849 (77,462) $254,241 (77,277)
- **At-Risk Four-Year-Olds:** $190,498 N/A $190,498 N/A
- **Early Reading Intervention:** $17,928 (5,449) $17,928 (5,449)
- **School Construction Grants Program:** $135,399 (31,562) $134,764 (31,413)
- **ISAEP:** $7,859 N/A $7,859 N/A
- **SOL Algebra Readiness:** $28,670 (8,714) $26,677 (8,109)
- **Technology - VPSA:** $232,000 (41,200) $232,000 (41,200)

**Subtotal - Incentive Accounts:** $1,312,261 (357,565) $1,494,071 (412,871)

**III. Categorical Programs:**

- Career and Technical Education: $17,453 N/A $17,453 N/A
- Special Education - Homebound: $11,371 N/A $8,936 N/A
- State-operated Programs: $0 N/A $0 N/A
- Regional Tuition: $0 N/A $0 N/A
- Special Education in Jails: $2,500 N/A $2,644 N/A
- Adult Education: $2,754 N/A $2,754 N/A
- Foster Care: $21,340 N/A $23,359 N/A
- Alternative Education: $0 N/A $0 N/A
- Electronic Classroom: $0 N/A $0 N/A
- School Nutrition: $13,155 N/A $13,155 N/A
- Academic Year Governor’s School: $350,708 N/A $443,844 N/A
- School Breakfast: $8,830 N/A $8,830 N/A

**Subtotal - Categorical Accounts:** $419,282 N/A $520,975 N/A

**Total State & Local Funds:** $12,451,574 (3,072,676) $13,268,333 (3,248,632)

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

**DIV NUM** | **DIVISION** | **FY 2005** | **FY 2006** |
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#### 2004-2006 Composite Index:

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#### I. SOQ Programs:

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<th>FY 2005</th>
<th>FY 2006</th>
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<td>Textbooks</td>
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<td>Sales Tax</td>
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<td>Vocational Education</td>
<td>1,210,946</td>
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<td>Gifted Education</td>
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<tr>
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**Subtotal - SOQ Accounts:**

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#### II. Incentive Programs:

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<th>FY 2006</th>
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**Subtotal - Incentive Accounts:**

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<th>FY 2006</th>
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#### III. Categorical Programs:

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<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
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<td>Special Education - Homebound</td>
<td>182,892</td>
<td>170,122</td>
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<tr>
<td>State-operated Programs</td>
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<td>768,793</td>
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<tr>
<td>Regional Tuition</td>
<td>9,638</td>
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<tr>
<td>Special Education in Jails</td>
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<tr>
<td>Adult Education</td>
<td>22,559</td>
<td>22,559</td>
</tr>
<tr>
<td>Foster Care</td>
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<td>616,144</td>
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<tr>
<td>Alternative Education</td>
<td>0</td>
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<tr>
<td>Electronic Classroom</td>
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<tr>
<td>School Nutrition</td>
<td>172,200</td>
<td>172,200</td>
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<tr>
<td>Academic Year Governor's School</td>
<td>763,228</td>
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</tr>
<tr>
<td>School Breakfast</td>
<td>2,522,616</td>
<td>2,522,616</td>
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**Subtotal - Categorical Accounts:**

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<th>FY 2006</th>
</tr>
</thead>
<tbody>
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<td>State Share</td>
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**Total State & Local Funds:**

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<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>State Share</td>
<td>Local Share</td>
</tr>
<tr>
<td></td>
<td>223,108,147</td>
<td>240,795,482</td>
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<tr>
<td></td>
<td>106,994,633</td>
<td>115,230,271</td>
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1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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<tr>
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#### 2004-2006 Composite Index:

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<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.5546</td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**: 3,793,566
- **Textbooks**: 59,427
- **Sales Tax**: 1,677,047
- **Vocational Education**: 58,372
- **Gifted Education**: 35,776
- **Special Education**: 422,777
- **Prevention, Intervention & Remediation**: 32,011
- **VRS Retirement (Includes RHCC)**: 152,491
- **Social Security**: 181,848
- **Group Life**: 0
- **English as a Second Language**: 13,919
- **Remedial Summer School**: 28,773

#### II. Incentive Programs:

- **Lottery**: 235,616
- **At-Risk**: 14,766
- **K-3 Primary Class Size Reduction**: 119,024
- **Early Reading Intervention**: 10,412
- **School Construction Grants Program**: 119,024
- **ISAEP**: 7,859
- **SOL Algebra Readiness**: 4,757
- **Technology - VPAS**: 180,000

#### III. Categorical Programs:

- **Career and Technical Education**: 16,822
- **Special Education - Homebound**: 1,024
- **State-operated Programs**: 0
- **Regional Tuition**: 47,046
- **Special Education in Jails**: 0
- **At-Risk**: 2,443
- **Foster Care**: 24,796
- **Alternative Education**: 0
- **Electronic Classroom**: 0
- **School Nutrition**: 11,683
- **Academic Year Governor’s School**: 0
- **School Breakfast**: 1,856

| Total State & Local Funds², ³ | 7,132,805 | 6,344,701 | 7,708,730 | 6,868,285 |

---

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**BOLD** = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
# FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
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<td>654.00</td>
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## 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3356</td>
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<td></td>
<td></td>
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</tbody>
</table>

## I. SOQ Programs:

- **Basic Aid**: 1,809,417 / 913,968 / 1,821,217 / 919,928
- **Textbooks**: 28,261 / N/A / 27,427 / 13,854
- **Sales Tax**: 675,767 / N/A / 735,516 / N/A
- **Vocational Education**: 70,295 / 35,507 / 66,219 / 34,458
- **Gifted Education**: 17,014 / 8,594 / 16,946 / 8,560
- **Special Education**: 338,043 / 170,751 / 327,192 / 165,270
- **Prevention, Intervention & Remediation**: 26,864 / 13,570 / 26,940 / 13,608
- **VRS Retirement (Includes RHCC)**: 85,853 / 43,422 / 105,154 / 53,116
- **Social Security**: 102,674 / 51,959 / 113,338 / 57,249
- **Group Life**: 0 / 0 / 0 / 0
- **English as a Second Language**: 0 / 0 / 0 / 0
- **Enrollment Loss**: 52,814 / N/A / 38,795 / N/A
- **Remedial Summer School**: 22,722 / N/A / 37,871 / N/A
- **Compensation Supplement**: 3,229,724 / 1,252,047 / 3,357,289 / 1,285,578

## II. Incentive Programs:

- **Lottery**: 112,051 / 56,599 / 106,561 / 53,826
- **At-Risk**: 12,803 / 6,467 / 13,096 / 6,615
- **K-3 Primary Class Size Reduction**: 42,573 / 21,504 / 41,425 / 20,924
- **At-Risk Four-Year-Olds**: 0 / 0 / 0 / 0
- **Early Reading Intervention**: 3,451 / 1,743 / 3,451 / 1,743
- **School Construction Grants Program**: 109,796 / 36,848 / 109,343 / 36,696
- **ISAEP**: 7,859 / N/A / 7,859 / N/A
- **SOL Algebra Readiness**: 3,548 / 1,792 / 3,548 / 1,792
- **Technology - VPSA**: 102,000 / 20,400 / 102,000 / 20,400

## III. Categorical Programs:

- **Career and Technical Education**: 2,182 / N/A / 2,182 / N/A
- **Special Education - Homebound**: 1,842 / N/A / 2,131 / N/A
- **State-operated Programs**: N/A / N/A / N/A / N/A
- **Regional Tuition**: 101,078 / N/A / 117,299 / N/A
- **Special Education in Jails**: N/A / N/A / N/A / N/A
- **Adult Education**: N/A / N/A / N/A / N/A
- **Foster Care**: 892 / N/A / 976 / N/A
- **Alternative Education**: N/A / N/A / N/A / N/A
- **Electronic Classroom**: N/A / N/A / N/A / N/A
- **School Nutrition**: 3,889 / N/A / 3,889 / N/A
- **Academic Year Governor's School**: N/A / N/A / N/A / N/A
- **School Breakfast**: N/A / N/A / 886 / N/A

## Total State & Local Funds:

| Total State & Local Funds | 3,733,687 | 1,397,400 | 3,871,934 | 1,427,574 |

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
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2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2006 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
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<td>0.3919</td>
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<td>0.3919</td>
<td>0.3919</td>
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</table>

I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>15,009,358</td>
<td>9,673,027</td>
<td>15,724,808</td>
<td>10,134,110</td>
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<td>Textbooks</td>
<td>246,286</td>
<td>158,723</td>
<td>255,786</td>
<td>164,846</td>
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<tr>
<td>Sales Tax</td>
<td>5,122,257</td>
<td>N/A</td>
<td>5,575,169</td>
<td>N/A</td>
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<td>Vocational Education</td>
<td>183,388</td>
<td>118,167</td>
<td>230,866</td>
<td>148,802</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>148,271</td>
<td>95,566</td>
<td>153,990</td>
<td>99,244</td>
</tr>
<tr>
<td>Special Education</td>
<td>1,424,184</td>
<td>917,839</td>
<td>1,746,575</td>
<td>1,125,606</td>
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<td>Prevention, Intervention &amp; Remediation</td>
<td>312,150</td>
<td>201,170</td>
<td>320,138</td>
<td>206,318</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>603,855</td>
<td>388,573</td>
<td>793,610</td>
<td>511,455</td>
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<td>Social Security</td>
<td>719,902</td>
<td>462,931</td>
<td>850,693</td>
<td>548,243</td>
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<td>English as a Second Language</td>
<td>89,544</td>
<td>57,708</td>
<td>134,074</td>
<td>86,406</td>
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<td>Enrollment Loss</td>
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<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>45,985</td>
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<td>110,917</td>
<td>N/A</td>
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<td>Compensation Supplement</td>
<td>299,876</td>
<td>193,260</td>
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Subtotal - SOQ Accounts: 23,905,180 12,073,714 26,196,622 13,218,351

II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>976,483</td>
<td>629,310</td>
<td>993,805</td>
<td>640,474</td>
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<tr>
<td>At-Risk</td>
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<td>139,396</td>
<td>228,093</td>
<td>146,906</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>324,456</td>
<td>209,101</td>
<td>338,503</td>
<td>218,154</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>144,485</td>
<td>93,116</td>
<td>384,198</td>
<td>247,603</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>42,646</td>
<td>27,484</td>
<td>44,225</td>
<td>28,502</td>
</tr>
<tr>
<td>School Construction Grants Program^4</td>
<td>178,745</td>
<td>70,050</td>
<td>181,374</td>
<td>71,080</td>
</tr>
<tr>
<td>ISAEP</td>
<td>15,717</td>
<td>N/A</td>
<td>15,717</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>40,551</td>
<td>26,134</td>
<td>42,219</td>
<td>27,209</td>
</tr>
<tr>
<td>Technology - VPSA^5</td>
<td>284,000</td>
<td>51,600</td>
<td>284,000</td>
<td>51,600</td>
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</tbody>
</table>

Subtotal - Incentive Accounts: 2,223,380 1,246,191 2,512,134 1,431,620

III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education^6</td>
<td>21,358</td>
<td>N/A</td>
<td>21,358</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound^7</td>
<td>17,529</td>
<td>N/A</td>
<td>11,841</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs^6</td>
<td>86,543</td>
<td>N/A</td>
<td>81,487</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition^6,7</td>
<td>186,313</td>
<td>N/A</td>
<td>273,985</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails^6</td>
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<tr>
<td>Adult Education^7</td>
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<td>0</td>
<td>N/A</td>
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<tr>
<td>Foster Care^7</td>
<td>82,621</td>
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<td>90,439</td>
<td>N/A</td>
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<td>Alternative Education^5,6</td>
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<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom^7</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition^7</td>
<td>27,110</td>
<td>N/A</td>
<td>27,110</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School^6</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast^7</td>
<td>10,284</td>
<td>0</td>
<td>516,504</td>
<td>0</td>
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</table>

Subtotal - Categorical Accounts: 421,474 0 516,504 0

Total State & Local Funds^2,3 26,550,035 13,319,905 29,225,260 14,649,971

^1 "N/A" = no local match required for this program.
^2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
^3 Columns may not add due to rounding.
^4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
^5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

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<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
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### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>Index</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2943</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 3,720,725
  - FY 2006: 3,763,514

- **Textbooks**
  - FY 2005: 59,778
  - FY 2006: 60,223

- **Sales Tax**
  - FY 2005: 1,422,849
  - FY 2006: 1,548,658

- **Vocational Education**
  - FY 2005: 54,929
  - FY 2006: 60,109

- **Gifted Education**
  - FY 2005: 36,935
  - FY 2006: 37,210

- **Special Education**
  - FY 2005: 432,802
  - FY 2006: 469,420

- **Prevention, Intervention & Remediation**
  - FY 2005: 187,516
  - FY 2006: 185,097

- **VRS Retirement (Includes RHCC)**
  - FY 2005: 156,304
  - FY 2006: 197,560

- **Social Security**
  - FY 2005: 36,935
  - FY 2006: 37,210

#### II. Incentive Programs:

- **Lottery**
  - FY 2005: 237,009
  - FY 2006: 233,985

- **At-Risk**
  - FY 2005: 201,374
  - FY 2006: 206,733

- **K-3 Primary Class Size Reduction**
  - FY 2005: 181,083
  - FY 2006: 163,087

- **At-Risk Four-Year-Olds**
  - FY 2005: 133,377
  - FY 2006: 190,539

- **Early Reading Intervention**
  - FY 2005: 12,831
  - FY 2006: 12,831

- **School Construction Grants Program**
  - FY 2005: 119,865
  - FY 2006: 119,749

- **ISAEP**
  - FY 2005: 7,859
  - FY 2006: 7,859

- **SOL Algebra Readiness**
  - FY 2005: 24,548
  - FY 2006: 24,548

- **Technology - VPSA**
  - FY 2005: 128,000
  - FY 2006: 128,000

#### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 1,477
  - FY 2006: 1,477

- **Special Education - Homebound**
  - FY 2005: 4,621
  - FY 2006: 4,288

- **State-operated Programs**
  - FY 2005: 0
  - FY 2006: 0

- **Regional Tuition**
  - FY 2005: 0
  - FY 2006: 0

- **School Breakfast**
  - FY 2005: 2,064
  - FY 2006: 2,064

- **School Nutrition**
  - FY 2005: 8,713
  - FY 2006: 8,713

- **School Breakfast Program in FY 06 only.**
  - FY 2005: 0
  - FY 2006: 0

#### Total State & Local Funds:

- **FY 2005:** 7,357,880
- **FY 2006:** 7,776,959

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on total expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Bold = Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM2</th>
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<th>FY 2006 Unadjusted ADM2</th>
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### 2004-2006 Composite Index:

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<tbody>
<tr>
<td>0.2492</td>
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### I. SOQ Programs:

- **Basic Aid**: 7,539,468
- **Textbooks**: 119,595
- **Sales Tax**: 2,068,844
- **Vocational Education**: 521,048
- **Gifted Education**: 73,894
- **Special Education**: 735,151
- **Prevention, Intervention & Remediation**: 305,050
- **VRS Retirement (Includes RHCC)**: 330,580
- **Social Security**: 393,975
- **English as a Second Language**: 0
- **Group Life**: 0
- **Enrollment Loss**: 127,441
- **Remedial Summer School**: 19,115
- **Compensation Supplement**: 153,298

### II. Incentive Programs:

- **Lottery**: 474,172
- **At-Risk**: 319,390
- **K-3 Primary Class Size Reduction**: 264,870
- **Early Reading Intervention**: 33,152
- **School Construction Grants Program**: 140,781
- **ISAEP**: 7,859
- **SOL Algebra Readiness**: 36,088
- **Technology - VPSA**: 284,000

### III. Categorical Programs:

- **Career and Technical Education**: 21,278
- **Special Education - Homebound**: 18,427
- **State-operated Programs**: 0
- **Regional Tuition**: 0
- **Special Education in Jails**: 0
- **Adult Education**: 3,976
- **Foster Care**: 3,437
- **Alternative Education**: 0
- **Electronic Classroom**: 0
- **School Nutrition**: 17,729
- **Academic Year Governor's School**: 0
- **School Breakfast**: 7,518

### Total State & Local Funds:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>13,859,320</td>
<td>3,792,689</td>
<td>14,249,392</td>
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</table>

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
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7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
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<tr>
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**2004-2006 Composite Index:**

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**I. SOQ Programs:**

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<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
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<td>Basic Aid</td>
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<td>13,155,447</td>
<td>5,228,352</td>
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<td>204,497</td>
<td>81,273</td>
<td>208,002</td>
<td>82,666</td>
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<tr>
<td>Sales Tax</td>
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<td>3,572,841</td>
<td>N/A</td>
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<td>Vocational Education</td>
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<td>103,007</td>
<td>303,171</td>
<td>120,489</td>
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<tr>
<td>Gifted Education</td>
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<td>48,929</td>
<td>125,223</td>
<td>49,767</td>
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<tr>
<td>Special Education</td>
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<td>1,627,897</td>
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<td>Prevention, Intervention &amp; Remediation</td>
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<td>117,171</td>
<td>303,171</td>
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<td>Social Security</td>
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<td>728,461</td>
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<td>Group Life</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>20,329</td>
<td>8,079</td>
<td>24,220</td>
<td>9,626</td>
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<tr>
<td>Enrollment Loss</td>
<td>0</td>
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<td>0</td>
<td>N/A</td>
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<tr>
<td>Remedial Summer School</td>
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<td>N/A</td>
<td>155,543</td>
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<td>Compensation Supplement</td>
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**Subtotal - SOQ Accounts:**

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<td>6,474,876</td>
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**II. Incentive Programs:**

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
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<td>322,233</td>
<td>806,149</td>
<td>321,102</td>
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<td>At-Risk</td>
<td>222,559</td>
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<td>230,912</td>
<td>91,771</td>
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<tr>
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<td>108,272</td>
<td>277,790</td>
<td>110,402</td>
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<td>At-Risk Four-Year-Olds</td>
<td>112,063</td>
<td>44,537</td>
<td>127,520</td>
<td>50,680</td>
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<tr>
<td>Early Reading Intervention</td>
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<td>24,377</td>
<td>61,337</td>
<td>24,377</td>
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<tr>
<td>School Construction Grants Program</td>
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<td>47,511</td>
<td>167,568</td>
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<td>ISAEP</td>
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<td>SOL Algebra Readiness</td>
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<td>15,969</td>
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<tr>
<td>Technology - VPSA</td>
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<td>46,400</td>
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**Subtotal - Incentive Accounts:**

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
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</thead>
<tbody>
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<td>1,953,315</td>
</tr>
<tr>
<td>697,750</td>
<td>708,437</td>
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**III. Categorical Programs:**

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>29,322</td>
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<td>29,322</td>
<td>N/A</td>
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<tr>
<td>Special Education - Homebound</td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>Special Education in Jails</td>
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<td>27,751</td>
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<tr>
<td>Alternative Education</td>
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<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
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<td>N/A</td>
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<tr>
<td>School Nutrition</td>
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<td>21,776</td>
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<tr>
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<td>School Breakfast</td>
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**Subtotal - Categorical Accounts:**

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<tr>
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<tbody>
<tr>
<td>222,001</td>
<td>227,928</td>
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</table>

**Total State & Local Funds**

<table>
<thead>
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<th>FY 2006</th>
</tr>
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<tbody>
<tr>
<td>21,863,238</td>
<td>23,317,023</td>
</tr>
<tr>
<td>7,172,627</td>
<td>7,626,635</td>
</tr>
</tbody>
</table>

---

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
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7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
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2004-2006 Composite Index: 0.4175

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<tbody>
<tr>
<td>State Share</td>
<td>State Share</td>
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<tr>
<td>Basic Aid</td>
<td>3,569,366</td>
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<tr>
<td>Textbooks</td>
<td>57,309</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>1,424,234</td>
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<tr>
<td>Vocational Education</td>
<td>69,004</td>
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<tr>
<td>Gifted Education</td>
<td>34,502</td>
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<tr>
<td>Special Education</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
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<td>Social Security</td>
<td>187,471</td>
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<tr>
<td>Group Life</td>
<td>0</td>
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<td>Enrollment Loss</td>
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<td>Remedial Summer School</td>
<td>44,049</td>
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<td>Compensation Supplement</td>
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Subtotal - SOQ Accounts: 6,243,354

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<tbody>
<tr>
<td>State Share</td>
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<tr>
<td>Lottery</td>
<td>227,222</td>
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<tr>
<td>At-Risk</td>
<td>107,163</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>141,847</td>
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<tr>
<td>At-Risk Four-Year-Olds</td>
<td>50,328</td>
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<tr>
<td>Early Reading Intervention</td>
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<td>ISAEP</td>
<td>7,859</td>
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<tr>
<td>SOL Algebra Readiness</td>
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</tr>
<tr>
<td>Technology - VPSA</td>
<td>154,000</td>
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Subtotal - Incentive Accounts: 840,250

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<th>FY 2006</th>
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<td>Special Education - Homebound</td>
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<td>Special Education in Jails</td>
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<td>Alternative Education</td>
<td>0</td>
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<td>Electronic Classroom</td>
<td>0</td>
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<td>8,031</td>
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<tr>
<td>Academic Year Governor’s School</td>
<td>205,588</td>
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<tr>
<td>School Breakfast</td>
<td>School Breakfast Program in FY 06 only.</td>
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</table>

Subtotal - Categorical Accounts: 220,843

Total State & Local Funds: 7,304,447

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
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7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
ATTACHMENT B

FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
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2004-2006 Composite Index:

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<th>FY 2006</th>
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</thead>
<tbody>
<tr>
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<td>FY 2005 Local Share</td>
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<td>FY 2006 State Share</td>
<td></td>
<td></td>
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<tr>
<td>FY 2006 Local Share</td>
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</tr>
</tbody>
</table>

I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
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<td>Textbooks</td>
<td>2,508,995</td>
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<tr>
<td>Sales Tax</td>
<td>141,427,059</td>
<td>153,932,099</td>
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<tr>
<td>Vocational Education</td>
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<td>Gifted Education</td>
<td>1,669,483</td>
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<td>Special Education</td>
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<td>20,258,506</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
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<td>5,471,150</td>
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<tr>
<td>Social Security</td>
<td>8,063,145</td>
<td>27,349,194</td>
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<tr>
<td>Group Life</td>
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<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
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<td>Enrollment Loss</td>
<td>0</td>
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<tr>
<td>Remedial Summer School</td>
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<td>482,052</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>3,230,195</td>
<td>9,633,983</td>
</tr>
</tbody>
</table>


II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>9,947,737</td>
<td>9,779,913</td>
</tr>
<tr>
<td>At-Risk</td>
<td>275,616</td>
<td>271,150</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>1,486,177</td>
<td>1,498,135</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>931,531</td>
<td>2,418,997</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>878,292</td>
<td>881,158</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>933,000</td>
<td>928,965</td>
</tr>
<tr>
<td>ISAEP</td>
<td>102,162</td>
<td>102,162</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>240,896</td>
<td>240,896</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>5,354,000</td>
<td>5,354,000</td>
</tr>
</tbody>
</table>


III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>1,195,844</td>
<td>1,195,844</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>181,249</td>
<td>181,249</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>1,658,111</td>
<td>1,258,017</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>27,256</td>
<td>27,256</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>144,724</td>
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<td>Adult Education</td>
<td>141,131</td>
<td>141,131</td>
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<td>Foster Care</td>
<td>470,611</td>
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<td>Alternative Education</td>
<td>45,895</td>
<td>47,618</td>
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<tr>
<td>Electronic Classroom</td>
<td>195,000</td>
<td>195,000</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>733,540</td>
<td>733,540</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>1,417,041</td>
<td>1,377,549</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>112,444</td>
<td>112,444</td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 6,210,403 0 5,953,734 0

Total State & Local Funds: 376,464,015 663,866,121 400,332,498 698,401,572

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM ²</th>
<th>FY 2005 Adjusted ADM ²</th>
<th>FY 2006 Unadjusted ADM ²</th>
<th>FY 2006 Adjusted ADM ²</th>
</tr>
</thead>
<tbody>
<tr>
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<td>FAUQUIER</td>
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<td>11,084.00</td>
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### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2006 State Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.6193</td>
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</tbody>
</table>

### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005 Unadjusted ADM ²</th>
<th>FY 2005 Adjusted ADM ²</th>
<th>FY 2006 Unadjusted ADM ²</th>
<th>FY 2006 Adjusted ADM ²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>15,702,031</td>
<td>25,543,125</td>
<td>16,420,460</td>
<td>26,711,823</td>
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<tr>
<td>Textbooks</td>
<td>256,734</td>
<td>417,640</td>
<td>266,346</td>
<td>433,276</td>
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<tr>
<td>Sales Tax</td>
<td>8,926,908</td>
<td>N/A</td>
<td>9,716,229</td>
<td>N/A</td>
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<tr>
<td>Vocational Education</td>
<td>382,335</td>
<td>621,961</td>
<td>468,384</td>
<td>761,946</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>154,581</td>
<td>251,431</td>
<td>160,348</td>
<td>260,844</td>
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<tr>
<td>Special Education</td>
<td>1,793,723</td>
<td>2,917,921</td>
<td>2,156,256</td>
<td>3,507,668</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>158,629</td>
<td>258,047</td>
<td>168,787</td>
<td>274,573</td>
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<td>VRS Retirement (Includes RHCC)</td>
<td>672,928</td>
<td>1,086,148</td>
<td>876,239</td>
<td>1,425,413</td>
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<td>Social Security</td>
<td>802,027</td>
<td>1,289,953</td>
<td>940,247</td>
<td>1,529,537</td>
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<td>Group Life</td>
<td>73,003</td>
<td>118,757</td>
<td>100,135</td>
<td>162,894</td>
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<td>Enrolment Loss</td>
<td>78,483</td>
<td>N/A</td>
<td>77,786</td>
<td>N/A</td>
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<tr>
<td>Remedial Summer School</td>
<td>51,419</td>
<td>83,645</td>
<td>53,397</td>
<td>86,863</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>182,192</td>
<td>112,832</td>
<td>184,815</td>
<td>114,456</td>
</tr>
<tr>
<td>ISAEP</td>
<td>15,717</td>
<td>N/A</td>
<td>15,717</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>20,332</td>
<td>33,075</td>
<td>21,376</td>
<td>34,773</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>544,000</td>
<td>103,600</td>
<td>544,000</td>
<td>103,600</td>
</tr>
</tbody>
</table>

Subtotal - SOQ Accounts: 29,001,722 32,504,983 31,676,132 35,596,520

### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005 Unadjusted ADM ²</th>
<th>FY 2005 Adjusted ADM ²</th>
<th>FY 2006 Unadjusted ADM ²</th>
<th>FY 2006 Adjusted ADM ²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>1,017,907</td>
<td>1,655,671</td>
<td>1,034,834</td>
<td>1,683,406</td>
</tr>
<tr>
<td>At-Risk</td>
<td>67,376</td>
<td>106,349</td>
<td>70,865</td>
<td>115,442</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>138,399</td>
<td>225,139</td>
<td>144,070</td>
<td>234,304</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>51,419</td>
<td>83,645</td>
<td>53,397</td>
<td>86,863</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>182,192</td>
<td>112,832</td>
<td>184,815</td>
<td>114,456</td>
</tr>
<tr>
<td>ISAEP</td>
<td>15,717</td>
<td>N/A</td>
<td>15,717</td>
<td>N/A</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>20,332</td>
<td>33,075</td>
<td>21,376</td>
<td>34,773</td>
</tr>
</tbody>
</table>

Subtotal - Incentive Accounts: 2,037,342 2,323,765 2,069,174 2,372,904

### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005 Unadjusted ADM ²</th>
<th>FY 2005 Adjusted ADM ²</th>
<th>FY 2006 Unadjusted ADM ²</th>
<th>FY 2006 Adjusted ADM ²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>56,307</td>
<td>N/A</td>
<td>56,307</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>41,355</td>
<td>N/A</td>
<td>49,823</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>92,040</td>
<td>N/A</td>
<td>133,948</td>
<td>N/A</td>
</tr>
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<td>Special Education in Jails</td>
<td>250</td>
<td>N/A</td>
<td>264</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education</td>
<td>7,011</td>
<td>N/A</td>
<td>7,011</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care</td>
<td>50,917</td>
<td>N/A</td>
<td>55,732</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education</td>
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<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>52,245</td>
<td>N/A</td>
<td>52,245</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>8,027</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 406,016 0 472,049 0

Total State & Local Funds: 31,445,080 34,828,748 34,217,355 37,969,424

---

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
✓ SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
* Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
# FY 2005 & 2006 State Entitlements and Local Match Requirements

## Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

## DIV FY 2005 & FY 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>031</td>
<td>FLOYD</td>
<td>2,087.10</td>
<td>2,087.10</td>
<td>2,096.00</td>
<td>2,096.00</td>
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</table>

## 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3251</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 2,096,000 (FY 2005) 2,096,000 (FY 2006)
- **Textbooks**: 4,311 (FY 2005) 4,311 (FY 2006)
- **Sales Tax**: 1,873,289 (FY 2005) 1,873,289 (FY 2006)
- **Gifted Education**: 26,575 (FY 2005) 26,575 (FY 2006)
- **Special Education**: 399,306 (FY 2005) 399,306 (FY 2006)
- **Prevention, Intervention & Remediation**: 59,283 (FY 2005) 59,283 (FY 2006)
- **VRS Retirement (Includes RHCC)**: 146,347 (FY 2005) 146,347 (FY 2006)
- **Social Security**: 157,526 (FY 2005) 157,526 (FY 2006)
- **English as a Second Language**: 13,047 (FY 2005) 13,047 (FY 2006)
- **Enrollment Loss**: 0 (FY 2005) 0 (FY 2006)
- **Remedial Summer School**: 0 (FY 2005) 0 (FY 2006)
- **Compensation Supplement**: 55,194 (FY 2005) 55,194 (FY 2006)

### Subtotal - SOQ Accounts:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>9,126,708</td>
<td>3,571,864</td>
<td>9,648,442</td>
<td>3,752,281</td>
</tr>
</tbody>
</table>

### II. Incentive Programs:

- **Lottery**: 167,109 (FY 2005) 167,109 (FY 2006)
- **At-Risk**: 40,362 (FY 2005) 40,362 (FY 2006)
- **K-3 Primary Class Size Reduction**: 69,520 (FY 2005) 69,520 (FY 2006)
- **At-Risk Four-Year-Olds**: 35,111 (FY 2005) 35,111 (FY 2006)
- **Early Reading Intervention**: 4,253 (FY 2005) 4,253 (FY 2006)
- **School Construction Grants Program**: 42,063 (FY 2005) 42,063 (FY 2006)
- **ISAEP**: N/A (FY 2005) N/A (FY 2006)
- **SOL Algebra Readiness**: 6,945 (FY 2005) 6,945 (FY 2006)
- **Technology - VPSA**: 36,000 (FY 2005) 36,000 (FY 2006)

### Subtotal - Incentive Accounts:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>981,962</td>
<td>398,215</td>
<td>993,643</td>
<td>403,855</td>
</tr>
</tbody>
</table>

### III. Categorical Programs:

- **Career and Technical Education**: N/A (FY 2005) N/A (FY 2006)
- **Special Education - Homebound**: N/A (FY 2005) N/A (FY 2006)
- **State-operated Programs**: N/A (FY 2005) N/A (FY 2006)
- **Regional Tuition**: N/A (FY 2005) N/A (FY 2006)
- **Special Education in Jails**: N/A (FY 2005) N/A (FY 2006)
- **Adult Education**: N/A (FY 2005) N/A (FY 2006)
- **Foster Care**: N/A (FY 2005) N/A (FY 2006)
- **Alternative Education**: N/A (FY 2005) N/A (FY 2006)
- **Electronic Classroom**: N/A (FY 2005) N/A (FY 2006)
- **School Nutrition**: N/A (FY 2005) N/A (FY 2006)
- **Academic Year Governor's Schools**: N/A (FY 2005) N/A (FY 2006)
- **School Breakfast**: N/A (FY 2005) N/A (FY 2006)

### Subtotal - Categorical Accounts:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>87,217</td>
<td>0</td>
<td>94,282</td>
<td>0</td>
</tr>
</tbody>
</table>

**Total State & Local Funds**: 10,195,887 (FY 2005) 3,970,079 (FY 2006) 10,736,367 (FY 2006) 4,156,166 (FY 2006)

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
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Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

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<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>032</td>
<td>FLUVANNA</td>
<td>3,401.50</td>
<td>3,401.50</td>
<td>3,439.00</td>
<td>3,439.00</td>
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### 2004-2006 Composite Index:

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<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3595</td>
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<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>13,186,796</td>
<td>6,047,315</td>
<td>14,127,668</td>
<td>6,440,663</td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 8,739,690 (4,905,415) 8,904,128 (4,997,711)
- **Textbooks**: 137,517 (77,186) 139,033 (78,037)
- **Sales Tax**: 2,358,952 N/A 2,567,532 N/A
- **Vocational Education**: 128,541 (72,148) 156,593 (89,015)
- **Gifted Education**: 84,968 (47,691) 85,905 (48,216)
- **Special Education**: 836,606 (469,570) 1,017,638 (571,180)
- **Prevention, Intervention & Remediation**: 91,504 (51,359) 92,513 (51,925)
- **VRS Retirement (Includes RHCC)**: 343,763 (193,519) 439,291 (246,566)
- **Social Security**: 408,789 (230,427) 472,647 (265,288)
- **English as a Second Language**: 0 N/A 0 N/A
- **Remedial Summer School**
- **Compensation Supplement**: 56,466 N/A 85,187 N/A

### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>545,232</td>
<td>306,028</td>
</tr>
<tr>
<td>At-Risk</td>
<td>42,594</td>
<td>23,907</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>61,905</td>
<td>34,746</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>55,339</td>
<td>31,061</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>23,291</td>
<td>13,073</td>
</tr>
<tr>
<td>School Construction Grants Program⁴</td>
<td>145,553</td>
<td>52,326</td>
</tr>
<tr>
<td>ISAEP</td>
<td>7,859</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>10,262</td>
<td>5,760</td>
</tr>
<tr>
<td>Technology - VPSA⁵</td>
<td>258,000</td>
<td>36,000</td>
</tr>
</tbody>
</table>

**Subtotal - Incentive Accounts:** 1,150,035 502,901 1,192,067 526,515

### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education⁵,⁶</td>
<td>3,715</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound⁷</td>
<td>2,521</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs⁶</td>
<td>0 N/A</td>
<td>0 N/A</td>
</tr>
<tr>
<td>Regional Tuition⁵,⁶</td>
<td>291,928</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails⁷</td>
<td>0 N/A</td>
<td>0 N/A</td>
</tr>
<tr>
<td>Adult Education⁴</td>
<td>2,377</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care⁷</td>
<td>15,721</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education⁵,⁶</td>
<td>179,902</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom⁷</td>
<td>0 N/A</td>
<td>0 N/A</td>
</tr>
<tr>
<td>School Nutrition⁷</td>
<td>11,296</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor’s School⁵</td>
<td>268,343</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast⁷</td>
<td>2,818</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Subtotal - Categorical Accounts:** 775,804 0 937,499 0

**Total State & Local Funds**² ³ 15,112,635 6,550,215 16,257,235 6,967,178

---

¹ “N/A” = no local match required for this program.
² ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
³ Columns may not add due to rounding.
⁴ School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
⁵ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
⁶ Final reimbursements will be based on actual expenditures, up to the projected entitlement.
⁷ Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3882</td>
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<td></td>
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</tbody>
</table>

### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>17,008,262</td>
<td>17,081,000</td>
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<tr>
<td>Textbooks</td>
<td>274,484</td>
<td>273,446</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>5,933,731</td>
<td>6,458,394</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>547,925</td>
<td>597,838</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>165,247</td>
<td>164,622</td>
</tr>
<tr>
<td>Special Education</td>
<td>1,996,013</td>
<td>2,122,756</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>413,118</td>
<td>411,555</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>728,901</td>
<td>916,128</td>
</tr>
<tr>
<td>Social Security</td>
<td>868,886</td>
<td>982,592</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>28,098</td>
<td>33,131</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>18,414</td>
<td>29,197</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>155,532</td>
<td>153,448</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>342,240</td>
<td>217,158</td>
</tr>
</tbody>
</table>

**Subtotal - SOQ Accounts:** 28,138,611

### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>1,088,284</td>
<td>1,062,418</td>
</tr>
<tr>
<td>At-Risk</td>
<td>353,992</td>
<td>360,713</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>486,548</td>
<td>489,121</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>403,054</td>
<td>455,913</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>55,618</td>
<td>55,618</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>191,631</td>
<td>190,696</td>
</tr>
<tr>
<td>ISAEP</td>
<td>23,576</td>
<td>23,576</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>57,134</td>
<td>55,456</td>
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<tr>
<td>Technology - VPSA</td>
<td>440,000</td>
<td>440,000</td>
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</table>

**Subtotal - Incentive Accounts:** 3,101,837

### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>67,104</td>
<td>67,104</td>
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<tr>
<td>Special Education - Homebound</td>
<td>21,774</td>
<td>21,198</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>229,571</td>
<td>262,359</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>1,000</td>
<td>1,058</td>
</tr>
<tr>
<td>Adult Education</td>
<td>9,082</td>
<td>9,082</td>
</tr>
<tr>
<td>Foster Care</td>
<td>125,534</td>
<td>137,375</td>
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<tr>
<td>Alternative Education</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>39,797</td>
<td>39,797</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>0</td>
<td>18,601</td>
</tr>
</tbody>
</table>

**Subtotal - Categorical Accounts:** 493,861

**Total State & Local Funds:**

|  | 31,734,310 | 15,693,694 | 33,256,804 | 16,281,983 |

---

1. “N/A” = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

**ATTACHMENT B**
### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>034</td>
<td>FREDERICK</td>
<td>11,648.70</td>
<td>11,520.95</td>
<td>12,048.40</td>
<td>11,916.27</td>
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#### 2004-2006 Composite Index:

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<th>FY 2006</th>
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<tbody>
<tr>
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#### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>27,663,884</td>
<td>16,912,146</td>
<td>28,971,095</td>
<td>17,711,301</td>
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<tr>
<td>Textbooks</td>
<td>451,302</td>
<td>275,901</td>
<td>466,787</td>
<td>285,368</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>8,719,885</td>
<td>N/A</td>
<td>9,490,901</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>636,168</td>
<td>368,917</td>
<td>770,155</td>
<td>470,830</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>278,846</td>
<td>170,471</td>
<td>288,414</td>
<td>176,320</td>
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<tr>
<td>Special Education</td>
<td>2,992,882</td>
<td>1,826,680</td>
<td>3,551,688</td>
<td>2,171,302</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>281,938</td>
<td>172,361</td>
<td>290,089</td>
<td>182,847</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>1,148,849</td>
<td>701,745</td>
<td>1,496,607</td>
<td>914,941</td>
</tr>
<tr>
<td>Social Security</td>
<td>1,370,448</td>
<td>836,780</td>
<td>1,608,832</td>
<td>983,550</td>
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<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>150,447</td>
<td>91,975</td>
<td>177,939</td>
<td>108,782</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>554,643</td>
<td>339,076</td>
<td></td>
</tr>
</tbody>
</table>

**Subtotal - SOQ Accounts:** 43,694,649 21,379,976 47,676,150 23,344,318

#### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>1,789,334</td>
<td>1,093,899</td>
<td>1,813,608</td>
<td>1,108,738</td>
</tr>
<tr>
<td>At-Risk</td>
<td>120,714</td>
<td>73,798</td>
<td>127,258</td>
<td>77,724</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>240,998</td>
<td>147,333</td>
<td>249,968</td>
<td>152,816</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>0</td>
<td>0</td>
<td>174,264</td>
<td>106,533</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>119,284</td>
<td>72,924</td>
<td>122,508</td>
<td>74,959</td>
</tr>
<tr>
<td>School Construction Grants Program²</td>
<td>246,958</td>
<td>93,696</td>
<td>250,757</td>
<td>95,137</td>
</tr>
<tr>
<td>ISAEP</td>
<td>23,567</td>
<td>N/A</td>
<td>23,567</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>36,458</td>
<td>22,288</td>
<td>39,772</td>
<td>24,314</td>
</tr>
<tr>
<td>Technology - VPSA⁵</td>
<td>492,000</td>
<td>93,200</td>
<td>492,000</td>
<td>93,200</td>
</tr>
</tbody>
</table>

**Subtotal - Incentive Accounts:** 3,069,322 1,597,137 3,293,711 1,733,434

#### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education⁶</td>
<td>72,035</td>
<td>N/A</td>
<td>72,035</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound⁷</td>
<td>63,021</td>
<td>N/A</td>
<td>79,825</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs⁸</td>
<td>198,968</td>
<td>N/A</td>
<td>244,462</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition⁴,⁷</td>
<td>1,282,500</td>
<td>N/A</td>
<td>1,406,353</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails⁷</td>
<td>73,648</td>
<td>N/A</td>
<td>77,894</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education⁸</td>
<td>8,659</td>
<td>N/A</td>
<td>8,659</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care⁴</td>
<td>138,352</td>
<td>N/A</td>
<td>151,409</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education⁵,⁶</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom⁵</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition⁷</td>
<td>62,288</td>
<td>N/A</td>
<td>62,288</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School⁵</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast⁷</td>
<td>1,215,080</td>
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<td>2,115,080</td>
<td>0</td>
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</table>

**Subtotal - Categorical Accounts:** 1,899,472 0 2,115,080 0

#### Total State & Local Funds² ³

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>48,663,443</td>
<td>22,977,112</td>
</tr>
<tr>
<td>53,084,941</td>
<td>25,077,752</td>
</tr>
</tbody>
</table>

---

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
7 Final reimbursements will be based on actual expenditures, up to the projected entitlement.

**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### DIV 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>DIV</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>035</td>
<td>GILES 2,531.10</td>
<td>2,531.10</td>
<td>2,539.00</td>
<td>2,539.00</td>
</tr>
</tbody>
</table>

I. SOQ Programs:

- **Basic Aid**: 6,882,922
- **Textbooks**: 112,697
- **Sales Tax**: 2,189,318
- **Vocational Education**: 292,812
- **Gifted Education**: 69,632
- **Special Education**: 828,443
- **Prevention, Intervention & Remediation**: 141,050
- **VRS Retirement (Includes RHCC)**: 304,676
- **Social Security**: 362,356
- **Group Life**: 0
- **English as a Second Language**: 0
- **Enrollment Loss**: 0
- **Remedial Summer School**: 30,290
- **Compensation Supplement**: 141,490

Subtotal - SOQ Accounts: **11,214,196**

II. Incentive Programs:

- **Lottery**: 446,824
- **At-Risk**: 87,987
- **K-3 Primary Class Size Reduction**: 178,188
- **AT-Risk Four-Year-Olds**: 0
- **Early Reading Intervention**: 40,309
- **School Construction Grants Program**: 137,501
- **ISAEP**: 7,859
- **SOL Algebra Readiness**: 16,901
- **Technology - VPSA**: 206,000

Subtotal - Incentive Accounts: **1,121,569**

III. Categorical Programs:

- **Career and Technical Education**: 55,155
- **Special Education - Homebound**: 12,285
- **State-operated Programs**: 0
- **Regional Tuition**: 0
- **Special Education in Jails**: 0
- **Adult Education**: 2,886
- **Foster Care**: 16,065
- **Alternative Education**: 0
- **Electronic Classroom**: 0
- **School Nutrition**: 14,794
- **Academic Year Governor’s School**: 0
- **School Breakfast**: 4,132

Subtotal - Categorical Accounts: **101,184**

Total State & Local Funds: **12,436,949**

1. “N/A” = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**BOLD** = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

*Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### FY 2005 & 2006 State Entitlements and Local Match Requirements
**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM¹</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM¹</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>036</td>
<td>GLOUCESTER</td>
<td>6,036.60</td>
<td>6,036.60</td>
<td>5,933.00</td>
<td>5,933.00</td>
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</tbody>
</table>

**2004-2006 Composite Index:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<tbody>
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<td>0.3132</td>
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</table>

**I. SOQ Programs:**

<table>
<thead>
<tr>
<th>Description</th>
<th>2005 State Share</th>
<th>2005 Local Share</th>
<th>2006 State Share</th>
<th>2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>16,262,162</td>
<td>7,416,001</td>
<td>15,939,458</td>
<td>7,268,838</td>
</tr>
<tr>
<td>Textbooks</td>
<td>261,692</td>
<td>119,339</td>
<td>257,200</td>
<td>117,291</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>5,321,664</td>
<td>N/A</td>
<td>5,792,208</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>286,070</td>
<td>130,456</td>
<td>334,132</td>
<td>152,374</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>157,546</td>
<td>71,845</td>
<td>154,842</td>
<td>70,612</td>
</tr>
<tr>
<td>Special Education</td>
<td>1,508,121</td>
<td>688,201</td>
<td>1,719,559</td>
<td>784,167</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>269,486</td>
<td>122,893</td>
<td>260,786</td>
<td>118,926</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>655,357</td>
<td>298,862</td>
<td>818,301</td>
<td>373,168</td>
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<tr>
<td>Social Security</td>
<td>783,651</td>
<td>357,366</td>
<td>876,526</td>
<td>399,720</td>
</tr>
<tr>
<td>Group Life</td>
<td>2,927</td>
<td>1,335</td>
<td>5,645</td>
<td>2,574</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>208,192</td>
<td>N/A</td>
<td>194,861</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School⁷</td>
<td>75,424</td>
<td>N/A</td>
<td>76,207</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>313,758</td>
<td>143,082</td>
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**Subtotal - SOQ Accounts:**

<table>
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<tr>
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<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>25,793,292</td>
<td>9,206,297</td>
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**II. Incentive Programs:**

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>1,037,562</td>
<td>473,157</td>
</tr>
<tr>
<td>At-Risk</td>
<td>168,881</td>
<td>77,014</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>288,380</td>
<td>131,509</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>49,949</td>
<td>22,778</td>
</tr>
<tr>
<td>School Construction Grants Program⁴</td>
<td>188,751</td>
<td>59,117</td>
</tr>
<tr>
<td>ISAEP</td>
<td>15,717</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>36,679</td>
<td>16,727</td>
</tr>
<tr>
<td>Technology - VPSA⁵</td>
<td>310,000</td>
<td>56,800</td>
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**Subtotal - Incentive Accounts:**

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
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</thead>
<tbody>
<tr>
<td>2,095,919</td>
<td>837,103</td>
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**III. Categorical Programs:**

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education⁵, ⁶</td>
<td>17,006</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound⁷</td>
<td>31,940</td>
<td>N/A</td>
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<tr>
<td>State-operated Programs⁶</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition⁶, ⁷</td>
<td>359,477</td>
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</tr>
<tr>
<td>Special Education in Jails⁷</td>
<td>500</td>
<td>N/A</td>
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<tr>
<td>Adult Education⁷</td>
<td>4,860</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care⁷</td>
<td>42,003</td>
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<tr>
<td>Alternative Education⁵, ⁶</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom⁷</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition⁷</td>
<td>26,035</td>
<td>N/A</td>
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<tr>
<td>Academic Year Governor's School⁵</td>
<td>0</td>
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<tr>
<td>School Breakfast⁷</td>
<td>School Breakfast Program in FY 06 only.</td>
<td>6,969</td>
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**Subtotal - Categorical Accounts:**

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<tbody>
<tr>
<td>481,820</td>
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**Total State & Local Funds², ³**

<table>
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<th>FY 2006</th>
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<tbody>
<tr>
<td>28,371,031</td>
<td>10,043,400</td>
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</table>

¹ "N/A" = no local match required for this program.
² ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
³ Columns may not add due to rounding.
⁴ School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
⁵ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁶ Final reimbursements will be based on actual expenditures, up to the projected entitlement.
⁷ Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>NUM</th>
<th>DIVISION</th>
<th>Unadjusted ADM²</th>
<th>Adjusted ADM²</th>
<th>Unadjusted ADM²</th>
<th>Adjusted ADM²</th>
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### 2004-2006 Composite Index:

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<th>FY 2005</th>
<th>FY 2006</th>
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<tbody>
<tr>
<td>0.8000</td>
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<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,776,455</td>
<td>7,105,821</td>
<td>1,856,122</td>
<td>7,424,488</td>
</tr>
<tr>
<td>27,313</td>
<td>N/A</td>
<td>28,063</td>
<td>112,253</td>
</tr>
<tr>
<td>1,732,345</td>
<td>N/A</td>
<td>1,885,520</td>
<td>N/A</td>
</tr>
<tr>
<td>28,127</td>
<td>112,507</td>
<td>31,122</td>
<td>124,488</td>
</tr>
<tr>
<td>31,122</td>
<td>112,507</td>
<td>1,152,766</td>
<td>1,251,994</td>
</tr>
<tr>
<td>20,338</td>
<td>81,351</td>
<td>80,966</td>
<td>124,488</td>
</tr>
<tr>
<td>7,105,821</td>
<td>1,856,122</td>
<td>20,338</td>
<td>81,351</td>
</tr>
<tr>
<td>20,338</td>
<td>81,351</td>
<td>20,338</td>
<td>81,351</td>
</tr>
<tr>
<td>28,063</td>
<td>112,253</td>
<td>31,122</td>
<td>124,488</td>
</tr>
<tr>
<td>1,885,520</td>
<td>N/A</td>
<td>1,251,994</td>
<td>N/A</td>
</tr>
<tr>
<td>1,152,766</td>
<td>1,251,994</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>1,776,455</td>
<td>7,105,821</td>
<td>1,856,122</td>
<td>7,424,488</td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 1,776,455 7,105,821 1,856,122 7,424,488
- **Textbooks**: 27,313 109,253 28,063 112,253
- **Sales Tax**: 1,732,345 N/A 1,885,520 N/A
- **Vocational Education**: 28,127 112,507 31,122 124,488
- **Gifted Education**: 16,443 65,773 16,895 67,579
- **Special Education**: 288,192 1,152,766 312,998 1,251,994
- **Prevention, Intervention & Remediation**: 20,338 81,351 20,896 83,585
- **VRS Retirement (Includes RHCC)**: 76,507 306,028 99,076 396,303
- **Social Security**: 91,276 365,101 106,382 425,528
- **Remedial Summer School**: 8,740 N/A 11,172 N/A
- **Compensation Supplement**: Compensation Supplement in FY 06 only.

#### Subtotal - SOQ Accounts:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,068,009</td>
<td>9,307,694</td>
<td>4,408,861</td>
<td>10,048,677</td>
</tr>
</tbody>
</table>

### II. Incentive Programs:

- **Lottery**: 108,293 433,170 109,034 436,135
- **At-Risk**: 9,994 39,936 10,502 42,006
- **K-3 Primary Class Size Reduction**: 9,346 37,384 9,633 38,532
- **At-Risk Four-Year-Olds**: 8,640 34,560 9,720 38,880
- **Early Reading Intervention**: 4,675 18,700 4,675 18,700
- **School Construction Grants Program**: 108,829 87,063 109,030 87,224
- **ISAEF**: 7,859 N/A 7,859 N/A
- **SOL Algebra Readiness**: 0 0 3,204 12,816
- **Technology - VPSSA**: 180,000 36,000 180,000 36,000

#### Subtotal - Incentive Accounts:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>437,626</td>
<td>686,813</td>
<td>443,657</td>
<td>710,295</td>
</tr>
</tbody>
</table>

### III. Categorical Programs:

- **Career and Technical Education**: 7,733 N/A 7,733 N/A
- **Special Education - Homebound**: 1,936 N/A 2,527 N/A
- **State-operated Programs**: 0 N/A 0 N/A
- **Regional Tuition**: 0 N/A 0 N/A
- **Special Education in Jails**: 0 N/A 0 N/A
- **Adult Education**: 3,380 N/A 3,380 N/A
- **Foster Care**: 0 N/A 0 N/A
- **Alternative Education**: 0 N/A 0 N/A
- **Electronic Classroom**: 0 N/A 0 N/A
- **School Nutrition**: 10,336 N/A 10,336 N/A
- **Academic Year Governor’s School**: 0 N/A 0 N/A
- **School Breakfast**: 3,047 N/A 3,047 N/A

#### Subtotal - Categorical Accounts:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>23,384</td>
<td>0</td>
<td>27,023</td>
<td>0</td>
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</tbody>
</table>

### Total State & Local Funds:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,529,019</td>
<td>9,994,507</td>
</tr>
<tr>
<td>4,879,541</td>
<td>10,758,972</td>
</tr>
</tbody>
</table>

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
# FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

## 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2932</td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 6,704,513, 2,781,216, 6,704,060, 2,781,028
- **Textbooks**: 98,377, 40,809, 96,869, 40,234
- **Sales Tax**: 1,839,664
- **Vocational Education**: 194,821, 80,817, 192,073, 79,677
- **Gifted Education**: 59,225, 24,568, 58,390, 24,222
- **Special Education**: 554,849, 230,167, 543,950, 225,646
- **Prevention, Intervention & Remediation**: 230,668, 95,687, 225,878, 93,700
- **VRS Retirement (Includes RHCC)**: 291,086, 120,683, 358,376, 148,664
- **Social Security**: 347,399, 143,996, 385,450, 159,896
- **English as a Second Language**: 6,693, 2,776, 10,594, 4,395
- **Enrollment Loss**: 67,436, N/A, 67,139, N/A
- **Remedial Summer School**: 46,196, N/A, 53,717, N/A
- **Compensation Supplement**: Compensation Supplement in FY 06 only.

### II. Incentive Programs:

- **Lottery**: 390,046, 161,802, 376,832, 156,320
- **At-Risk**: 224,992, 93,291, 228,063, 94,607
- **K-3 Primary Class Size Reduction**: 140,926, 58,460, 139,963, 57,646
- **At-Risk Four-Year-Olds**: 61,068, 25,333, 72,518, 30,082
- **Early Reading Intervention**: 23,866, 9,900, 23,866, 9,900
- **School Construction Grants Program**: 133,234, 39,064, 132,512, 38,853
- **ISAEP**: 7,859, N/A, 7,859, N/A
- **SOL Algebra Readiness**: 26,526, 11,004, 26,526, 11,004
- **Technology - VPSA**: 336,000, 67,200, 336,000, 67,200

### III. Categorical Programs:

- **Career and Technical Education**: 24,143, N/A, 24,143, N/A
- **Special Education - Homebound**: 41,133, N/A, 32,121, N/A
- **State-operated Programs**: 36,902, N/A, 31,857, N/A
- **School Nutrition**: 14,556, N/A, 14,556, N/A
- **Academic Year Governor's School**: 14,556, N/A, 14,556, N/A

### Subtotals:

- **SOQ Accounts**: 10,440,927, 3,520,720, 10,831,090, 3,612,279
- **Incentive Accounts**: 1,344,417, 466,054, 1,343,139, 465,611
- **Categorical Accounts**: 116,734, 0, 110,249, 0

### Total State & Local Funds:

- **FY 2005**: 11,902,078, 3,986,774, 12,284,478, 4,077,890

---

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**SOQ = State Operating and Quality**

**BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
# FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM²</td>
<td>Adjusted ADM²</td>
<td>Unadjusted ADM²</td>
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## 2004-2006 Composite Index:

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</tr>
</thead>
<tbody>
<tr>
<td>0.3241</td>
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</tbody>
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### I. SOQ Programs:

- **Basic Aid**: 7,388,037
- **Textbooks**: 112,604
- **Sales Tax**: 2,171,316
- **Vocational Education**: 246,188
- **Gifted Education**: 67,791
- **Special Education**: 1,252,347
- **Prevention, Intervention & Remediation**: 115,958
- **VRS Retirement (Includes RHCC)**: 336,626
- **Social Security**: 400,629
- **Group Life**: 0
- **English as a Second Language**: 29,442
- **Enrollment Loss**: 0
- **Remedial Summer School**: 84,752
- **Compensation Supplement**: 158,155

**Subtotal - SOQ Accounts:** 12,205,696

### II. Incentive Programs:

- **Lottery**: 446,456
- **At-Risk**: 65,752
- **K-3 Primary Class Size Reduction**: 181,512
- **At-Risk Four-Year-Olds**: 80,297
- **Early Reading Intervention**: 33,356
- **School Construction Grants Program**: 136,955
- **ISAEPE**: 7,859
- **SOL Algebra Readiness**: 14,439
- **Technology - VPSA**: 232,000

**Subtotal - Incentive Accounts:** 1,198,626

### III. Categorical Programs:

- **Career and Technical Education**: 29,868
- **Special Education - Homebound**: 21,402
- **State-operated Programs**: 0
- **Regional Tuition**: 453,870
- **Special Education in Jails**: 0
- **Adult Education**: 2,286
- **Foster Care**: 55,955
- **Alternative Education**: 0
- **Electronic Classroom**: 0
- **School Nutrition**: 12,906
- **Academic Year Governor's School**: 0
- **School Breakfast**: 0

**Subtotal - Categorical Accounts:** 576,287

**Total State & Local Funds**: 13,980,609

---

1. *"N/A" = no local match required for this program.*
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

---

Bold text indicates entitlements based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
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</tr>
</thead>
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### 2004-2006 Composite Index:

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<tbody>
<tr>
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<td>FY 2005 State Share FY 2005 Local Share</td>
<td>FY 2006 State Share FY 2006 Local Share</td>
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</table>

### I. SOQ Programs:

- **Checkmarks** indicate accounts requiring a local match for purpose of meeting Required Local Effort.
- **BOLD** indicates account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

#### Subtotal - SOQ Accounts:

<table>
<thead>
<tr>
<th>Program Name</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>5,309,856</td>
<td>1,500,271</td>
<td>5,508,110</td>
<td>1,556,287</td>
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<tr>
<td>Textbooks</td>
<td>82,853</td>
<td>23,410</td>
<td>84,256</td>
<td>23,806</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>1,312,760</td>
<td>N/A</td>
<td>1,420,835</td>
<td>N/A</td>
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<tr>
<td>Vocational Education</td>
<td>127,325</td>
<td>35,975</td>
<td>129,480</td>
<td>36,564</td>
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<tr>
<td>Gifted Education</td>
<td>51,192</td>
<td>14,464</td>
<td>52,059</td>
<td>14,709</td>
</tr>
<tr>
<td>Special Education</td>
<td>904,399</td>
<td>255,533</td>
<td>902,356</td>
<td>254,956</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>244,148</td>
<td>68,983</td>
<td>244,277</td>
<td>69,019</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>238,254</td>
<td>67,303</td>
<td>302,217</td>
<td>85,389</td>
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<tr>
<td>Social Security</td>
<td>283,091</td>
<td>79,962</td>
<td>324,186</td>
<td>91,598</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>English as a Second Language</td>
<td>3,323</td>
<td>939</td>
<td>3,770</td>
<td>1,065</td>
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<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>Remedial Summer School</td>
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<td>146,069</td>
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<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>112,127</td>
<td>31,681</td>
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</tr>
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</table>

#### Subtotal - Incentive Accounts:

<table>
<thead>
<tr>
<th>Program Name</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
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<td>92,815</td>
<td>327,358</td>
<td>92,403</td>
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<tr>
<td>At-Risk</td>
<td>254,590</td>
<td>71,933</td>
<td>266,134</td>
<td>75,195</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>217,622</td>
<td>61,488</td>
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<tr>
<td>At-Risk Four-Year-Olds</td>
<td>88,418</td>
<td>24,982</td>
<td>96,839</td>
<td>27,361</td>
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<tr>
<td>Early Reading Intervention</td>
<td>26,328</td>
<td>7,439</td>
<td>28,353</td>
<td>8,111</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>126,865</td>
<td>27,948</td>
<td>127,382</td>
<td>28,062</td>
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<td>ISAEP</td>
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<tr>
<td>SOL Algebra Readiness</td>
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<td>24,984</td>
<td>7,059</td>
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<tr>
<td>Technology - VPSA</td>
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<td>36,000</td>
<td>180,000</td>
<td>36,000</td>
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</table>

#### Subtotal - Categorical Accounts:

<table>
<thead>
<tr>
<th>Program Name</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>28,549</td>
<td>N/A</td>
<td>28,549</td>
<td>N/A</td>
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<tr>
<td>Special Education - Homebound</td>
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<tr>
<td>State-operated Programs</td>
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<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails</td>
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<td>Adult Education</td>
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<td>Foster Care</td>
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<tr>
<td>Alternative Education</td>
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<td>N/A</td>
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<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>School Nutrition</td>
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<td>13,809</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>School Breakfast</td>
<td>School Breakfast Program in FY 06 only.</td>
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### Total State & Local Funds:

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<thead>
<tr>
<th>FY 2005 State &amp; Local Funds</th>
<th>FY 2006 State &amp; Local Funds</th>
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</thead>
<tbody>
<tr>
<td>10,037,894</td>
<td>10,628,995</td>
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</tbody>
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1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. *SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. **Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

#### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2005 State Share</td>
<td>FY 2006 State Share</td>
</tr>
<tr>
<td>FY 2005 Local Share</td>
<td>FY 2006 Local Share</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unadjusted ADM²</td>
<td>Adjusted ADM²</td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 17,619,881
  - FY 2006: 18,045,876
- **Textbooks**
  - FY 2005: 284,790
  - FY 2006: 286,324
- **Sales Tax**
  - FY 2005: 5,019,784
  - FY 2006: 5,463,636
- **Vocational Education**
  - FY 2005: 455,700
  - FY 2006: 458,155
- **Gifted Education**
  - FY 2005: 171,451
  - FY 2006: 176,911
- **Special Education**
  - FY 2005: 3,893,751
  - FY 2006: 3,878,439
- **Prevention, Intervention & Remediation**
  - FY 2005: 771,531
  - FY 2006: 784,760
- **VRS Retirement (Includes RHCC)**
  - FY 2005: 867,504
  - FY 2006: 1,081,479
- **Social Security**
  - FY 2005: 1,034,618
  - FY 2006: 1,161,554
- **English as a Second Language**
  - FY 2005: 11,545
  - FY 2006: 13,632
- **Enrollment Loss**
  - FY 2005: 193,137
  - FY 2006: 386,273
- **Compensation Supplement**
  - FY 2005: 30,323,692
  - FY 2006: 32,136,223

**Subtotal - SOQ Accounts:**

- FY 2005: 30,323,692
- FY 2006: 32,136,223

### II. Incentive Programs:

- **Lottery**
  - FY 2005: 1,129,143
  - FY 2006: 1,112,454
- **At-Risk**
  - FY 2005: 808,663
  - FY 2006: 837,400
- **K-3 Primary Class Size Reduction**
  - FY 2005: 684,621
  - FY 2006: 691,127
- **At-Risk Four-Year-Olds**
  - FY 2005: 423,824
  - FY 2006: 469,087
- **Early Reading Intervention**
  - FY 2005: 85,106
  - FY 2006: 87,086
- **School Construction Grants Program**
  - FY 2005: 194,300
  - FY 2006: 194,095
- **ISAEF**
  - FY 2005: 23,576
  - FY 2006: 23,576
- **SOL Algebra Readiness**
  - FY 2005: 93,600
  - FY 2006: 93,600
- **Technology - VPSA**
  - FY 2005: 440,000
  - FY 2006: 440,000

**Subtotal - Incentive Accounts:**

- FY 2005: 3,882,833
- FY 2006: 4,141,513

### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 38,338
  - FY 2006: N/A
- **Special Education - Homebound**
  - FY 2005: 75,261
  - FY 2006: 56,805
- **State-operated Programs**
  - FY 2005: 0
  - FY 2006: 0
- **Regional Tuition**
  - FY 2005: 0
  - FY 2006: 0
- **Special Education in Jails**
  - FY 2005: 6,921
  - FY 2006: 7,320
- **Adult Education**
  - FY 2005: 3,348
  - FY 2006: 3,348
- **Foster Care**
  - FY 2005: 42,596
  - FY 2006: 46,620
- **Alternative Education**
  - FY 2005: 0
  - FY 2006: 0
- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0
- **School Nutrition**
  - FY 2005: 38,481
  - FY 2006: 38,481
- **Academic Year Governor's School**
  - FY 2005: 0
  - FY 2006: 0
- **School Breakfast Program**
  - FY 2005: 14,931
  - FY 2006: N/A

**Subtotal - Categorical Accounts:**

- FY 2005: 204,944
- FY 2006: 205,843

**Total State & Local Funds:**

- FY 2005: 34,411,470
- FY 2006: 36,290,491
ATTACHMENT B

FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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</thead>
<tbody>
<tr>
<td>042</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>2004-2006 Composite Index:</th>
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</thead>
<tbody>
<tr>
<td>FY 2005 State Share</td>
</tr>
<tr>
<td>0.4539</td>
</tr>
</tbody>
</table>

I. SOQ Programs:

- Basic Aid: 38,094,247 31,662,660 38,560,952 32,050,569
- Textbooks: 626,593 520,803 636,038 528,653
- Sales Tax: 13,752,824 N/A 14,968,855 N/A
- Vocational Education: 397,080 330,040 523,985 435,519
- Gifted Education: 377,226 313,538 382,912 316,264
- Special Education: 3,762,335 3,127,127 4,826,709 4,011,799
- Prevention, Intervention & Remediation: 267,883 239,279 292,222 242,866
- VRS Retirement (Includes RHCC): 1,551,529 1,295,443 1,998,193 1,660,830
- Social Security: 1,843,611 1,542,414 2,140,621 1,779,212
- English as a Second Language: 72,140 59,960 91,624 76,155
- Enrollment Loss: 174,523 N/A 198,595 N/A
- Remedial Summer School: 174,523 N/A 198,595 N/A
- Compensation Supplement: 745,671 619,777

Subtotal - SOQ Accounts: 60,939,991 39,091,264 65,366,376 41,723,663

II. Incentive Programs:

- Lottery: 2,484,332 2,064,894 2,471,195 2,053,974
- At-Risk: 111,472 92,652 114,212 94,929
- K-3 Primary Class Size Reduction: 267,676 222,483 227,771 226,718
- At-Risk Four-Year-Olds: 0 0 88,468 73,532
- Early Reading Intervention: 87,943 73,095 89,362 74,275
- School Construction Grants Program: 305,291 138,572 307,022 139,357
- ISAEP: 23,576 N/A 23,576 N/A
- SOL Algebra Readiness: 37,994 31,579 39,413 32,759
- Technology - VPSA: 596,000 119,200 596,000 119,200

Subtotal - Incentive Accounts: 3,914,284 2,742,475 4,002,019 2,814,744

III. Categorical Programs:

- Career and Technical Education: 45,777 N/A 45,777 N/A
- Special Education - Homebound: 27,804 N/A 26,306 N/A
- State-operated Programs: 0 N/A 0 N/A
- Regional Tuition: 8,468 N/A 8,468 N/A
- Special Education in Jails: 33,602 N/A 35,539 N/A
- Adult Education: 9,450 N/A 9,450 N/A
- Foster Care: 84,270 N/A 92,213 N/A
- Alternative Education: 0 N/A 0 N/A
- Electronic Classroom: 0 N/A 0 N/A
- School Nutrition: 63,870 N/A 63,870 N/A
- Academic Year Governor's School: 0 N/A 0 N/A
- School Breakfast: 8,347 N/A 8,347 N/A

Subtotal - Categorical Accounts: 273,241 0 289,970 0

Total State & Local Funds: 65,127,516 41,833,739 69,658,365 44,538,406

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
## FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>0.4834</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**: 92,635,374 (FY 2005) / 90,011,649 (FY 2006)
- **Textbooks**: 1,503,633 (FY 2005) / 1,451,710 (FY 2006)
- **Sales Tax**: 36,951,152 (FY 2005) / N/A (FY 2006)
- **Vocational Education**: 1,596,062 (FY 2005) / 1,839,936 (FY 2006)
- **Gifted Education**: 905,229 (FY 2005) / 873,970 (FY 2006)
- **Special Education**: 10,600,710 (FY 2005) / 11,798,592 (FY 2006)
- **Prevention, Intervention & Remediation**: 1,572,240 (FY 2005) / 1,517,948 (FY 2006)
- **VRS Retirement (Includes RHCC)**: 3,860,036 (FY 2005) / 4,704,920 (FY 2006)
- **Social Security**: 3,688,219 (FY 2005) / 5,054,065 (FY 2006)
- **English as a Second Language**: 822,834 (FY 2005) / 983,531 (FY 2006)
- **Remedial Summer School**: 0 (FY 2005) / 0 (FY 2006)
- **Compensation Supplement**: 0 (FY 2005) / 0 (FY 2006)

**Subtotal - SOQ Accounts**: 155,686,839 (FY 2005) / 119,961,261 (FY 2006)

#### II. Incentive Programs:

- **Lottery**: 5,961,649 (FY 2005) / 5,640,325 (FY 2006)
- **At-Risk**: 978,996 (FY 2005) / 959,006 (FY 2006)
- **K-3 Primary Class Size Reduction**: 1,597,707 (FY 2005) / 1,545,948 (FY 2006)
- **At-Risk Four-Year-Olds**: 178,537 (FY 2005) / 1,222,124 (FY 2006)
- **Early Reading Intervention**: 371,683 (FY 2005) / 359,097 (FY 2006)
- **Academic Year Governor’s School**: 0 (FY 2005) / 0 (FY 2006)
- **School Breakfast Program**: 1,818,000 (FY 2005) / 194,809 (FY 2006)

**Subtotal - Incentive Accounts**: 11,741,310 (FY 2005) / 13,599,756 (FY 2006)

#### III. Categorical Programs:

- **Career and Technical Education**: 438,525 (FY 2005) / N/A (FY 2006)
- **Special Education - Homebound**: 123,008 (FY 2005) / 135,427 (FY 2006)
- **State-operated Programs**: 853,858 (FY 2005) / 931,768 (FY 2006)
- **Regional Tuition**: 0 (FY 2005) / 0 (FY 2006)
- **Special Education in Jails**: 88,306 (FY 2005) / 93,397 (FY 2006)
- **Adult Education**: 40,297 (FY 2005) / 40,297 (FY 2006)
- **Foster Care**: 546,136 (FY 2005) / 597,936 (FY 2006)
- **Alternative Education**: 0 (FY 2005) / 0 (FY 2006)
- **Electronic Classroom**: 586,277 (FY 2005) / 586,277 (FY 2006)
- **School Nutrition**: 164,761 (FY 2005) / 164,761 (FY 2006)
- **Academic Year Governor’s School**: 0 (FY 2005) / 0 (FY 2006)
- **School Breakfast Program**: 32,021 (FY 2005) / N/A (FY 2006)

**Subtotal - Categorical Accounts**: 2,841,167 (FY 2005) / 3,020,408 (FY 2006)

**Total State & Local Funds**: 170,269,316 (FY 2005) / 185,719,964 (FY 2006)

\[1\] “N/A” = no local match required for this program.
\[2\] ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
\[3\] Columns may not add due to rounding.
\[4\] School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
\[5\] Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
\[6\] Final reimbursements will be based on actual expenditures, up to the projected entitlement.
\[7\] Final reimbursements will be based on actual expenditures, subject to the availability of funds.
\[8\] = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
\[9\] *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.*
**FY 2005 & 2006 State Entitlements and Local Match Requirements**  
Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
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</table>

### 2004-2006 Composite Index:

<table>
<thead>
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<th>NY 2006</th>
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</thead>
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<td>FY 2006 Local Share</td>
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#### I. SOQ Programs:

- **Basic Aid**: 21,003,686, 20,263,799, 7,835,647, 7,559,624
- **Textbooks**: 356,366, 342,663, 127,834
- **Sales Tax**: 7,432,743, N/A, 8,089,949, N/A
- **Vocational Education**: 621,044, 635,164, 231,687, 236,954
- **Gifted Education**: 220,188, 211,721, 82,144, 78,985
- **Special Education**: 2,947,136, 2,958,668, 1,099,460, 1,137,722
- **Prevention, Intervention & Remediation**: 654,919, 629,735, 244,324, 234,929
- **VRS Retirement (Includes RHCC)**: 964,374, 1,173,984, 361,983, 437,968
- **Social Security**: 1,153,157, 1,258,202, 434,012, 469,368
- **Group Life**: 0, 0, 0, 0
- **English as a Second Language**: 142,417, 168,675, 53,130, 62,926
- **Enrollment Loss**: 676,789, 567,374, N/A, N/A
- **Remedial Summer School**: 125,370, 123,690, N/A, N/A
- **Compensation Supplement**: 439,729, 443,253, 164,046, N/A

**Subtotal - SOQ Accounts**: 36,298,189, 10,475,333, 36,863,353, 10,476,414

#### II. Incentive Programs:

- **Lottery**: 1,412,932, 1,331,346, 527,109, 496,673
- **At-Risk**: 567,705, 562,042, 211,788, 209,676
- **K-3 Primary Class Size Reduction**: 757,867, 732,065, 282,730, 273,105
- **At-Risk Four-Year-Olds**: 692,176, 755,101, 258,224, 281,698
- **Early Reading Intervention**: 98,368, 94,584, 36,697, 35,286
- **School Construction Grants Program**: 224,150, 217,744, 60,902, 59,161
- **ISAEP**: 31,434, 31,434, N/A, N/A
- **SOL Algebra Readiness**: 81,787, 79,789, 30,512, 29,766
- **Technology - VPSA**: 518,000, 518,000, 88,000, 88,000

**Subtotal - Incentive Accounts**: 4,384,419, 4,322,105, 1,495,961, 1,473,364

#### III. Categorical Programs:

- **Career and Technical Education**: 109,197, N/A, 109,197, N/A
- **Special Education - Homebound**: 30,918, N/A, 19,367, N/A
- **State-operated Programs**: 0, N/A, 0, N/A
- **Regional Tuition**: 354,053, 452,572, N/A, N/A
- **Special Education in Jails**: 9,000, 9,519, N/A, N/A
- **Adult Education**: 11,739, 11,739, N/A, N/A
- **Foster Care**: 20,067, 21,975, N/A, N/A
- **Alternative Education**: 106,920, 108,184, N/A, N/A
- **Electronic Classroom**: 0, 0, N/A, N/A
- **School Nutrition**: 55,025, 55,025, N/A, N/A
- **Academic Year Governor’s School**: 285,913, 301,339, N/A, N/A
- **School Breakfast Program**: 17,911, 17,911, N/A, N/A

**Subtotal - Categorical Accounts**: 982,831, 1,106,828, 0, 0

**Total State & Local Funds**: 41,665,439, 11,971,295, 42,292,286, 11,949,778

1. "N/A" = no local match required for this program.  
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.  
3. Columns may not add due to rounding.  
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.  
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.  
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.  
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.  
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.  
9. *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

*Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)*

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
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**2004-2006 Composite Index:**

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<td>Income</td>
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<tr>
<td></td>
<td>FY 2005 State Share</td>
<td>FY 2005 Local Share</td>
<td>FY 2006 State Share</td>
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**I. SOQ Programs:**

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<tbody>
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**Subtotal - SOQ Accounts:**

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<td></td>
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<td>1,450,872</td>
<td>1,750,367</td>
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**II. Incentive Programs:**

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<tbody>
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<td>27,413</td>
<td>46,159</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
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<td>0</td>
<td>0</td>
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<tr>
<td>At-Risk Four-Year-Olds</td>
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<td>0</td>
<td>0</td>
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<tr>
<td>Early Reading Intervention</td>
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<td>1,630</td>
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<td>64,192</td>
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<td>20,400</td>
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**Subtotal - Incentive Accounts:**

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<td></td>
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<td>136,455</td>
<td>255,510</td>
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**III. Categorical Programs:**

<table>
<thead>
<tr>
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<tbody>
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<td>Adult Education5</td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>Foster Care7</td>
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**Subtotal - Categorical Accounts:**

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<tr>
<td></td>
<td>4,413</td>
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**Total State & Local Funds:**

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<tr>
<td></td>
<td>1,382,378</td>
<td>1,587,328</td>
<td>2,011,011</td>
<td>1,743,759</td>
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</tbody>
</table>

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
<table>
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<tr>
<th>DIV NUM</th>
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<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
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### 2004-2006 Composite Index:

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<tbody>
<tr>
<td>0.3695</td>
<td>FY 2005 State Share</td>
<td>FY 2005 Local Share</td>
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#### I. SOQ Programs:

- **Basic Aid**: 12,116,715
- **Textbooks**: 199,981
- **Sales Tax**: 4,620,971
- **Vocational Education**: 272,471
- **Gifted Education**: 123,562
- **Special Education**: 1,270,473
- **Prevention, Intervention & Remediation**: 310,490
- **VRS Retiree Benefits (Includes RHCC)**: 511,705
- **Social Security**: 609,415
- **Compensation Supplement**: 91,763

#### II. Incentive Programs:

- **Lottery**: 792,889
- **At-Risk**: 214,468
- **K-3 Primary Class Size Reduction**: 360,830
- **At-Risk - Four-Year-Olds**: 163,426
- **Early Reading Intervention**: 40,942
- **School Construction Grants Program**: 166,006
- **SOL Algebra Readiness**: 37,131
- **Technology - VPSA**: 258,000

#### III. Categorical Programs:

- **Career and Technical Education**: 17,398
- **Special Education - Homebound**: 21,569
- **State-operated Programs**: 0
- **Regional Tuition**: 593,336
- **Special Education in Jails**: 0
- **Adult Education**: 0
- **Foster Care**: 25,753
- **Alternative Education**: 0
- **Electronic Classroom**: 0
- **School Nutrition**: 20,903
- **Academic Year Governor's School**: 0
- **School Breakfast**: 20,903

#### Total State & Local Funds:

- **FM FY 2005**: 22,870,243
- **FM FY 2006**: 10,097,281
- **Al FY 2005**: 24,617,693
- **Al FY 2006**: 10,682,803
**ATTACHMENT B**

**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
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**2004-2006 Composite Index:**

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<tr>
<td>Total State &amp; Local Funds</td>
<td>26,384,549</td>
<td>28,294,538</td>
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**I. SOQ Programs:**

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<thead>
<tr>
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<th>FY 2006</th>
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<tbody>
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<td>7,620,453</td>
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<td>Vocational Education</td>
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<td>Gifted Education</td>
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<td>Group Life</td>
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<td>English as a Second Language</td>
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<tr>
<td>Enrollment Loss</td>
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<td>Remedial Summer School</td>
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<td>Compensation Supplement</td>
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**II. Incentive Programs:**

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<td>At-Risk</td>
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<td>At-Risk Four-Year-Olds</td>
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<td>School Construction Grants Program</td>
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<td>Technology - VPSA</td>
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**III. Categorical Programs:**

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<tr>
<td>Career and Technical Education</td>
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<td>0</td>
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<tr>
<td>Special Education - Homebound</td>
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<td>Regional Tuition</td>
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<td>Adult Education</td>
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<td>Foster Care</td>
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<td>Electronic Classroom</td>
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</tr>
<tr>
<td>School Breakfast</td>
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**Total State & Local Funds:**

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<tbody>
<tr>
<td>FY 2005</td>
<td>26,384,549</td>
</tr>
<tr>
<td>FY 2006</td>
<td>28,294,538</td>
</tr>
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</table>

**Note:**

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

**BOLD**
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
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<tbody>
<tr>
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<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3700</td>
<td>0</td>
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<td>0</td>
</tr>
</tbody>
</table>

I. SOQ Programs:

- **Basic Aid**: 8,154,393 4,789,088 8,684,879 5,100,643
- **Textbooks**: 131,561 77,266 136,833 80,362
- **Sales Tax**: 2,424,037 N/A 2,638,371 N/A
- **Vocational Education**: 172,996 101,601 201,608 118,405
- **Gifted Education**: 79,203 46,516 82,378 48,380
- **Special Education**: 967,111 567,986 1,094,754 642,951
- **Prevention, Intervention & Remediation**: 150,069 88,136 158,252 92,941
- **VRS Retirement (Includes RHCC)**: 338,160 197,821 443,236 260,313
- **Social Security**: 402,163 234,844 476,107 279,619
- **English as a Second Language**: 8,054 4,730 11,880 6,977
- **Enrollment Loss**: 0 0 0 0
- **Remedial Summer School**
  - 0 0 22,504 N/A
- **Compensation Supplement**: 0 0 N/A 0

Subtotal - SOQ Accounts: 12,850,251 6,107,988 14,117,423 6,728,626

II. Incentive Programs:

- **Lottery**: 521,615 306,345 531,639 312,232
- **At-Risk**: 73,109 42,937 78,153 45,898
- **K-3 Primary Class Size Reduction**: 176,417 103,610 183,994 108,060
- **AT-Risk Four-Year-Olds**: 34,364 20,182 36,000 21,143
- **Early Reading Intervention**: 141,685 52,423 143,461 53,081
- **ISAEP**: 7,895 N/A 7,895 N/A
- **SOL Algebra Readiness**: 15,187 8,919 16,823 9,880
- **Technology - VPSSA**: 180,000 36,000 180,000 36,000

Subtotal - Incentive Accounts: 1,150,236 570,417 1,201,743 600,281

III. Categorical Programs:

- **Career and Technical Education**
  - 2,436 N/A 2,436 N/A
- **Special Education - Homebound**: 31,870 N/A 29,605 N/A
- **State-operated Programs**
  - 0 N/A 0 N/A
- **Regional Tuition**
  - 9,769 N/A 9,769 N/A
- **Special Education in Jails**: 0 N/A 0 N/A
- **Adult Education**
  - 0 N/A 0 N/A
- **Foster Care**: 24,125 N/A 26,402 N/A
- **Alternative Education**
  - 0 N/A 0 N/A
- **Electronic Classroom**: 0 N/A 0 N/A
- **School Nutrition**: 12,854 N/A 12,854 N/A
- **Academic Year Governor's School**: 0 N/A 0 N/A
- **School Breakfast**: 3,087 N/A 3,087 N/A

Subtotal - Categorical Accounts: 81,053 0 84,152 0

Total State & Local Funds:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
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<tbody>
<tr>
<td>14,081,540</td>
<td>6,678,405</td>
</tr>
<tr>
<td>15,403,318</td>
<td>7,328,908</td>
</tr>
</tbody>
</table>

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

**BOLD**
## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM¹</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM¹</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>049</td>
<td>KING AND QUEEN</td>
<td>832.30</td>
<td>832.30</td>
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<td>814.00</td>
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</tbody>
</table>

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3376</td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**: 2,399,280, 2,416,997, 1,222,822, 1,231,851
- **Textbooks**: 34,799, 34,034, 17,736, 17,346
- **Sales Tax**: 761,622, N/A, 826,965, N/A
- **Vocational Education**: 23,155, 23,185, 11,801, 11,817
- **Gifted Education**: 22,053, 22,107, 11,239, 11,267
- **Special Education**: 705,133, 693,942, 359,379, 353,676
- **Prevention, Intervention & Remediation**: 98,134, 95,976, 50,015, 48,916
- **VRS Retirement (Includes RHCC)**: 124,309, 153,098, 63,762, 78,028
- **Social Security**: 147,874, 164,009, 76,065, 83,590
- **Group Life**: 0, 0, 0, 0
- **English as a Second Language**: 19,576, 38,033, N/A, 78,028
- **Remedial Summer School**: 26,933, 29,450, N/A, N/A
- **Compensation Supplement**: 55,537, 28,305

**Subtotal - SOQ Accounts:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,362,868</td>
<td>1,812,819</td>
<td>4,555,333</td>
<td>1,864,795</td>
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</tbody>
</table>

#### II. Incentive Programs:

- **Lottery**: 137,972, 70,319, 132,232, 67,394
- **At-Risk**: 135,167, 68,899, 137,787, 70,225
- **K-3 Primary Class Size Reduction**: 89,447, 45,588, 88,043, 44,872
- **At-Risk Four-Year-Olds**: 114,463, 58,337, 146,655, 74,744
- **Early Reading Intervention**: 10,323, 5,261, 10,323, 5,261
- **School Construction Grants Program**: 111,730, 37,272, 111,491, 37,369
- **ISAEP**: 7,859, N/A, 7,859, N/A
- **SOL Algebra Readiness**: 12,430, 6,335, 12,430, 6,335
- **Technology - VPSA**: 128,000, 25,600, 128,000, 25,600

**Subtotal - Incentive Accounts:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>747,391</td>
<td>318,050</td>
<td>774,820</td>
<td>332,071</td>
</tr>
</tbody>
</table>

#### III. Categorical Programs:

- **Career and Technical Education**: 1,228, N/A, 1,228, N/A
- **Special Education - Homebound**: 8,406, N/A, 9,886, N/A
- **State-operated Programs**: 0, N/A, 0, N/A
- **Regional Tuition**: 0, N/A, 0, N/A
- **Special Education in Jails**: 0, N/A, 0, N/A
- **Adult Education**: 0, N/A, 0, N/A
- **Foster Care**: 4,001, N/A, 4,378, N/A
- **Alternative Education**: 0, N/A, 0, N/A
- **Electronic Classroom**: 0, N/A, 0, N/A
- **School Nutrition**: 5,884, N/A, 5,884, N/A
- **Academic Year Governor's School**: 0, N/A, 0, N/A
- **School Breakfast**: 3,552, N/A, 3,552, N/A

**Subtotal - Categorical Accounts:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>19,518</td>
<td>0</td>
<td>24,928</td>
<td>0</td>
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</tbody>
</table>

**Total State & Local Funds**: 5,129,778, 2,130,870, 5,355,081, 2,196,866

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</td>
<td>Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
<tr>
<td>050</td>
<td>KING WILLIAM</td>
<td>1,910.80</td>
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### SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>4,949,761</td>
<td>2,644,226</td>
<td>5,070,771</td>
<td>2,708,872</td>
</tr>
<tr>
<td>Textbooks</td>
<td>78,613</td>
<td>41,996</td>
<td>80,555</td>
<td>43,034</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>1,505,243</td>
<td>N/A</td>
<td>1,638,337</td>
<td>N/A</td>
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<tr>
<td>Vocational Education</td>
<td>85,937</td>
<td>45,908</td>
<td>103,374</td>
<td>55,224</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>47,327</td>
<td>25,283</td>
<td>48,497</td>
<td>25,907</td>
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<tr>
<td>Special Education</td>
<td>804,567</td>
<td>429,810</td>
<td>945,682</td>
<td>505,196</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>80,955</td>
<td>43,247</td>
<td>81,678</td>
<td>43,634</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>218,394</td>
<td>116,606</td>
<td>280,412</td>
<td>149,800</td>
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<tr>
<td>Social Security</td>
<td>261,155</td>
<td>139,403</td>
<td>301,392</td>
<td>161,008</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>3,068</td>
<td>1,649</td>
<td>4,727</td>
<td>2,525</td>
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<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School&lt;sup&gt;1&lt;/sup&gt;</td>
<td>38,391</td>
<td>N/A</td>
<td>39,134</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement&lt;sup&gt;1&lt;/sup&gt;</td>
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<td></td>
<td>103,374</td>
<td>55,224</td>
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### Subtotal - SOQ Accounts:

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<tbody>
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<td>8,073,429</td>
<td>3,488,129</td>
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### Incentive Programs:

<table>
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<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>311,689</td>
<td>166,506</td>
</tr>
<tr>
<td>At-Risk</td>
<td>46,608</td>
<td>25,005</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>120,261</td>
<td>64,245</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>52,796</td>
<td>28,204</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>16,930</td>
<td>9,044</td>
</tr>
<tr>
<td>School Construction Grants Program&lt;sup&gt;4&lt;/sup&gt;</td>
<td>125,456</td>
<td>43,684</td>
</tr>
<tr>
<td>ISAEP</td>
<td>7,859</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>10,443</td>
<td>5,579</td>
</tr>
<tr>
<td>Technology - VP&lt;sup&gt;5&lt;/sup&gt;SA</td>
<td>180,000</td>
<td>30,800</td>
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### Subtotal - Incentive Accounts:

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<th>FY 2006</th>
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<tbody>
<tr>
<td></td>
<td>872,242</td>
<td>373,070</td>
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### Categorical Programs:

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<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education&lt;sup&gt;5, 6&lt;/sup&gt;</td>
<td>7,441</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound&lt;sup&gt;1&lt;/sup&gt;</td>
<td>3,249</td>
<td>N/A</td>
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<tr>
<td>State-operated Programs&lt;sup&gt;6&lt;/sup&gt;</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition&lt;sup&gt;5, 7&lt;/sup&gt;</td>
<td>10,107</td>
<td>N/A</td>
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<tr>
<td>Special Education in Jails&lt;sup&gt;1&lt;/sup&gt;</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education&lt;sup&gt;8&lt;/sup&gt;</td>
<td>2,098</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care&lt;sup&gt;1&lt;/sup&gt;</td>
<td>34,773</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education&lt;sup&gt;5, 6&lt;/sup&gt;</td>
<td>306,791</td>
<td>N/A</td>
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<td>Electronic Classroom&lt;sup&gt;1&lt;/sup&gt;</td>
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<tr>
<td>School Nutrition&lt;sup&gt;1&lt;/sup&gt;</td>
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<tr>
<td>Academic Year Governor's School&lt;sup&gt;5&lt;/sup&gt;</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast&lt;sup&gt;1&lt;/sup&gt;</td>
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### Subtotal - Categorical Accounts:

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<th>FY 2006</th>
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<tr>
<td></td>
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</table>

### Total State & Local Funds<sup>2, 3</sup>

<table>
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<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>9,319,841</td>
<td>3,861,198</td>
</tr>
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</table>

---

<sup>1</sup> "N/A" = no local match required for this program.

<sup>2</sup> ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.

<sup>3</sup> Columns may not add due to rounding.

<sup>4</sup> School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.

<sup>5</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>6</sup> Final reimbursements will be based on actual expenditures, up to the projected entitlement.

<sup>7</sup> Final reimbursements will be based on actual expenditures, subject to the availability of funds.

<sup>8</sup> SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

<sup>9</sup> Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
## FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### DIV FY 2005 & FY 2006

<table>
<thead>
<tr>
<th>DIV</th>
<th>FY 2005 Unadjusted ADM$^2$</th>
<th>FY 2005 Adjusted ADM$^2$</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>051</td>
<td>LANCASTER</td>
<td>1,414.60</td>
<td>1,414.60</td>
<td>1,437.00</td>
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</tbody>
</table>

### 2004-2006 Composite Index: 0.6498

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,888,125</td>
<td>3,503,437</td>
<td>1,920,577</td>
<td>3,563,653</td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 1,888,125
  - FY 2006: 3,563,653

- **Textbooks**
  - FY 2005: 31,269
  - FY 2006: 58,939

- **Sales Tax**
  - FY 2005: 1,206,133
  - FY 2006: N/A

- **Vocational Education**
  - FY 2005: 21,302
  - FY 2006: 39,526

- **Special Education**
  - FY 2005: 100,565
  - FY 2006: 186,599

- **Prevention, Intervention & Remediation**
  - FY 2005: 70,346
  - FY 2006: 130,527

- **VRS Retirement (Includes RHCC)**
  - FY 2005: 73,528
  - FY 2006: 135,606

- **Social Security**
  - FY 2005: 87,685
  - FY 2006: 161,280

- **Group Life**
  - FY 2005: 0
  - FY 2006: 0

- **English as a Second Language**
  - FY 2005: 332
  - FY 2006: 616

- **Enrollment Loss**
  - FY 2005: 0
  - FY 2006: N/A

- **Remedial Summer School**
  - FY 2005: 21,026
  - FY 2006: N/A

- **Compensation Supplement**
  - FY 2005: 36,233
  - FY 2006: 67,231

**Subtotal - SOQ Accounts:** 3,519,631

### II. Incentive Programs:

- **Lottery**
  - FY 2005: 123,977
  - FY 2006: 230,041

- **At-Risk**
  - FY 2005: 76,381
  - FY 2006: 139,870

- **K-3 Primary Class Size Reduction**
  - FY 2005: 76,480
  - FY 2006: 141,909

- **At-Risk Four-Year-Olds**
  - FY 2005: 60,515
  - FY 2006: 112,286

- **Early Reading Intervention**
  - FY 2005: 9,096
  - FY 2006: 16,875

- **School Construction Grants Program**
  - FY 2005: 110,132
  - FY 2006: 71,564

- **ISAEP**
  - FY 2005: 7,859
  - FY 2006: N/A

- **SOL Algebra Readiness**
  - FY 2005: 9,351
  - FY 2006: 17,351

- **Technology - VPSA**
  - FY 2005: 128,000
  - FY 2006: 25,600

**Subtotal - Incentive Accounts:** 600,791

### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 9,141
  - FY 2006: N/A

- **Special Education - Homebound**
  - FY 2005: 261
  - FY 2006: N/A

- **State-operated Programs**
  - FY 2005: 0
  - FY 2006: N/A

- **Regional Tuition**
  - FY 2005: 0
  - FY 2006: N/A

- **Special Education in Jails**
  - FY 2005: 0
  - FY 2006: N/A

- **Adult Education**
  - FY 2005: 0
  - FY 2006: N/A

- **Foster Care**
  - FY 2005: 24,515
  - FY 2006: N/A

- **Alternative Education**
  - FY 2005: 0
  - FY 2006: N/A

- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: N/A

- **School Nutrition**
  - FY 2005: 8,190
  - FY 2006: N/A

- **Academic Year Governor's School**
  - FY 2005: 0
  - FY 2006: N/A

- **School Breakfast Program**
  - FY 2005: 3,104
  - FY 2006: N/A

**Subtotal - Categorical Accounts:** 42,107

**Total State & Local Funds:** 4,162,529

---

1. “N/A” = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
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5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
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7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
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9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

*Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.*

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
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#### 2004-2006 Composite Index:

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#### I. SOQ Programs:

- **Basic Aid**: 12,035,413 (2,722,911)
- **Textbooks**: 186,394 (42,170)
- **Sales Tax**: 3,216,816 (N/A)
- **Vocational Education**: 534,494 (120,925)
- **Gifted Education**: 115,187 (26,056)
- **Special Education**: 3,130,187 (708,179)
- **Prevention, Intervention & Remediation**: 590,601 (133,619)
- **VRS Retirement (Includes RHCC)**: 641,334 (145,164)
- **Social Security**: 762,302 (172,582)
- **English as a Second Language**: 0 (N/A)
- **Enrollment Loss**: 189,019 (N/A)
- **Remedial Summer School**: 2,169 (N/A)
- **Compensation Supplement**: 739,020 (167,197)
- **K-3 Primary Class Size Reduction**: 484,491 (103,612)
- **At-Risk**: 673,050 (152,406)
- **At-Risk Four-Year-Olds**: 0 (0)
- **Early Reading Intervention**: 36,009 (8,147)
- **School Construction Grants Program**: 163,231 (30,116)
- **Regional Tuition**: 65,448 (14,807)
- **SOL Algebra Readiness**: 59,270 (N/A)
- **Technology - VPSA**: 414,000 (82,800)
- **Career and Technical Education**: 44,965 (N/A)
- **Special Education - Homebound**: 59,270 (N/A)
- **State-operated Programs**: 0 (N/A)
- **Special Education in Jails**: 25,713 (N/A)
- **Adult Education**: 6,703 (N/A)
- **Foster Care**: 24,437 (N/A)
- **Alternative Education**: 0 (N/A)
- **Electronic Classroom**: 0 (N/A)
- **School Nutrition**: 23,541 (N/A)
- **School Breakfast Program**: 12,256 (N/A)

#### II. Incentive Programs:

- **Lottery**: 739,020 (167,197)
- **At-Risk**: 673,050 (152,406)
- **K-3 Primary Class Size Reduction**: 484,491 (103,612)
- **At-Risk Four-Year-Olds**: 0 (0)
- **Early Reading Intervention**: 36,009 (8,147)
- **School Construction Grants Program**: 163,231 (30,116)
- **Regional Tuition**: 65,448 (14,807)
- **SOL Algebra Readiness**: 59,270 (N/A)
- **Technology - VPSA**: 414,000 (82,800)
- **Career and Technical Education**: 44,965 (N/A)
- **Special Education - Homebound**: 59,270 (N/A)
- **State-operated Programs**: 0 (N/A)
- **Special Education in Jails**: 25,713 (N/A)
- **Adult Education**: 6,703 (N/A)
- **Foster Care**: 24,437 (N/A)
- **Alternative Education**: 0 (N/A)
- **Electronic Classroom**: 0 (N/A)
- **School Nutrition**: 23,541 (N/A)
- **School Breakfast Program**: 12,256 (N/A)

#### III. Categorical Programs:

- **Compensation Supplement**: 21,403,896 (4,071,604)
- **School Breakfast Program in FY 06 only.**: 12,256 (N/A)

| Total State & Local Funds², ³ | 24,180,091 | 4,636,691 | 24,977,390 | 4,755,092 |

*1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
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10 BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
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<th>DIVNUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
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2004-2006 Composite Index: 0.7220

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<td>754,144</td>
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<td>816,443</td>
<td>1,920,402</td>
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<td>31,773,198</td>
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<td>34,593,481</td>
<td>N/A</td>
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<td>1,508,066</td>
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<td>1,303,255</td>
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<td>1,131,914</td>
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<td>4,923,580</td>
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<td>314,528</td>
<td>816,869</td>
<td>340,511</td>
<td>884,348</td>
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<td>2,033,417</td>
<td>5,231,803</td>
<td>2,748,259</td>
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<td>2,436,538</td>
<td>6,242,714</td>
<td>2,958,219</td>
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</table>

I. SOQ Programs:
- **Basic Aid**
  - FY 2005: 50,413,359
  - FY 2006: 55,367,311
- **Textbooks**
  - FY 2005: 754,144
  - FY 2006: 816,443
- **Sales Tax**
  - FY 2005: 31,773,198
  - FY 2006: 34,593,481
- **Vocational Education**
  - FY 2005: 580,668
  - FY 2006: 759,602
- **Gifted Education**
  - FY 2005: 501,807
  - FY 2006: 543,260
- **Special Education**
  - FY 2005: 4,923,580
  - FY 2006: 6,325,648
- **Prevention, Intervention & Remediation**
  - FY 2005: 314,528
  - FY 2006: 340,511
- **VRS Retirement (Includes RHCC)**
  - FY 2005: 2,033,417
  - FY 2006: 2,748,259
- **Social Security**
  - FY 2005: 2,436,538
  - FY 2006: 2,958,219
- **English as a Second Language**
  - FY 2005: 593,071
  - FY 2006: 710,926
- **Enrollment Loss**
  - FY 2005: 0
  - FY 2006: 0
- **Remedial Summer School**
  - FY 2005: 0
  - FY 2006: 0

Subtotal - SOQ Accounts: 94,334,310

II. Incentive Programs:
- **Lottery**
  - FY 2005: 2,990,054
  - FY 2006: 3,172,124
- **At-Risk**
  - FY 2005: 106,430
  - FY 2006: 116,718
- **K-3 Primary Class Size Reduction**
  - FY 2005: 105,181
  - FY 2006: 114,096
- **At-Risk Four-Year-Olds**
  - FY 2005: 0
  - FY 2006: 234,187
- **Early Reading Intervention**
  - FY 2005: 149,902
  - FY 2006: 161,799
- **School Construction Grants Program**
  - FY 2005: 335,120
  - FY 2006: 352,276
- **ISAEPEP**
  - FY 2005: 31,434
  - FY 2006: 31,434
- **SOL Algebra Readiness**
  - FY 2005: 39,139
  - FY 2006: 42,401
- **Technology - VPSA**
  - FY 2005: 1,714,000
  - FY 2006: 1,714,000

Subtotal - Incentive Accounts: 5,471,260

III. Categorical Programs:
- **Career and Technical Education**
  - FY 2005: 162,123
  - FY 2006: 162,123
- **Special Education - Homebound**
  - FY 2005: 43,061
  - FY 2006: 45,592
- **State-operated Programs**
  - FY 2005: 170,918
  - FY 2006: 162,975
- **Regional Tuition**
  - FY 2005: 9,028
  - FY 2006: 9,927
- **Special Education in Jails**
  - FY 2005: 85,963
  - FY 2006: 90,919
- **Adult Education**
  - FY 2005: 10,506
  - FY 2006: 10,506
- **Foster Care**
  - FY 2005: 73,764
  - FY 2006: 80,740
- **Alternative Education**
  - FY 2005: 0
  - FY 2006: 0
- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0
- **School Nutrition**
  - FY 2005: 172,520
  - FY 2006: 172,520
- **Academic Year Governor's School**
  - FY 2005: 0
  - FY 2006: 0
- **School Breakfast**
  - FY 2005: 172,520
  - FY 2006: 172,520

Subtotal - Categorical Accounts: 727,883

Total State & Local Funds: 100,533,452

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------- | -------- | ---------------------- | --------------------- | ---------------------- | ---------------------
054 | LOUISA | 4,329.70 | 4,329.70 | 4,412.00 | 4,412.00

0.5591 | FY 2005 State Share | FY 2005 Local Share | FY 2006 State Share | FY 2006 Local Share

I. SOQ Programs:

- **Basic Aid**: 7,079,260 8,977,125 7,275,842 9,226,408
- **Textbooks**: 120,494 152,797 122,784 155,701
- **Sales Tax**: 3,821,268 N/A 4,159,146 N/A
- **Vocational Education**: 135,536 171,872 163,401 207,207
- **Gifted Education**: 72,641 91,988 73,920 92,736
- **Special Education**: 725,407 919,879 855,910 1,085,370
- **Prevention, Intervention & Remediation**: 179,443 227,549 184,799 234,341
- **VRS Retirement (Includes RHCC)**: 298,132 382,261 387,588 491,495
- **Social Security**: 356,022 458,723 415,226 526,543
- **Group Life**: 0 0 0 0
- **English as a Second Language**: 10,647 13,501 18,547 23,519
- **Enrollment Loss**: 78,912 N/A 86,619 N/A
- **Compensation Supplement**: 145,894 185,006

**Subtotal - SOQ Accounts**: 12,877,662 11,395,696 13,889,676 12,229,327

II. Incentive Programs:

- **Lottery**: 477,738 605,813 477,053 604,946
- **At-Risk**: 117,613 149,397 122,489 155,327
- **K-3 Primary Class Size Reduction**: 213,182 270,334 217,892 278,306
- **At-Risk Four-Year-Olds**: 88,092 111,708 145,232 184,167
- **Early Reading Intervention**: 30,920 39,209 30,920 39,209
- **School Construction Grants Program**: 139,267 78,864 139,811 78,168
- **ISAEP**: 7,859 N/A 7,859 N/A
- **SOL Algebra Readiness**: 21,192 26,873 21,192 26,873
- **Technology - VPSA**: 180,000 36,000 180,000 36,000

**Subtotal - Incentive Accounts**: 1,276,063 1,317,199 1,342,448 1,400,997

III. Categorical Programs:

- **Career and Technical Education**: 31,168 N/A 31,168 N/A
- **Special Education - Homebound**: 15,038 N/A 17,836 N/A
- **State-operated Programs**: 0 N/A 0 N/A
- **Regional Tuition**: 107,451 N/A 178,830 N/A
- **Special Education in Jails**: 0 N/A 0 N/A
- **Adult Education**: 0 N/A 0 N/A
- **Foster Care**: 84,703 N/A 92,689 N/A
- **Alternative Education**: 0 N/A 0 N/A
- **Electronic Classroom**: 0 N/A 0 N/A
- **School Nutrition**: 22,664 N/A 22,664 N/A
- **Academic Year Governor’s School**: 7,776 N/A

**Subtotal - Categorical Accounts**: 261,024 0 350,963 0

**Total State & Local Funds**: 14,414,749 12,712,895 15,583,087 13,630,324

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<tr>
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<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
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**2004-2006 Composite Index:**

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<th>FY 2005 State Share</th>
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**I. SOQ Programs:**

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<td>Textbooks</td>
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<td>Sales Tax</td>
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<td>Vocational Education</td>
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<td>Gifted Education</td>
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<td>Special Education</td>
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<td>VRS Retirement (Includes RHCC)</td>
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<td>Social Security</td>
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<td>309,411</td>
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<tr>
<td>Group Life</td>
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<td>0</td>
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<tr>
<td>English as a Second Language</td>
<td>15,013</td>
<td>30,306</td>
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<tr>
<td>Enrollment Loss</td>
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<td>0</td>
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<tr>
<td>Remedial Summer School</td>
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**Compensation Supplement:**

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**Subtotal - SOQ Accounts:**

8,507,694

**II. Incentive Programs:**

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<th>Program</th>
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<td>Lottery</td>
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<td>At-Risk</td>
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<td>K-3 Primary Class Size Reduction</td>
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<td>At-Risk Four-Year-Olds</td>
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<td>Early Reading Intervention</td>
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<td>School Construction Grants Program⁴</td>
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<td>ISAE⁵</td>
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<td>SOL Algebra Readiness</td>
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<tr>
<td>Technology - VPSA⁵</td>
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**Subtotal - Incentive Accounts:**

1,372,456

**III. Categorical Programs:**

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<tr>
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<td>Special Education - Homebound⁵</td>
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<td>State-operated Programs⁵</td>
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<td>Regional Tuition⁶,⁷</td>
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<td>Adult Education⁵</td>
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<td>School Breakfast⁷</td>
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**Subtotal - Categorical Accounts:**

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**Total State & Local Funds²,³**

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¹ "N/A" = no local match required for this program.
² ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
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**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
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### 2004-2006 Composite Index:

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<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>0.4194</td>
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</table>

#### I. SOQ Programs:

- **Basic Aid**: 4,341,271 3,135,944 4,430,116 3,200,122
- **Textbooks**: 67,270 48,593 66,698 48,180
- **Sales Tax**: 1,671,415 N/A 1,819,202 N/A
- **Vocational Education**: 187,572 135,494 190,205 137,395
- **Gifted Education**: 41,564 30,024 41,211 29,769
- **Special Education**: 595,754 430,347 600,201 433,559
- **Prevention, Intervention & Remediation**: 66,076 47,731 66,572 48,088
- **VRS Retirement (Includes RHCC)**: 191,524 138,209 239,392 172,927
- **Social Security**: 228,631 164,913 256,851 185,537
- **Compensation Supplement**: 6,048 4,369 8,703 6,287

<table>
<thead>
<tr>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>2,660,919</td>
<td>65,645</td>
</tr>
</tbody>
</table>

**Subtotal - SOQ Accounts:** 7,487,654 4,135,623 7,913,159 4,327,509

#### II. Incentive Programs:

- **Lottery**: 266,714 192,663 259,143 187,104
- **At-Risk**: 35,731 25,811 36,980 26,713
- **K-3 Primary Class Size Reduction**: 75,943 54,856 75,618 54,623
- **At-Risk Four-Year-Olds**: 0 0 28,217 20,383
- **Early Reading Intervention**: 7,540 5,447 7,540 5,447
- **School Construction Grants Program**
- **ISAEPE**: 7,859 N/A 7,859 N/A
- **SOL Algebra Readiness**: 9,302 6,719 9,302 6,719
- **Technology - VPSA**: 154,000 30,800 154,000 30,800

**Subtotal - Incentive Accounts:** 679,792 367,759 700,890 383,142

#### III. Categorical Programs:

- **Career and Technical Education**
- **Special Education - Homebound**: 1,732 N/A 867 N/A
- **State-operated Programs**
- **Regional Tuition**: 89,575 N/A 124,502 N/A
- **Special Education in Jails**: 0 N/A 0 N/A
- **Adult Education**: 0 N/A 0 N/A
- **Foster Care**: 20,842 N/A 22,811 N/A
- **Alternative Education**: 0 N/A 0 N/A
- **Electronic Classroom**: 0 N/A 0 N/A
- **School Nutrition**: 9,541 N/A 9,541 N/A
- **Academic Year Governor's School**: 0 N/A 0 N/A

**School Breakfast**

**Subtotal - Categorical Accounts:** 128,917 0 166,800 0

**Total State & Local Funds**: 8,296,363 4,503,382 8,780,849 4,710,651

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**BOLD** = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
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<tbody>
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<td></td>
<td>FY 2005 State Share</td>
<td>FY 2005 Local Share</td>
</tr>
<tr>
<td>0.4474</td>
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</tr>
</tbody>
</table>

**I. SOQ Programs:**

- **Basic Aid**: 2,824,383 / 2,286,697 / 2,790,330 / 2,259,127
- **Textbooks**: 43,858 / 35,509 / 42,693 / 34,566
- **Sales Tax**: 1,069,041 / N/A / 1,163,566 / N/A
- **Vocational Education**: 134,104 / 108,574 / 137,982 / 111,714
- **Gifted Education**: 26,404 / 21,377 / 25,703 / 20,806
- **Special Education**: 447,476 / 362,289 / 453,176 / 366,904
- **Prevention, Intervention & Remediation**: 43,775 / 35,441 / 41,936 / 33,952
- **VRS Retirement (Includes RHCC)**: 127,688 / 104,101 / 157,777 / 127,740
- **Social Security**: 152,253 / 124,512 / 169,718 / 137,407
- **English as a Second Language**: 0 / 0 / 0 / 0
- **Remedial Summer School**: 32,949 / N/A / 34,268 / N/A
- **Compensation Supplement**: 17,849 / N/A / 21,629 / N/A

**Subtotal - SOQ Accounts:** 4,919,780 / 3,078,501 / 5,096,947 / 3,139,315

**II. Incentive Programs:**

- **Lottery**: 173,890 / 140,786 / 165,876 / 134,298
- **At-Risk**: 27,118 / 21,955 / 27,285 / 22,091
- **K-3 Primary Class Size Reduction**: 60,626 / 49,084 / 58,856 / 47,651
- **At-Risk Four-Year-Olds**: 0 / 0 / 0 / 0
- **Early Reading Intervention**: 5,741 / 4,648 / 5,741 / 4,648
- **School Construction Grants Program**: 114,988 / 51,446 / 114,494 / 51,225
- **ISAEP**: 7,859 / N/A / 7,859 / N/A
- **SOL Algebra Readiness**: 5,902 / 4,778 / 5,902 / 4,778
- **Technology - VPSA**: 128,000 / 25,600 / 128,000 / 25,600

**Subtotal - Incentive Accounts:** 524,124 / 298,299 / 514,013 / 290,291

**III. Categorical Programs:**

- **Career and Technical Education**: 1,843 / N/A / 1,843 / N/A
- **Special Education - Homebound**: 4,842 / N/A / 4,567 / N/A
- **State-operated Programs**: 0 / N/A / 0 / N/A
- **Regional Tuition**: 0 / N/A / 0 / N/A
- **Special Education in Jails**: 0 / N/A / 0 / N/A
- **Adult Education**: 2,118 / N/A / 2,118 / N/A
- **Foster Care**: 21,050 / N/A / 23,695 / N/A
- **Alternative Education**: 0 / N/A / 0 / N/A
- **Electronic Classroom**: 0 / N/A / 0 / N/A
- **School Nutrition**: 8,829 / N/A / 8,829 / N/A
- **Academic Year Governor's School**: 0 / N/A / 0 / N/A
- **School Breakfast**: 2,800 / N/A / 2,800 / N/A

**Subtotal - Categorical Accounts:** 39,281 / 0 / 43,852 / 0

**Total State & Local Funds**: 5,483,185 / 3,376,800 / 5,654,812 / 3,429,606

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

* "SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
* Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
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<td>4,883.00</td>
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</table>

2004-2006 Composite Index: [0.3093]

### I. SOQ Programs:

- **Basic Aid**: 13,137,984 5,883,276 13,496,580 6,043,857
- **Textbooks**: 210,905 94,445 212,884 95,331
- **Sales Tax**: 3,783,186 N/A 4,117,697 N/A
- **Vocational Education**: 360,864 161,597 381,114 170,665
- **Gifted Education**: 126,971 56,858 128,162 57,392
- **Special Education**: 2,038,211 912,725 2,121,421 949,986
- **Prevention, Intervention & Remediation**: 534,613 239,403 539,630 241,650
- **VRS Retirement (Includes RHCC)**: 581,473 262,046 741,521 332,058
- **Social Security**: 695,312 314,234 797,092 356,943
- **Group Life**: 0 0 0 0
- **English as a Second Language**: 25,182 11,277 33,062 14,805
- **Enrollment Loss**: 0 N/A 0 N/A
- **Remedial Summer School**: 121,522 N/A 138,057 N/A
- **Compensation Supplement**: Compensation Supplement in FY 06 only.

**Subtotal - SOQ Accounts:** 21,616,223 7,935,860 22,983,780 8,386,533

### II. Incentive Programs:

- **Lottery**: 836,201 374,456 827,117 370,399
- **At-Risk**: 584,955 261,902 606,715 271,691
- **K-3 Primary Class Size Reduction**: 538,269 241,040 544,097 243,650
- **At-Risk Four-Year-Olds**: 238,706 106,894 406,546 182,054
- **Early Reading Intervention**: 35,880 16,067 35,880 16,067
- **School Construction Grants Program**: 10,51,717 N/A 15,717 N/A
- **SOL Algebra Readiness**: 64,604 28,930 66,398 29,733
- **Technology - VPSA**: 362,000 72,400 362,000 72,400

**Subtotal - Incentive Accounts:** 2,845,496 1,154,044 3,034,146 1,238,465

### III. Categorical Programs:

- **Career and Technical Education**: 11,526 N/A 11,526 N/A
- **Special Education - Homebound**: 44,249 N/A 49,008 N/A
- **State-operated Programs**: 0 N/A 0 N/A
- **Regional Tuition**: 0 N/A 0 N/A
- **Special Education in Jails**: 0 N/A 0 N/A
- **Adult Education**: 0 N/A 0 N/A
- **Foster Care**: 12,896 N/A 14,113 N/A
- **Alternative Education**: 0 N/A 0 N/A
- **Electronic Classroom**: 0 N/A 0 N/A
- **School Nutrition**: 30,126 N/A 30,126 N/A
- **Academic Year Governor's School**: 0 N/A 0 N/A
- **School Breakfast**: 8,975 N/A 8,975 N/A

**Subtotal - Categorical Accounts:** 98,797 0 113,748 0

**Total State & Local Funds**

<table>
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<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
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<tbody>
<tr>
<td>Total State &amp; Local Funds²,₃</td>
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<td>26,131,675</td>
<td>9,624,998</td>
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</table>

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 School Breakfast Program in FY 06 only.
9 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
10 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
## FY 2005 & 2006 State Entitlements and Local Match Requirements

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### FY 2005 & 2006 State Entitlements and Local Match Requirements

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2005 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
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### 2004-2006 Composite Index:

<table>
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<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>0.5522</td>
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</table>

### I. SOQ Programs:

- **Basic Aid**: 2,501,539, 3,084,747, 2,515,986, 3,102,563
- **Textbooks**: 36,894, 45,496, 36,575, 45,102
- **Sales Tax**: 1,155,589, N/A, 1,257,767, N/A
- **Vocational Education**: 43,639, 54,059, 46,936, 57,878
- **Special Education**: 481,054, 593,207, 502,386, 619,512
- **Prevention, Intervention & Remediation**: 53,775, 66,312, 55,628, 68,596
- **VRS Retirement (Includes RHCC)**: 110,126, 135,956, 137,509, 169,568
- **Social Security**: 131,735, 162,715, 147,180, 181,493
- **English as a Second Language**: 6,573, 8,105, 10,393, 12,816
- **Enrollment Loss**: 13,680, N/A, 6,590, N/A
- ** Remedial Summer School**: 9,870, N/A, 9,737, N/A

**Compensation Supplement**: Compensation Supplement in FY 06 only.

### Subtotal - SOQ Accounts:

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<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
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<tbody>
<tr>
<td>4,567,470</td>
<td>4,178,709</td>
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<tr>
<td>4,801,436</td>
<td>4,349,705</td>
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</table>

### II. Incentive Programs:

- **Lottery**: 146,280, 180,384, 142,105, 175,238
- **At-Risk**: 37,649, 46,429, 38,367, 47,312
- **K-3 Primary Class Size Reduction**: 45,565, 56,188, 45,164, 55,694
- **At-Risk Four-Year-Olds**: 8,142, 10,040, 8,142, 10,040
- **Early Reading Intervention**: 112,508, 62,127, 112,200, 61,957
- **ISAEPE**: 7,175, N/A, 7,175, N/A
- **SOL Algebra Readiness**: 128,000, 25,600, 128,000, 25,600

### Subtotal - Incentive Accounts:

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<th>FY 2005</th>
<th>FY 2006</th>
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<td>389,613</td>
</tr>
<tr>
<td>493,848</td>
<td>390,649</td>
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</table>

### III. Categorical Programs:

- **Career and Technical Education**: 1,736, N/A, 1,736, N/A
- **Special Education - Homebound**: 3,278, N/A, 3,917, N/A
- **State-operated Programs**: 23,125, N/A, 36,226, N/A
- **Special Education in Jails**: 6,459, N/A, 6,459, N/A
- **School Breakfast**: 6,459, N/A, 6,459, N/A
- **School Breakfast Program**: 2,569, N/A, 2,569, N/A

### Subtotal - Categorical Accounts:

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### Total State & Local Funds:

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<tr>
<td>5,364,685</td>
<td>4,740,354</td>
</tr>
</tbody>
</table>

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1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
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<td>0.3877</td>
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### I. SOQ Programs:

- **Basic Aid**: 21,359,961, 13,524,836, 21,582,238, 13,665,579
- **Textbooks**: 361,042, 228,607, 363,140, 229,935
- **Sales Tax**: 8,638,183, N/A, 9,401,975, N/A
- **Vocational Education**: 640,651, 405,639, 713,393, 451,711
- **Gifted Education**: 217,357, 137,628, 218,620, 138,426
- **Special Education**: 3,254,636, 2,060,791, 3,595,732, 2,276,768
- **Prevention, Intervention & Remediation**: 543,393, 344,069, 558,058, 353,354
- **VRS Retirement (includes RHCC)**: 992,720, 628,547, 1,258,969, 797,162
- **Social Security**: 1,183,743, 749,480, 1,347,583, 853,271
- **English as a Second Language**: 113,356, 71,775, 141,513, 89,604
- **Remedial Summer School**
  - 184,976, N/A, 288,981, N/A
- **Compensation Supplement**: Compensation Supplement in FY 06 only.
  - 466,007, N/A, 295,069, N/A

**Subtotal - SOQ Accounts:**

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<thead>
<tr>
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<th>FY 2006</th>
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<tr>
<td></td>
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<td>19,150,881</td>
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</table>

### II. Incentive Programs:

- **Lottery**: 1,431,468, 906,386, 1,410,908, 893,367
- **At-Risk**: 316,852, 200,626, 325,093, 205,894
- **K-3 Primary Class Size Reduction**: 637,747, 403,813, 644,191, 407,893
- **At-Risk Four-Year-Olds**: 370,319, 234,481, 439,754, 278,446
- **Early Reading Intervention**: 109,737, 69,484, 111,327, 70,491
- **School Construction Grants Program**
  - 219,841, 85,232, 219,288, 85,018
- **ISAEP**: 15,717, N/A, 15,717, N/A
- **SOL Algebra Readiness**: 57,181, 36,206, 57,181, 36,206
- **Technology - VPSA**
  - 622,000, 119,200, 622,000, 119,200

**Subtotal - Incentive Accounts:**

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<th>FY 2006</th>
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<tbody>
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<tr>
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<td>2,096,467</td>
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### III. Categorical Programs:

- **Career and Technical Education**
  - 67,578, N/A, 67,578, N/A
- **Special Education - Homebound**
  - 65,071, N/A, 81,181, N/A
- **State-operated Programs**
  - 204,346, N/A, 244,462, N/A
- **Regional Tuition**
  - 24,127, N/A, 16,549, N/A
- **Special Education in Jails**
  - 250, N/A, 264, N/A
- **Adult Education**
  - 9,781, N/A, 9,781, N/A
- **Foster Care**
  - 86,171, N/A, 94,338, N/A
- **Alternative Education**
  - 191,222, N/A, 193,839, N/A
- **Electronic Classroom**
  - 0, N/A, 0, N/A
- **School Nutrition**
  - 50,531, N/A, 50,531, N/A
- **Academic Year Governor's School**
  - 0, N/A, 0, N/A
- **School Breakfast**
  - School Breakfast Program in FY 06 only.
  - 12,167, N/A, 12,167, N/A

**Subtotal - Categorical Accounts:**

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<th>FY 2005</th>
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**Total State & Local Funds**

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<td>44,552,360</td>
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1. "N/A" = no local match required for this program.
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Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
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<th></th>
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<th></th>
<th></th>
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<tr>
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<td>1,995.60</td>
<td>1,995.60</td>
<td>2,012.00</td>
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</tbody>
</table>

### 2004-2006 Composite Index:

- FY 2005 State Share: 0.4664
- FY 2005 Local Share: N/A
- FY 2006 State Share: 0.4664
- FY 2006 Local Share: N/A

#### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Basic Aid</strong></td>
<td>4,216,485</td>
<td>3,685,473</td>
<td>4,297,040</td>
<td>3,755,883</td>
</tr>
<tr>
<td><strong>Textbooks</strong></td>
<td>67,213</td>
<td>58,749</td>
<td>67,766</td>
<td>59,232</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>1,862,513</td>
<td>N/A</td>
<td>2,027,197</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Vocational Education</strong></td>
<td>120,328</td>
<td>105,175</td>
<td>129,906</td>
<td>113,546</td>
</tr>
<tr>
<td><strong>Gifted Education</strong></td>
<td>40,464</td>
<td>35,368</td>
<td>41,871</td>
<td>36,597</td>
</tr>
<tr>
<td><strong>Special Education</strong></td>
<td>676,181</td>
<td>591,025</td>
<td>722,535</td>
<td>631,541</td>
</tr>
<tr>
<td><strong>Prevention, Intervention &amp; Remediation</strong></td>
<td>111,809</td>
<td>97,729</td>
<td>112,728</td>
<td>98,532</td>
</tr>
<tr>
<td><strong>VRS Retirement (Includes RHCC)</strong></td>
<td>188,856</td>
<td>165,632</td>
<td>238,564</td>
<td>208,519</td>
</tr>
<tr>
<td><strong>Social Security</strong></td>
<td>223,844</td>
<td>196,620</td>
<td>256,167</td>
<td>223,907</td>
</tr>
<tr>
<td><strong>Group Life</strong></td>
<td>17,685</td>
<td>15,458</td>
<td>21,156</td>
<td>18,492</td>
</tr>
<tr>
<td><strong>Enrollment Loss</strong></td>
<td>44,203</td>
<td>N/A</td>
<td>53,936</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>English as a Second Language</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>** Remedial Summer School**</td>
<td>125,353</td>
<td>109,566</td>
<td>126,846</td>
<td>110,871</td>
</tr>
<tr>
<td><strong>VRS Retirement (Includes RHCC)</strong></td>
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<td>165,632</td>
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<td>21,156</td>
<td>18,492</td>
</tr>
<tr>
<td><strong>English as a Second Language</strong></td>
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<td>N/A</td>
<td>53,936</td>
<td>N/A</td>
</tr>
<tr>
<td>** Remedial Summer School**</td>
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<td>109,566</td>
<td>126,846</td>
<td>110,871</td>
</tr>
<tr>
<td><strong>VRS Retirement (Includes RHCC)</strong></td>
<td>188,856</td>
<td>165,632</td>
<td>238,564</td>
<td>208,519</td>
</tr>
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<td>256,167</td>
<td>223,907</td>
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<td><strong>Group Life</strong></td>
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<td>15,458</td>
<td>21,156</td>
<td>18,492</td>
</tr>
<tr>
<td><strong>English as a Second Language</strong></td>
<td>44,203</td>
<td>N/A</td>
<td>53,936</td>
<td>N/A</td>
</tr>
<tr>
<td>** Remedial Summer School**</td>
<td>125,353</td>
<td>109,566</td>
<td>126,846</td>
<td>110,871</td>
</tr>
<tr>
<td><strong>VRS Retirement (Includes RHCC)</strong></td>
<td>188,856</td>
<td>165,632</td>
<td>238,564</td>
<td>208,519</td>
</tr>
<tr>
<td><strong>Social Security</strong></td>
<td>223,844</td>
<td>196,620</td>
<td>256,167</td>
<td>223,907</td>
</tr>
<tr>
<td><strong>Group Life</strong></td>
<td>17,685</td>
<td>15,458</td>
<td>21,156</td>
<td>18,492</td>
</tr>
<tr>
<td><strong>English as a Second Language</strong></td>
<td>44,203</td>
<td>N/A</td>
<td>53,936</td>
<td>N/A</td>
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</tbody>
</table>

#### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lottery</strong></td>
<td>266,490</td>
<td>232,929</td>
<td>263,290</td>
<td>230,132</td>
</tr>
<tr>
<td><strong>At-Risk</strong></td>
<td>83,460</td>
<td>72,949</td>
<td>86,225</td>
<td>75,366</td>
</tr>
<tr>
<td><strong>K-3 Primary Class Size Reduction</strong></td>
<td>125,353</td>
<td>109,566</td>
<td>126,846</td>
<td>110,871</td>
</tr>
<tr>
<td><strong>At-Risk Four-Year-Olds</strong></td>
<td>0</td>
<td>0</td>
<td>28,814</td>
<td>25,185</td>
</tr>
<tr>
<td><strong>Early Reading Intervention</strong></td>
<td>18,018</td>
<td>15,749</td>
<td>18,018</td>
<td>15,749</td>
</tr>
<tr>
<td><strong>School Construction Grants Program</strong></td>
<td>122,303</td>
<td>109,566</td>
<td>126,846</td>
<td>110,871</td>
</tr>
<tr>
<td><strong>ISAE Prep</strong></td>
<td>15,717</td>
<td>N/A</td>
<td>15,717</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>SOL Algebra Readiness</strong></td>
<td>11,399</td>
<td>9,963</td>
<td>11,399</td>
<td>9,963</td>
</tr>
<tr>
<td><strong>Technology - VPSA</strong></td>
<td>154,000</td>
<td>30,800</td>
<td>154,000</td>
<td>30,800</td>
</tr>
</tbody>
</table>

#### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Career and Technical Education</strong></td>
<td>30,703</td>
<td>N/A</td>
<td>30,703</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Special Education - Homebound</strong></td>
<td>10,160</td>
<td>N/A</td>
<td>9,440</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>State-operated Programs</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Regional Tuition</strong></td>
<td>117,840</td>
<td>N/A</td>
<td>123,629</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Special Education in Jails</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Adult Education</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Foster Care</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Alternative Education</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Electronic Classroom</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>School Nutrition</strong></td>
<td>12,213</td>
<td>N/A</td>
<td>12,213</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Academic Year Governor's School</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>School Breakfast</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Subtotal - Categorical Accounts:**

- 221,538
- 0

**Total State & Local Funds**

- 8,587,860
- 5,480,227
- 9,119,934
- 5,780,140

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

#### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.4177</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**: 6,031,007 4,326,210 6,190,511 4,440,626
- **Textbooks**: 94,765 67,977 97,363 69,841
- **Sales Tax**: 2,163,008 N/A 2,354,262 N/A
- **Vocational Education**: 49,544 35,540 63,243 45,366
- **Gifted Education**: 58,552 42,001 58,615 42,047
- **Special Education**: 837,750 600,941 1,030,398 739,134
- **Prevention, Intervention & Remediation**: 57,051 40,924 58,615 42,047
- **VRS Retirement (Includes RHCC)**: 253,150 181,762 327,187 234,700
- **Social Security**: 302,993 217,640 350,868 251,688
- **Group Life**: 0 0 0 0
- **English as a Second Language**: 1,390 1,384 2,534 1,818
- **Enrollment Loss**: 0 N/A 0 N/A
- **Remedial Summer School**: 37,174 N/A 37,395 N/A
- **Compensation Supplement**: 1,317 N/A 1,317 N/A

Subtotal - SOQ Accounts: 9,886,924 5,514,380 10,692,850 5,954,678

#### II. Incentive Programs:

- **Lottery**: 375,726 269,519 378,286 271,356
- **At-Risk**: 24,954 17,900 25,897 18,577
- **K-3 Primary Class Size Reduction**: 0 0 0 0
- **At-Risk Four-Year-Olds**: 0 0 59,744 42,856
- **Early Reading Intervention**: 19,662 14,104 19,662 14,104
- **School Construction Grants Program**: 130,775 54,625 131,303 54,845
- **ISAEP**: 7,859 N/A 7,859 N/A
- **SOL Algebra Readiness**: 7,732 5,546 7,732 5,546
- **Technology - VPSA**: 154,000 30,800 154,000 30,800

Subtotal - Incentive Accounts: 720,708 392,494 784,483 438,083

#### III. Categorical Programs:

- **Career and Technical Education**: 1,745 N/A 1,745 N/A
- **Special Education - Homebound**: 5,260 N/A 5,794 N/A
- **State-operated Programs**: 0 N/A 0 N/A
- **Regional Tuition**: 0 N/A 0 N/A
- **Special Education in Jails**: 0 N/A 0 N/A
- **Adult Education**: 0 N/A 0 N/A
- **Foster Care**: 15,234 N/A 16,669 N/A
- **Alternative Education**: 0 N/A 0 N/A
- **Electronic Classroom**: 0 N/A 0 N/A
- **School Nutrition**: 7,686 N/A 7,686 N/A
- **Academic Year Governor’s School**: 0 N/A 0 N/A
- **School Breakfast**: 1,725 N/A 1,725 N/A

Subtotal - Categorical Accounts: 29,925 0 33,619 0

**Total State & Local Funds**: 10,637,557 5,906,874 11,510,951 6,392,762

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.”**
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

*Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)*

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3555</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 4,846,563, 2,673,317, 4,782,623, 2,638,049
- **Textbooks**: 78,604, 43,357, 76,922, 42,430
- **Sales Tax**: 1,849,358, N/A, 2,012,879, N/A
- **Vocational Education**: 141,965, 78,306, 149,896, 82,681
- **Gifted Education**: 48,567, 26,789, 47,526, 26,216
- **Special Education**: 841,825, 464,342, 877,438, 483,986
- **Prevention, Intervention & Remediation**: 267,740, 147,683, 264,450, 145,868
- **VRS Retirement (includes RHCC)**: 227,148, 124,856, 280,304, 154,613
- **Social Security**: 271,667, 149,094, 300,583, 165,799
- **Group Life**: 0, 0, 0, 0
- **English as a Second Language**: 56,454, 31,139, 66,687, 36,784
- **Enrollment Loss**: 79,137, N/A, 47,036, N/A
- **Remedial Summer School**: 42,614, N/A, 43,104, N/A
- **Compensation Supplement**: 104,805, N/A, 57,809, N/A

**Note:**

- SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
- SOQ accounts with entitlement calculations based on ADM.

### II. Incentive Programs:

- **Lottery**: 311,650, 171,903, 296,866, 164,851
- **At-Risk**: 349,669, 192,874, 352,159, 194,248
- **K-3 Primary Class Size Reduction**: 265,607, 146,506, 258,061, 142,344
- **At-Risk Four-Year-Olds**: 125,291, 69,109, 180,976, 99,825
- **Early Reading Intervention**: 21,762, 12,004, 20,088, 11,080
- **School Construction Grants Program**: 127,117, 45,190, 125,964, 44,780
- **ISAEP**: 7,859, N/A, 7,859, N/A
- **SOL Algebra Readiness**: 29,304, 16,164, 29,304, 16,164
- **Technology - VPSA**: 206,000, 36,000, 206,000, 36,000

**Note:**

- School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.

### III. Categorical Programs:

- **Career and Technical Education**: 36,475, N/A, 36,475, N/A
- **Special Education - Homebound**: 14,167, N/A, 18,073, N/A
- **State-operated Programs**: 0, N/A, 0, N/A
- **Regional Tuition**: 0, N/A, 0, N/A
- **Special Education in Jails**: 42,500, N/A, 44,950, N/A
- **Foster Care**: 2,638, N/A, 2,638, N/A
- **Foster Care**: 6,787, N/A, 7,427, N/A
- **Alternative Education**: 67,440, N/A, 67,925, N/A
- **Electronic Classroom**: 0, N/A, 0, N/A
- **School Nutrition**: 13,199, N/A, 13,199, N/A
- **School Breakfast**: 6,017, N/A, 6,017, N/A

**Note:**

- “N/A” = no local match required for this program.
- ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
- Columns may not add due to rounding.
- School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
- Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
- Final reimbursements will be based on actual expenditures, up to the projected entitlement.
- Final reimbursements will be based on actual expenditures, subject to the availability of funds.
- BOLD = SOQ accounts with entitlement calculations based on ADM; any changes in ADM numbers will result in a change in entitlement.

**Total State & Local Funds**

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,379,107</td>
<td>10,730,236</td>
</tr>
<tr>
<td>4,428,634</td>
<td>4,543,527</td>
</tr>
</tbody>
</table>

**Columns may not add due to rounding.**

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. BOLD = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.*
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

*Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.*

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
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<table>
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</tr>
</thead>
<tbody>
<tr>
<td>0.5955</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 2,350,939, 3,461,023, 2,362,719, 3,478,366
- **Textbooks**: 36,751, 54,104, 36,536, 53,788
- **Sales Tax**: 1,213,749, N/A, 1,321,069, N/A
- **Vocational Education**: 48,908, 72,002, 57,305, 84,304
- **Gifted Education**: 22,707, 33,429, 22,575, 33,234
- **Special Education**: 201,454, 296,578, 232,115, 341,716
- **Prevention, Intervention & Remediation**: 74,526, 109,717, 74,670, 109,926
- **VRS Retirement (Includes RHCC)**: 92,203, 135,789, 117,358, 172,773
- **Social Security**: 109,972, 161,983, 125,614, 184,927
- **English as a Second Language**: 7,086, 10,432, 12,908, 19,003
- **Enrollment Loss**: 5,301, N/A, 4,161, N/A
- **Remedial Summer School**: 35,814, N/A, 39,042, N/A

**Compensation Supplement**: Compensation Supplement in FY 06 only.

**Subtotal - SOQ Accounts**: 4,199,410, 4,335,058, 4,451,800, 4,545,421

### II. Incentive Programs:

- **Lottery**: 145,711, 214,514, 141,955, 208,984
- **At-Risk**: 70,707, 104,094, 72,078, 106,112
- **K-3 Primary Class Size Reduction**: 76,717, 112,942, 76,488, 112,605
- **Early Reading Intervention**: 10,506, 15,467, 10,506, 15,467
- **School Construction Grants Program**: 112,339, 66,896, 112,137, 66,778
- **SOL Algebra Readiness**: 7,859, N/A, 7,859, N/A
- **Technology - VPSA**: 154,000, 25,600, 154,000, 25,600

**Subtotal - Incentive Accounts**: 587,590, 553,369, 654,672, 652,804

### III. Categorical Programs:

- **Career and Technical Education**: 18,876, N/A, 18,876, N/A
- **Special Education - Homebound**: 4,833, N/A, 5,245, N/A
- **Regional Tuition**: 6,273, N/A, 6,273, N/A
- **School Nutrition**: 8,365, N/A, 8,365, N/A
- **School Breakfast Program**: 3,878, N/A, 3,878, N/A

**Subtotal - Categorical Accounts**: 38,347, 0, 42,638, 0

**Total State & Local Funds**: 4,825,348, 4,888,927, 5,149,110, 5,198,225

---

1. “N/A” = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

*BOLD* = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

*Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.*
### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

#### FY 2005 & 2006 State Entitlements and Local Match Requirements

<table>
<thead>
<tr>
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<td>Adjusted ADM²</td>
<td>Unadjusted ADM²</td>
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#### 2004-2006 Composite Index:

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</table>

<table>
<thead>
<tr>
<th>I. SOQ Programs:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Basic Aid</strong></td>
</tr>
<tr>
<td><strong>Textbooks</strong></td>
</tr>
<tr>
<td><strong>Sales Tax</strong></td>
</tr>
<tr>
<td><strong>Vocational Education</strong></td>
</tr>
<tr>
<td><strong>Gifted Education</strong></td>
</tr>
<tr>
<td><strong>Special Education</strong></td>
</tr>
<tr>
<td><strong>Prevention, Intervention &amp; Remediation</strong></td>
</tr>
<tr>
<td><strong>VRS Retirement (Includes RHCC)</strong></td>
</tr>
<tr>
<td><strong>Social Security</strong></td>
</tr>
<tr>
<td><strong>Group Life</strong></td>
</tr>
<tr>
<td><strong>English as a Second Language</strong></td>
</tr>
<tr>
<td><strong>Enrollment Loss</strong></td>
</tr>
<tr>
<td><strong>Remedial Summer School</strong></td>
</tr>
<tr>
<td><strong>Compensation Supplement</strong></td>
</tr>
</tbody>
</table>

| Subtotal - SOQ Accounts: | 11,866,850 | 3,102,691 | 12,400,981 | 3,203,784 |

<table>
<thead>
<tr>
<th>II. Incentive Programs:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lottery</strong></td>
</tr>
<tr>
<td><strong>At-Risk</strong></td>
</tr>
<tr>
<td><strong>K-3 Primary Class Size Reduction</strong></td>
</tr>
<tr>
<td><strong>At-Risk Four-Year-Olds</strong></td>
</tr>
<tr>
<td><strong>Early Reading Intervention</strong></td>
</tr>
<tr>
<td><strong>School Construction Grants Program</strong></td>
</tr>
<tr>
<td><strong>ISSEP</strong></td>
</tr>
<tr>
<td><strong>SOL Algebra Readiness</strong></td>
</tr>
<tr>
<td><strong>Technology - VPSA</strong></td>
</tr>
</tbody>
</table>

| Subtotal - Incentive Accounts: | 1,725,767 | 496,252 | 1,746,307 | 502,859 |

<table>
<thead>
<tr>
<th>III. Categorical Programs:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Career and Technical Education</strong></td>
</tr>
<tr>
<td><strong>Special Education - Homebound</strong></td>
</tr>
<tr>
<td><strong>State-operated Programs</strong></td>
</tr>
<tr>
<td><strong>Regional Tuition</strong></td>
</tr>
<tr>
<td><strong>Special Education in Jails</strong></td>
</tr>
<tr>
<td><strong>Adult Education</strong></td>
</tr>
<tr>
<td><strong>Foster Care</strong></td>
</tr>
<tr>
<td><strong>Alternative Education</strong></td>
</tr>
<tr>
<td><strong>Electronic Classroom</strong></td>
</tr>
<tr>
<td><strong>School Nutrition</strong></td>
</tr>
<tr>
<td><strong>Academic Year Governor's School</strong></td>
</tr>
<tr>
<td><strong>School Breakfast</strong></td>
</tr>
</tbody>
</table>

| Subtotal - Categorical Accounts: | 317,339 | 0 | 325,711 | 0 |

| Total State & Local Funds | 13,909,956 | 3,598,944 | 14,472,999 | 3,706,643 |

---

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
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FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
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2004-2006 Composite Index:

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I. SOQ Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>9,960,617</td>
<td>6,999,398</td>
<td>10,596,245</td>
<td>7,446,058</td>
</tr>
<tr>
<td>Textbooks</td>
<td>158,342</td>
<td>111,268</td>
<td>166,138</td>
<td>116,747</td>
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<tr>
<td>Sales Tax</td>
<td>3,525,620</td>
<td>N/A</td>
<td>3,837,356</td>
<td>N/A</td>
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<tr>
<td>Vocational Education</td>
<td>203,196</td>
<td>142,787</td>
<td>239,521</td>
<td>166,313</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>95,327</td>
<td>66,987</td>
<td>100,020</td>
<td>70,285</td>
</tr>
<tr>
<td>Special Education</td>
<td>1,156,461</td>
<td>812,654</td>
<td>1,352,901</td>
<td>950,693</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>195,670</td>
<td>137,499</td>
<td>210,568</td>
<td>147,968</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>407,137</td>
<td>286,674</td>
<td>537,852</td>
<td>377,952</td>
</tr>
<tr>
<td>Social Security</td>
<td>486,644</td>
<td>342,964</td>
<td>577,923</td>
<td>406,111</td>
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<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>29,532</td>
<td>20,752</td>
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<tr>
<td>English as a Second Language</td>
<td>21,690</td>
<td>15,242</td>
<td>29,532</td>
<td>20,752</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>Remedial Summer School</td>
<td>81,012</td>
<td>N/A</td>
<td>82,798</td>
<td>N/A</td>
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<tr>
<td>Compensation Supplement</td>
<td>N/A</td>
<td>N/A</td>
<td>202,672</td>
<td>142,419</td>
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</tbody>
</table>

Subtotal - SOQ Accounts: 16,291,716 8,915,473 17,933,526 9,847,299

II. Incentive Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>627,801</td>
<td>441,160</td>
</tr>
<tr>
<td>At-Risk</td>
<td>110,357</td>
<td>77,549</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>209,817</td>
<td>147,440</td>
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<tr>
<td>At-Risk Four-Year-Olds</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>42,713</td>
<td>30,015</td>
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<tr>
<td>School Construction Grants Program</td>
<td>150,345</td>
<td>62,047</td>
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<tr>
<td>ISAEP</td>
<td>7,859</td>
<td>N/A</td>
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<tr>
<td>SOL Algebra Readiness</td>
<td>21,956</td>
<td>15,429</td>
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<tr>
<td>Technology - VPSCA</td>
<td>258,000</td>
<td>51,600</td>
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</table>

Subtotal - Incentive Accounts: 1,428,848 825,239 1,470,147 853,687

III. Categorical Programs:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>3,136</td>
<td>N/A</td>
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<tr>
<td>Special Education - Homebound</td>
<td>32,885</td>
<td>N/A</td>
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<tr>
<td>State-operated Programs</td>
<td>0</td>
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<tr>
<td>Regional Tuition</td>
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<td>Special Education in Jails</td>
<td>9,000</td>
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<tr>
<td>Adult Education</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>Foster Care</td>
<td>89,029</td>
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<tr>
<td>Alternative Education</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>18,306</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>0</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 357,842 0 378,983 0

Total State & Local Funds: 18,078,405 9,740,712 19,782,656 10,700,985

1 "N/A" = no local match required for this program.
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**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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**2004-2006 Composite Index:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>0.3049</td>
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</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 9,578,443
  - FY 2006: 9,574,477
- **Textbooks**
  - FY 2005: 154,211
  - FY 2006: 154,395
- **Sales Tax**
  - FY 2005: 2,795,847
  - FY 2006: 3,043,057
- **Vocational Education**
  - FY 2005: 339,596
  - FY 2006: 374,247
- **Gifted Education**
  - FY 2005: 92,839
  - FY 2006: 92,950
- **Special Education**
  - FY 2005: 1,258,216
  - FY 2006: 1,377,130
- **Prevention, Intervention & Remediation**
  - FY 2005: 217,439
  - FY 2006: 215,253
- **VRS Retirement (Includes RHCC)**
  - FY 2005: 416,534
  - FY 2006: 520,152
- **Social Security**
  - FY 2005: 497,902
  - FY 2006: 557,855
- **English as a Second Language**
  - FY 2005: 18,430
  - FY 2006: 26,887
- **Enrollment Loss**
  - FY 2005: 0
  - FY 2006: 0
- **Remedial Summer School**
  - FY 2005: 69,204
  - FY 2006: 99,052
- **Compensation Supplement**
  - FY 2005: 193,238
  - FY 2006: 244,699

**Subtotal - SOQ Accounts:**

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
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<tbody>
<tr>
<td>15,438,661</td>
<td>16,228,693</td>
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<tr>
<td>5,514,188</td>
<td>7,472,325</td>
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</table>

### II. Incentive Programs:

- **Lottery**
  - FY 2005: 611,420
  - FY 2006: 700,957
- **At-Risk**
  - FY 2005: 168,669
  - FY 2006: 171,106
- **K-3 Primary Class Size Reduction**
  - FY 2005: 267,764
  - FY 2006: 269,145
- **At-Risk Four-Year-Olds**
  - FY 2005: 221,459
  - FY 2006: 251,487
- **Early Reading Intervention**
  - FY 2005: 61,385
  - FY 2006: 61,385
- **School Construction Grants Program**
  - FY 2005: 151,123
  - FY 2006: 150,947
- **ISAEP**
  - FY 2005: 15,717
  - FY 2006: 15,717
- **SOL Algebra Readiness**
  - FY 2005: 27,939
  - FY 2006: 27,939
- **Technology - VPSA**
  - FY 2005: 258,000
  - FY 2006: 258,000

**Subtotal - Incentive Accounts:**

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,783,430</td>
<td>1,805,511</td>
</tr>
<tr>
<td>693,612</td>
<td>703,339</td>
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</tbody>
</table>

### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 31,894
  - FY 2006: 31,894
- **Special Education - Homebound**
  - FY 2005: 23,164
  - FY 2006: 26,722
- **State-operated Programs**
  - FY 2005: 0
  - FY 2006: 0
- **Regional Tuition**
  - FY 2005: 122,238
  - FY 2006: 127,381
- **Special Education in Jails**
  - FY 2005: 26,293
  - FY 2006: 27,809
- **Adult Education**
  - FY 2005: 2,880
  - FY 2006: 2,880
- **Foster Care**
  - FY 2005: 0
  - FY 2006: 0
- **Alternative Education**
  - FY 2005: 0
  - FY 2006: 0
- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0
- **School Nutrition**
  - FY 2005: 20,973
  - FY 2006: 20,973
- **Academic Year Governor's School**
  - FY 2005: 0
  - FY 2006: 0
- **School Breakfast Program**
  - FY 2005: 5,042
  - FY 2006: 5,042

**Subtotal - Categorical Accounts:**

<table>
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<th>FY 2005</th>
<th>FY 2006</th>
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</table>

**Total State & Local Funds**

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
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<tbody>
<tr>
<td>17,449,532</td>
<td>18,276,945</td>
</tr>
<tr>
<td>6,207,799</td>
<td>6,443,664</td>
</tr>
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</table>

1 *N/A* = no local match required for this program.
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<tbody>
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<td>2,565.10</td>
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<td>2,553.00</td>
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</table>

**2004-2006 Composite Index:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>0.2859</td>
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</table>

**I. SOQ Programs:**

- **Basic Aid**
  - FY 2005: 7,469,454
  - FY 2006: 7,570,942
  - Local Share: 3,031,133

- **Textbooks**
  - FY 2005: 115,619
  - FY 2006: 115,074
  - Local Share: 46,071

- **Sales Tax**
  - FY 2005: 2,083,384
  - FY 2006: 2,267,597
  - Local Share: N/A

- **Vocational Education**
  - FY 2005: 318,722
  - FY 2006: 319,042
  - Local Share: 127,733

- **Gifted Education**
  - FY 2005: 73,270
  - FY 2006: 72,924
  - Local Share: 29,166

- **Special Education**
  - FY 2005: 979,980
  - FY 2006: 973,534
  - Local Share: 389,768

- **Prevention, Intervention & Remediation**
  - FY 2005: 217,977
  - FY 2006: 222,418
  - Local Share: 89,048

- **VRS Retirement (Includes RHCC)**
  - FY 2005: 327,088
  - FY 2006: 409,266
  - Local Share: 163,856

- **Social Security**
  - FY 2005: 389,303
  - FY 2006: 439,370
  - Local Share: 175,907

- **Group Life**
  - FY 2005: 0
  - FY 2006: 0
  - Local Share: 0

- **English as a Second Language**
  - FY 2005: 38,545
  - FY 2006: 52,827
  - Local Share: 21,150

- **Enrollment Loss**
  - FY 2005: 5,565
  - FY 2006: N/A
  - Local Share: 0

- **Remedial Summer School**
  - FY 2005: 118,312
  - FY 2006: 125,639
  - Local Share: N/A

**Compensation Supplement**

- FY 2005: 153,140
- FY 2006: 153,140
- Local Share: 61,312

**Subtotal - SOQ Accounts:**

- FY 2005: 12,137,219
- FY 2006: 12,746,895
- Local Share: 4,135,175

**II. Incentive Programs:**

- **Lottery**
  - FY 2005: 458,411
  - FY 2006: 447,096
  - Local Share: 179,007

- **At-Risk**
  - FY 2005: 201,334
  - FY 2006: 206,349
  - Local Share: 82,615

- **K-3 Primary Class Size Reduction**
  - FY 2005: 178,603
  - FY 2006: 180,593
  - Local Share: 72,303

- **At-Risk Four-Year-Olds**
  - FY 2005: 61,698
  - FY 2006: 73,267
  - Local Share: 29,333

- **Early Reading Intervention**
  - FY 2005: 48,225
  - FY 2006: 48,225
  - Local Share: 19,308

- **School Construction Grants Program**
  - FY 2005: 138,553
  - FY 2006: 138,205
  - Local Share: 39,513

- **ISAEP**
  - FY 2005: 7,859
  - FY 2006: 7,859
  - Local Share: N/A

- **SOL Algebra Readiness**
  - FY 2005: 28,655
  - FY 2006: 28,655
  - Local Share: 11,472

- **Technology - VPSA**
  - FY 2005: 232,000
  - FY 2006: 232,000
  - Local Share: 46,400

**Subtotal - Incentive Accounts:**

- FY 2005: 1,356,338
- FY 2006: 1,362,249
- Local Share: 479,945

**III. Categorical Programs:**

- **Career and Technical Education**
  - FY 2005: 31,871
  - FY 2006: 31,871
  - Local Share: N/A

- **Special Education - Homebound**
  - FY 2005: 25,608
  - FY 2006: 23,935
  - Local Share: N/A

- **State-operated Programs**
  - FY 2005: 0
  - FY 2006: 0
  - Local Share: 0

- **Regional Tuition**
  - FY 2005: 0
  - FY 2006: 0
  - Local Share: 0

- **Special Education in Jails**
  - FY 2005: 1,323
  - FY 2006: 1,399
  - Local Share: N/A

- **Adult Education**
  - FY 2005: 0
  - FY 2006: 0
  - Local Share: 0

- **Foster Care**
  - FY 2005: 0
  - FY 2006: 0
  - Local Share: 0

- **Alternative Education**
  - FY 2005: 0
  - FY 2006: 0
  - Local Share: 0

- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0
  - Local Share: 0

- **School Nutrition**
  - FY 2005: 15,223
  - FY 2006: 15,223
  - Local Share: N/A

- **Academic Year Governor's School**
  - FY 2005: 0
  - FY 2006: 0
  - Local Share: 0

- **School Breakfast**
  - FY 2005: 6,234
  - FY 2006: 6,234
  - Local Share: N/A

**Subtotal - Categorical Accounts:**

- FY 2005: 74,025
- FY 2006: 78,123
- Local Share: N/A

**Total State & Local Funds:**

- FY 2005: 13,567,582
- FY 2006: 14,187,267
- Local Share: 4,615,120

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
</tr>
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<tbody>
<tr>
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</tbody>
</table>

### 2004-2006 Composite Index:

- FY 2005 State Share: 0.2694
- FY 2006 State Share: 0.2694

#### I. SOQ Programs:

- **Basic Aid**: 25,500,097 / $25,728,611 / 9,402,855 / 9,487,117
- **Textbooks**: 416,667 / 416,667 / N/A / N/A
- **Sales Tax**: 7,915,334 / N/A / 8,615,212 / N/A
- **Vocational Education**: 924,167 / 340,775 / 1,022,358 / 376,962
- **Gifted Education**: 257,446 / 94,930 / 257,238 / 94,854
- **Special Education**: 3,234,583 / 1,192,714 / 3,508,996 / 1,293,900
- **Prevention, Intervention & Remediation**: 765,738 / 282,357 / 784,907 / 289,425
- **VRS Retirement (Includes RHCC)**: 1,127,597 / 416,965 / 1,422,584 / 524,561
- **Social Security**: 57,405 / 14,563 / 58,262 / N/A
- **English as a Second Language**: 71,606 / 41,824 / 84,781 / 31,262
- **Enrollment Loss**: 57,405 / N/A / 14,563 / N/A
- **Remedial Summer School**: 609,160 / N/A / 609,160 / N/A
- **Compensation Supplement**: 23,576 / N/A / 23,576 / N/A

#### II. Incentive Programs:

- **Lottery**: 1,652,014 / 609,160 / 1,617,568 / 596,459
- **At-Risk**: 530,709 / 195,693 / 543,280 / 200,328
- **K-3 Primary Class Size Reduction**: 802,856 / 296,044 / 805,938 / 297,180
- **At-Risk Four-Year-Olds**: 315,619 / 116,381 / 324,280 / 117,528
- **Early Reading Intervention**: 104,371 / 38,486 / 104,371 / 38,486
- **School Construction Grants Program**: 239,201 / N/A / 237,660 / N/A
- **ISAEP**: 23,576 / N/A / 23,576 / N/A
- **SOL Algebra Readiness**: 83,942 / N/A / 83,942 / N/A
- **Technology - VPSA**: 570,000 / 108,800 / 570,000 / 108,800

#### III. Categorical Programs:

- **Career and Technical Education**: 55,678 / N/A / 55,678 / N/A
- **Special Education - Homebound**: 153,463 / N/A / 176,682 / N/A
- **State-operated Programs**: 0 / N/A / 0 / N/A
- **Regional Tuition**: 11,329 / N/A / 11,329 / N/A
- **Special Education in Jails**: 26,500 / N/A / 26,500 / N/A
- **Adult Education**: 0 / N/A / 0 / N/A
- **Foster Care**: 31,488 / N/A / 34,457 / N/A
- **Alternative Education**: 124,885 / N/A / 126,708 / N/A
- **Electronic Classroom**: 0 / N/A / 0 / N/A
- **School Nutrition**: 62,625 / N/A / 62,625 / N/A
- **Academic Year Governor’s School**: 0 / N/A / 0 / N/A
- **School Breakfast**: 18,668 / N/A / 18,668 / N/A

### Total State & Local Funds:

- **FY 2005**: 46,613,170 / 13,869,569 / 49,603,664 / 14,633,024
- **FY 2006**: 46,613,170 / 13,869,569 / 49,603,664 / 14,633,024

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

*Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.*

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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#### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>10,459,990</td>
<td>6,375,661</td>
<td>11,018,186</td>
<td>6,715,898</td>
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<td>Textbooks</td>
<td>162,897</td>
<td>99,291</td>
<td>171,376</td>
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<td>Sales Tax</td>
<td>3,235,511</td>
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<td>3,521,596</td>
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<tr>
<td>Vocational Education</td>
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<td>81,798</td>
<td>173,765</td>
<td>105,915</td>
</tr>
<tr>
<td>Gifted Education</td>
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<td>59,776</td>
<td>103,173</td>
<td>62,867</td>
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<td>1,269,732</td>
<td>773,938</td>
<td>1,593,753</td>
<td>971,437</td>
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<td>Prevention, Intervention &amp; Remediation</td>
<td>77,423</td>
<td>47,191</td>
<td>84,168</td>
<td>51,302</td>
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<td>420,650</td>
<td>257,337</td>
<td>557,642</td>
<td>339,898</td>
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<td>502,125</td>
<td>307,684</td>
<td>598,959</td>
<td>365,082</td>
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<td>Group Life</td>
<td>0</td>
<td>0</td>
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<tr>
<td>English as a Second Language</td>
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<td>5,200</td>
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<td>Remedial Summer School</td>
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<td>101,993</td>
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#### Subtotal - SOQ Accounts:

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<th>FY 2006</th>
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#### Subtotal - Incentive Accounts:

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#### Subtotal - Categorical Accounts:

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### Total State & Local Funds² ³

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<th>FY 2006</th>
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<tbody>
<tr>
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<td>17,723,003</td>
<td>19,505,304</td>
</tr>
</tbody>
</table>

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1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
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7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
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Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>073</td>
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<td>2,667.60</td>
<td>2,636.00</td>
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</tbody>
</table>

### 2004-2006 Composite Index:

- **FY 2005 State Share**: 0.2906
- **FY 2005 Local Share**: 0.00
- **FY 2006 State Share**: 0.3258
- **FY 2006 Local Share**: 0.00

#### I. SOQ Programs:

- **Basic Aid**: $7,320,576
- **Textbooks**: $119,448
- **Sales Tax**: $2,506,430
- **Vocational Education**: $138,145
- **Gifted Education**: $73,803
- **Special Education**: $1,180,855
- **Prevention, Intervention & Remediation**: $412,542
- **VRS Retirement (Includes RHCC)**: $330,997
- **Social Security**: $393,594
- **Group Life**: $0
- **English as a Second Language**: $1,008
- **Enrollment Loss**: $145,808
- **Remedial Summer School**: $82,759
- **Compensation Supplement**: $1,008

### Subtotal - SOQ Accounts:

- **FY 2005 State Share**: $12,705,965
- **FY 2005 Local Share**: $4,086,441
- **FY 2006 State Share**: $13,206,312
- **FY 2006 Local Share**: $4,232,824

#### II. Incentive Programs:

- **Lottery**: $473,591
- **At-Risk**: $421,870
- **K-3 Primary Class Size Reduction**: $377,834
- **At-Risk Four-Year-Olds**: $298,799
- **Early Reading Intervention**: $16,583
- **School Construction Grants Program**: $140,907
- **ISAEPE**: $7,859
- **SOL Algebra Readiness**: $39,729
- **Technology - VPSA**: $128,000

### Subtotal - Incentive Accounts:

- **FY 2005 State Share**: $1,905,172
- **FY 2005 Local Share**: $733,611
- **FY 2006 State Share**: $1,930,755
- **FY 2006 Local Share**: $744,263

#### III. Categorical Programs:

- **Career and Technical Education**: $35,004
- **Special Education - Homebound**: $11,045
- **State-operated Programs**: $120,201
- **Regional Tuition**: $0
- **Special Education in Jails**: $64,769
- **Adult Education**: $0
- **Foster Care**: $27,130
- **Alternative Education**: $0
- **Electronic Classroom**: $0
- **School Nutrition**: $15,427
- **Academic Year Governor's School**: $15,427
- **School Breakfast**: $5,113

### Subtotal - Categorical Accounts:

- **FY 2005 State Share**: $273,576
- **FY 2005 Local Share**: $0
- **FY 2006 State Share**: $329,687
- **FY 2006 Local Share**: $0

### Total State & Local Funds:

- **FY 2005 State Share**: $14,884,173
- **FY 2005 Local Share**: $4,820,052
- **FY 2006 State Share**: $15,466,754
- **FY 2006 Local Share**: $4,977,087

---

1. **N/A** = no local match required for this program.
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*Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.*
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<table>
<thead>
<tr>
<th>DIV</th>
<th>NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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</thead>
<tbody>
<tr>
<td>074</td>
<td>PRINCE GEORGE</td>
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<td>6,144.70</td>
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</table>

2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2507</td>
<td></td>
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</table>

I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
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<td>18,920,241</td>
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<td>Sales Tax</td>
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<tr>
<td>Gifted Education</td>
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<td>182,817</td>
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<td>Special Education</td>
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<td>549,950</td>
<td>1,828,172</td>
<td>611,666</td>
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<td>Prevention, Intervention &amp; Remediation</td>
<td>299,275</td>
<td>100,131</td>
<td>304,695</td>
<td>101,945</td>
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<td>VRS Retirement (Includes RHCC)</td>
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<td>309,250</td>
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<tr>
<td>Social Security</td>
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<td>Group Life</td>
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<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>20,577</td>
<td>6,885</td>
<td>25,361</td>
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<tr>
<td>Enrollment Loss</td>
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<td>N/A</td>
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<td>Remedial Summer School</td>
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<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
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Subtotal - SOQ Accounts: 27,317,904 7,538,961 29,350,761 8,075,943

II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>1,152,253</td>
<td>385,520</td>
<td>1,149,592</td>
<td>384,629</td>
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<tr>
<td>At-Risk</td>
<td>191,956</td>
<td>64,224</td>
<td>200,648</td>
<td>67,133</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>423,323</td>
<td>141,635</td>
<td>432,483</td>
<td>144,700</td>
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<tr>
<td>At-Risk Four-Year-Olds</td>
<td>315,605</td>
<td>105,595</td>
<td>356,067</td>
<td>119,133</td>
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<tr>
<td>Early Reading Intervention</td>
<td>70,064</td>
<td>23,442</td>
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<td>School Construction Grants Program</td>
<td>194,952</td>
<td>48,874</td>
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<td>ISAEP</td>
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<td>7,859</td>
<td>N/A</td>
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<tr>
<td>SOL Algebra Readiness</td>
<td>44,018</td>
<td>14,727</td>
<td>44,018</td>
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<td>Technology - VPSA</td>
<td>284,000</td>
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Subtotal - Incentive Accounts: 2,684,030 835,618 2,740,745 854,504

III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<td>Career and Technical Education</td>
<td>36,734</td>
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<td>36,734</td>
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<td>11,619</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails</td>
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<td>N/A</td>
<td>174,088</td>
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<tr>
<td>Adult Education</td>
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<tr>
<td>Foster Care</td>
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</tr>
<tr>
<td>Alternative Education</td>
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<td>N/A</td>
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<td>N/A</td>
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<tr>
<td>Electronic Classroom</td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<td>School Nutrition</td>
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<td>23,270</td>
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<tr>
<td>Academic Year Governor's School</td>
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<td>N/A</td>
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<td>School Breakfast</td>
<td>8,521</td>
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</table>

Subtotal - Categorical Accounts: 483,859 0 526,464 0

Total State & Local Funds: 30,485,793 8,374,579 32,619,970 8,930,447

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 * Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
## FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

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<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Basic Aid</td>
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<td>169,211,011</td>
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<td>1,685,542</td>
<td>1,171,465</td>
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<td>16,661,630</td>
<td>11,511,570</td>
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<td>2,431,482</td>
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<td>4,323,499</td>
<td>8,309,442</td>
<td>5,741,017</td>
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<tr>
<td>Social Security</td>
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<td>5,144,128</td>
<td>8,910,197</td>
<td>6,156,081</td>
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<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
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<td>0</td>
<td>N/A</td>
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<td>1,520,312</td>
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<td>Compensation Supplement in FY 06 only.</td>
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<td>2,206,695</td>
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**Subtotal - SOQ Accounts:** 249,703,223 137,760,579 275,015,887 152,212,241

### II. Incentive Programs:

| Lottery                      | 9,454,446          | 6,532,105          | 9,670,112           | 6,681,109           |
| All-Risk                    | 1,128,336          | 779,571            | 1,198,127           | 827,789             |
| K-3 Primary Class Size Reduction | 2,019,123       | 1,395,018          | 2,340,782           | 1,617,253           |
| AL-Risk Four-Year-Olds       | 0                   | 0                  | 1,778,813           | 1,228,987           |
| Early Reading Intervention  | 921,246            | 636,492            | 960,053             | 663,303             |
| School Construction Grants Program | 867,708 | 354,545            | 896,432             | 366,282             |
| ISAEP                       | 47,152             | N/A                | 47,152              | N/A                 |
| SOL Algebra Readiness       | 279,324            | 192,986            | 293,201             | 202,573             |
| Technology - VPSA           | 2,104,000          | 410,400            | 2,104,000           | 410,400             |

**Subtotal - Incentive Accounts:** 16,821,335 10,301,116 19,288,672 11,997,697

### III. Categorical Programs:

| Career and Technical Education | 284,656 | N/A | 284,656 | N/A |
| Special Education - Homebound | 232,233 | N/A | 255,427 | N/A |
| State-operated Programs | 635,270 | N/A | 687,306 | N/A |
| Regional Tuition | 10,755,919 | N/A | 12,036,612 | N/A |
| Special Education in Jails | 85,998 | N/A | 90,956 | N/A |
| Adult Education | 18,900 | N/A | 18,900 | N/A |
| Foster Care | 383,136 | N/A | 419,218 | N/A |
| Alternative Education | 165,157 | N/A | 169,419 | N/A |
| Electronic Classroom | 392,000 | N/A | 392,000 | N/A |
| School Nutrition | 321,812 | N/A | 321,812 | N/A |
| Academic Year Governor's School | 0 | N/A | 0 | N/A |
| School Breakfast | School Breakfast Program in FY 06 only. | 65,695 | N/A |

**Subtotal - Categorical Accounts:** 13,275,082 0 14,742,001 0

**Total State & Local Funds:** 279,799,640 148,061,696 309,046,561 164,209,939

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1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. ° SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. **Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
**FY 2005 & 2006 State Entitlements and Local Match Requirements**  
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2005 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
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<tbody>
<tr>
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<td>7,519,400</td>
<td>22,435,463</td>
<td>7,824,498</td>
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### I. SOQ Programs:

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<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2005 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
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<tbody>
<tr>
<td>Basic Aid</td>
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<td>Group Life</td>
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<td>English as a Second Language</td>
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<td>Compensation Supplement&lt;sup&gt;6&lt;/sup&gt;</td>
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<td>265,917</td>
<td>118,023</td>
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Subtotal - SOQ Accounts: 21,341,945 7,519,400 22,435,463 7,824,498

### II. Incentive Programs:

<table>
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<tr>
<th>Program</th>
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<th>FY 2005 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
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<td>Lottery</td>
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<td>825,487</td>
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<td>326,309</td>
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<td>42,587</td>
<td>18,902</td>
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<tr>
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Subtotal - Incentive Accounts: 2,200,095 865,380 2,198,772 864,878

### III. Categorical Programs:

<table>
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<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2005 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
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</thead>
<tbody>
<tr>
<td>Career and Technical Education&lt;sup&gt;5,6&lt;/sup&gt;</td>
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Subtotal - Categorical Accounts: 441,579 0 511,445 0

Total State & Local Funds<sup>2,3</sup>: 23,983,619 8,384,780 25,145,680 8,689,376

---

1. "N/A" = no local match required for this program.  
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.  
3. Columns may not add due to rounding.  
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.  
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.  
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.  
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.  
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.  
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
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Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

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**2004-2006 Composite Index:**

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**I. SOQ Programs:**

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<tr>
<th>Description</th>
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<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<td>1,186,753</td>
<td>2,647,668</td>
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<td>Textbooks</td>
<td>19,614</td>
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<td>Sales Tax</td>
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<td>1,124,379</td>
<td>N/A</td>
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<tr>
<td>Vocational Education</td>
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<td>61,700</td>
<td>30,938</td>
<td>69,022</td>
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<td>Gifted Education</td>
<td>12,119</td>
<td>27,037</td>
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<td>26,714</td>
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<td>Special Education</td>
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<td>237,492</td>
<td>529,846</td>
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<td>Prevention, Intervention &amp; Remediation</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
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<td>Social Security</td>
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<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>English as a Second Language</td>
<td>1,006</td>
<td>2,289</td>
<td>1,347</td>
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<td>Enrollment Loss</td>
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<td>N/A</td>
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<tr>
<td>Remedial Summer School</td>
<td>4,940</td>
<td>N/A</td>
<td>4,873</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement Compensation Supplement in FY 06 only.</td>
<td>25,478</td>
<td>56,842</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Subtotal - SOQ Accounts:**

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,687,970</td>
<td>3,664,019</td>
</tr>
<tr>
<td></td>
<td>2,804,906</td>
</tr>
<tr>
<td></td>
<td>3,718,961</td>
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</tbody>
</table>

**II. Incentive Programs:**

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>77,765</td>
<td>173,496</td>
</tr>
<tr>
<td>Al-Risk</td>
<td>4,870</td>
<td>10,865</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Al-Risk Four-Year-Olds</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>3,216</td>
<td>7,175</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>106,685</td>
<td>73,666</td>
</tr>
<tr>
<td>ISAEP</td>
<td>7,859</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>1,653</td>
<td>3,688</td>
</tr>
<tr>
<td>Technology - VPSS5</td>
<td>102,000</td>
<td>20,400</td>
</tr>
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</table>

**Subtotal - Incentive Accounts:**

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>304,048</td>
<td>289,290</td>
</tr>
<tr>
<td></td>
<td>300,448</td>
</tr>
<tr>
<td></td>
<td>281,563</td>
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</table>

**III. Categorical Programs:**

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>1,476</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>359</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>25,525</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care</td>
<td>65,284</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>4,960</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast School Breakfast Program in FY 06 only.</td>
<td>1,113</td>
<td>N/A</td>
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</table>

**Subtotal - Categorical Accounts:**

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>97,603</td>
<td></td>
</tr>
<tr>
<td></td>
<td>113,098</td>
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<td></td>
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**Total State & Local Funds:**

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,089,621</td>
<td>3,953,308</td>
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<tr>
<td></td>
<td>3,218,452</td>
</tr>
<tr>
<td></td>
<td>4,000,524</td>
</tr>
</tbody>
</table>

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.

1 = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
* Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>079</td>
<td>RICHMOND</td>
<td>1,200.40</td>
<td>1,200.40</td>
<td>1,183.00</td>
<td>1,183.00</td>
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</table>

2004-2006 Composite Index: 0.3421

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>3,656,799</td>
<td>1,901,491</td>
<td>3,634,229</td>
<td>1,889,755</td>
</tr>
<tr>
<td>Textbooks</td>
<td>49,849</td>
<td>25,921</td>
<td>49,126</td>
<td>25,545</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>929,872</td>
<td>N/A</td>
<td>1,012,091</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>60,020</td>
<td>31,210</td>
<td>72,382</td>
<td>37,637</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>30,010</td>
<td>15,605</td>
<td>30,354</td>
<td>15,783</td>
</tr>
<tr>
<td>Special Education</td>
<td>236,133</td>
<td>122,766</td>
<td>282,521</td>
<td>146,908</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>78,974</td>
<td>41,066</td>
<td>78,608</td>
<td>40,875</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>123,081</td>
<td>64,052</td>
<td>154,581</td>
<td>80,380</td>
</tr>
<tr>
<td>Social Security</td>
<td>147,290</td>
<td>76,678</td>
<td>165,697</td>
<td>86,161</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>25,543</td>
<td>13,282</td>
<td>30,220</td>
<td>15,714</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>44,627</td>
<td>N/A</td>
<td>37,417</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School¹</td>
<td>37,000</td>
<td>N/A</td>
<td>40,250</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>65,377</td>
<td>N/A</td>
<td>33,995</td>
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</table>


II. Incentive Programs:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>197,641</td>
<td>102,771</td>
<td>190,869</td>
<td>99,250</td>
</tr>
<tr>
<td>At-Risk</td>
<td>68,832</td>
<td>35,792</td>
<td>69,520</td>
<td>36,150</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>98,101</td>
<td>51,011</td>
<td>97,018</td>
<td>50,448</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>35,527</td>
<td>18,474</td>
<td>42,632</td>
<td>22,168</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>17,088</td>
<td>8,866</td>
<td>15,379</td>
<td>7,997</td>
</tr>
<tr>
<td>School Construction Grants Program⁴</td>
<td>116,901</td>
<td>39,992</td>
<td>116,475</td>
<td>39,846</td>
</tr>
<tr>
<td>ISAEAP</td>
<td>7,859</td>
<td>N/A</td>
<td>7,859</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>0</td>
<td>0</td>
<td>10,541</td>
<td>5,481</td>
</tr>
<tr>
<td>Technology - VPSA⁵</td>
<td>154,000</td>
<td>25,600</td>
<td>154,000</td>
<td>25,600</td>
</tr>
</tbody>
</table>

Subtotal - Incentive Accounts: 695,949 282,525 704,293 286,940

III. Categorical Programs:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education⁵,⁶</td>
<td>10,710</td>
<td>N/A</td>
<td>10,710</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound¹</td>
<td>5,336</td>
<td>N/A</td>
<td>6,013</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs⁶</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition⁶,⁷</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails¹</td>
<td>8,500</td>
<td>N/A</td>
<td>8,900</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education⁶</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care¹</td>
<td>25,777</td>
<td>N/A</td>
<td>28,216</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education⁵,⁶</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom¹</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition¹</td>
<td>6,374</td>
<td>N/A</td>
<td>6,374</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School⁵</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast¹</td>
<td>1,578</td>
<td>N/A</td>
<td>1,578</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 56,696 0 61,880 0

Total State & Local Funds²,³ | 6,171,843 | 2,574,616 | 6,419,026 | 2,659,693

¹ “N/A” = no local match required for this program.
² ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
³ Columns may not add due to rounding.
⁴ School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
⁵ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
⁶ Final reimbursements will be based on actual expenditures, up to the projected entitlement.
⁷ Final reimbursements will be based on actual expenditures, subject to the availability of funds.

BOLD = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
* Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.

BOLD = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
* Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>080</td>
<td>ROANOKE</td>
<td>14,400.00</td>
<td>14,400.00</td>
<td>14,491.00</td>
<td>14,491.00</td>
</tr>
</tbody>
</table>

2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.3926</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I. SOQ Programs:

- Basic Aid: 33,201,618 21,460,249 33,525,110 21,669,342
- Textbooks: 552,083 356,845 555,572 359,100
- Sales Tax: 12,370,133 N/A 13,463,906 N/A
- Vocational Education: 813,430 525,770 924,193 597,362
- Gifted Education: 332,369 214,831 334,470 216,186
- Special Education: 4,863,087 3,143,313 5,386,722 3,481,770
- Prevention, Intervention & Remediation: 244,904 158,296 246,451 159,297
- VRS Retirement (Includes RHCC): 1,502,673 976,630 1,907,711 1,233,071
- Social Security: 1,789,925 1,166,182 2,052,074 1,326,382
- English as a Second Language: 94,905 61,343 112,481 72,703
- Remedial Summer School: 126,254 N/A 148,874 N/A
- Compensation Supplement: 695,345 449,444

Subtotal - SOQ Accounts: 55,891,381 28,063,458 59,352,909 29,564,660

II. Incentive Programs:

- Lottery: 2,188,914 1,414,830 2,158,562 1,395,211
- At-Risk: 94,381 61,004 96,686 62,494
- K-3 Primary Class Size Reduction: 196,306 126,885 198,944 128,590
- At-Risk Four-Year-Olds: 223,037 144,163 225,837 165,363
- Early Reading Intervention: 77,305 49,967 77,305 49,967
- School Construction Grants Program: 282,315 110,837 282,414 110,876
- SOL Algebra Readiness: 34,105 22,044 34,105 22,044
- Technology - VPSA: 856,000 160,800 856,000 160,800

Subtotal - Incentive Accounts: 3,968,080 2,090,529 3,975,570 2,096,345

III. Categorical Programs:

- Career and Technical Education: 172,495 N/A 172,495 N/A
- Special Education - Homebound: 20,424 N/A 6,838 N/A
- State-operated Programs: 912,344 N/A 953,922 N/A
- Regional Tuition: 0 N/A 0 N/A
- Special Education in Jails: 8,392 N/A 8,392 N/A
- Foster Care: 337,524 N/A 369,444 N/A
- Alternative Education: 76,254 N/A 77,835 N/A
- Electronic Classroom: 0 N/A 0 N/A
- School Nutrition: 62,158 N/A 62,158 N/A
- Academic Year Governor's School: 0 N/A 0 N/A
- School Breakfast Program in FY 06 only: 8,583 N/A

Subtotal - Categorical Accounts: 1,589,592 0 1,659,668 0

Total State & Local Funds: 61,449,053 30,153,988 64,988,147 31,660,005

---

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Includes reimbursement for Regional Tuition to local governments.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM ²</th>
<th>FY 2005 Adjusted ADM ²</th>
<th>FY 2006 Unadjusted ADM ²</th>
<th>FY 2006 Adjusted ADM ²</th>
</tr>
</thead>
<tbody>
<tr>
<td>081</td>
<td>ROCKBRIDGE</td>
<td>2,750.00</td>
<td>2,750.00</td>
<td>2,693.00</td>
<td>2,693.00</td>
</tr>
</tbody>
</table>

#### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>5,852,771</td>
<td>4,819,678</td>
<td>5,865,062</td>
<td>4,829,799</td>
</tr>
<tr>
<td>Textbooks</td>
<td>95,191</td>
<td>78,389</td>
<td>93,218</td>
<td>76,764</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>2,381,801</td>
<td>N/A</td>
<td>2,592,401</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>202,085</td>
<td>166,415</td>
<td>197,889</td>
<td>162,965</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>57,308</td>
<td>47,192</td>
<td>56,120</td>
<td>46,214</td>
</tr>
<tr>
<td>Special Education</td>
<td>707,299</td>
<td>582,451</td>
<td>696,731</td>
<td>565,514</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>114,616</td>
<td>94,384</td>
<td>112,240</td>
<td>92,428</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>263,276</td>
<td>215,570</td>
<td>323,772</td>
<td>266,621</td>
</tr>
<tr>
<td>Social Security</td>
<td>314,837</td>
<td>257,136</td>
<td>348,091</td>
<td>286,649</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>6,232</td>
<td>5,132</td>
<td>9,546</td>
<td>7,861</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>11,261</td>
<td>N/A</td>
<td>55,866</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>24,173</td>
<td>N/A</td>
<td>30,634</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>119,624</td>
<td>98,509</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal - SOQ Accounts:</strong></td>
<td>10,030,850</td>
<td>6,266,347</td>
<td>10,491,202</td>
<td>6,433,324</td>
</tr>
</tbody>
</table>

#### II. Incentive Programs:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>377,417</td>
<td>310,798</td>
</tr>
<tr>
<td>At-Risk</td>
<td>71,640</td>
<td>58,995</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>112,681</td>
<td>92,791</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>74,034</td>
<td>60,966</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>21,366</td>
<td>17,955</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>131,847</td>
<td>59,542</td>
</tr>
<tr>
<td>ISAEP</td>
<td>23,576</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>13,220</td>
<td>10,886</td>
</tr>
<tr>
<td>Technology - VPSA ²</td>
<td>258,000</td>
<td>51,600</td>
</tr>
<tr>
<td><strong>Subtotal - Incentive Accounts:</strong></td>
<td>1,083,781</td>
<td>663,173</td>
</tr>
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</table>

#### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education², ³</td>
<td>49,051</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound²</td>
<td>22,842</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs ²</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition ², ³</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails ²</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education ²</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care ²</td>
<td>3,964</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education ², ³</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom ²</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition ²</td>
<td>15,286</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School ²</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast ²</td>
<td>3,821</td>
<td>N/A</td>
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<tr>
<td><strong>Subtotal - Categorical Accounts:</strong></td>
<td>91,143</td>
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</table>

**Total State & Local Funds², ³:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>11,205,775</td>
<td>6,929,520</td>
<td>11,670,445</td>
</tr>
</tbody>
</table>

¹ "N/A" = no local match required for this program.
² ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
³ Columns may not add due to rounding.
⁴ School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
⁵ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
⁶ Final reimbursements will be based on actual expenditures, up to the projected entitlement.
⁷ Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**Bold** = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

* Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

**Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</td>
<td>Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
<tr>
<td>082</td>
<td>ROCKINGHAM</td>
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</table>

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3526</td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**: 25,983,788, 14,151,813
- **Textbooks**: 442,585, 241,049
- **Sales Tax**: 10,194,663, N/A
- **Vocational Education**: 539,908, 294,050
- **Gifted Education**: 266,448, 145,118
- **Special Education**: 2,909,895, 1,584,846
- **Prevention, Intervention & Remediation**: 399,672, 217,675
- **VRS Retirement (Includes RHCC)**: 1,133,394, 617,149
- **Social Security**: 1,350,046, 735,044
- **Group Life**: 0
- **English as a Second Language**: 317,873, 173,126
- **Enrollment Loss**: 0
- **Remedial Summer School**: 299,397, N/A
- **Compensation Supplement**: 528,084, 287,616

**Subtotal - SOQ Accounts:** 43,837,669, 18,159,878

#### II. Incentive Programs:

- **Lottery**: 1,754,772, 955,719
- **At-Risk**: 242,812, 132,245
- **K-3 Primary Class Size Reduction**: 484,873, 264,081
- **At-Risk Four-Year-Olds**: 447,483, 243,717
- **Early Reading Intervention**: 114,346, 62,277
- **School Construction Grants Program<sup>4</sup>**: 246,727, 86,996
- **ISAEP**: 31,434, N/A
- **SOL Algebra Readiness**: 55,320, 30,129
- **Technology - VPSA<sup>5</sup>**: 570,000, 114,000

**Subtotal - Incentive Accounts:** 3,947,767, 1,889,166

#### III. Categorical Programs:

- **Career and Technical Education<sup>5, 6</sup>**: 251,648, N/A
- **Special Education - Homebound**: 15,614, N/A
- **State-operated Programs<sup>6</sup>**: 0, N/A
- **Regional Tuition<sup>5, 7</sup>**: 696,121, N/A
- **Special Education in Jails**: 0, N/A
- **Adult Education**: 16,784, N/A
- **Foster Care**: 85,298, N/A
- **Alternative Education<sup>5, 6</sup>**: 0, N/A
- **Electronic Classroom**: 0, N/A
- **School Nutrition**: 69,117, N/A
- **Academic Year Governor’s School**: 0, N/A
- **School Breakfast**: School Breakfast Program in FY 06 only.

**Subtotal - Categorical Accounts:** 1,134,583, 0

**Total State & Local Funds<sup>2, 3</sup>**: 48,920,018, 20,049,044

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**BOLD** = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

* Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>083</td>
<td>RUSSELL</td>
<td>4,085.40</td>
<td>4,085.40</td>
<td>4,076.00</td>
<td>4,076.00</td>
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</tbody>
</table>

2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>0.2496</td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>13,031,617</td>
<td>4,334,610</td>
<td>13,070,477</td>
<td>4,347,536</td>
</tr>
<tr>
<td>Textbooks</td>
<td>193,506</td>
<td>64,364</td>
<td>193,061</td>
<td>64,216</td>
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<tr>
<td>Sales Tax</td>
<td>3,661,327</td>
<td>N/A</td>
<td>3,985,063</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>370,948</td>
<td>123,386</td>
<td>367,036</td>
<td>122,064</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>119,662</td>
<td>39,769</td>
<td>119,287</td>
<td>39,677</td>
</tr>
<tr>
<td>Special Education</td>
<td>1,701,455</td>
<td>565,942</td>
<td>1,670,012</td>
<td>555,484</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>407,736</td>
<td>135,622</td>
<td>403,739</td>
<td>134,293</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>535,751</td>
<td>178,455</td>
<td>664,084</td>
<td>220,890</td>
</tr>
<tr>
<td>Social Security</td>
<td>639,561</td>
<td>213,166</td>
<td>711,511</td>
<td>236,664</td>
</tr>
<tr>
<td>Group Life</td>
<td>711</td>
<td>236</td>
<td>1,088</td>
<td>362</td>
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<tr>
<td>English as a Second Language</td>
<td>47,620</td>
<td>N/A</td>
<td>46,982</td>
<td>N/A</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>263,042</td>
<td>87,494</td>
<td>20,709,794</td>
<td>5,655,551</td>
</tr>
</tbody>
</table>

Subtotal - SOQ Accounts: 20,709,794, 5,655,551

II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>767,219</td>
<td>255,194</td>
<td>750,099</td>
<td>249,500</td>
</tr>
<tr>
<td>Al-Risk</td>
<td>436,923</td>
<td>145,330</td>
<td>444,884</td>
<td>147,976</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>388,339</td>
<td>129,170</td>
<td>389,688</td>
<td>129,619</td>
</tr>
<tr>
<td>Al-Risk Four-Year-Olds</td>
<td>117,513</td>
<td>39,087</td>
<td>39,677</td>
<td>122,064</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>64,320</td>
<td>21,394</td>
<td>64,320</td>
<td>21,394</td>
</tr>
<tr>
<td>School Construction Grants Program⁴</td>
<td>164,345</td>
<td>41,021</td>
<td>163,940</td>
<td>40,919</td>
</tr>
<tr>
<td>ISAEP</td>
<td>15,717</td>
<td>N/A</td>
<td>15,717</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>52,099</td>
<td>17,329</td>
<td>52,099</td>
<td>17,329</td>
</tr>
<tr>
<td>Technology - VPSA⁵</td>
<td>414,000</td>
<td>77,600</td>
<td>414,000</td>
<td>77,600</td>
</tr>
</tbody>
</table>

Subtotal - Incentive Accounts: 2,420,474, 726,126

III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Education - Homebound</td>
<td>60,500</td>
<td>N/A</td>
<td>81,176</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs⁶</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition⁷</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails⁷</td>
<td>23,600</td>
<td>N/A</td>
<td>24,961</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education⁸</td>
<td>6,338</td>
<td>N/A</td>
<td>6,338</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care⁹</td>
<td>19,029</td>
<td>N/A</td>
<td>20,815</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education⁶⁷</td>
<td>532,373</td>
<td>N/A</td>
<td>541,128</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom⁷</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition⁷</td>
<td>22,946</td>
<td>N/A</td>
<td>22,946</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School⁵</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast⁷</td>
<td>7,762</td>
<td>N/A</td>
<td>7,762</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 722,967, 763,307

Total State & Local Funds³: 23,853,234, 6,381,678

¹ “N/A” = no local match required for this program.
² ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
³ Columns may not add due to rounding.
⁴ School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
⁵ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁶ Final reimbursements will be based on actual expenditures, up to the projected entitlement.
⁷ Final reimbursements will be based on actual expenditures, subject to the availability of funds.
Ⅰ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
Ⅱ = Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

Subtotal - SOQ Accounts: 20,709,794, 5,655,551
Subtotal - Incentive Accounts: 2,420,474, 726,126
Subtotal - Categorical Accounts: 722,967, 763,307
Total State & Local Funds: 23,853,234, 6,381,678

Total State & Local Funds: 24,704,207, 6,536,171
## FY 2005 & 2006 State Entitlements and Local Match Requirements

### Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>084</td>
<td>SCOTT</td>
<td>3,640.40</td>
<td>3,640.40</td>
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<td>3,602.00</td>
</tr>
</tbody>
</table>

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2115</td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**: 11,631,414, 3,119,904, 11,711,205, 3,141,306
- **Textbooks**: 181,183, 48,599, 179,272, 48,086
- **Sales Tax**: 2,973,790, N/A, 3,236,733, N/A
- **Vocational Education**: 266,952, 71,605, 264,136, 70,850
- **Gifted Education**: 109,077, 29,258, 107,927, 28,948
- **Special Education**: 1,739,496, 466,566, 1,709,787, 458,617
- **Prevention, Intervention & Remediation**: 338,714, 90,853, 335,141, 89,895
- **VRS Retirement (Includes RHCC)**: 505,936, 136,468, 625,771, 167,851
- **Social Security**: 601,870, 162,752, 672,471, 180,377
- **English as a Second Language**: 12,694, 3,405, 19,444, 5,215
- **Enrollment Loss**: 185,987, N/A, 87,387, N/A
- **Remedial Summer School**: 119,253, N/A, 238,505, N/A
- **Compensation Supplement**: 232,895, N/A, 62,470, N/A

**Subtotal - SOQ Accounts:** 18,666,366, 4,129,430, 19,420,674, 4,253,617

#### II. Incentive Programs:

- **Lottery**: 718,360, 192,686, 696,525, 186,829
- **At-Risk**: 354,434, 95,070, 361,662, 97,308
- **K-3 Primary Class Size Reduction**: 419,216, 112,447, 416,290, 111,662
- **At-Risk Four-Year-Olds**: 0, 0, 4,258, 1,142
- **Early Reading Intervention**: 51,201, 13,734, 51,201, 13,734
- **School Construction Grants Program**: 161,718, 34,203, 159,852, 33,808
- **ISAEP**: 7,859, N/A, 7,859, N/A
- **SOL Algebra Readiness**: 46,321, 12,425, 44,273, 11,875
- **Technology - VPSA**: 440,000, 82,800, 440,000, 82,800

**Subtotal - Incentive Accounts:** 2,199,109, 543,365, 2,181,920, 538,860

#### III. Categorical Programs:

- **Career and Technical Education**: 40,124, N/A, 40,124, N/A
- **Special Education - Homebound**: 49,824, 54,697, N/A
- **State-operated Programs**: 0, N/A, 0, N/A
- **Regional Tuition**: 6,500, N/A, 6,875, N/A
- **Special Education in Jails**: 6,500, N/A, 6,875, N/A
- **Adult Education**: 5,300, N/A, 5,300, N/A
- **Foster Care**: 9,539, N/A, 10,436, N/A
- **Alternative Education**: 216,916, N/A, 217,849, N/A
- **Electronic Classroom**: 0, N/A, 0, N/A
- **School Nutrition**: 23,591, N/A, 23,591, N/A
- **Academic Year Governor’s School**: 0, N/A, 0, N/A
- **School Breakfast**: 8,832, N/A

**Subtotal - Categorical Accounts:** 351,794, 0, 367,704, 0

**Total State & Local Funds:** 21,217,269, 4,672,795, 21,970,298, 4,792,477

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
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<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>085</td>
<td>SHENANDOAH</td>
<td>5,789.70</td>
<td>5,789.70</td>
<td>5,868.00</td>
<td>5,868.00</td>
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</tbody>
</table>

2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>14,367,989</td>
<td>8,358,979</td>
<td>14,649,514</td>
<td>8,522,764</td>
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<tr>
<td>Textbooks</td>
<td>231,035</td>
<td>134,411</td>
<td>234,159</td>
<td>136,229</td>
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<tr>
<td>Sales Tax</td>
<td>4,739,369</td>
<td>N/A</td>
<td>5,158,426</td>
<td>N/A</td>
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<tr>
<td>Vocational Education</td>
<td>351,384</td>
<td>204,427</td>
<td>419,202</td>
<td>243,862</td>
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<tr>
<td>Gifted Education</td>
<td>142,750</td>
<td>83,049</td>
<td>144,680</td>
<td>84,172</td>
</tr>
<tr>
<td>Special Education</td>
<td>1,445,798</td>
<td>841,133</td>
<td>1,699,085</td>
<td>988,476</td>
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<td>Prevention, Intervention &amp; Remediation</td>
<td>226,935</td>
<td>132,026</td>
<td>230,004</td>
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<td>VRS Retirement (Includes RHCC)</td>
<td>590,677</td>
<td>344,786</td>
<td>759,500</td>
<td>441,861</td>
</tr>
<tr>
<td>Social Security</td>
<td>703,076</td>
<td>410,998</td>
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<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>66,751</td>
<td>38,834</td>
<td>78,864</td>
<td>45,881</td>
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<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>214,531</td>
<td>N/A</td>
<td>224,621</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>285,651</td>
<td>166,185</td>
<td></td>
</tr>
</tbody>
</table>


II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>916,014</td>
<td>532,917</td>
<td>909,779</td>
<td>529,289</td>
</tr>
<tr>
<td>At-Risk</td>
<td>125,970</td>
<td>73,287</td>
<td>129,965</td>
<td>75,611</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>254,320</td>
<td>147,956</td>
<td>258,871</td>
<td>150,605</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>163,866</td>
<td>95,334</td>
<td>184,350</td>
<td>107,251</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
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<td>35,347</td>
<td>62,399</td>
<td>36,302</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>176,117</td>
<td>64,776</td>
<td>176,327</td>
<td>64,853</td>
</tr>
<tr>
<td>ISAEP</td>
<td>15,177</td>
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<td>15,177</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>28,745</td>
<td>16,723</td>
<td>30,387</td>
<td>17,678</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>336,000</td>
<td>62,000</td>
<td>336,000</td>
<td>62,000</td>
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</table>

Subtotal - Incentive Accounts: 2,077,506 1,028,341 2,103,795 1,043,590

III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>62,413</td>
<td>N/A</td>
<td>62,413</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>7,245</td>
<td>N/A</td>
<td>7,535</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>452,649</td>
<td>N/A</td>
<td>444,153</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>3,256</td>
<td>N/A</td>
<td>3,444</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education</td>
<td>2,071</td>
<td>N/A</td>
<td>2,071</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care</td>
<td>65,873</td>
<td>N/A</td>
<td>72,125</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>28,450</td>
<td>N/A</td>
<td>28,450</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>119,041</td>
<td>N/A</td>
<td>119,109</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>3,872</td>
<td>N/A</td>
<td>3,872</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 740,999 0 743,172 0

Total State & Local Funds: 25,898,800 11,576,984 27,546,616 12,281,564

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>086</td>
<td>SMYTH</td>
<td>4,932.40</td>
<td>4,932.40</td>
<td>4,906.00</td>
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</table>

#### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>14,544,679</td>
<td>4,480,408</td>
<td>14,541,330</td>
<td>4,479,376</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>II. Incentive Programs:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>943,685</td>
</tr>
<tr>
<td>At-Risk</td>
<td>405,207</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>484,740</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>III. Categorical Programs:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>92,597</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>10,157</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>523,363</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>238,374</td>
</tr>
</tbody>
</table>

| Total State & Local Funds | 27,867,015 | 6,882,130 | 29,226,606 | 7,118,868 |

---

1. “N/A” = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
# FY 2005 & 2006 State Entitlements and Local Match Requirements

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM</td>
<td>Adjusted ADM</td>
</tr>
<tr>
<td>087</td>
<td>SOUTHAMPTON</td>
<td>2,777.80</td>
<td>2,777.80</td>
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</tbody>
</table>

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2802</td>
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</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**
  - FY 2005 State Share: 7,606,342
  - FY 2006 State Share: 7,765,898
- **Textbooks**
  - FY 2005 Local Share: 2,960,957
  - FY 2006 Local Share: 3,023,068
- **Sales Tax**
  - FY 2005 Local Share: 2,743,918
  - FY 2006 Local Share: 2,966,536
- **Vocational Education**
  - FY 2005 Local Share: 131,964
  - FY 2006 Local Share: 142,023
- **Gifted Education**
  - FY 2005 Local Share: 75,979
  - FY 2006 Local Share: 76,012
- **Special Education**
  - FY 2005 Local Share: 1,179,682
  - FY 2006 Local Share: 1,238,200
- **Prevention, Intervention & Remediation**
  - FY 2005 Local Share: 289,922
  - FY 2006 Local Share: 298,048
- **VRS Retirement (Includes RHCC)**
  - FY 2005 Local Share: 342,458
  - FY 2006 Local Share: 343,557
- **Social Security**
  - FY 2005 Local Share: 408,736
  - FY 2006 Local Share: 464,394
- **Group Life**
  - FY 2005 Local Share: 4,677
  - FY 2006 Local Share: 0
- **English as a Second Language**
  - FY 2005 Local Share: 121,992
  - FY 2006 Local Share: 123,359
- **Remedial Summer School**
  - FY 2005 Local Share: 12,255
  - FY 2006 Local Share: 11,880

**Subtotal - SOQ Accounts:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2006 State Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>13,031,876</td>
<td>13,816,314</td>
</tr>
</tbody>
</table>

### II. Incentive Programs:

- **Lottery**
  - FY 2005 State Share: 500,385
  - FY 2006 State Share: 490,560
- **At-Risk**
  - FY 2005 State Share: 203,726
  - FY 2006 State Share: 194,787
- **K-3 Primary Class Size Reduction**
  - FY 2005 State Share: 193,672
  - FY 2006 State Share: 194,532
- **Alt-Risk Four-Year-Olds**
  - FY 2005 State Share: 54,417
  - FY 2006 State Share: 62,191
- **Early Reading Intervention**
  - FY 2005 State Share: 28,044
  - FY 2006 State Share: 24,209
- **School Construction Grants Program**
  - FY 2005 State Share: 142,063
  - FY 2006 State Share: 141,688
- **ISAEP**
  - FY 2005 State Share: 15,717
  - FY 2006 State Share: 15,717
- **SOL Algebra Readiness**
  - FY 2005 State Share: 28,778
  - FY 2006 State Share: 11,203
- **Technology - VPSA**
  - FY 2005 State Share: 206,000
  - FY 2006 State Share: 123,359

**Subtotal - Incentive Accounts:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2006 State Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,372,802</td>
<td>1,378,251</td>
</tr>
</tbody>
</table>

### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005 State Share: 23,643
  - FY 2006 State Share: 23,643
- **Special Education - Homebound**
  - FY 2005 State Share: 1,502
  - FY 2006 State Share: 1,308
- **State-operated Programs**
  - FY 2005 State Share: 0
  - FY 2006 State Share: 0
- **Regional Tuition**
  - FY 2005 State Share: 418,133
  - FY 2006 State Share: 480,248
- **Special Education in Jails**
  - FY 2005 State Share: 0
  - FY 2006 State Share: 0
- **Adult Education**
  - FY 2005 State Share: 3,078
  - FY 2006 State Share: 3,078
- **Foster Care**
  - FY 2005 State Share: 26,975
  - FY 2006 State Share: 29,515
- **Alternative Education**
  - FY 2005 State Share: 0
  - FY 2006 State Share: 0
- **Electronic Classroom**
  - FY 2005 State Share: 0
  - FY 2006 State Share: 0
- **School Nutrition**
  - FY 2005 State Share: 12,255
  - FY 2006 State Share: 12,255
- **Academic Year Governor's School**
  - FY 2005 State Share: 0
  - FY 2006 State Share: 0
- **School Breakfast Program**
  - FY 2005 State Share: 5,914
  - FY 2006 State Share: 0

**Subtotal - Categorical Accounts:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2006 State Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>485,587</td>
<td>555,962</td>
</tr>
</tbody>
</table>

### Total State & Local Funds:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>14,890,265</td>
<td>4,430,457</td>
</tr>
<tr>
<td></td>
<td>15,750,527</td>
<td>4,643,695</td>
</tr>
</tbody>
</table>

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**SOQ accounts requiring a local match for purposes of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>IV</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3573</td>
<td>55,886,920</td>
<td>31,069,545</td>
<td>58,466,374</td>
<td>32,503,556</td>
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</table>

### SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Basic Aid</strong></td>
<td>22,772.80</td>
<td>22,772.80</td>
<td>23,701.00</td>
<td>23,701.00</td>
</tr>
<tr>
<td><strong>Textbooks</strong></td>
<td>923,829</td>
<td>513,590</td>
<td>961,484</td>
<td>534,253</td>
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<tr>
<td><strong>Sales Tax</strong></td>
<td>18,003,370</td>
<td>N/A</td>
<td>19,595,236</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Vocational Education</strong></td>
<td>790,348</td>
<td>439,383</td>
<td>1,000,329</td>
<td>556,912</td>
</tr>
<tr>
<td><strong>Gifted Education</strong></td>
<td>556,171</td>
<td>309,195</td>
<td>578,840</td>
<td>321,768</td>
</tr>
<tr>
<td><strong>Special Education</strong></td>
<td>5,825,159</td>
<td>3,238,415</td>
<td>7,144,105</td>
<td>3,971,664</td>
</tr>
<tr>
<td><strong>Prevention, Intervention &amp; Remediation</strong></td>
<td>600,079</td>
<td>333,606</td>
<td>609,305</td>
<td>338,735</td>
</tr>
<tr>
<td><strong>VRS Retirement (Includes RHCC)</strong></td>
<td>2,322,683</td>
<td>333,606</td>
<td>3,048,528</td>
<td>1,694,787</td>
</tr>
<tr>
<td><strong>Social Security</strong></td>
<td>2,759,774</td>
<td>1,532,988</td>
<td>3,263,032</td>
<td>1,814,036</td>
</tr>
<tr>
<td><strong>English as a Second Language</strong></td>
<td>211,492</td>
<td>117,576</td>
<td>266,936</td>
<td>148,399</td>
</tr>
<tr>
<td><strong>Enrollment Loss</strong></td>
<td>204,417</td>
<td>233,236</td>
<td>0</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lottery</strong></td>
<td>3,662,825</td>
<td>2,036,296</td>
<td>3,735,651</td>
<td>2,076,782</td>
</tr>
<tr>
<td><strong>At-Risk</strong></td>
<td>267,423</td>
<td>148,670</td>
<td>281,746</td>
<td>156,309</td>
</tr>
<tr>
<td><strong>K-3 Primary Class Size Reduction</strong></td>
<td>187,411</td>
<td>104,189</td>
<td>187,411</td>
<td>104,189</td>
</tr>
<tr>
<td><strong>Early Reading Intervention</strong></td>
<td>232,040</td>
<td>144,787</td>
<td>240,375</td>
<td>136,339</td>
</tr>
<tr>
<td><strong>School Construction Grants Program</strong></td>
<td>395,724</td>
<td>146,392</td>
<td>405,226</td>
<td>144,787</td>
</tr>
<tr>
<td><strong>ISAP</strong></td>
<td>31,434</td>
<td>31,434</td>
<td>31,434</td>
<td>31,434</td>
</tr>
<tr>
<td><strong>SOL Algebra Readiness</strong></td>
<td>78,945</td>
<td>43,888</td>
<td>82,378</td>
<td>45,797</td>
</tr>
<tr>
<td><strong>Technology - VPSA</strong></td>
<td>882,000</td>
<td>171,200</td>
<td>882,000</td>
<td>171,200</td>
</tr>
</tbody>
</table>

### Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Career and Technical Education</strong></td>
<td>149,739</td>
<td>N/A</td>
<td>149,739</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Special Education - Homebound</strong></td>
<td>54,200</td>
<td>N/A</td>
<td>65,755</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>State-operated Programs</strong></td>
<td>820,669</td>
<td>N/A</td>
<td>768,793</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Regional Tuition</strong></td>
<td>29,898</td>
<td>N/A</td>
<td>29,898</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Special Education in Jails</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Adult Education</strong></td>
<td>4,640</td>
<td>N/A</td>
<td>4,640</td>
<td>N/A</td>
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<tr>
<td><strong>Foster Care</strong></td>
<td>240,757</td>
<td>N/A</td>
<td>263,508</td>
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</tr>
<tr>
<td><strong>Alternative Education</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Electronic Classroom</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td><strong>School Nutrition</strong></td>
<td>108,603</td>
<td>N/A</td>
<td>108,603</td>
<td>N/A</td>
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<tr>
<td><strong>Academic Year Governor's School</strong></td>
<td>441,465</td>
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<td>571,684</td>
<td>N/A</td>
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<tr>
<td><strong>School Breakfast</strong></td>
<td>1,127,215</td>
<td>626,659</td>
<td>1,233,236</td>
<td>626,659</td>
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### Total State & Local Funds:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>96,211,792</td>
<td>41,919,539</td>
</tr>
<tr>
<td>104,765,319</td>
<td>45,703,850</td>
</tr>
</tbody>
</table>

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.*
10. **Bold** = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
12. **Subtotal** - Incentive Accounts: 6,277,579 3,074,716 6,489,748 3,190,781
13. **Subtotal** - Categorical Accounts: 1,849,971 0 1,975,926 0
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM</td>
<td>Adjusted ADM</td>
</tr>
<tr>
<td>089</td>
<td>STAFFORD</td>
<td>25,439.40</td>
<td>25,439.40</td>
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</table>

2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3274</td>
<td></td>
</tr>
</tbody>
</table>

I. SOQ Programs:

- **Basic Aid**: 64,596,731
- **Textbooks**: 1,080,017
- **Sales Tax**: 19,149,266
- **Vocational Education**: 855,527
- **Gifted Education**: 650,201
- **Special Education**: 4,551,404
- **Prevention, Intervention & Remediation**: 564,648
- **VRS Retirement (Includes RHCC)**: 2,548,961
- **Social Security**: 3,038,811
- **Group Life**: 0
- **English as a Second Language**: 224,198
- **Enrollment Loss**: 739,672
- **Remedial Summer School**: 0
- **Compensation Supplement**: 0

Subtotal - SOQ Accounts: 97,999,436

II. Incentive Programs:

- **Lottery**: 4,282,084
- **At-Risk**: 238,442
- **K-3 Primary Class Size Reduction**: 575,013
- **At-Risk Four-Year-Olds**: 0
- **Early Reading Intervention**: 190,424
- **School Construction Grants Program**: 448,360
- **ISAEP**: 31,434
- **SOL Algebra Readiness**: 75,433
- **Technology - VPSA**: 700,000

Subtotal - Incentive Accounts: 6,541,190

III. Categorical Programs:

- **Career and Technical Education**: 110,063
- **Special Education - Homebound**: 117,518
- **State-operated Programs**: 0
- **Regional Tuition**: 334,735
- **Special Education in Jails**: 89,786
- **Adult Education**: 0
- **Foster Care**: 69,894
- **Alternative Education**: 172,251
- **Electronic Classroom**: 0
- **School Nutrition**: 128,234
- **Academic Year Governor's School**: 0
- **School Breakfast**: 0

Subtotal - Categorical Accounts: 1,022,480

Total State & Local Funds: 105,563,106

1 N/A = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>090</td>
<td>SURRY</td>
<td>1,067.30</td>
<td>1,067.30</td>
<td>1,066.00</td>
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### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.8000</td>
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<td></td>
<td></td>
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</table>

#### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>913,734</td>
<td>943,559</td>
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<tr>
<td>Textbooks</td>
<td>13,474</td>
<td>13,457</td>
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<td>Sales Tax</td>
<td>807,320</td>
<td>878,703</td>
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<tr>
<td>Vocational Education</td>
<td>47,175</td>
<td>47,757</td>
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<tr>
<td>Gifted Education</td>
<td>8,111</td>
<td>8,102</td>
</tr>
<tr>
<td>Special Education</td>
<td>205,775</td>
<td>205,951</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>33,940</td>
<td>33,899</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>43,969</td>
<td>33,899</td>
</tr>
<tr>
<td>Social Security</td>
<td>52,478</td>
<td>59,631</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>3,896</td>
<td>345</td>
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<tr>
<td>Remedial Summer School$^7$</td>
<td>13,224</td>
<td>15,580</td>
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<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>20,254</td>
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**Subtotal - SOQ Accounts:**

<table>
<thead>
<tr>
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<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>2,143,096</td>
<td>2,282,621</td>
</tr>
<tr>
<td>Total</td>
<td>5,274,624</td>
<td>5,551,971</td>
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</table>

#### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>53,420</td>
<td>52,285</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>31,753</td>
<td>31,889</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>3,117</td>
<td>3,117</td>
</tr>
<tr>
<td>School Construction Grants Program$^4$</td>
<td>104,541</td>
<td>104,442</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>3,204</td>
<td>3,204</td>
</tr>
<tr>
<td>Technology - VPSA$^5$</td>
<td>128,000</td>
<td>128,000</td>
</tr>
</tbody>
</table>

**Subtotal - Incentive Accounts:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>399,029</td>
<td>401,651</td>
</tr>
<tr>
<td>Total</td>
<td>743,751</td>
<td>754,554</td>
</tr>
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</table>

#### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education$^5, 6$</td>
<td>1,499</td>
<td>1,499</td>
</tr>
<tr>
<td>Special Education - Homebound$^7$</td>
<td>139</td>
<td>70</td>
</tr>
<tr>
<td>State-operated Programs$^6$</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Regional Tuition$^6, 7$</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Special Education in Jails$^7$</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Adult Education$^6$</td>
<td>2,280</td>
<td>2,280</td>
</tr>
<tr>
<td>Foster Care$^7$</td>
<td>23,545</td>
<td>25,770</td>
</tr>
<tr>
<td>Alternative Education$^6, 6$</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Electronic Classroom$^7$</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>School Nutrition$^7$</td>
<td>5,917</td>
<td>5,917</td>
</tr>
<tr>
<td>Academic Year Governor's School$^6$</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>School Breakfast$^7$</td>
<td>2,581</td>
<td>2,581</td>
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</tbody>
</table>

**Subtotal - Categorical Accounts:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>33,380</td>
<td>36,116</td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
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</tr>
</tbody>
</table>

**Total State & Local Funds$^2, 3**

<table>
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<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>2,575,504</td>
<td>2,722,389</td>
</tr>
<tr>
<td>Total</td>
<td>6,018,375</td>
<td>6,306,525</td>
</tr>
</tbody>
</table>

---

$^1$ "N/A" = no local match required for this program.

$^2$ ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.

$^3$ Columns may not add due to rounding.

$^4$ School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.

$^5$ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

$^6$ Final reimbursements will be based on actual expenditures, up to the projected entitlement.

$^7$ Final reimbursements will be based on actual expenditures, subject to the availability of funds.

$^*$ SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

$^*$ Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2961</td>
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<td></td>
</tr>
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### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>3,962,616</td>
<td>1,666,900</td>
<td>4,086,053</td>
<td>1,718,824</td>
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<tr>
<td>Textbooks</td>
<td>59,994</td>
<td>25,237</td>
<td>59,936</td>
<td>25,213</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>1,026,113</td>
<td>N/A</td>
<td>1,116,843</td>
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<tr>
<td>Vocational Education</td>
<td>63,662</td>
<td>26,788</td>
<td>63,621</td>
<td>26,702</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>36,118</td>
<td>15,193</td>
<td>36,083</td>
<td>15,179</td>
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<tr>
<td>Special Education</td>
<td>631,116</td>
<td>265,483</td>
<td>621,963</td>
<td>261,632</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>220,510</td>
<td>92,759</td>
<td>222,197</td>
<td>93,466</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>168,119</td>
<td>70,794</td>
<td>212,004</td>
<td>89,180</td>
</tr>
<tr>
<td>Social Security</td>
<td>200,567</td>
<td>84,498</td>
<td>227,674</td>
<td>95,772</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>5,198</td>
<td>N/A</td>
<td>2,756</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>88,594</td>
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<td>84,447</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td></td>
<td></td>
<td>81,662</td>
<td>34,352</td>
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**Subtotal - SOQ Accounts:** 6,469,292

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>237,866</td>
<td>100,060</td>
<td>232,870</td>
<td>97,958</td>
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<tr>
<td>At-Risk</td>
<td>243,236</td>
<td>102,319</td>
<td>253,204</td>
<td>106,512</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>169,969</td>
<td>71,078</td>
<td>169,703</td>
<td>71,387</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>23,768</td>
<td>9,998</td>
<td>23,768</td>
<td>9,998</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>120,012</td>
<td>35,536</td>
<td>119,812</td>
<td>35,476</td>
</tr>
<tr>
<td>ISAEP</td>
<td>7,859</td>
<td>N/A</td>
<td>7,859</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>28,246</td>
<td>11,882</td>
<td>28,246</td>
<td>11,882</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>180,000</td>
<td>36,000</td>
<td>180,000</td>
<td>36,000</td>
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</table>

**Subtotal - Incentive Accounts:** 1,009,956

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>20,358</td>
<td>N/A</td>
<td>20,358</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>2,941</td>
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<td>1,688</td>
<td>N/A</td>
</tr>
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<td>State-operated Programs</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
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<td>10,915</td>
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<tr>
<td>Special Education in Jails</td>
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<td>N/A</td>
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<tr>
<td>Adult Education</td>
<td>2,290</td>
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<td>Foster Care</td>
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<td>1,542</td>
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<td>Alternative Education</td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>Electronic Classroom</td>
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<td>N/A</td>
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<td>School Nutrition</td>
<td>7,708</td>
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<td>Academic Year Governor's School</td>
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<td>0</td>
<td>N/A</td>
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<tr>
<td>School Breakfast</td>
<td>5,689</td>
<td>N/A</td>
<td>5,689</td>
<td>N/A</td>
</tr>
<tr>
<td>Total SOQ Programs</td>
<td>45,657</td>
<td>0</td>
<td>50,231</td>
<td>0</td>
</tr>
</tbody>
</table>

**Total State & Local Funds:** 7,524,905

---

1. **N/A** = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
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<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
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### 2004-2006 Composite Index:

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#### I. SOQ Programs:

- **Basic Aid**: 19,529,659 (6,954,826) / 19,483,983 (6,938,560)
- **Textbooks**: 318,719 (113,501) / 313,897 (111,784)
- **Sales Tax**: 5,781,407 N/A / 6,292,601 N/A
- **Vocational Education**: 908,896 (323,672) / 924,983 (329,401)
- **Gifted Education**: 191,878 (68,331) / 188,975 (67,297)
- **Special Education**: 2,489,364 (866,503) / 2,501,432 (890,800)
- **Prevention, Intervention & Remediation**: 711,968 (253,543) / 701,197 (249,707)
- **VRS Retirement (Includes RHCC)**: 871,857 (310,944) / 1,079,451 (384,410)
- **Social Security**: 1,040,890 (371,475) / 1,161,276 (413,549)
- **Group Life**: 0 / 0
- **English as a Second Language**: 3,142 (1,119) / 6,061 (2,158)
- **Enrollment Loss**: 216,210 N/A / 209,510 N/A
- **Remedial Summer School**: 239,021 N/A / 244,905 N/A
- **Compensation Supplement**: 420,815 N/A / 143,449 N/A

**Subtotal - SOQ Accounts:** 32,303,011 (9,283,914) / 33,511,086 (9,531,116)

#### II. Incentive Programs:

- **Lottery**: 1,263,668 (450,012) / 1,219,585 (434,314)
- **At-Risk**: 666,532 (237,007) / 674,883 (240,337)
- **K-3 Primary Class Size Reduction**: 811,437 (288,966) / 802,778 (285,882)
- **At-Risk Four-Year-Olds**: 398,196 (141,804) / 441,998 (157,403)
- **Early Reading Intervention**: 78,528 (27,965) / 76,613 (29,813)
- **School Construction Grants Program**: 207,817 (54,573) / 205,294 (53,910)
- **ISAEP**: 23,576 N/A / 23,576 N/A
- **SOL Algebra Readiness**: 84,617 (30,133) / 82,594 (29,413)
- **Technology - VPSA**: 492,000 (98,400) / 492,000 (98,400)

**Subtotal - Incentive Accounts:** 4,025,371 (1,328,860) / 4,019,321 (1,326,942)

#### III. Categorical Programs:

- **Career and Technical Education**: 63,439 N/A / 63,439 N/A
- **Special Education - Homebound**: 61,429 N/A / 57,274 N/A
- **State-operated Programs**: 0 N/A / 0 N/A
- **Regional Tuition**: 0 N/A / 0 N/A
- **Special Education in Jails**: 5,977 N/A / 6,322 N/A
- **Adult Education**: 0 N/A / 0 N/A
- **Foster Care**: 0 N/A / 0 N/A
- **Alternative Education**: 0 N/A / 0 N/A
- **Electronic Classroom**: 0 N/A / 0 N/A
- **School Nutrition**: 41,693 N/A / 41,693 N/A
- **Academic Year Governor's School**: 0 N/A / 0 N/A
- **School Breakfast**: 0 N/A / 0 N/A

**Subtotal - Categorical Accounts:** 172,538 0 / 183,087 0

**Total State & Local Funds**: 36,500,920 (10,612,774) / 37,713,495 (10,858,057)

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3704</td>
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</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 12,370,741
  - FY 2006: 12,573,658

- **Sales Tax**
  - FY 2005: 4,294,858
  - FY 2006: 4,647,411

- **Vocational Education**
  - FY 2005: 160,092
  - FY 2006: 199,392

- **Gifted Education**
  - FY 2005: 124,153
  - FY 2006: 168,557

- **Special Education**
  - FY 2005: 1,368,950
  - FY 2006: 1,705,581

- **Prevention, Intervention & Remediation**
  - FY 2005: 231,970
  - FY 2006: 310,173

- **VRS Retirement (Includes RHCC)**
  - FY 2005: 524,765
  - FY 2006: 674,795

- **Social Security**
  - FY 2005: 622,617
  - FY 2006: 721,849

- **English as a Second Language**
  - FY 2005: 54,255
  - FY 2006: 73,365

- **At-Risk Four-Year-Olds**
  - FY 2005: 118,923
  - FY 2006: 122,438

- **Early Reading Intervention**
  - FY 2005: 62,142
  - FY 2006: 62,142

- **School Construction Grants Program**
  - FY 2005: 167,141
  - FY 2006: 168,132

- **ISAEP**
  - FY 2005: 15,717
  - FY 2006: 15,717

- **SOL Algebra Readiness**
  - FY 2005: 28,535
  - FY 2006: 28,535

- **Technology - VPSA**
  - FY 2005: 258,000
  - FY 2006: 258,000

### Subtotal - SOQ Accounts:

20,015,328

### II. Incentive Programs:

- **Lottery**
  - FY 2005: 817,645
  - FY 2006: 816,947

- **At-Risk**
  - FY 2005: 118,923
  - FY 2006: 122,438

- **K-3 Primary Class Size Reduction**
  - FY 2005: 292,287
  - FY 2006: 298,182

- **At-Risk Four-Year-Olds**
  - FY 2005: 118,994
  - FY 2006: 116,906

- **Early Reading Intervention**
  - FY 2005: 164,142
  - FY 2006: 164,142

- **School Construction Grants Program**
  - FY 2005: 164,142
  - FY 2006: 164,142

- **ISAEP**
  - FY 2005: 15,717
  - FY 2006: 15,717

- **SOL Algebra Readiness**
  - FY 2005: 28,535
  - FY 2006: 28,535

- **Technology - VPSA**
  - FY 2005: 258,000
  - FY 2006: 258,000

### Subtotal - Incentive Accounts:

1,879,394

### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 6,111
  - FY 2006: 6,111

- **Special Education - Homebound**
  - FY 2005: 13,819
  - FY 2006: 13,408

- **State-operated Programs**
  - FY 2005: 0
  - FY 2006: 0

- **Regional Tuition**
  - FY 2005: 29,728
  - FY 2006: 31,442

- **Special Education in Jails**
  - FY 2005: 2,125
  - FY 2006: 2,125

- **Foster Care**
  - FY 2005: 15,206
  - FY 2006: 16,644

- **Alternative Education**
  - FY 2005: 0
  - FY 2006: 0

- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0

- **School Nutrition**
  - FY 2005: 23,629
  - FY 2006: 23,629

- **Academic Year Governor's School**
  - FY 2005: 5,974
  - FY 2006: 5,974

### Subtotal - Categorical Accounts:

90,619

### Total State & Local Funds:

21,985,341
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
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2004-2006 Composite Index:

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<tr>
<th>FY 2005 State Share</th>
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<th>FY 2006 Local Share</th>
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I. SOQ Programs:

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<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
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</thead>
<tbody>
<tr>
<td>Basic Aid</td>
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<td>18,725,590</td>
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<td>Textbooks</td>
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<td>299,682</td>
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<td>Sales Tax</td>
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<td>5,665,602</td>
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<td>Vocational Education</td>
<td>621,891</td>
<td>693,182</td>
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<td>Gifted Education</td>
<td>179,029</td>
<td>185,165</td>
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<td>Special Education</td>
<td>1,413,388</td>
<td>1,566,781</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
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<td>489,026</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
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<td>947,090</td>
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<tr>
<td>Social Security</td>
<td>884,357</td>
<td>1,019,019</td>
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<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
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<tr>
<td>English as a Second Language</td>
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<td>19,204</td>
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<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Remedial Summer School</td>
<td>129,647</td>
<td>259,294</td>
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<tr>
<td>Compensation Supplement</td>
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<td>546,896</td>
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Subtotal - SOQ Accounts: 28,216,112

II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
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<th>FY 2006</th>
</tr>
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<tbody>
<tr>
<td>Lottery</td>
<td>1,179,049</td>
<td>1,164,356</td>
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<td>At-Risk</td>
<td>363,983</td>
<td>376,938</td>
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<td>K-3 Primary Class Size Reduction</td>
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<td>548,799</td>
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<td>At-Risk Four-Year-Olds</td>
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<td>189,861</td>
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<td>Early Reading Intervention</td>
<td>27,059</td>
<td>27,059</td>
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<td>School Construction Grants Program</td>
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<td>ISAE5</td>
<td>23,576</td>
<td>23,576</td>
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<tr>
<td>SOL Algebra Readiness</td>
<td>57,422</td>
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<tr>
<td>Technology - VPSA</td>
<td>518,000</td>
<td>518,000</td>
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Subtotal - Incentive Accounts: 3,075,769

III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
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<th>FY 2006</th>
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<tr>
<td>Career and Technical Education</td>
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<td>74,200</td>
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<tr>
<td>Special Education - Homebound</td>
<td>42,115</td>
<td>31,152</td>
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<tr>
<td>State-operated Programs</td>
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<td>0</td>
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<tr>
<td>Regional Tuition</td>
<td>137,668</td>
<td>135,863</td>
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<tr>
<td>Special Education in Jails</td>
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<td>Alternative Education</td>
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<td>Electronic Classroom</td>
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<td>School Nutrition</td>
<td>43,201</td>
<td>43,201</td>
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<tr>
<td>Academic Year Governor's School</td>
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<td>427,718</td>
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<tr>
<td>School Breakfast</td>
<td>13,655</td>
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</table>

Subtotal - Categorical Accounts: 973,499

Total State & Local Funds: 32,265,380

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

**BOLD** - Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements  
Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)  

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
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<td>095</td>
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### 2004-2006 Composite Index:

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#### I. SOQ Programs:

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<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td><strong>Basic Aid</strong></td>
<td>4,399,987</td>
<td>2,697,911</td>
<td>4,222,704</td>
<td>2,589,207</td>
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<td><strong>Textbooks</strong></td>
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<td><strong>Sales Tax</strong></td>
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<td>1,921,693</td>
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<td><strong>Vocational Education</strong></td>
<td>38,913</td>
<td>23,860</td>
<td>42,446</td>
<td>26,026</td>
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<tr>
<td><strong>Gifted Education</strong></td>
<td>43,360</td>
<td>26,587</td>
<td>41,385</td>
<td>25,376</td>
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<tr>
<td><strong>Special Education</strong></td>
<td>423,592</td>
<td>259,731</td>
<td>448,864</td>
<td>275,227</td>
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<td><strong>Prevention, Intervention &amp; Remediation</strong></td>
<td>224,582</td>
<td>137,705</td>
<td>220,718</td>
<td>135,336</td>
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<td><strong>VRS Retirement (Includes RHCC)</strong></td>
<td>176,931</td>
<td>108,282</td>
<td>214,689</td>
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<td>128,670</td>
<td>230,893</td>
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<td><strong>Group Life</strong></td>
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<td><strong>English as a Second Language</strong></td>
<td>51,951</td>
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<td><strong>Enrollment Loss</strong></td>
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<td><strong>Remedial Summer School</strong></td>
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<td><strong>Compensation Supplement</strong></td>
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<td>3,457,630</td>
<td>7,707,977</td>
<td>3,460,983</td>
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#### II. Incentive Programs:

<table>
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<tr>
<th></th>
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<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Lottery</strong></td>
<td>278,237</td>
<td>170,605</td>
<td>267,235</td>
<td>159,567</td>
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<tr>
<td><strong>At-Risk</strong></td>
<td>193,824</td>
<td>118,846</td>
<td>191,039</td>
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<td><strong>K-3 Primary Class Size Reduction</strong></td>
<td>187,526</td>
<td>114,984</td>
<td>179,686</td>
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<tr>
<td><strong>At-Risk Four-Year-Olds</strong></td>
<td>53,559</td>
<td>32,840</td>
<td>174,068</td>
<td>106,732</td>
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<td><strong>Early Reading Intervention</strong></td>
<td>24,152</td>
<td>14,809</td>
<td>24,152</td>
<td>14,809</td>
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<tr>
<td><strong>School Construction Grants Program</strong></td>
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<td>47,462</td>
<td>123,190</td>
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<td><strong>ISAEP</strong></td>
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<td>7,859</td>
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<tr>
<td><strong>SOL Algebra Readiness</strong></td>
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<td>14,209</td>
<td>21,474</td>
<td>13,167</td>
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<td><strong>Technology - VPSA</strong></td>
<td>180,000</td>
<td>30,800</td>
<td>180,000</td>
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#### III. Categorical Programs:

<table>
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<tr>
<th></th>
<th></th>
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<th></th>
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<tbody>
<tr>
<td><strong>Career and Technical Education</strong></td>
<td>10,105</td>
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<td>10,105</td>
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<tr>
<td><strong>Special Education in Jails</strong></td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Adult Education</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
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<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Alternative Education</strong></td>
<td>101,542</td>
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<td>0</td>
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<tr>
<td><strong>School Nutrition</strong></td>
<td>11,547</td>
<td>N/A</td>
<td>11,547</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Academic Year Governor's School</strong></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td><strong>School Breakfast</strong></td>
<td>5,472</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 141,194 151,661

Total State & Local Funds: 8,798,006 4,002,186 9,021,341 4,060,197

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
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8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

BOLD
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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<tbody>
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<td>6,645.60</td>
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### 2004-2006 Composite Index:

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<tr>
<th>FY 2005</th>
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<tr>
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<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>31,883,530</td>
<td>6,827,068</td>
<td>33,712,792</td>
<td>7,173,481</td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 19,775,067
- **Textbooks**: 332,976
- **Sales Tax**: 5,518,301
- **Vocational Education**: 833,494
- **Gifted Education**: 205,736
- **Special Education**: 2,410,802
- **Prevention, Intervention & Remediation**: 749,089
- **VRS Retirement (Includes RHCC)**: 892,714
- **Social Security**: 1,061,555
- **English as a Second Language**: 13,906
- **Remedial Summer School**: 89,890
- **Compensation Supplement**: 417,901

**Subtotal - SOQ Accounts:** 31,883,530

### II. Incentive Programs:

- **Lottery**: 1,320,191
- **At-Risk**: 741,739
- **K-3 Primary Class Size Reduction**: 832,612
- **At-Risk Four-Year-Olds**: 261,478
- **Early Reading Intervention**: 76,287
- **School Construction Grants Program**: 210,739
- **ISAEPE**: 23,567
- **SOL Algebra Readiness**: 93,150
- **Technology - VPSA**: 518,000

**Subtotal - Incentive Accounts:** 4,077,772

### III. Categorical Programs:

- **Career and Technical Education**: 111,042
- **Special Education - Homebound**: 47,539
- **State-operated Programs**: 0
- **Regional Tuition**: 0
- **Special Education in Jails**: 900
- **Adult Education**: 8,813
- **Foster Care**: 20,077
- **Alternative Education**: 209,519
- **Electronic Classroom**: 453,300
- **School Nutrition**: 38,753
- **Academic Year Governor's School**: 0
- **School Breakfast**: 889,944

**Subtotal - Categorical Accounts:** 889,944

**Total State & Local Funds**: 36,851,246

---

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
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5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

*Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.*

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
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### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>11,115,459</td>
<td>4,802,426</td>
<td>11,026,330</td>
<td>4,763,918</td>
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<tr>
<td>Textbooks</td>
<td>184,298</td>
<td>79,626</td>
<td>181,772</td>
<td>78,535</td>
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<tr>
<td>Sales Tax</td>
<td>3,596,243</td>
<td>N/A</td>
<td>3,914,224</td>
<td>N/A</td>
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<tr>
<td>Vocational Education</td>
<td>411,692</td>
<td>177,871</td>
<td>449,247</td>
<td>194,097</td>
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<tr>
<td>Gifted Education</td>
<td>110,952</td>
<td>47,937</td>
<td>109,432</td>
<td>47,286</td>
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<tr>
<td>Special Education</td>
<td>1,220,477</td>
<td>527,306</td>
<td>1,327,583</td>
<td>573,581</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>335,777</td>
<td>145,072</td>
<td>311,176</td>
<td>143,084</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>489,610</td>
<td>212,134</td>
<td>609,412</td>
<td>263,297</td>
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<tr>
<td>Social Security</td>
<td>583,814</td>
<td>253,268</td>
<td>656,543</td>
<td>283,658</td>
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<tr>
<td>Group Life</td>
<td>2,314</td>
<td>1,000</td>
<td>4,052</td>
<td>1,751</td>
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<tr>
<td>English as a Second Language</td>
<td>138,987</td>
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<td>107,254</td>
<td>N/A</td>
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<tr>
<td>Remedial Summer School</td>
<td>57,051</td>
<td>N/A</td>
<td>90,486</td>
<td>N/A</td>
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<tr>
<td>Compensation Supplement</td>
<td>227,503</td>
<td>98,293</td>
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</table>

**Subtotal - SOQ Accounts:** 18,246,674 6,246,640 19,035,014 6,447,493

### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>730,710</td>
<td>315,703</td>
</tr>
<tr>
<td>At-Risk</td>
<td>233,032</td>
<td>100,681</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>356,671</td>
<td>154,099</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>271,499</td>
<td>117,301</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>58,040</td>
<td>25,076</td>
</tr>
<tr>
<td>School Construction Grants Program⁴</td>
<td>162,474</td>
<td>49,018</td>
</tr>
<tr>
<td>ISAEP</td>
<td>15,177</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>37,293</td>
<td>16,112</td>
</tr>
<tr>
<td>Technology - VPSA⁵</td>
<td>414,000</td>
<td>77,600</td>
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</tbody>
</table>

**Subtotal - Incentive Accounts:** 2,279,436 855,591 2,290,104 860,406

### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education⁶</td>
<td>47,026</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>30,624</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs⁶</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition⁶</td>
<td>26,397</td>
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</tr>
<tr>
<td>Special Education in Jails⁷</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education⁷</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care⁷</td>
<td>36,548</td>
<td>39,999</td>
</tr>
<tr>
<td>Alternative Education⁶⁵</td>
<td>80,485</td>
<td>81,938</td>
</tr>
<tr>
<td>Electronic Classroom⁷</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition⁷</td>
<td>25,077</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School⁵</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast⁷</td>
<td>7,059</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Subtotal - Categorical Accounts:** 246,157 0 260,267 0

**Total State & Local Funds**²³ 20,772,266 7,102,231 21,585,385 7,307,899

---

¹ "N/A" = no local match required for this program.
² ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
³ Columns may not add due to rounding.
⁴ School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
⁵ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
⁶ Final reimbursements will be based on actual expenditures, up to the projected entitlement.
⁷ Final reimbursements will be based on actual expenditures, subject to the availability of funds.

BOLD SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

*Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.*
## FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2006 State Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3548</td>
<td></td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 30,806,322 / 16,940,612
- **Textbooks**: 503,483 / 276,869
- **Sales Tax**: 9,295,948 / N/A
- **Vocational Education**: 311,088 / 171,069
- **Gifted Education**: 303,111 / 166,683
- **Special Education**: 2,018,082 / 1,109,757
- **Prevention, Intervention & Remediation**: 191,439 / 105,273
- **VRS Retirement (Includes RHCC)**: 1,182,679 / 654,260
- **Social Security**: 1,411,527 / 782,910
- **Group Life**: 0 / 0
- **English as a Second Language**: 83,093 / 45,693
- **Enrollment Loss**: 415 / N/A
- **Remedial Summer School**: 84,586 / N/A
- **Compensation Supplement**: 1,996,226 / 1,097,739

### II. Incentive Programs:

- **Lottery**: 1,996,226 / 1,097,739
- **At-Risk**: 69,863 / 38,419
- **K-3 Primary Class Size Reduction**: 128,431 / 71,175
- **At-Risk Four-Year-Olds**: 0 / 0
- **Early Reading Intervention**: 53,627 / 29,490
- **School Construction Grants Program**: 267,685 / 94,975
- **ISAEPE**: 15,717 / N/A
- **SOL Algebra Readiness**: 27,566 / 15,159
- **Technology - VPSA**: 518,000 / 103,600

### III. Categorical Programs:

- **Career and Technical Education**: 40,392 / N/A
- **Special Education - Homebound**: 24,092 / N/A
- **State-operated Programs**: 0 / N/A
- **Regional Tuition**: 346,871 / 398,429
- **Special Education in Jails**: 0 / N/A
- **Adult Education**: 3,712 / N/A
- **Foster Care**: 35,582 / 38,951
- **Alternative Education**: 122,202 / 124,859
- **Electronic Classroom**: 0 / N/A
- **School Nutrition**: 54,920 / N/A
- **Academic Year Governor's School**: 0 / N/A
- **School Breakfast Program**: 8,048 / N/A

### Total State & Local Funds:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>49,897,659</td>
<td>21,703,682</td>
</tr>
</tbody>
</table>

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
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**Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)**

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.8000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

#### ✓ Basic Aid
- FY 2005: 8,520,895
- FY 2006: 8,375,743
- State Share: 33,502,973

#### ✓ Textbooks
- FY 2005: 134,727
- FY 2006: 133,966
- Local Share: 535,864

#### ✓ Sales Tax
- FY 2005: 9,668,451
- FY 2006: 9,141
- Local Share: 356,563

#### ✓ Vocational Education
- FY 2005: 177,160
- FY 2006: 207,998
- State Share: 831,981

#### ✓ Gifted Education
- FY 2005: 89,647
- FY 2006: 89,141
- Local Share: 356,563

#### ✓ Special Education
- FY 2005: 1,201,701
- FY 2006: 1,375,315
- Local Share: 5,501,261

#### ✓ Prevention, Intervention & Remediation
- FY 2005: 339,379
- FY 2006: 337,462
- Local Share: 1,349,846

#### ✓ VRS Retirement (Includes RHCC)
- FY 2005: 391,263
- FY 2006: 487,812
- Local Share: 1,951,245

#### ✓ Social Security
- FY 2005: 467,302
- FY 2006: 523,039
- Local Share: 2,092,156

#### ✓ Group Life
- FY 2005: 0
- FY 2006: 0

#### ✓ English as a Second Language
- FY 2005: 418,401
- FY 2006: 495,306
- Local Share: 1,981,224

#### ✓ Enrollment Loss
- FY 2005: 14,742
- FY 2006: 14,273
- Local Share: 0

#### ✓ Remedial Summer School
- FY 2005: 175,028
- FY 2006: 172,683
- Local Share: 0

#### ✓ Compensation Supplement
- FY 2005: 182,526
- FY 2006: 730,104
- Local Share: 0

### Subtotal - SOQ Accounts:
- FY 2005: 21,598,696
- FY 2006: 46,961,905
- Local Share: 48,833,217

### II. Incentive Programs:

#### Lottery
- FY 2005: 534,170
- FY 2006: 520,497
- Local Share: 2,081,990

#### At-Risk
- FY 2005: 328,625
- FY 2006: 329,391
- Local Share: 1,317,564

#### K-3 Primary Class Size Reduction
- FY 2005: 386,844
- FY 2006: 396,882
- Local Share: 1,587,528

#### At-Risk Four-Year-Olds
- FY 2005: 196,560
- FY 2006: 800,280
- Local Share: 3,201,120

#### Early Reading Intervention
- FY 2005: 57,060
- FY 2006: 56,489
- Local Share: 225,956

#### School Construction Grants Program
- FY 2005: 145,132
- FY 2006: 144,503
- Local Share: 115,602

#### ISAEPEP
- FY 2005: 31,434
- FY 2006: 31,434
- Local Share: 0

#### SOL Algebra Readiness
- FY 2005: 35,768
- FY 2006: 35,768
- Local Share: 143,072

#### Technology - VPSA
- FY 2005: 466,000
- FY 2006: 466,000
- Local Share: 93,200

### Subtotal - Incentive Accounts:
- FY 2005: 2,181,593
- FY 2006: 6,365,413
- Local Share: 8,766,032

### III. Categorical Programs:

#### Career and Technical Education
- FY 2005: 64,808
- FY 2006: 64,808
- Local Share: N/A

#### Special Education - Homebound
- FY 2005: 15,948
- FY 2006: 11,500
- Local Share: N/A

#### State-operated Programs
- FY 2005: 709,538
- FY 2006: 768,793
- Local Share: N/A

#### Regional Tuition
- FY 2005: 0
- FY 2006: 0
- Local Share: N/A

#### Special Education in Jails
- FY 2005: 2,500
- FY 2006: 2,644
- Local Share: N/A

#### Adult Education
- FY 2005: 63,349
- FY 2006: 63,349
- Local Share: N/A

#### Foster Care
- FY 2005: 0
- FY 2006: 0
- Local Share: N/A

#### Alternative Education
- FY 2005: 0
- FY 2006: 0
- Local Share: N/A

#### Electronic Classroom
- FY 2005: 0
- FY 2006: 0
- Local Share: N/A

#### School Nutrition
- FY 2005: 57,184
- FY 2006: 57,184
- Local Share: N/A

#### Academic Year Governor’s School
- FY 2005: 0
- FY 2006: 0
- Local Share: N/A

#### School Breakfast
- FY 2005: 17,794
- FY 2006: 17,794
- Local Share: N/A

### Subtotal - Categorical Accounts:
- FY 2005: 913,327
- FY 2006: 986,072
- Local Share: 0

### Total State & Local Funds:
- FY 2005: 24,693,616
- FY 2006: 53,327,318
- Local Share: 57,599,249

---

1 “N/A” = no local match required for this program.

2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.

3 Columns may not add due to rounding.

4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.

5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.

6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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#### DIV FY 2005 FY 2005 FY 2006 FY 2006
NUM Unadjusted ADM² Adjusted ADM² Unadjusted ADM² Adjusted ADM²
102 BRISTOL CITY 2,329.50 2,329.50 2,346.00 2,346.00

#### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3496</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 5,709,233
  - FY 2006: 5,886,230
- **Textbooks**
  - FY 2005: 95,634
  - FY 2006: 96,311
- **Sales Tax**
  - FY 2005: 1,946,984
  - FY 2006: 2,119,137
- **Vocational Education**
  - FY 2005: 156,056
  - FY 2006: 160,213
- **Gifted Education**
  - FY 2005: 57,574
  - FY 2006: 57,982
- **Special Education**
  - FY 2005: 1,096,332
  - FY 2006: 1,104,707
- **Prevention, Intervention & Remediation**
  - FY 2005: 222,721
  - FY 2006: 225,624
- **VRS Retirement (Includes RHCC)**
  - FY 2005: 277,629
  - FY 2006: 351,918
- **Social Security**
  - FY 2005: 331,704
  - FY 2006: 377,194
- **At-Risk**
  - FY 2005: 45,970
  - FY 2006: 46,217
- **K-3 Primary Class Size Reduction**
  - FY 2005: 158,721
  - FY 2006: 160,186
- **At-Risk Four-Year-Olds**
  - FY 2005: 0
  - FY 2006: 0
- **ISAEP**
  - FY 2005: 7,859
  - FY 2006: 7,859
- **School Construction Grants Program**
  - FY 2005: 131,784
  - FY 2006: 131,595
- **Academic Year Governor’s School**
  - FY 2005: 0
  - FY 2006: 0
- **School Breakfast Program**
  - FY 2005: 6,376
  - FY 2006: 6,376

#### Subtotal - SOQ Accounts:

- FY 2005: 9,338,152
- FY 2006: 10,560,915

#### II. Incentive Programs:

- **Lottery**
  - FY 2005: 379,771
  - FY 2006: 374,197
- **At-Risk**
  - FY 2005: 206,798
  - FY 2006: 215,255
- **K-3 Primary Class Size Reduction**
  - FY 2005: 158,721
  - FY 2006: 160,186
- **Early Reading Intervention**
  - FY 2005: 25,340
  - FY 2006: 25,340
- **School Construction Grants Program**
  - FY 2005: 131,784
  - FY 2006: 131,595
- **ISAEP**
  - FY 2005: 7,859
  - FY 2006: 7,859
- **SOL Algebra Readiness**
  - FY 2005: 24,315
  - FY 2006: 24,315
- **Technology - VPSA**
  - FY 2005: 258,000
  - FY 2006: 258,000

#### Subtotal - Incentive Accounts:

- FY 2005: 1,191,988
- FY 2006: 1,224,844

#### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 25,887
  - FY 2006: 25,887
- **Special Education - Homebound**
  - FY 2005: 17,991
  - FY 2006: 18,541
- **State-operated Programs**
  - FY 2005: 608,323
  - FY 2006: 653,098
- **Regional Tuition**
  - FY 2005: 203,874
  - FY 2006: 253,584
- **Special Education in Jails**
  - FY 2005: 16,135
  - FY 2006: 17,065
- **Adult Education**
  - FY 2005: 0
  - FY 2006: 0
- **Foster Care**
  - FY 2005: 44,823
  - FY 2006: 49,050
- **Alternative Education**
  - FY 2005: 80,368
  - FY 2006: 81,248
- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0
- **School Nutrition**
  - FY 2005: 14,579
  - FY 2006: 14,579
- **Academic Year Governor’s School**
  - FY 2005: 0
  - FY 2006: 0
- **School Breakfast Program**
  - FY 2005: 6,376
  - FY 2006: 6,376

#### Subtotal - Categorical Accounts:

- FY 2005: 1,011,980
- FY 2006: 1,119,429

#### Total State & Local Funds:

- FY 2005: 12,142,120
- FY 2006: 12,905,188

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. *SOQ accounts requiring a local match for purpose of meeting Required Local Effort.*
9. *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.*
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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- Basic Aid 3,584,840 1,084,136 3,762,682 1,137,920
- Textbooks 54,139 16,373 54,667 16,532
- Sales Tax 889,714 N/A 968,362 N/A
- Vocational Education 139,807 42,261 141,171 42,693
- Gifted Education 32,593 9,857 32,911 9,953
- Special Education 672,444 203,362 670,345 202,727
- Prevention, Intervention & Remediation 83,198 25,161 85,742 25,530
- VRS Retirement (Includes RHCC) 167,152 50,623 212,770 64,346
- Social Security 198,335 60,105 228,048 68,967
- English as a Second Language 0 0 0 0
- Enrollment Loss 0 N/A 0 N/A
- Remedial Summer School 3,501 N/A 4,085 N/A
- Compensation Supplement 0 0 77,081 23,111

Subtotal - SOQ Accounts: 5,828,268 1,492,667 6,242,339 1,593,727

II. Incentive Programs:
- Lottery 214,650 64,915 212,397 64,234
- At-Risk 61,267 18,529 64,720 19,573
- K-3 Primary Class Size Reduction 76,884 23,251 77,504 23,439
- At-Risk Four-Year-Olds 0 0 12,438 3,762
- Early Reading Intervention 13,960 4,222 13,960 4,222
- School Construction Grants Program 117,784 27,349 117,893 27,375
- ISAEP 7,859 N/A 7,859 N/A
- SOL Algebra Readiness 8,201 2,480 8,201 2,480
- Technology - VPSA 154,000 30,800 154,000 30,800

Subtotal - Incentive Accounts: 654,605 171,546 668,972 175,884

III. Categorical Programs:
- Career and Technical Education 15,117 N/A 15,117 N/A
- Special Education - Homebound 3,975 N/A 2,252 N/A
- State-operated Programs 0 N/A 0 N/A
- Regional Tuition 0 N/A 0 N/A
- Special Education in Jails 0 N/A 0 N/A
- Adult Education 0 N/A 0 N/A
- Foster Care 0 N/A 0 N/A
- Alternative Education 0 N/A 0 N/A
- Electronic Classroom 0 N/A 0 N/A
- School Nutrition 6,037 N/A 6,037 N/A
- Academic Year Governor's School 0 N/A 0 N/A
- School Breakfast 0 N/A 1,121 N/A

Subtotal - Categorical Accounts: 25,129 0 24,527 0

Total State & Local Funds: 6,508,001 1,664,214 6,935,838 1,769,611

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
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<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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### I. SOQ Programs:

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<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
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<tbody>
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<td>Basic Aid</td>
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<td>159,382</td>
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<td>91,173</td>
<td>62,670</td>
<td>98,478</td>
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<tr>
<td>Gifted Education</td>
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<td>98,771</td>
<td>62,670</td>
<td>98,478</td>
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<tr>
<td>Special Education</td>
<td>1,281,316</td>
<td>2,013,402</td>
<td>1,335,363</td>
<td>2,098,326</td>
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<td>Prevention, Intervention &amp; Remediation</td>
<td>265,934</td>
<td>417,876</td>
<td>263,537</td>
<td>411,111</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>295,549</td>
<td>460,491</td>
<td>367,662</td>
<td>577,727</td>
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<tr>
<td>Social Security</td>
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<td>548,201</td>
<td>395,929</td>
<td>622,146</td>
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<tr>
<td>English as a Second Language</td>
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<td>109,082</td>
<td>87,249</td>
<td>137,099</td>
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<td>Enrollment Loss</td>
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<td>5,166</td>
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<td>Remedial Summer School</td>
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<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
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<td>134,983</td>
<td>212,106</td>
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**Subtotal - SOQ Accounts:**

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<td>13,042,677</td>
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<td></td>
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### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
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<tr>
<td>Lottery</td>
<td>403,349</td>
<td>633,804</td>
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<td>At-Risk</td>
<td>221,835</td>
<td>348,592</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>289,490</td>
<td>454,892</td>
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<tr>
<td>At-Risk Four-Year-Olds</td>
<td>168,005</td>
<td>263,996</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>134,243</td>
<td>82,036</td>
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<td>ISAE</td>
<td>13,717</td>
<td>N/A</td>
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<tr>
<td>SOL Algebra Readiness</td>
<td>23,800</td>
<td>37,398</td>
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<tr>
<td>Technology - VPSA</td>
<td>336,000</td>
<td>62,000</td>
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</table>

**Subtotal - Incentive Accounts:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,592,439</td>
<td>1,882,707</td>
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<td></td>
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<td>1,999,285</td>
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### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>28,925</td>
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<tr>
<td>Special Education - Homebound</td>
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<tr>
<td>State-operated Programs</td>
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<td>Regional Tuition</td>
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<td>Special Education in Jails</td>
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<tr>
<td>Adult Education</td>
<td>9,595</td>
<td>N/A</td>
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<tr>
<td>Foster Care</td>
<td>235,979</td>
<td>250,296</td>
</tr>
<tr>
<td>Alternative Education</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>19,969</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>0</td>
<td>N/A</td>
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</tbody>
</table>

**Subtotal - Categorical Accounts:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
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<tbody>
<tr>
<td></td>
<td>3,047,729</td>
<td>3,005,955</td>
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**Total State & Local Funds:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>17,640,142</td>
<td>14,925,383</td>
</tr>
<tr>
<td></td>
<td>18,359,665</td>
<td>15,510,008</td>
</tr>
</tbody>
</table>

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**= SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

*Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
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Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

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<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>106</td>
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<td>2,890.50</td>
<td>2,959.00</td>
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</tbody>
</table>

**2004-2006 Composite Index:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>I. SOQ Programs:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>✓ Basic Aid</td>
<td>5,667,070</td>
<td>5,068,051</td>
<td>5,854,162</td>
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<td>✓ Textbooks</td>
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<td>102,345</td>
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<td>53,220</td>
<td>60,920</td>
<td>54,481</td>
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<td>✓ Special Education</td>
<td>749,214</td>
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<td>873,189</td>
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<td>✓ Prevention, Intervention &amp; Remediation</td>
<td>73,243</td>
<td>65,501</td>
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<td>68,450</td>
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<tr>
<td>✓ VRS Retirement (Includes RHCC)</td>
<td>253,782</td>
<td>227,118</td>
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<td>293,360</td>
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<tr>
<td>✓ Social Security</td>
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<td>314,704</td>
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<tr>
<td>✓ Group Life</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>✓ English as a Second Language</td>
<td>62,987</td>
<td>56,329</td>
<td>86,783</td>
<td>77,610</td>
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<tr>
<td>✓ Enrollment Loss</td>
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<td>N/A</td>
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<td>N/A</td>
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<tr>
<td>Remedial Summer School</td>
<td>30,090</td>
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<td>29,689</td>
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<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
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**Subtotal - SOQ Accounts:**

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<th>FY 2005</th>
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**II. Incentive Programs:**

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<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
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<tbody>
<tr>
<td>Lottery</td>
<td>381,670</td>
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<tr>
<td>At-Risk</td>
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<td>K-3 Primary Class Size Reduction</td>
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<td>At-Risk Four-Year-Olds</td>
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<td>Early Reading Intervention</td>
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<td>School Construction Grants Program</td>
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<td>SOL Algebra Readiness</td>
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<td>Technology - VPSA</td>
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**Subtotal - Incentive Accounts:**

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**III. Categorical Programs:**

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<th>FY 2005</th>
<th>FY 2006</th>
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<tr>
<td>Career and Technical Education</td>
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<td>State-operated Programs</td>
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<td>Regional Tuition</td>
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<td>0</td>
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<tr>
<td>Special Education in Jails</td>
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<td>School Nutrition</td>
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<tr>
<td>School Breakfast</td>
<td>1,346</td>
<td>N/A</td>
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**Subtotal - Categorical Accounts:**

<table>
<thead>
<tr>
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<th>FY 2005</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>84,193</td>
<td>87,426</td>
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**Total State & Local Funds**

<table>
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<tr>
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<th>FY 2005</th>
<th>FY 2006</th>
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<tbody>
<tr>
<td></td>
<td>10,635,616</td>
<td>11,529,723</td>
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<tr>
<td></td>
<td>7,169,689</td>
<td>7,784,479</td>
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</table>

1 “N/A” = no local match required for this program.
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3 Columns may not add due to rounding.
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**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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<tbody>
<tr>
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2004-2006 Composite Index: 0.3221

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<tbody>
<tr>
<td>Basic Aid</td>
<td>2,140,823</td>
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<td>2,056,111</td>
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<tr>
<td>Textbooks</td>
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<td>33,960</td>
<td>16,136</td>
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<tr>
<td>Sales Tax</td>
<td>695,154</td>
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<td>756,619</td>
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<tr>
<td>Vocational Education</td>
<td>67,065</td>
<td>31,866</td>
<td>68,133</td>
<td>32,648</td>
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<tr>
<td>Gifted Education</td>
<td>21,908</td>
<td>10,409</td>
<td>20,983</td>
<td>9,970</td>
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<tr>
<td>Special Education</td>
<td>485,940</td>
<td>230,892</td>
<td>495,906</td>
<td>235,627</td>
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<td>Prevention, Intervention &amp; Remediation</td>
<td>69,907</td>
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<tr>
<td>Social Security</td>
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<td>62,127</td>
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<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>83,701</td>
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<td>63,461</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>20,351</td>
<td>N/A</td>
<td>29,624</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>46,269</td>
<td>N/A</td>
<td>21,984</td>
<td>N/A</td>
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</table>

Subtotal - SOQ Accounts: 3,859,145

Subtotal - Incentive Accounts: 570,921

Subtotal - Categorical Accounts: 32,089

Total State & Local Funds² ³: 4,462,154

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<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2005 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Unadjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
<th>FY 2006 Adjusted ADM&lt;sup&gt;2&lt;/sup&gt;</th>
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<tbody>
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<td>DANVILLE CITY</td>
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<td>6,898.00</td>
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**2004-2006 Composite Index:**

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<th></th>
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</tr>
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<tbody>
<tr>
<td>☑ Basic Aid</td>
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<td>6,569,720</td>
<td>17,241,024</td>
<td>6,510,215</td>
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<td>☑ Textbooks</td>
<td>321,295</td>
<td>121,321</td>
<td>316,058</td>
<td>119,344</td>
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<td>Sales Tax</td>
<td>7,103,168</td>
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<td>7,731,233</td>
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<td>☑ Vocational Education</td>
<td>310,504</td>
<td>117,246</td>
<td>320,465</td>
<td>121,007</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>193,429</td>
<td>73,039</td>
<td>190,276</td>
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<tr>
<td>☑ Special Education</td>
<td>2,636,738</td>
<td>995,833</td>
<td>2,679,893</td>
<td>1,011,547</td>
</tr>
<tr>
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<td>1,109,670</td>
<td>419,012</td>
<td>1,086,575</td>
<td>410,291</td>
</tr>
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<td>☑ VRS Retirement (includes RHCC)</td>
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<td>321,273</td>
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<td>398,135</td>
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<tr>
<td>☑ Social Security</td>
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<td>383,625</td>
<td>1,131,354</td>
<td>427,200</td>
</tr>
<tr>
<td>☑ Group Life</td>
<td>95,892</td>
<td>36,209</td>
<td>113,367</td>
<td>42,807</td>
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<tr>
<td>☑ Enrollment Loss</td>
<td>180,843</td>
<td>N/A</td>
<td>199,945</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School&lt;sup&gt;7&lt;/sup&gt;</td>
<td>364,663</td>
<td>N/A</td>
<td>485,482</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>Compensation Supplement in FY 06 only.</td>
</tr>
</tbody>
</table>

Subtotal - SOQ Accounts: 31,570,128  9,037,078  32,934,604  9,257,981

II. Incentive Programs:

| Lottery          | 1,273,881          | 481,018             | 1,227,980           | 463,686             |
| At-Risk          | 1,231,100          | 423,300             | 1,166,031           | 428,966             |
| K-3 Primary Class Size Reduction | 1,098,602          | 414,832             | 1,085,530           | 409,896             |
| At-Risk Four-Year-Olds | 383,066            | 146,534             | 411,585             | 155,415             |
| Early Reading Intervention | 122,554            | 46,276              | 120,669             | 45,565              |
| School Construction Grants Program<sup>4</sup> | 208,595            | 57,176              | 206,149             | 56,505              |
| ISAEP            | 23,576             | N/A                 | 23,576              | N/A                 |
| SOL Algebra Readiness | 110,435            | 41,700              | 106,557             | 40,236              |
| Technology - VPSA<sup>5</sup> | 492,000            | 98,400              | 492,000             | 98,400              |

Subtotal - Incentive Accounts: 4,838,816  1,709,267  4,810,077  1,698,668

III. Categorical Programs:

| Career and Technical Education<sup>6</sup> | 28,187            | N/A                 | 28,187              | N/A                 |
| Special Education - Homebound<sup>7</sup> | 75,968            | N/A                 | 85,474              | N/A                 |
| State-operated Programs<sup>6</sup>      | 677,476           | N/A                 | 850,581             | N/A                 |
| Regional Tuition<sup>6</sup>             | 0                 | N/A                 | 0                   | N/A                 |
| Special Education in Jails<sup>7</sup>   | 15,000            | N/A                 | 15,865              | N/A                 |
| Adult Education<sup>8</sup>              | 20,442            | N/A                 | 20,442              | N/A                 |
| Foster Care<sup>7</sup>                  | 20,129            | N/A                 | 22,031              | N/A                 |
| Alternative Education<sup>6</sup>        | 0                 | N/A                 | 0                   | N/A                 |
| Electronic Classroom<sup>7</sup>         | 0                 | N/A                 | 0                   | N/A                 |
| School Nutrition<sup>7</sup>             | 48,202            | N/A                 | 48,202              | N/A                 |
| Academic Year Governor’s School<sup>6</sup> | 0                 | N/A                 | 0                   | N/A                 |
| School Breakfast<sup>7</sup>             | 19,856            | N/A                 | 19,856              | N/A                 |

Subtotal - Categorical Accounts: 885,404  0  1,090,637  0

Total State & Local Funds<sup>3</sup>: 37,294,348  10,746,344  38,835,318  10,956,649

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## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

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<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM²</td>
<td>Adjusted ADM²</td>
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<td>109</td>
<td>FALLS CHURCH CITY</td>
<td>1,892.80</td>
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### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.8000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I. SOQ Programs:

- **Basic Aid**: 1,609,351
- **Textbooks**: 23,895
- **Sales Tax**: 1,551,633
- **Vocational Education**: 5,678
- **Gifted Education**: 15,000
- **Special Education**: 225,622
- **Prevention, Intervention & Remediation**: 6,814
- **VRS Retirement (Includes RHCC)**: 69,318
- **Social Security**: 82,758
- **Group Life**: 0
- **English as a Second Language**: 29,044
- **Enrollment Loss**: 15,428
- **Remedial Summer School**: 0
- **Compensation Supplement**: 33,334

Subtotal - SOQ Accounts: 3,635,441

II. Incentive Programs:

- **Lottery**: 94,738
- **At-Risk**: 2,117
- **K-3 Primary Class Size Reduction**: 0
- **Al-Risk Four-Year-Olds**: 0
- **Early Reading Intervention**: 2,282
- **School Construction Grants Program**: 107,778
- **ISAEP**: 7,859
- **SOL Algebra Readiness**: 0
- **Technology - VPSA**: 154,000

Subtotal - Incentive Accounts: 368,774

III. Categorical Programs:

- **Career and Technical Education**: 3,080
- **Special Education - Homebound**: 3,019
- **State-operated Programs**: 0
- **Regional Tuition**: 0
- **Special Education in Jails**: 0
- **Adult Education**: 1,637
- **Foster Care**: 0
- **Alternative Education**: 0
- **Electronic Classroom**: 0
- **School Nutrition**: 7,119
- **Academic Year Governor’s School**: 0
- **School Breakfast**: 1,784

Subtotal - Categorical Accounts: 14,855

Total State & Local Funds: 4,019,070

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Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

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<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.7005</td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**: 2,731,302, 6,388,238, 2,757,727, 6,450,043
- **Textbooks**: 45,805, 107,134, 46,637, 109,080
- **Sales Tax**: 2,014,145, N/A, 2,192,237, N/A
- **Vocational Education**: 32,656, 76,379, 39,899, 93,319
- **Gifted Education**: 28,302, 66,195, 28,816, 67,397
- **Special Education**: 391,872, 916,548, 464,747, 1,096,996
- **Prevention, Intervention & Remediation**: 103,048, 241,018, 102,702, 240,211
- **VRS Retirement (Includes RHCC)**: 121,919, 285,203, 155,280, 363,184
- **Social Security**: 145,480, 340,342, 166,578, 389,610
- **Group Life**: 0, 0, 0, 0
- **English as a Second Language**: 38,146, 89,220, 49,236, 115,158
- **Enrollment Loss**: 0, N/A, 0, N/A
- **Remedial Summer School**: 48,711, N/A, 51,784, N/A

#### Compensation Supplement

Compensation Supplement in FY 06 only.

- **Basic Aid**: 3,701,386, 8,510,277, 6,112,536, 9,048,065

- **Lottery**: 181,611, 424,769, 181,200, 423,807
- **At-Risk**: 104,885, 245,315, 107,414, 251,230
- **K-3 Primary Class Size Reduction**: 137,574, 321,772, 140,824, 329,373
- **At-Risk Four-Year-Olds**: 14,556, 34,045, 16,173, 37,827
- **Early Reading Intervention**: 14,781, 34,571, 14,781, 34,571
- **School Construction Grants Program**: 115,030, 80,579, 115,140, 80,656
- **ISAEF**: 15,717, N/A, 15,717, N/A
- **SOL Algebra Readiness**: 12,191, 285,203, 155,280, 363,184
- **Technology - VPSA**: 128,000, 25,600, 128,000, 25,600

Subtotal - Incentive Accounts: 724,172, 1,194,760, 731,267, 1,211,174

#### III. Categorical Programs:

- **Career and Technical Education**: 9,719, N/A, 9,719, N/A
- **Special Education - Homebound**: 4,783, N/A, 4,526, N/A
- **State-operated Programs**: 66,972, N/A, 81,787, N/A
- **Regional Tuition**: 0, N/A, 0, N/A
- **Special Education in Jails**: 0, N/A, 0, N/A
- **Adult Education**: 0, N/A, 0, N/A
- **Foster Care**: 0, N/A, 0, N/A
- **Alternative Education**: 0, N/A, 0, N/A
- **Electronic Classroom**: 0, N/A, 0, N/A
- **School Nutrition**: 14,632, N/A, 14,632, N/A
- **Academic Year Governor's School**: 0, N/A, 0, N/A
- **School Breakfast**: 4,913, N/A, 4,913, N/A

Subtotal - Categorical Accounts: 96,105, 0, 115,577, 0

### Total State & Local Funds:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 Local Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total State &amp; Local Funds</strong>:</td>
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<tr>
<td></td>
<td>6,959,379</td>
<td>10,259,238</td>
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</table>

1. "N/A" = no local match required for this program.
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<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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<tbody>
<tr>
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<table>
<thead>
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<tbody>
<tr>
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<td>1,639,230</td>
<td>3,379,456</td>
<td>1,619,000</td>
</tr>
</tbody>
</table>

**I. SOQ Programs:**

- **Basic Aid**
  - FY 2005: 3,421,685
  - FY 2006: 3,379,456

- **Textbooks**
  - FY 2005: 55,563
  - FY 2006: 54,411

- **Sales Tax**
  - FY 2005: 848,863
  - FY 2006: N/A

- **Vocational Education**
  - FY 2005: 79,225
  - FY 2006: 88,789

- **Gifted Education**
  - FY 2005: 33,451
  - FY 2006: 32,757

- **Special Education**
  - FY 2005: 405,810
  - FY 2006: 450,840

- **Prevention, Intervention & Remediation**
  - FY 2005: 114,437
  - FY 2006: 112,926

- **VRS Retirement (Includes RHCC)**
  - FY 2005: 146,274
  - FY 2006: 182,436

- **Social Security**
  - FY 2005: 174,297
  - FY 2006: 195,697

- **English as a Second Language**
  - FY 2005: 93,155
  - FY 2006: 110,166

- **Enrollment Loss**
  - FY 2005: 50,589
  - FY 2006: 50,104

- **Remedial Summer School**
  - FY 2005: 33,399
  - FY 2006: 32,952

**Compensation Supplement**

- FY 2005: 6,263,368
- FY 2006: 6,529,245

**II. Incentive Programs:**

- **Lottery**
  - FY 2005: 220,299
  - FY 2006: 211,404

- **At-Risk**
  - FY 2005: 110,835
  - FY 2006: 111,118

- **K-3 Primary Class Size Reduction**
  - FY 2005: 129,998
  - FY 2006: 127,846

- **Early Reading Intervention**
  - FY 2005: 22,829
  - FY 2006: 22,829

- **School Construction Grants Program**
  - FY 2005: 118,898
  - FY 2006: 118,352

- **ISAEP**
  - FY 2005: 7,859
  - FY 2006: 7,859

- **SOL Algebra Readiness**
  - FY 2005: 14,444
  - FY 2006: 14,444

- **Technology - VPSA**
  - FY 2005: 128,000
  - FY 2006: 128,000

**Subtotal - Incentive Accounts:**

- FY 2005: 753,162
- FY 2006: 789,314

**III. Categorical Programs:**

- **Career and Technical Education**
  - FY 2005: 4,282
  - FY 2006: 4,282

- **Special Education - Homebound**
  - FY 2005: 25,691
  - FY 2006: 27,712

- **State-operated Programs**
  - FY 2005: 0
  - FY 2006: 0

- **Regional Tuition**
  - FY 2005: 9,762
  - FY 2006: 9,906

- **Special Education in Jails**
  - FY 2005: 0
  - FY 2006: 0

- **Adult Education**
  - FY 2005: 3,768
  - FY 2006: 3,768

- **Foster Care**
  - FY 2005: 0
  - FY 2006: 0

- **Alternative Education**
  - FY 2005: 0
  - FY 2006: 0

- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0

- **School Nutrition**
  - FY 2005: 9,955
  - FY 2006: 9,955

- **Academic Year Governor’s School**
  - FY 2005: 0
  - FY 2006: 0

- **School Breakfast**
  - FY 2005: 3,478
  - FY 2006: 3,478

**Subtotal - Categorical Accounts:**

- FY 2005: 53,458
- FY 2006: 59,101

**Total State & Local Funds:**

- FY 2005: 6,263,368
- FY 2006: 6,529,245

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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9. * Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
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<td>Sales Tax</td>
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<td>643,433</td>
<td>216,887</td>
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<tr>
<td>✓ Special Education</td>
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<td>1,862,570</td>
<td>627,830</td>
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<td>✓ English as a Second Language</td>
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<td>72,812</td>
<td>276,637</td>
<td>93,248</td>
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<td>Enrollment Loss</td>
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<td>133,335</td>
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<tr>
<td>Remedial Summer School</td>
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<td>1,136,808</td>
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<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>1,303,799</td>
<td>439,481</td>
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</table>

Subtotal - SOQ Accounts: 103,552,653 27,365,873 109,267,320 28,489,293

<table>
<thead>
<tr>
<th>II. Incentive Programs:</th>
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<tbody>
<tr>
<td>Lottery</td>
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<tr>
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<td>K-3 Primary Class Size Reduction</td>
<td>2,128,272</td>
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<tr>
<td>At-Risk Four-Year-Olds</td>
<td>1,700,276</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>293,332</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>458,051</td>
</tr>
<tr>
<td>ISAEP</td>
<td>31,434</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>233,717</td>
</tr>
<tr>
<td>Technology - VPSA²</td>
<td>1,012,000</td>
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Subtotal - Incentive Accounts: 11,637,791 3,724,192 11,767,528 3,768,249

<table>
<thead>
<tr>
<th>III. Categorical Programs:</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>118,007</td>
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<tr>
<td>Special Education - Homebound</td>
<td>109,395</td>
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<tr>
<td>State-operated Programs⁵</td>
<td>141,604</td>
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<tr>
<td>Regional Tuition⁵, ⁷</td>
<td>757,810</td>
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<tr>
<td>Special Education in Jails</td>
<td>45,000</td>
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<tr>
<td>Adult Education⁶</td>
<td>21,194</td>
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<tr>
<td>Foster Care²</td>
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<tr>
<td>Alternative Education⁵, ⁶</td>
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<tr>
<td>Electronic Classroom¹</td>
<td>0</td>
</tr>
<tr>
<td>School Nutrition¹</td>
<td>134,004</td>
</tr>
<tr>
<td>Academic Year Governor’s School⁵</td>
<td>199,818</td>
</tr>
<tr>
<td>School Breakfast¹</td>
<td>36,129</td>
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</table>

Subtotal - Categorical Accounts: 1,904,347 0 2,155,382 0

Total State & Local Funds², ³ 117,094,791 31,090,065 123,190,230 32,257,542

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¹ “N/A” = no local match required for this program.
² ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
³ Columns may not add due to rounding.
⁴ School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
⁵ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
⁶ Final reimbursements will be based on actual expenditures, up to the projected entitlement.
⁷ Final reimbursements will be based on actual expenditures, subject to the availability of funds.
✓ SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
* Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
ATTACHMENT B
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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**2004-2006 Composite Index:**

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<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>0.4804</td>
<td>0.4804</td>
<td>0.4804</td>
<td>0.4804</td>
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</table>

**I. SOQ Programs:**

- **Basic Aid**: 8,289,546
- **Textbooks**: 136,715
- **Sales Tax**: 3,300,595
- **Vocational Education**: 136,455
- **Gifted Education**: 82,306
- **Special Education**: 1,095,972
- **Prevention, Intervention & Remediation**: 257,748
- **VRS Retirement (Includes RHCC)**: 354,392
- **Social Security**: 420,250
- **Group Life**: 0
- **English as a Second Language**: 591,433
- **At-Risk**: 0
- **Remedial Summer School**: 134,680
- **Compensation Supplement**: 0

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
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<td>8,289,546</td>
<td>8,597,639</td>
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<tr>
<td>7,664,161</td>
<td>7,949,010</td>
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**II. Incentive Programs:**

- **Lottery**: 542,051
- **At-Risk**: 252,116
- **K-3 Primary Class Size Reduction**: 325,795
- **At-Risk Four-Year-Olds**: 44,893
- **Early Reading Intervention**: 86,375
- **School Construction Grants Program**: 144,228
- **ISAEP**: 7,859
- **SOL Algebra Readiness**: 31,874
- **Technology - VPSA**: 232,000

<table>
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<th>FY 2005</th>
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<td>542,051</td>
<td>545,896</td>
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<td>501,158</td>
<td>504,712</td>
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</table>

**III. Categorical Programs:**

- **Career and Technical Education**: 47,191
- **Special Education - Homebound**: 5,213
- **State-operated Programs**: 223,181
- **Regional Tuition**: 66,526
- **Special Education in Jails**: 4,205
- **Foster Care**: 46,796
- **Alternative Education**: 24,877
- **Electronic Classroom**: 0
- **School Nutrition**: 0
- **Academic Year Governor's School**: 0
- **School Breakfast**: 0

<table>
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<th>FY 2005</th>
<th>FY 2006</th>
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<td>66,526</td>
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<td>24,877</td>
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<th>FY 2005</th>
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<td>18,550,072</td>
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<tr>
<td>11,813,265</td>
<td>12,991,858</td>
</tr>
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</table>

**Notes:**

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
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Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

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<th>FY 2006 Unadjusted ADM²</th>
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#### 2004-2006 Composite Index:

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<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<tbody>
<tr>
<td>0.2343</td>
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</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 11,237,485
  - FY 2006: 11,152,712

- **Textbooks**
  - FY 2005: 3,438,609
  - FY 2006: 3,412,669

- **Sales Tax**
  - FY 2005: N/A
  - FY 2006: N/A

- **Vocational Education**
  - FY 2005: 308,312
  - FY 2006: 94,342

- **Gifted Education**
  - FY 2005: 114,516
  - FY 2006: 35,041

- **Special Education**
  - FY 2005: 1,474,026
  - FY 2006: 451,044

- **Prevention, Intervention & Remediation**
  - FY 2005: 549,089
  - FY 2006: 168,018

- **VRS Retirement (Includes RHCC)**
  - FY 2005: 494,121
  - FY 2006: 151,885

- **Social Security**
  - FY 2005: 37,041
  - FY 2006: 18,343

- **English as a Second Language**
  - FY 2005: 34,079
  - FY 2006: 10,428

- **Enrollment Loss**
  - FY 2005: 734,840
  - FY 2006: 224,857

- **Remedial Summer School**
  - FY 2005: 623,000
  - FY 2006: 190,635

- **Compensation Supplement**
  - FY 2005: 638,501
  - FY 2006: 195,378

**Subtotal - SOQ Accounts:**
- FY 2005: 2,642,063
- FY 2006: 767,441

**Subtotal - Incentive Accounts:**
- FY 2005: 86,053
- FY 2006: 0

**Total State & Local Funds:**
- FY 2005: 21,071,517
- FY 2006: 5,354,718

---

1. "N/A" = no local match required for this program.
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5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

**ATTACHMENT B**
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**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

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<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
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<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
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<tbody>
<tr>
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<tr>
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</table>

I. SOQ Programs:
- **Basic Aid**
  - FY 2005: 17,765,570
  - FY 2006: 17,400,695
- **Textbooks**
  - FY 2005: 332,567
  - FY 2006: 326,944
- **Sales Tax**
  - FY 2005: 9,121,468
  - FY 2006: N/A
- **Vocational Education**
  - FY 2005: 221,290
  - FY 2006: 137,365
- **Gifted Education**
  - FY 2005: 200,215
  - FY 2006: 124,282
- **Special Education**
  - FY 2005: 2,629,136
  - FY 2006: 1,632,025
- **Prevention, Intervention & Remediation**
  - FY 2005: 800,859
  - FY 2006: 497,130
- **VRS Retirement (Includes RHCC)**
  - FY 2005: 865,815
  - FY 2006: 537,490
- **Social Security**
  - FY 2005: 1,036,788
  - FY 2006: 643,649
- **English as a Second Language**
  - FY 2005: 54,630
  - FY 2006: 33,911
- **Enrollment Loss**
  - FY 2005: 143,770
  - FY 2006: N/A
- **Remedial Summer School**
  - FY 2005: 125,905
  - FY 2006: N/A
- **Compensation Supplement**
  - FY 2005: 388,479
  - FY 2006: N/A

**Subtotal - SOQ Accounts:**
- FY 2005: 33,298,013
- FY 2006: 14,840,190
- Total: 48,138,203

II. Incentive Programs:
- **Lottery**
  - FY 2005: 1,318,572
  - FY 2006: 818,498
- **At-Risk**
  - FY 2005: 762,613
  - FY 2006: 473,389
- **K-3 Primary Class Size Reduction**
  - FY 2005: 928,991
  - FY 2006: 576,667
- **At-Risk Four-Year-Olds**
  - FY 2005: 679,687
  - FY 2006: 421,913
- **Early Reading Intervention**
  - FY 2005: 78,527
  - FY 2006: 48,745
- **School Construction Grants Program**
  - FY 2005: 212,757
  - FY 2006: 81,486
- **ISAEPE**
  - FY 2005: 23,576
  - FY 2006: N/A
- **SOL Algebra Readiness**
  - FY 2005: 90,571
  - FY 2006: 56,222
- **Technology - VPSA**
  - FY 2005: 570,000
  - FY 2006: 98,400

**Subtotal - Incentive Accounts:**
- FY 2005: 4,665,294
- FY 2006: 2,575,319
- Total: 7,240,613

III. Categorical Programs:
- **Career and Technical Education**
  - FY 2005: 27,766
  - FY 2006: N/A
- **Special Education - Homebound**
  - FY 2005: 35,450
  - FY 2006: N/A
- **State-operated Programs**
  - FY 2005: 381,741
  - FY 2006: N/A
- **Regional Tuition**
  - FY 2005: 216,055
  - FY 2006: N/A
- **Special Education in Jails**
  - FY 2005: 129,052
  - FY 2006: N/A
- **Adult Education**
  - FY 2005: 19,175
  - FY 2006: N/A
- **Foster Care**
  - FY 2005: 184,187
  - FY 2006: 201,622
- **Alternative Education**
  - FY 2005: 199,972
  - FY 2006: N/A
- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: N/A
- **School Nutrition**
  - FY 2005: 42,828
  - FY 2006: N/A
- **Academic Year Governor’s School**
  - FY 2005: 208,181
  - FY 2006: N/A
- **School Breakfast**
  - FY 2005: 17,973
  - FY 2006: N/A

**Subtotal - Categorical Accounts:**
- FY 2005: 1,444,407
- FY 2006: N/A
- Total: 1,444,407

**Total State & Local Funds:**
- FY 2005: 39,407,714
- FY 2006: 17,415,509
- Total: 56,823,223

---

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM²</td>
<td>Adjusted ADM²</td>
</tr>
<tr>
<td>116</td>
<td>MARTINSVILLE CITY</td>
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</tbody>
</table>

2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2678</td>
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</tr>
</tbody>
</table>

I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted</th>
<th>FY 2006 Unadjusted</th>
<th>FY 2005 Adjusted</th>
<th>FY 2006 Adjusted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>6,573,643</td>
<td>6,581,075</td>
<td>2,404,290</td>
<td>2,407,009</td>
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<tr>
<td>Textbooks</td>
<td>118,744</td>
<td>117,575</td>
<td>43,430</td>
<td>43,003</td>
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<td>Sales Tax</td>
<td>2,414,343</td>
<td>2,427,820</td>
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<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>221,986</td>
<td>236,565</td>
<td>81,191</td>
<td>86,523</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>73,368</td>
<td>72,646</td>
<td>26,834</td>
<td>26,570</td>
</tr>
<tr>
<td>Special Education</td>
<td>889,827</td>
<td>920,182</td>
<td>325,452</td>
<td>336,554</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>331,098</td>
<td>322,250</td>
<td>121,098</td>
<td>117,862</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>313,726</td>
<td>392,056</td>
<td>115,795</td>
<td>143,394</td>
</tr>
<tr>
<td>Social Security</td>
<td>374,432</td>
<td>420,662</td>
<td>138,743</td>
<td>153,856</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>53,042</td>
<td>65,495</td>
<td>19,400</td>
<td>23,955</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>42,454</td>
<td>45,816</td>
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<td>N/A</td>
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<tr>
<td>Remedial Summer School</td>
<td>0</td>
<td>0</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>Compensation Supplement</td>
<td>143,429</td>
<td>52,459</td>
<td>Compensation Supplement in FY 06 only.</td>
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</table>

Subtotal - SOQ Accounts: 11,406,663 3,276,224 11,945,571 3,391,184

II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted</th>
<th>FY 2006 Unadjusted</th>
<th>FY 2005 Adjusted</th>
<th>FY 2006 Adjusted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>470,799</td>
<td>456,813</td>
<td>172,194</td>
<td>167,078</td>
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<tr>
<td>At-Risk</td>
<td>293,722</td>
<td>299,731</td>
<td>107,428</td>
<td>109,626</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>318,175</td>
<td>316,691</td>
<td>116,372</td>
<td>115,826</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>158,155</td>
<td>268,864</td>
<td>57,845</td>
<td>98,336</td>
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<tr>
<td>Early Reading Intervention</td>
<td>34,233</td>
<td>32,331</td>
<td>12,521</td>
<td>11,825</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>139,191</td>
<td>139,227</td>
<td>37,470</td>
<td>37,285</td>
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<tr>
<td>ISAEP</td>
<td>15,717</td>
<td>15,717</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>SOL Algebra Readiness</td>
<td>35,300</td>
<td>35,300</td>
<td>12,911</td>
<td>12,911</td>
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<tr>
<td>Technology - VPSA</td>
<td>180,000</td>
<td>180,000</td>
<td>36,000</td>
<td>36,000</td>
</tr>
</tbody>
</table>

Subtotal - Incentive Accounts: 1,646,020 552,740 1,744,674 588,889

III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted</th>
<th>FY 2006 Unadjusted</th>
<th>FY 2005 Adjusted</th>
<th>FY 2006 Adjusted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>7,461</td>
<td>7,461</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>70,239</td>
<td>87,268</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>State-operated Programs</td>
<td>0</td>
<td>0</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>113,826</td>
<td>111,594</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>3,180</td>
<td>3,363</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education</td>
<td>0</td>
<td>0</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care</td>
<td>29,778</td>
<td>32,592</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>Alternative Education</td>
<td>0</td>
<td>0</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>0</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>14,771</td>
<td>14,771</td>
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<td>N/A</td>
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<tr>
<td>Academic Year Governor's School</td>
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<td>0</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>4,741</td>
<td>4,741</td>
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<td>N/A</td>
</tr>
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</table>

Subtotal - Categorical Accounts: 239,254 0 261,790 0

Total State & Local Funds: 13,291,937 3,828,963 13,952,036 3,980,073

1 “N/A” = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
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7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
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9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements  
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>117</td>
<td>NEWPORT NEWS CITY</td>
<td>31,100.00</td>
<td>31,100.00</td>
<td>30,693.80</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY 2005 State Share</td>
<td>FY 2005 Local Share</td>
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<tr>
<td></td>
<td>0.2598</td>
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</table>

I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>81,860,849</td>
<td>28,732,030</td>
<td>79,698,835</td>
<td>27,973,193</td>
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<tr>
<td>Textbooks</td>
<td>1,453,036</td>
<td>509,996</td>
<td>1,434,058</td>
<td>503,335</td>
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<td>Sales Tax</td>
<td>30,881,021</td>
<td>N/A</td>
<td>33,611,534</td>
<td>N/A</td>
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<tr>
<td>Vocational Education</td>
<td>782,887</td>
<td>274,713</td>
<td>976,914</td>
<td>342,893</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>874,768</td>
<td>307,032</td>
<td>963,343</td>
<td>303,021</td>
</tr>
<tr>
<td>Special Education</td>
<td>9,392,250</td>
<td>3,296,550</td>
<td>11,200,739</td>
<td>3,931,305</td>
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<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>3,430,013</td>
<td>1,203,887</td>
<td>3,385,213</td>
<td>1,188,163</td>
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<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>3,629,097</td>
<td>1,276,454</td>
<td>4,538,527</td>
<td>1,592,960</td>
</tr>
<tr>
<td>Social Security</td>
<td>4,315,558</td>
<td>1,519,350</td>
<td>4,861,039</td>
<td>1,706,158</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>90,166</td>
<td>331,768</td>
<td>116,446</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>256,894</td>
<td>0</td>
<td>311,768</td>
<td>0</td>
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<tr>
<td>Enrollment Loss</td>
<td>472,870</td>
<td>N/A</td>
<td>738,431</td>
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<tr>
<td>Remedial Summer School</td>
<td>1,167,295</td>
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<td>1,151,654</td>
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<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>1,703,966</td>
<td>598,069</td>
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</table>

Subtotal - SOQ Accounts: 138,516,338 37,210,178 144,496,048 38,255,542

II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>5,761,040</td>
<td>2,022,046</td>
<td>5,571,743</td>
<td>1,955,605</td>
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<tr>
<td>At-Risk</td>
<td>3,237,201</td>
<td>1,136,213</td>
<td>3,220,816</td>
<td>1,134,674</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>4,382,284</td>
<td>1,538,121</td>
<td>4,344,088</td>
<td>1,524,715</td>
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<tr>
<td>At-Risk Four-Year-Olds</td>
<td>3,645,337</td>
<td>1,279,463</td>
<td>4,049,042</td>
<td>1,215,158</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>347,990</td>
<td>122,140</td>
<td>342,222</td>
<td>120,115</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>587,898</td>
<td>152,736</td>
<td>580,070</td>
<td>150,702</td>
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<tr>
<td>ISAEP</td>
<td>47,152</td>
<td>N/A</td>
<td>47,152</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>407,386</td>
<td>142,987</td>
<td>401,403</td>
<td>140,887</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>1,246,000</td>
<td>238,800</td>
<td>1,246,000</td>
<td>238,800</td>
</tr>
</tbody>
</table>

Subtotal - Incentive Accounts: 19,662,288 6,632,506 19,814,536 6,686,656

III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education6</td>
<td>202,369</td>
<td>N/A</td>
<td>202,369</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>295,161</td>
<td>N/A</td>
<td>321,221</td>
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<tr>
<td>State-operated Programs</td>
<td>904,411</td>
<td>N/A</td>
<td>1,095,042</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>2,323,732</td>
<td>N/A</td>
<td>2,440,296</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>12,180</td>
<td>N/A</td>
<td>12,882</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education</td>
<td>28,077</td>
<td>N/A</td>
<td>28,077</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care</td>
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<td>N/A</td>
<td>111,377</td>
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</tr>
<tr>
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<td>590,107</td>
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<td>607,090</td>
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</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
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<td>0</td>
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<td>School Nutrition</td>
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<td>Academic Year Governor's School</td>
<td>0</td>
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<tr>
<td>School Breakfast</td>
<td>60,511</td>
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</table>

Subtotal - Categorical Accounts: 4,648,511 0 5,069,552 0

Total State & Local Funds: 162,827,137 43,842,883 169,380,136 44,942,198

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

*Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.*

#### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2632</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**: 87,590,476 (31,289,106) 86,083,431 (30,750,759)
- **Textbooks**: 1,567,280 (559,864) 1,546,910 (552,588)
- **Sales Tax**: 31,826,818 N/A 34,640,956 N/A
- **Vocational Education**: 1,514,640 (541,060) 1,666,506 (595,310)
- **Gifted Education**: 968,376 (345,294) 955,790 (341,426)
- **Special Education**: 13,035,834 (4,856,666) 14,091,779 (5,033,871)
- **Prevention, Intervention & Remediation**: 4,866,711 (1,738,489) 4,876,981 (1,742,157)
- **VRS Retirement (Includes RHCC)**: 4,137,761 (1,479,040) 5,134,850 (1,834,273)
- **Social Security**: 4,937,536 (1,765,426) 5,511,384 (1,968,797)
- **English as a Second Language**: 155,940 (55,705) 235,125 (83,991)
- **Enrollment Loss**: 600,369 N/A 793,481 N/A
- **Remedial Summer School**: 1,349,243 N/A 1,376,401 N/A
- **Compensation Supplement**: Compensation Supplement in FY 06 only. 1,887,073 (674,101)

**Total SOQ Accounts**: 152,550,984 (42,431,280) 158,800,669 (43,577,257)

#### II. Incentive Programs:

- **Lottery**: 6,213,996 (2,219,766) 6,010,205 (2,146,968)
- **At-Risk**: 4,723,189 (1,687,219) 4,747,283 (1,698,819)
- **K-3 Primary Class Size Reduction**: 5,766,820 (2,060,026) 5,723,272 (2,044,470)
- **At-Risk Four-Year-Olds**: 4,893,826 (1,748,175) 5,442,889 (1,944,311)
- **Early Reading Intervention**: 556,905 (198,938) 549,250 (196,203)
- **School Construction Grants Program**: 627,060 (165,042) 617,816 (162,609)
- **ISAEP**: 62,869 N/A 62,869 N/A
- **SOL Algebra Readiness**: 520,361 (185,884) 514,512 (183,794)
- **Technology - VP5A**: 1,506,000 (290,800) 1,506,000 (290,800)

**Total Incentive Accounts**: 24,871,025 (8,555,849) 25,174,076 (8,664,974)

#### III. Categorical Programs:

- **Career and Technical Education**: 181,431 N/A 181,431 N/A
- **Special Education - Homebound**: 204,020 N/A 212,975 N/A
- **State-operated Programs**: 2,554,949 N/A 3,042,179 N/A
- **Regional Tuition**: 3,250,223 N/A 3,444,716 N/A
- **Special Education in Jails**: 161,307 N/A 170,606 N/A
- **Adult Education**: 49,557 N/A 49,557 N/A
- **Foster Care**: 171,722 N/A 187,928 N/A
- **Alternative Education**: 399,285 N/A 396,715 N/A
- **Electronic Classroom**: 0 N/A 0 N/A
- **School Nutrition**: 219,935 N/A 219,935 N/A
- **Academic Year Governor's School**: 840,899 N/A 838,780 N/A
- **School Breakfast**: School Breakfast Program in FY 06 only. 84,485 N/A

**Total Categorical Accounts**: 8,023,327 0 8,831,307 0

**Total State & Local Funds**: 185,445,335 (50,987,129) 192,806,052 (52,242,231)

---

1. *"N/A"* = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
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FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

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<th>DIV NUM</th>
<th>DIVISION</th>
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I. SOQ Programs:

- **Basic Aid**: 1,773,406
- **Textbooks**: 29,649
- **Sales Tax**: 586,449
- **Vocational Education**: 43,685
- **Gifted Education**: 18,319
- **Special Education**: 146,556
- **Prevention, Intervention & Remediation**: 67,641
- **VRS Retirement (Includes RHCC)**: 74,369
- **Social Security**: 89,011
- **Group Life**: 0
- **English as a Second Language**: 0
- **Enrollment Loss**: 0
- **Remedial Summer School**: 12,769
- **Compensation Supplement**: 0

Subtotal - SOQ Accounts: 2,841,854

II. Incentive Programs:

- **Lottery**: 117,555
- **At-Risk**: 66,352
- **K-3 Primary Class Size Reduction**: 48,875
- **At-Risk Four-Year-Olds**: 0
- **Early Reading Intervention**: 5,134
- **School Construction Grants Program**: 109,544
- **ISAEP**: 7,859
- **SOL Algebra Readiness**: 8,846
- **Technology - VPSA**: 102,000

Subtotal - Incentive Accounts: 464,165

III. Categorical Programs:

- **Career and Technical Education**: 36,319
- **Special Education - Homebound**: 4,578
- **State-operated Programs**: 0
- **Regional Tuition**: 0
- **Special Education in Jails**: 0
- **Adult Education**: 0
- **Foster Care**: 45,339
- **Alternative Education**: 0
- **Electronic Classroom**: 0
- **School Nutrition**: 4,277
- **Academic Year Governor's School**: 0
- **School Breakfast**: 1,550

Subtotal - Categorical Accounts: 90,513

Total State & Local Funds: 3,396,532

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
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4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
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### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

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**2004-2006 Composite Index:**

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#### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 15,548,336
  - FY 2006: 15,450,193
- **Textbooks**
  - FY 2005: 250,479
  - FY 2006: 243,603
- **Sales Tax**
  - FY 2005: 3,320,279
  - FY 2006: 4,266,911
- **Vocational Education**
  - FY 2005: 519,646
  - FY 2006: 521,014
- **Gifted Education**
  - FY 2005: 158,732
  - FY 2006: 154,375
- **Special Education**
  - FY 2005: 2,440,501
  - FY 2006: 2,400,524
- **Prevention, Intervention & Remediation**
  - FY 2005: 1,376,998
  - FY 2006: 1,354,637
- **VRS Retirement (Includes RHCC)**
  - FY 2005: 704,760
  - FY 2006: 879,032
- **Social Security**
  - FY 2005: 839,540
  - FY 2006: 942,984
- **English as a Second Language**
  - FY 2005: 23,276
  - FY 2006: 27,542
- **Enrollment Loss**
  - FY 2005: 223,620
  - FY 2006: 305,277
- **Remedial Summer School**
  - FY 2005: 195,403
  - FY 2006: 366,195

**Compensation Supplement**

- Compensation Supplement in FY 06 only.
  - FY 2005: 331,905
  - FY 2006: 93,451

**Subtotal - SOQ Accounts:**

- FY 2005: 26,201,770
- FY 2006: 27,244,192
- 2005 Local Share: 6,155,544
- 2006 Local Share: 6,280,388

#### II. Incentive Programs:

- **Lottery**
  - FY 2005: 993,105
  - FY 2006: 946,470
- **At-Risk**
  - FY 2005: 1,254,620
  - FY 2006: 1,266,349
- **K-3 Primary Class Size Reduction**
  - FY 2005: 1,032,702
  - FY 2006: 1,010,188
- **At-Risk Four-Year-Olds**
  - FY 2005: 598,334
  - FY 2006: 653,111
- **Early Reading Intervention**
  - FY 2005: 111,471
  - FY 2006: 109,445
- **School Construction Grants Program**
  - FY 2005: 135,315
  - FY 2006: 182,750
- **ISAEP**
  - FY 2005: 23,567
  - FY 2006: 23,567
- **SOL Algebra Readiness**
  - FY 2005: 114,657
  - FY 2006: 110,489
- **Technology - VPSA**
  - FY 2005: 362,000
  - FY 2006: 362,000

**Subtotal - Incentive Accounts:**

- FY 2005: 4,675,600
- FY 2006: 4,664,378
- 2005 Local Share: 1,258,440
- 2006 Local Share: 1,255,428

#### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 70,625
  - FY 2006: 70,625
- **Special Education - Homebound**
  - FY 2005: 28,081
  - FY 2006: 28,081
- **State-operated Programs**
  - FY 2005: 79,544
  - FY 2006: 81,787
- **Regional Tuition**
  - FY 2005: 12,100
  - FY 2006: 12,100
- **Special Education in Jails**
  - FY 2005: 77,832
  - FY 2006: 82,319
- **Adult Education**
  - FY 2005: 8,748
  - FY 2006: 8,748
- **Foster Care**
  - FY 2005: 36,060
  - FY 2006: 39,471
- **Alternative Education**
  - FY 2005: 96,826
  - FY 2006: 98,006
- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0
- **School Nutrition**
  - FY 2005: 36,060
  - FY 2006: 39,471
- **Academic Year Governor's School**
  - FY 2005: 0
  - FY 2006: 0
- **School Breakfast**
  - FY 2005: 20,000
  - FY 2006: 20,000

**Subtotal - Categorical Accounts:**

- FY 2005: 439,881
- FY 2006: 444,183
- 2005 Local Share: 0
- 2006 Local Share: 0

**Total State & Local Funds**

- FY 2005: 31,317,250
- FY 2006: 32,352,753

---

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**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

*Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.*

<table>
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### 2004-2006 Composite Index:

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#### I. SOQ Programs:

- **Basic Aid**: 43,991,651 (11,693,983) - 43,102,595 (11,457,652)
- **Textbooks**: 762,931 (202,805) - 743,384 (197,609)
- **Sales Tax**: 12,521,766 (N/A) - 13,628,945 (N/A)
- **Vocational Education**: 1,015,308 (269,892) - 1,083,513 (285,023)
- **Gifted Education**: 471,393 (125,307) - 459,315 (122,097)
- **Special Education**: 6,188,544 (1,645,056) - 6,512,858 (1,731,266)
- **Prevention, Intervention & Remediation**: 2,248,182 (597,618) - 2,249,468 (597,960)
- **VRS Retirement (Includes RHCC)**: 2,012,967 (536,201) - 2,481,602 (659,666)
- **Social Security**: 688,496 (N/A) - 793,290 (N/A)
- **Enrollment Loss**: 0 (5,369) - 0 (8,326)
- **Remedial Summer School**: 459,606 (N/A) - 453,447 (N/A)
- **Compensation Supplement**: 3,024,893 (804,085) - 2,888,270 (767,768)

Subtotal - SOQ Accounts: 72,782,893 (15,716,619) - 75,109,503 (16,011,522)

#### II. Incentive Programs:

- **Lottery**: 3,024,893 (804,085) - 2,888,270 (767,768)
- **K-3 Primary Class Size Reduction**: 2,433,989 (646,744) - 2,333,440 (633,573)
- **At-Risk Four-Year-Olds**: 2,037,119 (541,513) - 2,026,400 (541,322)
- **Early Reading Intervention**: 231,870 (541,322) - 225,731 (504,630)
- **School Construction Grants Program**: 359,757 (75,549) - 352,068 (73,934)
- **ISAEP**: 39,293 (N/A) - 39,293 (N/A)
- **SOL Algebra Readiness**: 221,559 (58,895) - 217,339 (57,774)
- **Technology - VPSA**: 726,000 (145,200) - 726,000 (145,200)

Subtotal - Incentive Accounts: 10,784,146 (2,788,357) - 10,766,894 (2,784,200)

#### III. Categorical Programs:

- **Career and Technical Education**: 84,750 (N/A) - 84,750 (N/A)
- **Special Education - Homebound**: 42,091 (N/A) - 40,957 (N/A)
- **State-operated Programs**: 0 (N/A) - 0 (N/A)
- **Regional Tuition**: 2,259,046 (N/A) - 2,504,372 (N/A)
- **Special Education in Jails**: 68,992 (N/A) - 72,970 (N/A)
- **Adult Education**: 46,353 (N/A) - 46,353 (N/A)
- **Foster Care**: 183,986 (N/A) - 201,473 (N/A)
- **Alternative Education**: 0 (N/A) - 0 (N/A)
- **Electronic Classroom**: 0 (N/A) - 0 (N/A)
- **School Nutrition**: 94,074 (N/A) - 94,074 (N/A)
- **Academic Year Governor's School**: 0 (N/A) - 69,401 (N/A)
- **School Breakfast Program in FY 06 only.**: 69,401 (N/A)

Subtotal - Categorical Accounts: 2,779,575 (0) - 3,114,632 (0)

Total State & Local Funds: 86,346,614 (18,504,976) - 88,991,029 (18,795,722)

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I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 3,888,303
  - FY 2006: 3,914,458
  - State Share: 1,681,534
  - Local Share: 1,692,845

- **Textbooks**
  - FY 2005: 66,362
  - FY 2006: 66,601
  - State Share: 28,699
  - Local Share: 28,559

- **Sales Tax**
  - FY 2005: 1,115,431
  - FY 2006: 1,214,034
  - State Share: N/A
  - Local Share: N/A

- **Vocational Education**
  - FY 2005: 96,662
  - FY 2006: 104,705
  - State Share: 41,811
  - Local Share: 45,280

- **Gifted Education**
  - FY 2005: 41,003
  - FY 2006: 40,817
  - State Share: 17,732
  - Local Share: 17,652

- **Special Education**
  - FY 2005: 604,527
  - FY 2006: 643,034
  - State Share: 261,434
  - Local Share: 276,086

- **Prevention, Intervention & Remediation**
  - FY 2005: 75,433
  - FY 2006: 75,091
  - State Share: 32,622
  - Local Share: 32,474

- **VRS Retirement (Includes RHCC)**
  - FY 2005: 182,044
  - FY 2006: 227,094
  - State Share: 79,156
  - Local Share: 98,209

- **Social Security**
  - FY 2005: 5,549
  - FY 2006: 12,483
  - State Share: N/A
  - Local Share: N/A

- **Remedial Summer School**
  - FY 2005: 11,672
  - FY 2006: 21,488
  - State Share: N/A
  - Local Share: N/A

- **Compensation Supplement**
  - FY 2005: 6,309,596
  - FY 2006: 6,650,916
  - State Share: 2,239,993
  - Local Share: 2,336,529

Subtotal - SOQ Accounts: 6,309,596

II. Incentive Programs:

- **Lottery**
  - FY 2005: 263,113
  - FY 2006: 256,666
  - State Share: 113,786
  - Local Share: 110,998

- **At-Risk**
  - FY 2005: 43,011
  - FY 2006: 43,943
  - State Share: 18,601
  - Local Share: 19,004

- **K-3 Primary Class Size Reduction**
  - FY 2005: 141,533
  - FY 2006: 141,652
  - State Share: 61,207
  - Local Share: 61,259

- **At-Risk Four-Year-Olds**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **Early Reading Intervention**
  - FY 2005: 27,199
  - FY 2006: 27,199
  - State Share: 11,762
  - Local Share: 11,762

- **School Construction Grants Program**
  - FY 2005: 122,387
  - FY 2006: 122,147
  - State Share: 36,949
  - Local Share: 36,876

- **ISAEP**
  - FY 2005: 7,859
  - FY 2006: 7,859
  - State Share: N/A
  - Local Share: N/A

- **SOL Algebra Readiness**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 9,372
  - Local Share: 4,053

- **Technology - VPSA**
  - FY 2005: 154,000
  - FY 2006: 154,000
  - State Share: 30,800
  - Local Share: 30,800

Subtotal - Incentive Accounts: 759,102

III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 35,679
  - FY 2006: 35,679
  - State Share: N/A
  - Local Share: N/A

- **Special Education - Homebound**
  - FY 2005: 25,442
  - FY 2006: 31,210
  - State Share: N/A
  - Local Share: N/A

- **State-operated Programs**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **Regional Tuition**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **Special Education in Jails**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: 0
  - Local Share: 0

- **Adult Education**
  - FY 2005: 1,517
  - FY 2006: 1,517
  - State Share: N/A
  - Local Share: N/A

- **Foster Care**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: N/A
  - Local Share: N/A

- **Alternative Education**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: N/A
  - Local Share: N/A

- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: N/A
  - Local Share: N/A

- **School Nutrition**
  - FY 2005: 7,558
  - FY 2006: 7,558
  - State Share: N/A
  - Local Share: N/A

- **Academic Year Governor’s School**
  - FY 2005: 0
  - FY 2006: 0
  - State Share: N/A
  - Local Share: N/A

- **School Breakfast**
  - FY 2005: 2,003
  - FY 2006: 2,003
  - State Share: N/A
  - Local Share: N/A

Subtotal - Categorical Accounts: 70,195

Total State & Local Funds: 7,138,893

1. “N/A” = no local match required for this program.
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- **M =** Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
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#### 2004-2006 Composite Index:

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#### I. SOQ Programs:

- **Basic Aid**
  - FY 2005: 47,808,415
  - FY 2006: 50,507,597
- **Textbooks**
  - FY 2005: 855,492
  - FY 2006: 887,788
- **Gifted Education**
  - FY 2005: 528,583
  - FY 2006: 534,473
- **Special Education**
  - FY 2005: 10,720,754
  - FY 2006: 11,308,330
- **Prevention, Intervention & Remediation**
  - FY 2005: 3,550,996
  - FY 2006: 3,685,053
- **VRS Retirement (Includes RHCC)**
  - FY 2005: 2,511,157
  - FY 2006: 3,254,914
- **Social Security**
  - FY 2005: 2,986,756
  - FY 2006: 3,500,903
- **English as a Second Language**
  - FY 2005: 236,784
  - FY 2006: 306,409
- **Enrollment Loss**
  - FY 2005: 222,389
  - FY 2006: 306,409
- **Remedial Summer School**
  - FY 2005: 1,153,721
  - FY 2006: 1,875,050
- **Compensation Supplement**
  - FY 2005: 1,181,467
  - FY 2006: 2,640,802

**Subtotal - SOQ Accounts:**

- FY 2005: 96,143,717
- FY 2006: 104,192,096

#### II. Incentive Programs:

- **Lottery**
  - FY 2005: 3,391,878
  - FY 2006: 3,449,322
- **At-Risk**
  - FY 2005: 3,740,815
  - FY 2006: 3,978,974
- **K-3 Primary Class Size Reduction**
  - FY 2005: 3,985,561
  - FY 2006: 3,989,129
- **At-Risk Four-Year-Olds**
  - FY 2005: 2,477,520
  - FY 2006: 3,118,578
- **Early Reading Intervention**
  - FY 2005: 329,204
  - FY 2006: 327,714
- **School Construction Grants Program**
  - FY 2005: 387,862
  - FY 2006: 327,714
- **ISAEP**
  - FY 2005: 47,152
  - FY 2006: 47,152
- **SOL Algebra Readiness**
  - FY 2005: 337,983
  - FY 2006: 334,921
- **Technology - VPSA**
  - FY 2005: 1,584,000
  - FY 2006: 1,584,000

**Subtotal - Incentive Accounts:**

- FY 2005: 16,281,975
- FY 2006: 17,212,430

#### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005: 403,311
  - FY 2006: 403,311
- **Special Education - Homebound**
  - FY 2005: 266,560
  - FY 2006: 331,273
- **State-operated Programs**
  - FY 2005: 4,217,420
  - FY 2006: 4,022,525
- **Regional Tuition**
  - FY 2005: 44,464
  - FY 2006: 44,464
- **Special Education in Jails**
  - FY 2005: 151,306
  - FY 2006: 160,029
- **Adult Education**
  - FY 2005: 48,870
  - FY 2006: 48,870
- **Foster Care**
  - FY 2005: 330,704
  - FY 2006: 361,994
- **Alternative Education**
  - FY 2005: 105,524
  - FY 2006: 108,101
- **Electronic Classroom**
  - FY 2005: 0
  - FY 2006: 0
- **School Nutrition**
  - FY 2005: 131,596
  - FY 2006: 131,596
- **Academic Year Governor's School**
  - FY 2005: 1,263,154
  - FY 2006: 1,306,662
- **School Breakfast**
  - FY 2005: 60,485
  - FY 2006: 60,485

**Subtotal - Categorical Accounts:**

- FY 2005: 6,962,909
- FY 2006: 6,979,309

**Total State & Local Funds:**

- FY 2005: 119,388,601
- FY 2006: 128,383,836

---

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.

**BOLD**

- **SOQ accounts** requiring a local match for purpose of meeting Required Local Effort.
## FY 2005 & 2006 State Entitlements and Local Match Requirements

### Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM</td>
<td>Adjusted ADM</td>
</tr>
<tr>
<td>124</td>
<td>ROANOKE CITY</td>
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</tbody>
</table>

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3765</td>
<td></td>
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</tr>
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</table>

### I. SOQ Programs:

- **Basic Aid**
  - FY 2005 State Share: 31,064,518
  - FY 2006 State Share: 31,197,785

- **Textbooks**
  - FY 2005 Local Share: 18,758,286
  - FY 2006 Local Share: 18,838,759

- **Sales Tax**
  - FY 2005 Adjusted ADM: 303,808
  - FY 2006 Adjusted ADM: 301,336

### II. Incentive Programs:

- **Lottery**
  - FY 2005 Adjusted ADM: 1,994,778
  - FY 2006 Adjusted ADM: 1,938,863

### III. Categorical Programs:

- **Career and Technical Education**
  - FY 2005 No Local Match: 55,140
  - FY 2006 No Local Match: 55,140

### Subtotal - Categorical Accounts:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3,014,853</td>
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### Total State & Local Funds:

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<th></th>
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<tbody>
<tr>
<td></td>
<td>64,486,896</td>
<td>67,436,314</td>
</tr>
</tbody>
</table>

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
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7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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</thead>
<tbody>
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2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3983</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I. SOQ Programs:

- **Basic Aid**: 5,687,757 (3,765,055) 5,636,986 (3,731,447)
- **Textbooks**: 99,308 (65,738) 98,063 (64,913)
- **Sales Tax**: 2,755,689 N/A 2,999,348 N/A
- **Vocational Education**: 97,546 (64,671) 110,305 (73,017)
- **Gifted Education**: 59,786 (39,576) 60,590 (40,108)
- **Special Education**: 837,009 (564,065) 924,386 (611,904)
- **Prevention, Intervention & Remediation**: 188,799 (124,977) 189,538 (125,466)
- **VRS Retirement (Includes RHCC)**: 267,358 (176,880) 333,662 (220,870)
- **Social Security**: 318,699 (210,794) 357,530 (236,669)
- **Group Life**: 0 0 0 0
- **English as a Second Language**: 9,686 6,412 12,801 8,474
- **Enrollment Loss**: 39,346 N/A 32,221 N/A
- **Remedial Summer School**: 71,338 N/A 76,825 N/A
- **Compensation Supplement**: 122,734 (No N/A) 81,245 (N/A)

Subtotal - SOQ Accounts: 10,432,321 (5,008,068) 10,954,989 (5,194,113)

II. Incentive Programs:

- **Lottery**: 393,740 260,639 381,002 252,207
- **At-Risk**: 146,191 96,772 147,973 97,952
- **K-3 Primary Class Size Reduction**: 202,601 134,113 200,929 133,007
- **At-Risk Four-Year-Olds**: 103,974 68,826 168,957 111,842
- **Early Reading Intervention**: 26,569 17,588 26,569 17,588
- **School Construction Grants Program**: 133,592 53,210 132,804 52,896
- **ISAEP**: 15,717 N/A 15,717 N/A
- **SOL Algebra Readiness**: 20,843 13,797 20,843 13,797
- **Technology - VPSA**: 232,000 41,200 232,000 41,200

Subtotal - Incentive Accounts: 1,275,227 (686,146) 1,326,794 (720,489)

III. Categorical Programs:

- **Career and Technical Education**: 25,945 N/A 25,945 N/A
- **Special Education - Homebound**: 28,542 N/A 33,662 N/A
- **State-operated Programs**: 1,592,103 N/A 2,116,781 N/A
- **Regional Tuition**: 211,061 N/A 225,955 N/A
- **Special Education in Jails**: 0 N/A 0 N/A
- **Adult Education**: 0 N/A 0 N/A
- **Foster Care**: 88,824 N/A 97,236 N/A
- **Alternative Education**: 288,634 N/A 292,691 N/A
- **Electronic Classroom**: 0 N/A 0 N/A
- **School Nutrition**: 16,063 N/A 16,063 N/A
- **Academic Year Governor's School**: 0 N/A 0 N/A
- **School Breakfast**: 4,139 N/A 4,139 N/A

Subtotal - Categorical Accounts: 2,251,172 (0) 2,812,472 (0)

Total State & Local Funds: 13,958,720 (5,694,214) 15,094,255 (5,914,602)

1 N/A = no local match required for this program.
2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 N/A accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
# FY 2005 & 2006 State Entitlements and Local Match Requirements

## Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
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<tbody>
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</thead>
<tbody>
<tr>
<td>0.3012</td>
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</tbody>
</table>

### I. SOQ Programs:

- **Basic Aid**: 35,077,884
- **Textbooks**: 591,029
- **Sales Tax**: 11,547,581
- **Vocational Education**: 438,815
- **Gifted Education**: 355,816
- **Special Education**: 3,801,610
- **Prevention, Intervention & Remediation**: 1,254,718
- **VRS Retirement (Includes RHCC)**: 1,480,550
- **Social Security**: 1,762,559
- **English as a Second Language**: 10,257
- **Remedial Summer School**: 373,089
- **Compensation Supplement**: 720,818

### II. Incentive Programs:

- **Lottery**: 2,343,327
- **At-Risk**: 911,439
- **K-3 Primary Class Size Reduction**: 1,177,738
- **At-Risk Four-Year-Olds**: 656,592
- **Early Reading Intervention**: 141,575
- **School Construction Grants Program**: 290,471
- **ISAEP**: 23,576
- **SOL Algebra Readiness**: 132,537
- **Technology - VPSA**: 570,000

### III. Categorical Programs:

- **Career and Technical Education**: 104,078
- **Special Education - Homebound**: 33,619
- **State-operated Programs**: 0
- **Regional Tuition**: 966,832
- **Special Education in Jails**: 0
- **Adult Education**: 0
- **Foster Care**: 92,749
- **Alternative Education**: 0
- **Electronic Classroom**: 0
- **School Nutrition**: 66,383
- **Academic Year Governor's School**: 0
- **School Breakfast**: 25,366

### Total State & Local Funds² ³

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>64,174,825</td>
<td>21,793,673</td>
<td>69,175,252</td>
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<tr>
<td>3,402,579</td>
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</tbody>
</table>

### Notes:

1. "N/A" = no local match required for this program.
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<tr>
<th></th>
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<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM²</td>
<td>Adjusted ADM²</td>
<td>Unadjusted ADM²</td>
<td>Adjusted ADM²</td>
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</tbody>
</table>

#### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3353</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### I. SOQ Programs:

- **Basic Aid**: 180,822,066 / 91,213,538 = 178,436,290 / 90,010,062
- **Vocational Education**: 2,322,411 / 1,171,513 = 2,843,656 / 1,434,149
- **Gifted Education**: 1,912,302 / 964,638 = 1,897,027 / 956,933
- **Special Education**: 17,591,028 / 8,573,585 = 21,273,943 / 10,731,387
- **Prevention, Intervention & Remediation**: 3,113,019 / 1,570,325 = 3,088,153 / 1,557,758
- **VRS Retirement (Includes RHCC)**: 7,593,881 / 3,834,399 = 9,555,215 / 4,820,015
- **Social Security**: 9,053,984 / 4,573,652 = 10,245,155 / 5,168,046
- **Group Life**: 0 / 0 = 0 / 0
- **English as a Second Language**: 508,906 / 256,712 = 600,998 / 303,166
- **Enrollment Loss**: 1,382,262 / N/A = 1,005,597 / N/A
- **Remedial Summer School**: 1,019,942 / N/A = 1,006,275 / N/A
- **Compensation Supplement**: 293,202,550 / 114,019,591 = 307,137,790 / 118,346,017

**Subtotal - SOQ Accounts:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>293,202,550</td>
<td>114,019,591</td>
<td>307,137,790</td>
<td>118,346,017</td>
</tr>
</tbody>
</table>

#### II. Incentive Programs:

- **Lottery**: 12,271,098 / 6,190,009 = 11,928,898 / 6,017,390
- **At-Risk**: 1,879,332 / 948,007 = 1,891,298 / 954,043
- **K-3 Primary Class Size Reduction**: 3,406,767 / 1,718,455 = 3,393,340 / 1,711,730
- **At-Risk Four-Year-Olds**: 2,526,924 / 1,274,677 = 3,916,014 / 1,975,387
- **Early Reading Intervention**: 725,127 / 363,169 = 719,947 / 361,972
- **School Construction Grants Program**: 1,150,063 / 385,616 = 1,130,481 / 379,050
- **ISAEP**: 62,869 / N/A = 62,869 / N/A
- **SOL Algebra Readiness**: 477,791 / 211,254 = 415,241 / 209,463
- **Technology - VPSA**: 2,286,000 / 457,200 = 2,286,000 / 457,200

**Subtotal - Incentive Accounts:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>24,726,875</td>
<td>11,550,999</td>
<td>25,744,088</td>
<td>12,067,432</td>
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</table>

#### III. Categorical Programs:

- **Career and Technical Education**: 225,976 / N/A = 225,976 / N/A
- **Special Education - Homebound**: 134,545 / N/A = 127,478 / N/A
- **State-operated Programs**: 741,766 / N/A = 768,793 / N/A
- **Regional Tuition**: 6,719,976 / N/A = 7,453,414 / N/A
- **Special Education in Jails**: 116,300 / N/A = 123,005 / N/A
- **Adult Education**: 59,977 / N/A = 59,977 / N/A
- **Foster Care**: 285,267 / N/A = 312,164 / N/A
- **Alternative Education**: 0 / N/A = 0 / N/A
- **Electronic Classroom**: 0 / N/A = 0 / N/A
- **School Nutrition**: 328,977 / N/A = 328,977 / N/A
- **Academic Year Governor's School**: 0 / N/A = 0 / N/A
- **School Breakfast**: 75,903 / N/A = 75,903 / N/A

**Subtotal - Categorical Accounts:**

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>8,612,775</td>
<td>0</td>
<td>9,475,687</td>
<td>0</td>
</tr>
</tbody>
</table>

**Total State & Local Funds**: 326,542,200 / 125,570,590 = 342,357,565 / 130,413,449

---

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
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7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
# FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
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</table>

## 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<tbody>
<tr>
<td>0.3349</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## I. SOQ Programs:

- **Basic Aid**
  - 7,676,006
  - 3,865,125
  - 7,843,896
  - 3,949,663

- **Textbooks**
  - 125,364
  - 63,125
  - 126,447
  - 63,670

- **Sales Tax**
  - 2,502,968
  - N/A
  - 2,724,282
  - N/A

- **Vocational Education**
  - 89,375
  - 45,004
  - 106,174
  - 53,402

- **Gifted Education**
  - 75,473
  - 38,003
  - 76,125
  - 36,331

- **Special Education**
  - 581,934
  - 293,023
  - 675,106
  - 339,936

- **Prevention, Intervention & Remediation**
  - 244,293
  - 123,010
  - 248,407
  - 125,081

- **VRS Retirement (Includes RHCC)**
  - 297,495
  - 150,686
  - 380,235
  - 191,461

- **Social Security**
  - 354,022
  - 180,144
  - 408,412
  - 205,649

- **Group Life**
  - 52,905
  - 26,639
  - 63,030
  - 31,738

- **English as a Second Language**
  - 75,063
  - N/A
  - 106,150
  - N/A

- **Compensation Supplement**
  - Compensation Supplement in FY 06 only.
  - 148,243
  - 74,645

**Subtotal - SOQ Accounts:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>12,074,856</td>
<td>12,906,507</td>
</tr>
<tr>
<td></td>
<td>4,784,940</td>
<td>5,073,639</td>
</tr>
</tbody>
</table>

## II. Incentive Programs:

- **Lottery**
  - 497,047
  - 250,280
  - 491,285
  - 247,378

- **At-Risk**
  - 198,011
  - 99,705
  - 204,816
  - 103,132

- **K-3 Primary Class Size Reduction**
  - 331,634
  - 166,989
  - 335,763
  - 169,088

- **At-Risk Four-Year-Olds**
  - 107,746
  - 54,254
  - 118,521
  - 59,679

- **Early Reading Intervention**
  - 32,823
  - 16,527
  - 32,823
  - 16,527

- **School Construction Grants Program**
  - 141,138
  - 47,267
  - 141,417
  - 47,361

- **ISAEPE**
  - 15,717
  - N/A
  - 15,717
  - N/A

- **SOL Algebra Readiness**
  - 24,864
  - 12,520
  - 24,864
  - 12,520

- **Technology - VPSA**
  - 206,000
  - 41,200
  - 206,000
  - 41,200

**Subtotal - Incentive Accounts:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,554,980</td>
<td>1,571,206</td>
</tr>
<tr>
<td></td>
<td>688,742</td>
<td>696,865</td>
</tr>
</tbody>
</table>

## III. Categorical Programs:

- **Career and Technical Education**
  - 32,980
  - N/A
  - 32,980
  - N/A

- **Special Education - Homebound**
  - 13,684
  - N/A
  - 14,663
  - N/A

- **State-operated Programs**
  - 0
  - N/A
  - 0
  - N/A

- **Regional Tuition**
  - 38,433
  - N/A
  - 137,630
  - N/A

- **Special Education in Jails**
  - 0
  - N/A
  - 0
  - N/A

- **Adult Education**
  - 0
  - N/A
  - 0
  - N/A

- **Foster Care**
  - 11,825
  - N/A
  - 12,944
  - N/A

- **Alternative Education**
  - 0
  - N/A
  - 0
  - N/A

- **Electronic Classroom**
  - 0
  - N/A
  - 0
  - N/A

- **School Nutrition**
  - 16,141
  - N/A
  - 16,141
  - N/A

- **Academic Year Governor's School**
  - 0
  - N/A
  - 0
  - N/A

- **School Breakfast**
  - School Breakfast Program in FY 06 only.
  - 4,748
  - N/A

**Subtotal - Categorical Accounts:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>113,063</td>
<td>219,106</td>
</tr>
<tr>
<td></td>
<td>0</td>
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</tr>
</tbody>
</table>

**Total State & Local Funds: 1,3,5

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>13,742,899</td>
<td>14,696,819</td>
</tr>
<tr>
<td></td>
<td>5,473,682</td>
<td>5,770,504</td>
</tr>
</tbody>
</table>
## FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor’s Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>556,957</td>
<td>2,227,826</td>
<td>582,301</td>
<td>2,329,202</td>
</tr>
<tr>
<td>Textbooks</td>
<td>8,993</td>
<td>35,971</td>
<td>9,165</td>
<td>36,660</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>649,456</td>
<td>N/A</td>
<td>706,861</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>7,693</td>
<td>30,774</td>
<td>9,438</td>
<td>37,752</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>5,556</td>
<td>22,225</td>
<td>5,663</td>
<td>22,651</td>
</tr>
<tr>
<td>Special Education</td>
<td>59,125</td>
<td>236,500</td>
<td>71,003</td>
<td>284,011</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>9,545</td>
<td>38,182</td>
<td>10,019</td>
<td>40,075</td>
</tr>
<tr>
<td>VRS Retirement (includes RHCC)</td>
<td>22,983</td>
<td>91,931</td>
<td>29,402</td>
<td>117,607</td>
</tr>
<tr>
<td>Social Security</td>
<td>27,539</td>
<td>110,154</td>
<td>31,610</td>
<td>126,440</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>7,102</td>
<td>28,408</td>
<td>10,347</td>
<td>41,388</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>10,564</td>
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<td>13,376</td>
<td>N/A</td>
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<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>11,180</td>
<td>44,720</td>
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</tr>
<tr>
<td><strong>Subtotal - SOQ Accounts:</strong></td>
<td><strong>1,365,513</strong></td>
<td><strong>2,821,971</strong></td>
<td><strong>1,490,385</strong></td>
<td><strong>3,080,507</strong></td>
</tr>
</tbody>
</table>

### II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>35,655</td>
<td>142,618</td>
<td>35,609</td>
<td>142,435</td>
</tr>
<tr>
<td>At-Risk</td>
<td>5,649</td>
<td>22,596</td>
<td>5,627</td>
<td>23,708</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>15,091</td>
<td>60,364</td>
<td>15,485</td>
<td>61,940</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>3,240</td>
<td>12,960</td>
<td>3,240</td>
<td>12,960</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>0</td>
<td>0</td>
<td>2,597</td>
<td>10,388</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>102,922</td>
<td>82,338</td>
<td>102,961</td>
<td>82,369</td>
</tr>
<tr>
<td>SIAEP</td>
<td>15,717</td>
<td>N/A</td>
<td>15,717</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>0</td>
<td>0</td>
<td>1,068</td>
<td>4,272</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>362,000</td>
<td>72,400</td>
<td>362,000</td>
<td>72,400</td>
</tr>
<tr>
<td><strong>Subtotal - Incentive Accounts:</strong></td>
<td><strong>540,274</strong></td>
<td><strong>393,276</strong></td>
<td><strong>544,604</strong></td>
<td><strong>410,472</strong></td>
</tr>
</tbody>
</table>

### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>71,147</td>
<td>N/A</td>
<td>71,147</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>223</td>
<td>N/A</td>
<td>288</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>816,019</td>
<td>N/A</td>
<td>809,286</td>
<td>N/A</td>
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<tr>
<td>Regional Tuition</td>
<td>85,199</td>
<td>N/A</td>
<td>65,858</td>
<td>N/A</td>
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<tr>
<td>Special Education in Jails</td>
<td>80,033</td>
<td>N/A</td>
<td>84,647</td>
<td>N/A</td>
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<tr>
<td>Adult Education</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>School Nutrition</td>
<td>25,722</td>
<td>N/A</td>
<td>25,722</td>
<td>N/A</td>
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<tr>
<td>Academic Year Governor’s School</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
<td>School Breakfast</td>
<td>6,727</td>
<td>N/A</td>
<td>6,727</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Subtotal - Categorical Accounts:</strong></td>
<td><strong>1,078,342</strong></td>
<td>0</td>
<td><strong>1,063,675</strong></td>
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</tr>
</tbody>
</table>

**Total State & Local Funds**: 2,984,130 3,215,247 3,098,664 3,490,979

---

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9 * Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>132</td>
<td>WINCHESTER CITY</td>
<td>3,594.70</td>
<td>3,594.70</td>
<td>3,631.00</td>
<td>3,631.00</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>6,041,587</td>
<td>7,304,088</td>
<td>6,214,255</td>
<td>7,512,838</td>
</tr>
<tr>
<td>Textbooks</td>
<td>102,716</td>
<td>124,181</td>
<td>103,754</td>
<td>125,435</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>2,923,938</td>
<td>N/A</td>
<td>3,182,474</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>120,422</td>
<td>145,586</td>
<td>131,500</td>
<td>158,980</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>63,466</td>
<td>76,728</td>
<td>64,106</td>
<td>77,503</td>
</tr>
<tr>
<td>Special Education</td>
<td>815,288</td>
<td>985,657</td>
<td>877,764</td>
<td>1,061,190</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>169,241</td>
<td>204,607</td>
<td>172,594</td>
<td>208,661</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>270,167</td>
<td>327,484</td>
<td>343,721</td>
<td>415,548</td>
</tr>
<tr>
<td>Social Security</td>
<td>322,821</td>
<td>391,763</td>
<td>368,887</td>
<td>445,973</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>124,753</td>
<td>172,584</td>
<td>168,979</td>
<td>204,296</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>123,515</td>
<td>N/A</td>
<td>121,860</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>Compensation Supplement in FY 06 only.</td>
<td>Compensation Supplement in FY 06 only.</td>
</tr>
</tbody>
</table>

Subtotal - SOQ Accounts: 11,095,914 9,732,678 11,876,463 10,363,435

II. Incentive Programs:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>407,253</td>
<td>492,356</td>
<td>403,144</td>
<td>487,392</td>
</tr>
<tr>
<td>At-Risk</td>
<td>124,584</td>
<td>150,618</td>
<td>129,657</td>
<td>156,630</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>198,253</td>
<td>239,682</td>
<td>200,767</td>
<td>242,721</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>32,924</td>
<td>39,804</td>
<td>32,924</td>
<td>39,804</td>
</tr>
<tr>
<td>School Construction Grants Program</td>
<td>133,949</td>
<td>73,310</td>
<td>133,930</td>
<td>73,300</td>
</tr>
<tr>
<td>ISSEP</td>
<td>15,717</td>
<td>N/A</td>
<td>15,717</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>20,583</td>
<td>24,844</td>
<td>20,583</td>
<td>24,844</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>206,000</td>
<td>41,200</td>
<td>206,000</td>
<td>41,200</td>
</tr>
</tbody>
</table>

Subtotal - Incentive Accounts: 1,139,263 1,061,855 1,145,037 1,068,848

III. Categorical Programs:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career and Technical Education</td>
<td>16,257</td>
<td>N/A</td>
<td>16,257</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>15,864</td>
<td>N/A</td>
<td>21,854</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>78,831</td>
<td>N/A</td>
<td>81,787</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>421,911</td>
<td>N/A</td>
<td>435,686</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care</td>
<td>152,806</td>
<td>N/A</td>
<td>167,256</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
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<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
<td>21,128</td>
<td>N/A</td>
<td>21,128</td>
<td>N/A</td>
</tr>
<tr>
<td>Academic Year Governor's School</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>0</td>
<td>N/A</td>
<td>5,150</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Subtotal - Categorical Accounts: 706,797 0 749,118 0

Total State & Local Funds: 12,941,974 10,794,532 13,770,618 11,432,283

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
✓ SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
* Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
# FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>134</td>
<td>FAIRFAX CITY</td>
<td>2,720.00</td>
<td>2,720.00</td>
<td>2,631.00</td>
<td>2,631.00</td>
</tr>
</tbody>
</table>

## 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.8000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## I. SOQ Programs:

### Basic Aid
- FY 2005: 2,276,912
- FY 2006: 2,168,323
- FY 2005 Local Share: 9,107,649
- FY 2006 Local Share: 8,673,294

### Textbooks
- FY 2005: 34,337
- FY 2006: N/A

### Sales Tax
- FY 2005: 2,471,119
- FY 2006: N/A

### Vocational Education
- FY 2005: 16,664
- FY 2006: 67,456

### Gifted Education
- FY 2005: 22,848
- FY 2006: 91,392

### Special Education
- FY 2005: 218,688
- FY 2006: 874,752

### Prevention, Intervention & Remediation
- FY 2005: 27,744
- FY 2006: 110,976

### VRS Retirement (Includes RHCC)
- FY 2005: 92,384
- FY 2006: 369,537

### Social Security
- FY 2005: 110,514
- FY 2006: 442,055

### Group Life
- FY 2005: 0
- FY 2006: N/A

### English as a Second Language
- FY 2005: 98,916
- FY 2006: 395,664

### Enrollment Loss
- FY 2005: 0
- FY 2006: N/A

### Remedial Summer School
- FY 2005: 0
- FY 2006: N/A

### Compensation Supplement
- FY 2005: 43,148
- FY 2006: 172,992

### Subtotal - SOQ Accounts:
- FY 2005: 5,370,326
- FY 2006: 11,596,830
- FY 2005 Local Share: 11,596,830
- FY 2006 Local Share: 11,728,315

## II. Incentive Programs:

### Lottery
- FY 2005: 136,141
- FY 2006: 544,566
- FY 2006 Local Share: 516,181

### At-Risk
- FY 2005: 12,231
- FY 2006: 48,924
- FY 2006 Local Share: 47,716

### K-3 Primary Class Size Reduction
- FY 2005: 1,946
- FY 2006: 7,784
- FY 2006 Local Share: 7,624

### Early Reading Intervention
- FY 2005: 13,124
- FY 2006: 52,496
- FY 2006 Local Share: 52,496

### School Construction Grants Program
- FY 2005: 111,414
- FY 2006: 89,131
- FY 2006 Local Share: 89,076

### SOL Algebra Readiness
- FY 2005: 3,520
- FY 2006: 14,080
- FY 2006 Local Share: 14,060

### Technology - VPSA
- FY 2005: 0
- FY 2006: N/A

### Subtotal - Incentive Accounts:
- FY 2005: 278,376
- FY 2006: 756,981
- FY 2006 Local Share: 727,173

## III. Categorical Programs:

### Career and Technical Education
- FY 2005: 0
- FY 2006: N/A
- FY 2006 Local Share: N/A

### Special Education - Homebound
- FY 2005: 0
- FY 2006: N/A
- FY 2006 Local Share: N/A

### State-operated Programs
- FY 2005: 0
- FY 2006: N/A
- FY 2006 Local Share: N/A

### Regional Tuition
- FY 2005: 0
- FY 2006: N/A
- FY 2006 Local Share: N/A

### School Nutrition
- FY 2005: 0
- FY 2006: N/A
- FY 2006 Local Share: N/A

### School Breakfast
- FY 2005: 0
- FY 2006: N/A
- FY 2006 Local Share: N/A

### Academic Year Governor's School
- FY 2005: 0
- FY 2006: N/A
- FY 2006 Local Share: N/A

### Subtotal - Categorical Accounts:
- FY 2005: 0
- FY 2006: 0
- FY 2006 Local Share: 0

## Total State & Local Funds
- FY 2005: 5,648,702
- FY 2006: 12,353,811
- FY 2006 Local Share: 12,455,488
### FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

*Note:* In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

#### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2005 State Share</td>
<td>FY 2005 Local Share</td>
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#### I. SOQ Programs:

<table>
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<th>Program</th>
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<th>FY 2005 Adjusted</th>
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<th>FY 2006 Adjusted</th>
</tr>
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<tbody>
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#### II. Incentive Programs:

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<th>Program</th>
<th>FY 2005 Unadjusted</th>
<th>FY 2005 Adjusted</th>
<th>FY 2006 Unadjusted</th>
<th>FY 2006 Adjusted</th>
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<tbody>
<tr>
<td>Lottery</td>
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<td>At-Risk</td>
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<tr>
<td>At-Risk Four-Year-Olds</td>
<td>169,298</td>
<td>73,702</td>
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#### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted</th>
<th>FY 2005 Adjusted</th>
<th>FY 2006 Unadjusted</th>
<th>FY 2006 Adjusted</th>
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<tr>
<td>State-operated Programs</td>
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<td>0</td>
<td>N/A</td>
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<tr>
<td>Regional Tuition</td>
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<tr>
<td>Special Education in Jails</td>
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<td>N/A</td>
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<td>Adult Education</td>
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<td>Academic Year Governor's School</td>
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<td>School Breakfast</td>
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#### Subtotal - SOQ Accounts: 6,608,830 2,353,938 7,021,636 2,486,034

#### Subtotal - Incentive Accounts: 1,172,093 460,833 1,199,638 472,842

#### Subtotal - Categorical Accounts: 250,535 0 256,276 0

#### Total State & Local Funds: 8,031,458 2,814,771 8,477,549 2,958,876

---

1. **N/A** = no local match required for this program.
2. ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. **SOQ** accounts requiring a local match for purpose of meeting Required Local Effort.
9. **BOLD** = Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

**Note:** In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
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**2004-2006 Composite Index:**

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<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.3215</td>
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<td>46,761,784</td>
<td>100,354,230</td>
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I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
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</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>98,687,000</td>
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<td>English as a Second Language</td>
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<td>879,091</td>
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<td>N/A</td>
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II. Incentive Programs:

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<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
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<tr>
<td>Lottery</td>
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<td>Early Reading Intervention</td>
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<td>175,364</td>
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III. Categorical Programs:

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<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM</th>
<th>FY 2005 Adjusted ADM</th>
<th>FY 2006 Unadjusted ADM</th>
<th>FY 2006 Adjusted ADM</th>
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**Total State & Local Funds:**

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<th>FY 2006</th>
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<td>65,691,153</td>
<td>70,280,858</td>
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**Notes:**

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
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7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. *SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. **Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

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<table>
<thead>
<tr>
<th></th>
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### 2004-2006 Composite Index:

<table>
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<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<tr>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>I. SOQ Programs:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>✔ Basic Aid</td>
<td>1,827,570</td>
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<td>✔ Textbooks</td>
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<td>17,694</td>
<td>23,063</td>
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<td>✔ Vocational Education</td>
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<td>✔ Gifted Education</td>
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<td>✔ Special Education</td>
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<td>232,014</td>
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<td>✔ Prevention, Intervention &amp; Remediation</td>
<td>14,387</td>
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<td>14,615</td>
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<tr>
<td>✔ VRS Retirement (includes RHCC)</td>
<td>85,416</td>
<td>66,747</td>
<td>111,231</td>
<td>86,689</td>
</tr>
<tr>
<td>✔ Social Security</td>
<td>101,358</td>
<td>79,301</td>
<td>119,402</td>
<td>93,057</td>
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<tr>
<td>✔ Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>✔ English as a Second Language</td>
<td>7,185</td>
<td>5,600</td>
<td>14,402</td>
<td>11,224</td>
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<tr>
<td>✔ Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
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<tr>
<td>✔ Remedial Summer School</td>
<td>17,725</td>
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<tr>
<td>✔ Compensation Supplement</td>
<td></td>
<td></td>
<td>37,269</td>
<td>29,046</td>
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### Subtotal - SOQ Accounts:

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<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,773,053</td>
<td>1,838,675</td>
</tr>
<tr>
<td></td>
<td>3,050,090</td>
<td>2,025,098</td>
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### II. Incentive Programs:

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<thead>
<tr>
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<th>FY 2005</th>
<th>FY 2006</th>
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<tbody>
<tr>
<td>Lottery</td>
<td>90,014</td>
<td>70,153</td>
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<tr>
<td>K-3 Primary Class Size Reduction</td>
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<td>0</td>
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<tr>
<td>Early Reading Intervention</td>
<td>2,919</td>
<td>2,275</td>
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<tr>
<td>School Construction Grants Program</td>
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<td>47,087</td>
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<tr>
<td>SOL Algebra Readiness</td>
<td>3,001</td>
<td>2,339</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>102,000</td>
<td>20,400</td>
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### Subtotal - Incentive Accounts:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
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<tbody>
<tr>
<td></td>
<td>314,661</td>
<td>149,441</td>
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<tr>
<td></td>
<td>314,962</td>
<td>149,675</td>
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### III. Categorical Programs:

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 2005</th>
<th>FY 2006</th>
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<tbody>
<tr>
<td>Career and Technical Education</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education - Homebound</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>State-operated Programs</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Regional Tuition</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Special Education in Jails</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Adult Education</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Foster Care</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Alternative Education</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Electronic Classroom</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>School Nutrition</td>
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<td>N/A</td>
</tr>
<tr>
<td>School Breakfast</td>
<td>0</td>
<td>N/A</td>
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### Subtotal - Categorical Accounts:

<table>
<thead>
<tr>
<th></th>
<th>FY 2005</th>
<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,159</td>
<td>0</td>
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<tr>
<td></td>
<td>2,520</td>
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### Total State & Local Funds:

<table>
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<th>FY 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3,089,873</td>
<td>1,988,116</td>
</tr>
<tr>
<td></td>
<td>3,367,571</td>
<td>2,174,773</td>
</tr>
</tbody>
</table>

1 "N/A" = no local match required for this program.
2 ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3 Columns may not add due to rounding.
4 School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5 Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6 Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7 Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8 "SOQ" accounts requiring a local match for purpose of meeting Required Local Effort.
9 Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM</td>
<td>Adjusted ADM</td>
<td>Unadjusted ADM</td>
<td>Adjusted ADM</td>
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<tr>
<td>138</td>
<td>EMPORIA</td>
<td>874.90</td>
<td>874.90</td>
<td>844.00</td>
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</table>

**2004-2006 Composite Index:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2931</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**I. SOQ Programs:**

- **Basic Aid**: 2,439,771 / 1,011,595 = 2,377,070 / 985,598
- **Textbooks**: 39,038 / 16,186 = 37,659 / 15,614
- **Sales Tax**: 809,397
- **Vocational Education**: 59,991 / 24,874 = 57,872 / 23,996
- **Gifted Education**: 24,120 / 10,001 = 23,268 / 9,648
- **Special Education**: 424,887 / 176,170 = 403,318 / 167,226
- **Prevention, Intervention & Remediation**: 122,456 / 50,774 = 118,728 / 49,228
- **VRS Retirement (Includes RHCC)**: 112,763 / 46,703 = 112,419 / 49,228
- **Social Security**: 134,232 / 55,568 = 145,475 / 60,319
- **Group Life**: 0 / 0
- **English as a Second Language**: 8,033 / 3,331 = 9,228 / 3,826
- **Enrollment Loss**: 62,669 / N/A = 60,910 / N/A
- **Remedial Summer School**: 0 / N/A = 0 / N/A
- **Compensation Supplement**: 51,310

**Subtotal - SOQ Accounts:** 4,237,357 / 1,395,201 = 4,301,379 / 1,392,943

**II. Incentive Programs:**

- **Lottery**: 154,778 / 64,175 = 146,316 / 60,667
- **At-Risk**: 121,121 / 50,220 = 120,419 / 49,926
- **K-3 Primary Class Size Reduction**: 102,645 / 42,559 = 98,768 / 40,950
- **At-Risk Four-Year-Olds**: 87,797 / 36,403 = 95,432 / 39,569
- **Early Reading Intervention**: 11,017 / 4,568 = 11,017 / 4,568
- **School Construction Grants Program**: 113,474 / 33,259 = 112,888 / 33,087
- **ISAEP**: 0 / N/A = 0 / N/A
- **SOL Algebra Readiness**: 13,265 / 5,500 = 13,265 / 5,500
- **Technology - VPSA**: 0 / 0 = 0 / 0

**Subtotal - Incentive Accounts:** 604,097 / 236,685 = 598,105 / 234,272

**III. Categorical Programs:**

- **Career and Technical Education**: 0 / N/A = 0 / N/A
- **Special Education - Homebound**: 0 / N/A = 0 / N/A
- **State-operated Programs**: 0 / N/A = 0 / N/A
- **Regional Tuition**: 0 / N/A = 0 / N/A
- **Special Education in Jails**: 0 / N/A = 0 / N/A
- **Adult Education**: 0 / N/A = 0 / N/A
- **Foster Care**: 0 / N/A = 0 / N/A
- **Alternative Education**: 0 / N/A = 0 / N/A
- **Electronic Classroom**: 0 / N/A = 0 / N/A
- **School Nutrition**: 0 / N/A = 0 / N/A
- **Academic Year Governor's School**: 0 / N/A = 0 / N/A
- **School Breakfast**: 0 / N/A = 0 / N/A

**Subtotal - Categorical Accounts:** 0 / 0 = 0 / 0

**Total State & Local Funds**: 4,841,454 / 1,631,886 = 4,899,484 / 1,627,214

---

1. "N/A" means no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. BOLD = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. *Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.*
**FY 2005 & 2006 State Entitlements and Local Match Requirements**

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

*Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.*

### 2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>Year</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004-05</td>
<td>0.3905</td>
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<td>0.3905</td>
<td></td>
</tr>
</tbody>
</table>

### I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>8,721,841</td>
<td>5,587,988</td>
<td>8,983,109</td>
<td>5,755,380</td>
</tr>
<tr>
<td>Textbooks</td>
<td>151,186</td>
<td>96,863</td>
<td>153,002</td>
<td>98,027</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>3,197,430</td>
<td>N/A</td>
<td>3,480,146</td>
<td>N/A</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>133,294</td>
<td>96,821</td>
<td>179,375</td>
<td>114,523</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>93,413</td>
<td>59,849</td>
<td>92,111</td>
<td>59,015</td>
</tr>
<tr>
<td>Special Education</td>
<td>692,217</td>
<td>443,496</td>
<td>795,066</td>
<td>509,390</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>95,809</td>
<td>61,383</td>
<td>99,383</td>
<td>63,674</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>361,259</td>
<td>232,831</td>
<td>465,031</td>
<td>297,940</td>
</tr>
<tr>
<td>Social Security</td>
<td>431,977</td>
<td>279,140</td>
<td>499,307</td>
<td>319,902</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>22,221</td>
<td>14,237</td>
<td>30,943</td>
<td>19,825</td>
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<tr>
<td>Enrollment Loss</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>80,369</td>
<td>N/A</td>
<td>79,674</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Compensation Supplement**

- Compensation Supplement in FY 06 only.
  - 169,679
  - 108,711

**Subtotal - SOQ Accounts:**

- 14,001,016
- 6,874,001
- 15,026,828
- 7,346,787

### II. Incentive Programs:

- Lottery
  - 599,426
  - 384,046
  - 594,457
  - 380,862

- At-Risk
  - 46,097
  - 29,534
  - 48,061
  - 30,792

- K-3 Primary Class Size Reduction
  - 95,631
  - 61,270
  - 96,815
  - 62,026

- Early Reading Intervention
  - 26,913
  - 17,243
  - 26,913
  - 17,243

- School Construction Grants Program
  - 149,904
  - 58,538
  - 149,946
  - 58,554

- ISAEP
  - 7,859
  - N/A
  - 7,859
  - N/A

- SOL Algebra Readiness
  - 13,021
  - 8,342
  - 13,021
  - 8,342

- Technology - VPSA
  - 206,000
  - 41,200
  - 206,000
  - 41,200

**Subtotal - Incentive Accounts:**

- 1,144,851
- 600,172
- 1,143,072
- 599,022

### III. Categorical Programs:

- Career and Technical Education
  - 7,850
  - N/A
  - 7,850
  - N/A

- Special Education - Homebound
  - 28,231
  - N/A
  - 32,033
  - N/A

- State-operated Programs
  - 0
  - N/A
  - 0
  - N/A

- Regional Tuition
  - 203,883
  - N/A
  - 219,900
  - N/A

- Special Education in Jails
  - 0
  - N/A
  - 0
  - N/A

- Adult Education
  - 0
  - N/A
  - 0
  - N/A

- Foster Care
  - 211,101
  - N/A
  - 231,028
  - N/A

- Alternative Education
  - 0
  - N/A
  - 0
  - N/A

- Electronic Classroom
  - 0
  - N/A
  - 0
  - N/A

- School Nutrition
  - 23,995
  - N/A
  - 23,995
  - N/A

- Academic Year Governor's School
  - 0
  - N/A
  - 0
  - N/A

- School Breakfast
  - 4,362
  - N/A
  - 4,362
  - N/A

**Subtotal - Categorical Accounts:**

- 475,058
- 0
- 519,168
- 0

**Total State & Local Funds**

- 15,620,925
- 7,474,173
- 16,689,068
- 7,945,809

---

1. “N/A” = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
3. Columns may not add due to rounding.
4. School Construction Grants Program entitlement calculated using DOE's actual or projected ADM for the previous fiscal year.
5. Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
6. Final reimbursements will be based on actual expenditures, up to the projected entitlement.
7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.
8. SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
9. Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Unadjusted ADM²</td>
<td>Adjusted ADM²</td>
<td>Unadjusted ADM²</td>
<td>Adjusted ADM²</td>
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<tr>
<td>140</td>
<td>BEDFORD CITY</td>
<td>935.50</td>
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2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
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<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<tbody>
<tr>
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I. SOQ Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid</td>
<td>2,434,529</td>
<td>1,106,604</td>
<td>2,479,780</td>
<td>1,127,173</td>
</tr>
<tr>
<td>Textbooks</td>
<td>40,596</td>
<td>18,453</td>
<td>40,574</td>
<td>18,443</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>41,805</td>
<td>19,002</td>
<td>46,283</td>
<td>21,036</td>
</tr>
<tr>
<td>Gifted Education</td>
<td>25,083</td>
<td>11,402</td>
<td>25,070</td>
<td>11,395</td>
</tr>
<tr>
<td>Special Education</td>
<td>266,910</td>
<td>121,323</td>
<td>291,837</td>
<td>132,653</td>
</tr>
<tr>
<td>Prevention, Intervention &amp; Remediation</td>
<td>39,876</td>
<td>18,125</td>
<td>38,569</td>
<td>17,531</td>
</tr>
<tr>
<td>VRS Retirement (Includes RHCC)</td>
<td>103,566</td>
<td>47,523</td>
<td>129,692</td>
<td>58,951</td>
</tr>
<tr>
<td>Social Security</td>
<td>123,984</td>
<td>57,125</td>
<td>139,496</td>
<td>63,408</td>
</tr>
<tr>
<td>Group Life</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English as a Second Language</td>
<td>4,557</td>
<td>2,071</td>
<td>4,966</td>
<td>2,266</td>
</tr>
<tr>
<td>Enrollment Loss</td>
<td>1,111</td>
<td>N/A</td>
<td>928</td>
<td>N/A</td>
</tr>
<tr>
<td>Remedial Summer School</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>Compensation Supplement</td>
<td></td>
<td></td>
<td>48,211</td>
<td>21,914</td>
</tr>
</tbody>
</table>

Subtotal - SOQ Accounts: 3,855,410 1,401,628 4,087,203 1,474,772

II. Incentive Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery</td>
<td>160,956</td>
<td>73,162</td>
<td>157,643</td>
<td>71,656</td>
</tr>
<tr>
<td>At-Risk</td>
<td>25,810</td>
<td>11,732</td>
<td>26,627</td>
<td>12,103</td>
</tr>
<tr>
<td>K-3 Primary Class Size Reduction</td>
<td>71,729</td>
<td>32,513</td>
<td>71,973</td>
<td>32,715</td>
</tr>
<tr>
<td>At-Risk Four-Year-Olds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Early Reading Intervention</td>
<td>7,143</td>
<td>3,247</td>
<td>7,143</td>
<td>3,247</td>
</tr>
<tr>
<td>School Construction Grants Program*</td>
<td>113,538</td>
<td>35,481</td>
<td>113,409</td>
<td>35,440</td>
</tr>
<tr>
<td>ISAEP</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>N/A</td>
</tr>
<tr>
<td>SOL Algebra Readiness</td>
<td>5,557</td>
<td>2,526</td>
<td>5,557</td>
<td>2,526</td>
</tr>
<tr>
<td>Technology - VPSA</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Subtotal - Incentive Accounts: 384,533 158,660 382,352 157,687

III. Categorical Programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
</tr>
</thead>
<tbody>
<tr>
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<td>0</td>
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</tr>
<tr>
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<tr>
<td>State-operated Programs</td>
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<tr>
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<tr>
<td>Special Education in Jails</td>
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<td>N/A</td>
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<tr>
<td>Adult Education*</td>
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<td>N/A</td>
<td>0</td>
<td>N/A</td>
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<tr>
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<td>N/A</td>
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<td>School Nutrition</td>
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<tr>
<td>Academic Year Governor's School</td>
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<td>N/A</td>
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<td>School Breakfast*</td>
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</tbody>
</table>

Subtotal - Categorical Accounts: 0 0 0 0

Total State & Local Funds¹ ² ³ 4,239,943 1,560,288 4,469,555 1,632,460

¹ "N/A" = no local match required for this program.
² ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
³ Columns may not add due to rounding.
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⁵ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁶ Final reimbursements will be based on actual expenditures, up to the projected entitlement.
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*BOLD = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
*Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.
# FY 2005 & 2006 State Entitlements and Local Match Requirements

**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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### I. SOQ Programs:

- **Basic Aid**: 6,462,327 / 3,201,688 / 6,692,658 / 3,315,803
- **Textbooks**: 106,816 / 52,921 / 108,316 / 53,664
- **Sales Tax**: 1,866,054 / N/A / 2,052,820 / N/A
- **Vocational Education**: 90,346 / 44,761 / 105,444 / 52,241
- **Gifted Education**: 64,306 / 31,860 / 65,209 / 32,307
- **Special Education**: 659,700 / 326,841 / 765,765 / 379,390
- **Prevention, Intervention & Remediation**: 17,047 / 8,445 / 17,286 / 8,564
- **VRS Retirement (Includes RHCC)**: 266,862 / 132,155 / 343,886 / 170,375
- **Social Security**: 317,319 / 157,110 / 368,145 / 182,393
- **Group Life**: 0 / 0 / 0 / 0
- **English as a Second Language**: 8,232 / 4,078 / 11,963 / 5,927
- **Remedial Summer School**: 27,952 / N/A / 31,255 / N/A

<table>
<thead>
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<th></th>
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<tbody>
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<td>FY 2005 State Share</td>
<td>FY 2006 State Share</td>
<td>FY 2005 Local Share</td>
<td>FY 2006 Local Share</td>
</tr>
</tbody>
</table>

### II. Incentive Programs:

- **Lottery**: 423,508 / 209,822 / 420,841 / 208,501
- **At-Risk**: 4,492 / 2,226 / 4,684 / 2,321
- **K-3 Primary Class Size Reduction**: 0 / 0 / 0 / 0
- **AL-Risk Four-Year-Olds**: 0 / 0 / 14,444 / 7,156
- **Early Reading Intervention**: 13,895 / 6,884 / 13,895 / 6,884
- **School Construction Grants Program**: 135,147 / 44,774 / 135,557 / 44,910
- **ISAEP**: 7,859 / N/A / 7,859 / N/A
- **SOL Algebra Readiness**: 3,571 / 1,769 / 3,571 / 1,769
- **Technology - VPSA**: 206,000 / 41,200 / 206,000 / 41,200

### III. Categorical Programs:

- **Career and Technical Education**: 16,739 / N/A / 16,739 / N/A
- **Special Education - Homebound**: 2,839 / N/A / 3,222 / N/A
- **State-operated Programs**: 0 / N/A / 0 / N/A
- **Regional Tuition**: 85,546 / N/A / 126,462 / N/A
- **Special Education in Jails**: 0 / N/A / 0 / N/A
- **Adult Education**: 1,348 / N/A / 1,348 / N/A
- **Foster Care**: 0 / N/A / 0 / N/A
- **Alternative Education**: 0 / N/A / 0 / N/A
- **Electronic Classroom**: 0 / N/A / 0 / N/A
- **School Nutrition**: 6,521 / N/A / 6,521 / N/A
- **Academic Year Governor's School**: 0 / N/A / 0 / N/A
- **School Breakfast Program in FY 06 only.**: 1,657 / N/A / 1,657 / N/A

**Subtotal - SOQ Accounts**: 9,906,961 / 3,959,860 / 10,689,734 / 4,263,579

**Subtotal - Incentive Accounts**: 794,472 / 306,675 / 806,851 / 312,741

**Subtotal - Categorical Accounts**: 112,992 / 0 / 155,948 / 0

**Total State & Local Funds**: 10,814,425 / 4,266,535 / 11,652,533 / 4,576,320

---

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7. Final reimbursements will be based on actual expenditures, subject to the availability of funds.

**SOQ accounts requiring a local match for purpose of meeting Required Local Effort.**

**Account funding based on ADM; any changes in ADM numbers will result in a change in entitlement.**
FY 2005 & 2006 State Entitlements and Local Match Requirements
Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

Note: In any fiscal year where state appropriations are not sufficient to meet the full entitlements, the Department of Education is authorized pursuant to the Appropriation Act to prorate the shortfall across all school divisions.

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<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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<tr>
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2004-2006 Composite Index:

<table>
<thead>
<tr>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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</thead>
<tbody>
<tr>
<td>0.4254</td>
<td></td>
<td></td>
<td></td>
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</table>

I. SOQ Programs:

- **Basic Aid**: 15,426,061, 11,420,547, 15,359,842, 11,371,523
- **Textbooks**: 238,587, 176,636, 239,410, 177,245
- **Sales Tax**: 5,709,399, N/A, 6,214,226, N/A
- **Vocational Education**: 226,793, 167,905, 322,399, 236,606
- **Gifted Education**: 158,755, 117,533, 159,303, 117,939
- **Special Education**: 971,432, 719,191, 1,338,906, 991,247
- **Prevention, Intervention & Remediation**: 226,793, 167,905, 231,369, 171,292
- **VRS Retirement (Includes RHCC)**: 617,461, 455,617, 781,161, 578,327
- **Social Security**: 736,640, 542,753, 838,975, 621,127
- **English as a Second Language**: 829,391, 614,032, 987,497, 731,085
- **Enrollment Loss**: 31,035, N/A, 0, N/A
- **Remedial Summer School**: 141,708, N/A, 163,979, N/A

II. Incentive Programs:

- **Lottery**: 945,956, 700,330, 930,179, 688,650
- **At-Risk**: 108,324, 80,197, 109,569, 81,118
- **K-3 Primary Class Size Reduction**: 392,429, 290,531, 394,090, 291,761
- **At-Risk Four-Year-Olds**: 0, 0, 139,629, 103,732
- **Early Reading Intervention**: 106,557, 78,889, 106,557, 78,889
- **School Construction Grants Program**: 179,817, 76,494, 178,830, 76,074
- **ISAE P**: 23,576, N/A, 23,576, N/A
- **SOL Algebra Readiness**: 25,234, 18,682, 25,234, 18,682
- **Technology - VPSA**: 466,000, 93,200, 466,000, 93,200

**Subtotal - Incentive Accounts**: 2,247,893, 1,338,322, 2,373,663, 1,431,746

III. Categorical Programs:

- **Career and Technical Education**: 20,286, N/A, 20,286, N/A
- **Special Education - Homebound**: 18,871, N/A, 22,941, N/A
- **State-operated Programs**: 0, N/A, 0, N/A
- **Regional Tuition**: 1,004,321, N/A, 1,137,523, N/A
- **Special Education in Jails**: 0, N/A, 0, N/A
- **Adult Education**: 0, N/A, 0, N/A
- **Foster Care**: 29,334, N/A, 32,101, N/A
- **Alternative Education**: 0, N/A, 0, N/A
- **Electronic Classroom**: 0, N/A, 0, N/A
- **School Nutrition**: 25,229, N/A, 25,229, N/A
- **Academic Year Governor's School**: 0, N/A, 0, N/A
- **School Breakfast**: 6,666, N/A, 6,666, N/A

**Subtotal - Categorical Accounts**: 1,098,041, 0, 1,244,746, 0

**Total State & Local Funds**: 28,659,989, 15,720,440, 30,555,119, 16,652,053

1. "N/A" = no local match required for this program.
2. ADM projections shown are based on the Department of Education's latest ADM projections for FY 2005 and FY 2006.
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**BOLD** = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
### FY 2005 & 2006 State Entitlements and Local Match Requirements

Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)

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<table>
<thead>
<tr>
<th></th>
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#### 2004-2006 Composite Index:

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<td>0</td>
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<td>English as a Second Language</td>
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<td>4,546,789</td>
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#### Subtotal - SOQ Accounts:

- **Basic Aid**: 6,397,745
- **Textbooks**: 3,694,927
- **Sales Tax**: 1,868,940
- **Vocational Education**: 91,991
- **Gifted Education**: 64,846
- **Special Education**: 660,525
- **Prevention, Intervention & Remediation**: 102,547
- **VRS Retirement (Includes RHCC)**: 323,101
- **Social Security**: 347,734
- **Group Life**: 0
- **English as a Second Language**: 338,600
- **Enrollment Loss**: 132,726
- **Remedial Summer School**: 122,152
- **Compensation Supplement**: 4,934,714

#### Subtotal - Incentive Accounts:

- **Lottery**: 213,592
- **At-Risk**: 48,080
- **K-3 Primary Class Size Reduction**: 101,742
- **At-Risk Four-Year-Olds**: 65,239
- **Early Reading Intervention**: 24,023
- **School Construction Grants Program**: 242,032
- **ISAEP**: 47,344
- **SOL Algebra Readiness**: 8,590
- **Technology - VPSA**: 51,600
- **Subtotal - Incentive Accounts**: 560,600

#### Subtotal - Categorical Accounts:

- **Career and Technical Education**: 3,978
- **Special Education - Homebound**: 827
- **State-operated Programs**: 0
- **Regional Tuition**: 686,070
- **Special Education in Jails**: 0
- **Adult Education**: 0
- **Foster Care**: 1,342
- **Alternative Education**: 0
- **Electronic Classroom**: 0
- **School Nutrition**: 13,655
- **Academic Year Governor's School**: 1,809
- **School Breakfast**: 0
- **Subtotal - Categorical Accounts**: 5,495,314

### Total State & Local Funds

- **SOQ Programs**: 11,443,616
- **Incentive Programs**: 5,063,285
- **Categorical Programs**: 12,448,700

---

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**Based on the Governor's Amended 2004-2006 Biennial Budget (HB/SB 1500)**

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<table>
<thead>
<tr>
<th>DIV NUM</th>
<th>DIVISION</th>
<th>FY 2005 Unadjusted ADM²</th>
<th>FY 2005 Adjusted ADM²</th>
<th>FY 2006 Unadjusted ADM²</th>
<th>FY 2006 Adjusted ADM²</th>
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### 2004-2006 Composite Index:

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<tr>
<th></th>
<th>FY 2005 State Share</th>
<th>FY 2005 Local Share</th>
<th>FY 2006 State Share</th>
<th>FY 2006 Local Share</th>
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<tbody>
<tr>
<td>Basic Aid</td>
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<td>Gifted Education</td>
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<tr>
<td>Compensation Supplement</td>
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<td>39,699</td>
<td>108,190</td>
<td>39,934</td>
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<td>School Breakfast Program in FY 06 only.</td>
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</tbody>
</table>

**Subtotal - SOQ Accounts:** 2,931,776

**Subtotal - Incentive Accounts:** 443,065

**Subtotal - Categorical Accounts:** 3,398,216

---

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<table>
<thead>
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<th></th>
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<tbody>
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<td>0.2622</td>
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<td>Textbooks</td>
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</tr>
<tr>
<td></td>
<td>Gifted Education</td>
<td>22,919</td>
</tr>
<tr>
<td></td>
<td>Special Education</td>
<td>226,836</td>
</tr>
<tr>
<td></td>
<td>Prevention, Intervention &amp; Remediation</td>
<td>14,691</td>
</tr>
<tr>
<td></td>
<td>VRS Retirement (Includes RHCC)</td>
<td>97,379</td>
</tr>
<tr>
<td></td>
<td>Social Security</td>
<td>116,249</td>
</tr>
<tr>
<td></td>
<td>Group Life</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>English as a Second Language</td>
<td>3,144</td>
</tr>
<tr>
<td></td>
<td>Enrollment Loss</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Remedial Summer School</td>
<td>40,929</td>
</tr>
<tr>
<td></td>
<td>Compensation Supplement</td>
<td>Compensation Supplement in FY 06 only.</td>
</tr>
<tr>
<td></td>
<td>Total State &amp; Local Funds</td>
<td>3,520,845</td>
</tr>
</tbody>
</table>

| II. Incentive Programs: |
|-------------------------|-----------------|-----------------|
| Lottery                 | 147,067 | 52,265 | 148,007 | 52,599 |
| At-Risk                 | 5,450 | 1,937 | 5,951 | 2,115 |
| K-3 Primary Class Size Reduction | 0 | 0 | 0 | 0 |
| At-Risk Four-Year-Olds  | 11,952 | 4,248 | 11,952 | 4,248 |
| Early Reading Intervention | 3,833 | 1,362 | 3,833 | 1,362 |
| School Construction Grants Program | 111,982 | 29,362 | 112,262 | 29,435 |
| ISAEP                   | 7,859 | N/A | 7,859 | N/A |
| SOL Algebra Readiness   | 1,916 | 681 | 1,916 | 681 |
| Technology - VPSC²      | 206,000 | 41,200 | 206,000 | 41,200 |
| Total Incentive Accounts | 496,059 | 131,054 | 497,780 | 131,640 |

| III. Categorical Programs: |
|---------------------------|-----------------|-----------------|
| Career and Technical Education⁵,⁶ | 1,414 | N/A | 1,414 | N/A |
| Special Education - Homebound ³ | 7,422 | N/A | 8,029 | N/A |
| State-operated Programs ⁶ | 0 | N/A | 0 | N/A |
| Regional Tuition ⁴,⁷ | 15,374 | N/A | 16,025 | N/A |
| Special Education in Jails ⁷ | 0 | N/A | 0 | N/A |
| Adult Education ⁷ | 0 | N/A | 0 | N/A |
| Foster Care ⁷ | 0 | N/A | 0 | N/A |
| Alternative Education ⁵,⁶ | 0 | N/A | 0 | N/A |
| Electronic Classroom ⁷ | 0 | N/A | 0 | N/A |
| School Nutrition ⁷ | 3,861 | N/A | 3,861 | N/A |
| Academic Year Governor's School ⁷ | 0 | N/A | 0 | N/A |
| School Breakfast ⁷ | 957 | N/A | 957 | N/A |
| Total Categorical Accounts | 28,071 | 0 | 30,285 | 0 |

| 1 “N/A” = no local match required for this program. |
| 2 ADM projections shown are based on the Department of Education’s latest ADM projections for FY 2005 and FY 2006. |
| ³ Columns may not add due to rounding. |
| ⁴ School Construction Grants Program entitlement calculated using DOE’s actual or projected ADM for the previous fiscal year. |
| ⁵ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor’s Schools. |
| ⁶ Final reimbursements will be based on actual expenditures, up to the projected entitlement. |
| ⁷ Final reimbursements will be based on actual expenditures, subject to the availability of funds. |
| ¹ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort. |