

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
001	ACCOMACK	5,089.47	5,089.47	5,008.07	5,008.07
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3255		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	15,487,404	7,473,907	15,200,171	7,335,294
	Sales Tax <sup>8</sup>	4,974,808	N/A1	4,998,904	N/A1
⇒	<b>Textbooks</b>	344,246	166,126	338,740	163,469
⇒	<b>Vocational Education</b>	590,450	284,939	581,007	280,382
⇒	<b>Gifted Education</b>	140,747	67,922	138,496	66,835
⇒	<b>Special Education</b>	1,901,799	917,769	1,871,382	903,091
⇒	<b>Prevention, Intervention &amp; Remediation</b>	665,973	321,385	655,321	316,245
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,132,840	546,686	1,317,398	635,749
⇒	<b>Social Security</b>	892,541	430,722	878,265	423,833
⇒	<b>Group Life</b>	51,493	24,849	47,291	22,822
⇒	<b>English as a Second Language</b>	265,882	128,309	328,992	158,765
	Remedial Summer School <sup>7</sup>	56,135	N/A1	67,087	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>26,504,318</b>	<b>10,362,614</b>	<b>26,423,054</b>	<b>10,306,485</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	763,157	368,284	752,302	363,046
	<b>Additional Lottery</b>	32,612	15,738	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	171,420	55,797	170,685	55,558
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>967,189</b>	<b>439,819</b>	<b>922,987</b>	<b>418,604</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	926,781	447,246	928,423	448,038
	At-Risk Four-Year-Olds Program	307,572	148,428	261,436	126,164
	<b>Compensation Supplement</b>	411,942	198,795	1,050,540	506,969
	Early Reading Intervention	81,493	39,327	124,091	59,884
	<b>Enrollment Loss</b>	85,048	N/A1	172,941	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	873,275	421,425	912,613	440,408
	School Breakfast <sup>7</sup>	3,993	N/A1	8,838	N/A1
	SOL Algebra Readiness	81,721	39,437	72,099	34,794
	Special Education - Regional Tuition <sup>5,7</sup>	18,718	N/A1	43,768	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	175,522	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	388,000	77,600	336,000	67,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,369,782</b>	<b>1,372,258</b>	<b>3,926,466</b>	<b>1,683,457</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	4,572	N/A1	4,572	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	29,927	N/A1	30,290	N/A1
	Special Education - Homebound <sup>7</sup>	18,386	N/A1	25,304	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	57,053	N/A1	59,772	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>109,937</b>	<b>0</b>	<b>119,938</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>30,951,226</b>	<b>12,174,691</b>	<b>31,392,445</b>	<b>12,408,546</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
002	ALBEMARLE	12,324.30	12,324.30	12,349.60	12,349.60
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.6095		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	21,533,047	33,609,199	21,602,991	33,718,368
	Sales Tax <sup>8</sup>	11,778,713	N/A1	11,835,766	N/A1
⇒	<b>Textbooks</b>	482,612	753,269	483,602	754,816
⇒	<b>Vocational Education</b>	279,133	435,676	279,706	436,571
⇒	<b>Gifted Education</b>	197,318	307,978	197,723	308,610
⇒	<b>Special Education</b>	2,598,826	4,056,297	2,604,160	4,064,624
⇒	<b>Prevention, Intervention &amp; Remediation</b>	211,756	330,513	212,191	331,192
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,419,729	2,215,940	1,683,059	2,626,951
⇒	<b>Social Security</b>	1,121,345	1,750,217	1,123,647	1,753,810
⇒	<b>Group Life</b>	67,377	105,163	67,377	105,163
⇒	English as a Second Language	296,630	462,986	291,357	454,756
⇒	Remedial Summer School <sup>7</sup>	153,485	N/A1	136,742	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>40,139,971</b>	<b>44,027,238</b>	<b>40,508,814</b>	<b>44,540,023</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,069,898	1,669,918	1,074,023	1,676,356
	<b>Additional Lottery</b>	45,720	71,361	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	199,141	121,376	199,098	121,350
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,314,759</b>	<b>1,862,655</b>	<b>1,273,121</b>	<b>1,797,706</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	146,636	228,872	119,488	186,499
	At-Risk Four-Year-Olds Program	249,295	389,104	287,135	448,166
	<b>Compensation Supplement</b>	534,203	833,794	1,379,240	2,152,745
	Early Reading Intervention	51,469	80,334	76,131	118,827
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	344,809	538,185	356,714	556,766
	School Breakfast <sup>7</sup>	3,954	N/A1	9,160	N/A1
	SOL Algebra Readiness	32,954	51,435	31,882	49,762
	Special Education - Regional Tuition <sup>5,7</sup>	941,861	N/A1	982,035	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	777,778	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	700,000	140,000	726,000	145,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,806,535</b>	<b>2,261,724</b>	<b>3,991,361</b>	<b>3,657,965</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	8,306	N/A1	8,306	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	14,813	N/A1	40,587	N/A1
	School Nutrition <sup>7</sup>	54,977	N/A1	55,892	N/A1
	Special Education - Homebound <sup>7</sup>	7,726	N/A1	11,848	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	78,098	N/A1	80,095	N/A1
	Career and Technical Education <sup>5,6</sup>	13,846	N/A1	17,572	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>177,767</b>	<b>0</b>	<b>214,301</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>45,439,032</b>	<b>48,151,617</b>	<b>45,987,597</b>	<b>49,995,694</b>

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

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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.

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003	ALLEGHANY	2,921.89	2,921.89	2,881.20	2,881.20
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2423		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	10,476,887	3,350,336	10,412,691	3,329,807
	Sales Tax <sup>8</sup>	2,389,293	N/A1	2,400,866	N/A1
⇒	<b>Textbooks</b>	222,012	70,996	218,920	70,007
⇒	<b>Vocational Education</b>	190,397	60,886	189,928	60,736
⇒	<b>Gifted Education</b>	92,985	29,735	91,690	29,321
⇒	<b>Special Education</b>	1,197,731	383,015	1,196,331	382,567
⇒	<b>Prevention, Intervention &amp; Remediation</b>	212,536	67,966	211,759	67,717
⇒	<b>VRS Retirement (Includes RHCC)</b>	686,315	219,472	812,108	259,699
⇒	<b>Social Security</b>	542,410	173,454	541,405	173,132
⇒	<b>Group Life</b>	30,995	9,912	28,380	9,075
⇒	English as a Second Language	5,651	1,807	5,906	1,889
	Remedial Summer School <sup>7</sup>	39,334	N/A1	28,650	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>16,086,546</b>	<b>4,367,579</b>	<b>16,138,634</b>	<b>4,383,950</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	492,176	157,390	486,195	155,477
	<b>Additional Lottery</b>	21,032	6,726	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	245,804	59,558	245,586	59,505
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>759,012</b>	<b>223,674</b>	<b>731,781</b>	<b>214,982</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	203,456	65,062	189,103	60,472
	At-Risk Four-Year-Olds Program	77,740	24,860	77,740	24,860
	<b>Compensation Supplement</b>	256,815	82,125	659,292	210,831
	Early Reading Intervention	29,128	9,315	43,692	13,972
	<b>Enrollment Loss</b>	18,212	N/A1	102,950	N/A1
	Academic Year Governor's School <sup>5</sup>	14,164	N/A1	30,871	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	258,443	82,646	246,347	78,778
	School Breakfast <sup>7</sup>	5,554	N/A1	6,597	N/A1
	SOL Algebra Readiness	25,576	8,179	27,657	8,844
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	62,744	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	334,000	46,400	334,000	46,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,293,691</b>	<b>318,587</b>	<b>1,726,108</b>	<b>444,157</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	84,594	N/A1	145,601	N/A1
	School Nutrition <sup>7</sup>	16,546	N/A1	16,567	N/A1
	Special Education - Homebound <sup>7</sup>	36,365	N/A1	38,120	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	46,049	N/A1	49,787	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>183,554</b>	<b>0</b>	<b>250,075</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>18,322,803</b>	<b>4,909,840</b>	<b>18,846,598</b>	<b>5,043,089</b>

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

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

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004	AMELIA	1,825.96	1,825.96	1,843.10	1,843.10
2006-2008 Composite Index:		FY 2007		FY 2008	
0.3431		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	5,453,790	2,848,524	5,516,999	2,881,538
	Sales Tax <sup>8</sup>	1,594,401	N/A1	1,602,124	N/A1
⇒	<b>Textbooks</b>	120,283	62,824	121,412	63,414
⇒	<b>Vocational Education</b>	101,955	53,251	102,912	53,751
⇒	<b>Gifted Education</b>	47,979	25,060	48,429	25,295
⇒	<b>Special Education</b>	750,871	392,181	757,918	395,862
⇒	<b>Prevention, Intervention &amp; Remediation</b>	121,147	63,275	122,284	63,869
⇒	<b>VRS Retirement (Includes RHCC)</b>	365,840	191,079	437,074	228,285
⇒	<b>Social Security</b>	289,073	150,984	291,787	152,401
⇒	<b>Group Life</b>	16,793	8,771	15,740	8,221
⇒	English as a Second Language	4,899	2,559	7,315	3,821
	Remedial Summer School <sup>7</sup>	44,385	N/A1	141,203	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>8,911,416</b>	<b>3,798,508</b>	<b>9,165,197</b>	<b>3,876,457</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	266,655	139,274	269,642	140,835
	<b>Additional Lottery</b>	11,395	5,952	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	123,965	42,532	124,687	42,780
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>402,015</b>	<b>187,758</b>	<b>394,329</b>	<b>183,615</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	111,150	58,054	105,190	54,941
	At-Risk Four-Year-Olds Program	26,210	13,690	26,210	13,690
	<b>Compensation Supplement</b>	137,940	72,046	359,588	187,813
	Early Reading Intervention	23,449	12,247	36,076	18,843
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	193,987	101,320	193,844	101,245
	School Breakfast <sup>7</sup>	599	N/A1	733	N/A1
	SOL Algebra Readiness	14,783	7,721	16,675	8,709
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	59,265	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>703,242</b>	<b>290,678</b>	<b>874,175</b>	<b>410,841</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	3,814	N/A1	11,917	N/A1
	School Nutrition <sup>7</sup>	9,126	N/A1	8,940	N/A1
	Special Education - Homebound <sup>7</sup>	4,227	N/A1	7,665	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	5,449	N/A1	6,723	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>22,615</b>	<b>0</b>	<b>35,245</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>10,039,288</b>	<b>4,276,944</b>	<b>10,468,946</b>	<b>4,470,913</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
005	AMHERST	4,625.83	4,625.83	4,612.45	4,612.45
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2870		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	15,026,423	6,048,504	14,979,250	6,029,516
	Sales Tax <sup>8</sup>	4,251,479	N/A1	4,272,072	N/A1
⇒	<b>Textbooks</b>	330,745	133,133	329,789	132,748
⇒	<b>Vocational Education</b>	333,120	134,089	332,156	133,701
⇒	<b>Gifted Education</b>	135,227	54,432	134,836	54,275
⇒	<b>Special Education</b>	1,596,336	642,564	1,591,720	640,706
⇒	<b>Prevention, Intervention &amp; Remediation</b>	329,822	132,761	328,868	132,377
⇒	<b>VRS Retirement (Includes RHCC)</b>	986,166	396,956	1,164,192	468,616
⇒	<b>Social Security</b>	778,379	313,317	776,128	312,410
⇒	<b>Group Life</b>	46,175	18,587	39,464	15,885
⇒	English as a Second Language	3,418	1,376	10,719	4,315
	Remedial Summer School <sup>7</sup>	99,583	N/A1	92,309	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>23,916,873</b>	<b>7,875,719</b>	<b>24,051,503</b>	<b>7,924,549</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	733,226	295,142	732,421	294,818
	<b>Additional Lottery</b>	31,333	12,612	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	168,220	48,279	167,905	48,189
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>932,779</b>	<b>356,033</b>	<b>900,326</b>	<b>343,007</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	332,240	133,735	312,675	125,859
	At-Risk Four-Year-Olds Program	292,615	117,785	292,615	117,785
	<b>Compensation Supplement</b>	369,400	148,693	957,005	385,218
	Early Reading Intervention	43,072	17,338	56,777	22,854
	<b>Enrollment Loss</b>	23,173	N/A1	30,415	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	379,408	152,721	388,163	156,245
	School Breakfast <sup>7</sup>	6,474	N/A1	8,429	N/A1
	SOL Algebra Readiness	46,177	18,587	48,135	19,376
	Special Education - Regional Tuition <sup>5,7</sup>	196,533	N/A1	391,615	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	131,775	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	310,000	62,000	310,000	62,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,146,584</b>	<b>650,859</b>	<b>2,811,546</b>	<b>889,337</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	6,872	N/A1	6,872	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	46,369	N/A1	32,500	N/A1
	School Nutrition <sup>7</sup>	25,447	N/A1	25,016	N/A1
	Special Education - Homebound <sup>7</sup>	50,391	N/A1	30,113	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	1,061	N/A1
	Career and Technical Education <sup>5,6</sup>	62,406	N/A1	65,900	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>191,484</b>	<b>0</b>	<b>161,462</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>27,187,720</b>	<b>8,882,611</b>	<b>27,924,837</b>	<b>9,156,893</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
006	APPOMATTOX	2,243.31	2,243.31	2,251.20	2,251.20
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2696		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	7,330,874	2,705,920	7,366,211	2,718,963
	Sales Tax <sup>8</sup>	2,005,313	N/A1	2,015,026	N/A1
⇒	<b>Textbooks</b>	164,310	60,649	164,888	60,862
⇒	<b>Vocational Education</b>	191,706	70,761	192,380	71,010
⇒	<b>Gifted Education</b>	65,541	24,192	65,771	24,277
⇒	<b>Special Education</b>	853,667	315,099	856,668	316,207
⇒	<b>Prevention, Intervention &amp; Remediation</b>	181,875	67,133	182,515	67,369
⇒	<b>VRS Retirement (Includes RHCC)</b>	491,555	181,439	582,074	214,851
⇒	<b>Social Security</b>	388,328	143,337	389,694	143,841
⇒	<b>Group Life</b>	22,939	8,467	19,731	7,283
⇒	English as a Second Language	778	287	813	300
	Remedial Summer School <sup>7</sup>	79,444	N/A1	82,553	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>11,776,330</b>	<b>3,577,284</b>	<b>11,918,324</b>	<b>3,624,963</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	364,259	134,452	366,197	135,168
	<b>Additional Lottery</b>	15,566	5,746	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	134,120	36,159	133,747	36,058
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>513,945</b>	<b>176,357</b>	<b>499,944</b>	<b>171,226</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	158,431	58,479	150,011	55,371
	At-Risk Four-Year-Olds Program	124,898	46,101	129,062	47,638
	<b>Compensation Supplement</b>	183,514	67,737	478,484	176,615
	Early Reading Intervention	16,045	5,922	36,101	13,325
	<b>Enrollment Loss</b>	46,270	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEF	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	247,074	91,198	252,397	93,163
	School Breakfast <sup>7</sup>	0	N/A1	629	N/A1
	SOL Algebra Readiness	22,650	8,360	20,546	7,584
	Special Education - Regional Tuition <sup>5,7</sup>	38,693	N/A1	112,496	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	58,494	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,057,928</b>	<b>308,597</b>	<b>1,341,585</b>	<b>424,496</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	3,386	N/A1	3,386	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	23,095	N/A1	24,653	N/A1
	School Nutrition <sup>7</sup>	13,456	N/A1	13,161	N/A1
	Special Education - Homebound <sup>7</sup>	51,931	N/A1	16,197	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	4,633	N/A1
	Career and Technical Education <sup>5,6</sup>	35,422	N/A1	37,357	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>127,291</b>	<b>0</b>	<b>99,387</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>13,475,494</b>	<b>4,062,238</b>	<b>13,859,240</b>	<b>4,220,685</b>

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

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
007	ARLINGTON	17,515.76	17,515.76	17,732.55	17,732.55
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.8000		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<u>Basic Aid</u>	16,068,193	64,272,773	16,320,784	65,283,136
	Sales Tax <sup>8</sup>	16,818,928	N/A1	16,900,395	N/A1
⇒	<b>Textbooks</b>	351,296	1,405,184	355,644	1,422,576
⇒	<b>Vocational Education</b>	245,221	980,882	248,256	993,023
⇒	<b>Gifted Education</b>	157,642	630,567	159,593	638,372
⇒	<b>Special Education</b>	2,767,489	11,069,957	2,798,196	11,192,786
⇒	<b>Prevention, Intervention &amp; Remediation</b>	385,347	1,541,386	390,116	1,560,464
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,215,593	4,862,374	1,454,069	5,816,276
⇒	<b>Social Security</b>	959,863	3,839,454	971,744	3,886,975
⇒	<b>Group Life</b>	56,050	224,202	49,651	198,605
⇒	English as a Second Language	909,843	3,639,372	931,887	3,727,548
	Remedial Summer School <sup>7</sup>	352,837	N/A1	346,637	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>40,288,302</b>	<b>92,466,151</b>	<b>40,926,972</b>	<b>94,719,761</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	778,786	3,115,142	789,843	3,159,373
	<b>Additional Lottery</b>	33,280	133,120	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	171,977	137,582	172,126	137,701
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>984,043</b>	<b>3,385,844</b>	<b>961,969</b>	<b>3,297,074</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	372,904	1,491,616	358,081	1,432,324
	At-Risk Four-Year-Olds Program	433,200	1,732,800	445,740	1,782,960
	<b>Compensation Supplement</b>	441,397	1,765,588	1,149,069	4,596,276
	Early Reading Intervention	60,921	243,684	89,874	359,496
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	31,434	N/A1	31,434	N/A1
	<u>K-3 Primary Class Size Reduction</u>	446,494	1,785,976	471,188	1,884,752
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	50,031	200,124	49,457	197,828
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	1,455,702	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	882,000	176,400	908,000	181,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>4,174,083</b>	<b>7,396,188</b>	<b>3,502,843</b>	<b>10,435,236</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	115,158	N/A1	115,158	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	12,231	N/A1	33,644	N/A1
	School Nutrition <sup>7</sup>	66,239	N/A1	64,202	N/A1
	Special Education - Homebound <sup>7</sup>	6,885	N/A1	8,013	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	140,964	N/A1	152,162	N/A1
	Special Education - Jails <sup>7</sup>	83,740	N/A1	93,590	N/A1
	Career and Technical Education <sup>5,6</sup>	319,588	N/A1	324,642	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>744,806</b>	<b>0</b>	<b>791,412</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>46,191,234</b>	<b>103,248,183</b>	<b>46,183,196</b>	<b>108,452,071</b>

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

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008	AUGUSTA	10,798.25	10,798.25	10,716.30	10,716.30
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3320		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	31,498,538	15,654,962	31,234,232	15,523,600
	Sales Tax <sup>8</sup>	10,800,680	N/A1	10,852,996	N/A1
⇒	<b>Textbooks</b>	723,342	359,506	717,853	356,777
⇒	<b>Vocational Education</b>	1,283,955	638,133	1,274,211	633,290
⇒	<b>Gifted Education</b>	295,742	146,986	293,498	145,870
⇒	<b>Special Education</b>	2,690,534	1,337,211	2,670,116	1,327,064
⇒	<b>Prevention, Intervention &amp; Remediation</b>	432,794	215,101	429,509	213,469
⇒	<b>VRS Retirement (Includes RHCC)</b>	2,077,410	1,032,485	2,441,045	1,213,214
⇒	<b>Social Security</b>	1,644,616	817,384	1,632,135	811,181
⇒	<b>Group Life</b>	93,772	46,605	85,902	42,694
⇒	English as a Second Language	113,868	56,593	144,314	71,725
	Remedial Summer School <sup>7</sup>	241,640	N/A1	229,797	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>51,896,891</b>	<b>20,304,966</b>	<b>52,005,608</b>	<b>20,338,884</b>
<b>II. School Facilities:</b>					
	Lottery	1,603,573	796,985	1,594,267	792,360
	Additional Lottery	68,526	34,058	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	248,495	82,500	248,514	82,507
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,920,594</b>	<b>913,543</b>	<b>1,842,781</b>	<b>874,867</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	341,305	169,631	294,466	146,351
	At-Risk Four-Year-Olds Program	258,917	128,683	514,026	255,474
	<b>Compensation Supplement</b>	779,029	387,182	2,011,535	999,745
	Early Reading Intervention	89,879	44,670	137,570	68,373
	<b>Enrollment Loss</b>	0	N/A1	167,209	N/A1
	Academic Year Governor's School <sup>5</sup>	386,020	N/A1	367,440	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	753,798	374,642	757,282	376,374
	School Breakfast <sup>7</sup>	15,850	N/A1	14,081	N/A1
	SOL Algebra Readiness	65,811	32,708	65,722	32,664
	Special Education - Regional Tuition <sup>5,7</sup>	579,907	N/A1	650,461	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	388,484	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	674,000	119,200	674,000	119,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>4,348,717</b>	<b>1,256,716</b>	<b>5,669,509</b>	<b>1,998,181</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	108,382	N/A1	128,865	N/A1
	School Nutrition <sup>7</sup>	60,801	N/A1	60,993	N/A1
	Special Education - Homebound <sup>7</sup>	42,438	N/A1	50,965	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	227,017	N/A1	236,001	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>438,637</b>	<b>0</b>	<b>476,824</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>58,604,839</b>	<b>22,475,225</b>	<b>59,994,722</b>	<b>23,211,932</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.



## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
009	BATH	765.01	765.01	724.10	724.10
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.8000		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	761,868	3,047,473	713,561	2,854,244
	Sales Tax <sup>8</sup>	723,329	N/A1	726,832	N/A1
⇒	<b>Textbooks</b>	15,343	61,372	14,523	58,090
⇒	<b>Vocational Education</b>	39,474	157,898	37,364	149,454
⇒	<b>Gifted Education</b>	6,273	25,092	5,793	23,171
⇒	<b>Special Education</b>	92,260	369,040	87,182	348,727
⇒	<b>Prevention, Intervention &amp; Remediation</b>	10,098	40,392	9,558	38,232
⇒	<b>VRS Retirement (Includes RHCC)</b>	51,868	207,470	58,073	232,291
⇒	<b>Social Security</b>	41,004	164,018	38,812	155,247
⇒	<b>Group Life</b>	2,448	9,792	2,027	8,110
⇒	English as a Second Language	320	1,280	223	892
	Remedial Summer School <sup>7</sup>	4,367	N/A1	3,617	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>1,748,652</b>	<b>4,083,827</b>	<b>1,697,565</b>	<b>3,868,458</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	34,014	136,055	32,253	129,011
	<b>Additional Lottery</b>	1,454	5,814	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	103,220	82,576	103,150	82,520
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>138,688</b>	<b>224,445</b>	<b>135,403</b>	<b>211,531</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	8,142	32,568	6,685	26,740
	At-Risk Four-Year-Olds Program	3,420	13,680	6,840	27,360
	<b>Compensation Supplement</b>	19,431	77,724	47,646	190,584
	Early Reading Intervention	1,098	4,392	2,197	8,788
	<b>Enrollment Loss</b>	3,760	N/A1	12,088	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	9,860	39,440	9,173	36,692
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	1,125	4,500	1,125	4,500
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	62,697	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>245,392</b>	<b>197,904</b>	<b>221,613</b>	<b>320,264</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	5,031	N/A1	4,574	N/A1
	Special Education - Homebound <sup>7</sup>	488	N/A1	611	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	9,805	N/A1	11,178	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>15,324</b>	<b>0</b>	<b>16,363</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>2,148,056</b>	<b>4,506,176</b>	<b>2,070,944</b>	<b>4,400,253</b>

<sup>1</sup> "N/A" = no local match required for this program.<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.<sup>3</sup> Columns may not add due to rounding.<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.<sup>7</sup> Projected entitlement. Final reimbursements will be based on actual expenditures, subject to the availability of funds.<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
010	BEDFORD	10,034.83	10,034.83	9,874.75	9,874.75
2006-2008 Composite Index:		FY 2007		FY 2008	
0.3632		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	27,610,916	15,747,934	27,108,206	15,461,213
	Sales Tax <sup>8</sup>	8,972,812	N/A1	9,016,275	N/A1
⇒	<b>Textbooks</b>	640,808	365,486	630,585	359,655
⇒	<b>Vocational Education</b>	530,385	302,506	521,924	297,680
⇒	<b>Gifted Education</b>	261,997	149,431	257,818	147,047
⇒	<b>Special Education</b>	2,281,295	1,301,141	2,244,902	1,280,384
⇒	<b>Prevention, Intervention &amp; Remediation</b>	440,923	251,481	433,889	247,469
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,782,861	1,016,858	2,075,119	1,183,548
⇒	<b>Social Security</b>	1,405,840	801,823	1,383,413	789,032
⇒	<b>Group Life</b>	83,072	47,380	75,459	43,038
⇒	English as a Second Language	28,155	16,058	44,676	25,481
	Remedial Summer School <sup>7</sup>	247,669	N/A1	246,545	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>44,286,733</b>	<b>20,000,098</b>	<b>44,038,811</b>	<b>19,834,547</b>
<b>II. School Facilities:</b>					
	Lottery	1,420,602	810,243	1,400,454	798,751
	Additional Lottery	60,707	34,624	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	230,785	83,821	231,568	84,105
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,712,094</b>	<b>928,688</b>	<b>1,632,022</b>	<b>882,856</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	354,851	202,390	310,968	177,361
	At-Risk Four-Year-Olds Program	355,716	202,883	362,976	207,024
	<b>Compensation Supplement</b>	664,579	379,044	1,691,537	964,771
	Early Reading Intervention	75,189	42,884	90,927	51,860
	<b>Enrollment Loss</b>	0	N/A1	197,745	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	487,678	278,148	470,943	268,603
	School Breakfast <sup>7</sup>	2,815	N/A1	3,050	N/A1
	SOL Algebra Readiness	66,320	37,826	64,486	36,780
	Special Education - Regional Tuition <sup>5,7</sup>	198,077	N/A1	286,880	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	353,068	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	622,000	124,400	622,000	124,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,196,010</b>	<b>1,267,575</b>	<b>4,117,229</b>	<b>1,830,799</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	128,914	N/A1	209,641	N/A1
	School Nutrition <sup>7</sup>	59,500	N/A1	60,282	N/A1
	Special Education - Homebound <sup>7</sup>	179,868	N/A1	191,105	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	6,285	N/A1	6,725	N/A1
	Career and Technical Education <sup>5,6</sup>	86,655	N/A1	89,141	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>461,223</b>	<b>0</b>	<b>556,894</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>49,656,060</b>	<b>22,196,361</b>	<b>50,344,956</b>	<b>22,548,202</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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

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## Virginia Department of Education

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
011	BLAND	917.05	917.05	906.50	906.50
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3059		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	3,165,352	1,395,017	3,128,959	1,378,978
	Sales Tax <sup>8</sup>	774,115	N/A1	777,865	N/A1
⇒	<b>Textbooks</b>	63,831	28,131	63,096	27,807
⇒	<b>Vocational Education</b>	91,660	40,396	90,605	39,931
⇒	<b>Gifted Education</b>	26,098	11,502	25,797	11,369
⇒	<b>Special Education</b>	342,450	150,923	338,510	149,187
⇒	<b>Prevention, Intervention &amp; Remediation</b>	60,470	26,650	59,774	26,343
⇒	<b>VRS Retirement (Includes RHCC)</b>	208,780	92,012	243,501	107,314
⇒	<b>Social Security</b>	164,860	72,656	162,963	71,820
⇒	<b>Group Life</b>	9,548	4,208	8,809	3,882
⇒	English as a Second Language	0	0	0	0
	Remedial Summer School <sup>7</sup>	6,577	N/A1	3,994	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>4,913,741</b>	<b>1,821,495</b>	<b>4,903,873</b>	<b>1,816,631</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	141,506	62,364	140,129	61,757
	<b>Additional Lottery</b>	6,047	2,665	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	112,674	34,467	113,116	34,602
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>260,227</b>	<b>99,496</b>	<b>253,245</b>	<b>96,359</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	46,719	20,590	42,121	18,563
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	78,293	34,505	200,086	88,181
	Early Reading Intervention	7,624	3,360	17,153	7,560
	<b>Enrollment Loss</b>	0	N/A1	25,495	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	71,709	31,603	32,807	14,459
	School Breakfast <sup>7</sup>	986	N/A1	2,520	N/A1
	SOL Algebra Readiness	7,810	3,442	7,810	3,442
	Special Education - Regional Tuition <sup>5,7</sup>	14,058	N/A1	14,944	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	25,598	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>414,655</b>	<b>124,300</b>	<b>504,795</b>	<b>163,005</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	13,748	N/A1	4,976	N/A1
	School Nutrition <sup>7</sup>	5,256	N/A1	5,418	N/A1
	Special Education - Homebound <sup>7</sup>	5,212	N/A1	3,814	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	4,614	N/A1	5,886	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>28,831</b>	<b>0</b>	<b>20,094</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>5,617,454</b>	<b>2,045,291</b>	<b>5,682,007</b>	<b>2,075,995</b>

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

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

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

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012	BOTETOVRT	4,867.29	4,867.29	4,914.35	4,914.35
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3957		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	13,127,055	8,595,690	13,291,713	8,703,509
	Sales Tax <sup>8</sup>	4,789,358	N/A1	4,812,557	N/A1
⇒	<b>Textbooks</b>	294,954	193,138	297,806	195,005
⇒	<b>Vocational Education</b>	494,138	323,565	498,917	326,694
⇒	<b>Gifted Education</b>	120,593	78,965	121,759	79,729
⇒	<b>Special Education</b>	1,697,130	1,111,293	1,713,541	1,122,039
⇒	<b>Prevention, Intervention &amp; Remediation</b>	97,063	63,557	98,001	64,172
⇒	<b>VRS Retirement (Includes RHCC)</b>	905,921	593,203	1,080,986	707,837
⇒	<b>Social Security</b>	714,736	468,014	721,647	472,540
⇒	<b>Group Life</b>	41,178	26,964	38,607	25,280
⇒	English as a Second Language	9,335	6,113	11,440	7,491
	Remedial Summer School <sup>7</sup>	30,624	N/A1	26,575	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>22,322,085</b>	<b>11,460,502</b>	<b>22,713,549</b>	<b>11,704,296</b>
<b>II. School Facilities:</b>					
	Lottery	653,881	428,166	661,391	433,084
	Additional Lottery	27,942	18,297	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	160,088	63,347	160,554	63,531
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>841,911</b>	<b>509,810</b>	<b>821,945</b>	<b>496,615</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	51,121	33,474	37,809	24,758
	At-Risk Four-Year-Olds Program	41,334	27,066	41,334	27,066
	<b>Compensation Supplement</b>	335,308	219,562	876,074	573,660
	Early Reading Intervention	34,846	22,817	51,440	33,683
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	111,493	73,006	116,253	76,123
	School Breakfast <sup>7</sup>	1,065	N/A1	3,713	N/A1
	SOL Algebra Readiness	13,599	8,905	13,599	8,905
	Special Education - Regional Tuition <sup>5,7</sup>	121,459	N/A1	111,742	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	205,318	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	388,000	72,400	388,000	72,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,311,401</b>	<b>457,230</b>	<b>1,647,823</b>	<b>816,595</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	83,320	N/A1	132,670	N/A1
	School Nutrition <sup>7</sup>	26,101	N/A1	26,351	N/A1
	Special Education - Homebound <sup>7</sup>	12,577	N/A1	13,221	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	59,078	N/A1	62,637	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>181,076</b>	<b>0</b>	<b>234,879</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>24,656,473</b>	<b>12,427,542</b>	<b>25,418,196</b>	<b>13,017,506</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
013	BRUNSWICK	2,157.81	2,157.81	2,161.15	2,161.15
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2540		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	7,405,209	2,521,345	7,415,913	2,524,989
	Sales Tax <sup>8</sup>	2,271,559	N/A1	2,282,562	N/A1
⇒	<b>Textbooks</b>	161,424	54,962	161,673	55,047
⇒	<b>Vocational Education</b>	301,019	102,492	301,485	102,650
⇒	<b>Gifted Education</b>	65,999	22,471	66,101	22,506
⇒	<b>Special Education</b>	915,935	311,860	915,740	311,793
⇒	<b>Prevention, Intervention &amp; Remediation</b>	397,603	135,377	396,606	135,037
⇒	<b>VRS Retirement (Includes RHCC)</b>	534,430	181,964	631,989	215,181
⇒	<b>Social Security</b>	421,749	143,598	420,789	143,271
⇒	<b>Group Life</b>	24,146	8,221	22,571	7,685
⇒	English as a Second Language	10,332	3,518	9,969	3,394
	Remedial Summer School <sup>7</sup>	159,516	N/A1	165,567	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>12,668,921</b>	<b>3,485,808</b>	<b>12,790,965</b>	<b>3,521,553</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	357,859	121,845	359,057	122,253
	<b>Additional Lottery</b>	15,292	5,207	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	133,687	33,956	133,149	33,820
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>506,838</b>	<b>161,008</b>	<b>492,206</b>	<b>156,073</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	322,878	N/A1	351,313	N/A1
	<b>At-Risk</b>	529,883	180,416	544,420	185,366
	At-Risk Four-Year-Olds Program	263,636	89,763	246,628	83,973
	<b>Compensation Supplement</b>	197,997	67,415	515,910	175,658
	Early Reading Intervention	24,581	8,369	51,211	17,436
	<b>Enrollment Loss</b>	70,433	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	441,785	150,420	433,634	147,645
	School Breakfast <sup>7</sup>	393	N/A1	0	N/A1
	SOL Algebra Readiness	46,266	15,753	44,118	15,021
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	59,849	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	206,000	36,000	206,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,171,560</b>	<b>548,136</b>	<b>2,401,093</b>	<b>661,099</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	5,731	N/A1	5,731	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	9,368	N/A1	19,547	N/A1
	School Nutrition <sup>7</sup>	13,054	N/A1	13,237	N/A1
	Special Education - Homebound <sup>7</sup>	11,526	N/A1	12,969	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	2,728	N/A1	530	N/A1
	Career and Technical Education <sup>5,6</sup>	24,667	N/A1	26,446	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>67,073</b>	<b>0</b>	<b>78,461</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>15,414,392</b>	<b>4,194,952</b>	<b>15,762,725</b>	<b>4,338,725</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
014	BUCHANAN	3,434.87	3,434.87	3,349.00	3,349.00
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3205		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	10,541,020	4,971,887	10,237,123	4,828,547
	Sales Tax <sup>8</sup>	3,001,044	N/A1	3,015,580	N/A1
⇒	<b>Textbooks</b>	234,053	110,396	228,202	107,636
⇒	<b>Vocational Education</b>	882,250	416,131	860,194	405,728
⇒	<b>Gifted Education</b>	95,694	45,136	93,301	44,008
⇒	<b>Special Education</b>	1,470,416	693,552	1,433,657	676,213
⇒	<b>Prevention, Intervention &amp; Remediation</b>	557,825	263,109	543,879	256,532
⇒	<b>VRS Retirement (Includes RHCC)</b>	830,902	391,912	958,047	451,882
⇒	<b>Social Security</b>	655,852	309,346	639,456	301,613
⇒	<b>Group Life</b>	39,678	18,715	34,135	16,100
⇒	English as a Second Language	0	0	0	0
⇒	Remedial Summer School <sup>7</sup>	66,629	N/A1	99,701	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>18,375,363</b>	<b>7,220,184</b>	<b>18,143,275</b>	<b>7,088,259</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	518,870	244,736	506,809	239,047
	<b>Additional Lottery</b>	22,173	10,458	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	148,941	47,736	148,056	47,452
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>689,984</b>	<b>302,930</b>	<b>654,865</b>	<b>286,499</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	720,480	339,829	721,523	340,321
	At-Risk Four-Year-Olds Program	244,008	115,091	251,755	118,745
	<b>Compensation Supplement</b>	296,417	139,811	744,136	350,987
	Early Reading Intervention	48,512	22,882	72,768	34,323
	<b>Enrollment Loss</b>	115,879	N/A1	183,754	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	591,930	279,196	579,394	273,283
	School Breakfast <sup>7</sup>	1,610	N/A1	1,580	N/A1
	SOL Algebra Readiness	61,347	28,936	59,299	27,970
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	100,870	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	336,000	67,200	336,000	67,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,540,629</b>	<b>992,945</b>	<b>2,973,785</b>	<b>1,212,829</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	7,320	N/A1	7,320	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	20,925	N/A1	20,363	N/A1
	Special Education - Homebound <sup>7</sup>	54,978	N/A1	60,388	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	45,506	N/A1	47,530	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>128,729</b>	<b>0</b>	<b>135,602</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>21,734,705</b>	<b>8,516,059</b>	<b>21,907,527</b>	<b>8,587,587</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
015	BUCKINGHAM	2,043.54	2,043.54	1,999.80	1,999.80
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2591		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	6,975,584	2,439,430	6,798,593	2,377,535
	Sales Tax <sup>8</sup>	2,186,145	N/A1	2,196,734	N/A1
⇒	<b>Textbooks</b>	151,830	53,096	148,580	51,960
⇒	<b>Vocational Education</b>	386,084	135,018	376,340	131,610
⇒	<b>Gifted Education</b>	62,076	21,709	60,748	21,244
⇒	<b>Special Education</b>	1,061,354	371,166	1,038,638	363,222
⇒	<b>Prevention, Intervention &amp; Remediation</b>	240,735	84,187	235,583	82,386
⇒	<b>VRS Retirement (Includes RHCC)</b>	516,293	180,553	597,106	208,814
⇒	<b>Social Security</b>	407,281	142,430	398,564	139,382
⇒	<b>Group Life</b>	24,225	8,472	20,743	7,254
⇒	English as a Second Language	2,763	966	2,063	721
	Remedial Summer School <sup>7</sup>	107,448	N/A1	101,402	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>12,121,818</b>	<b>3,437,027</b>	<b>11,975,094</b>	<b>3,384,128</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	336,590	117,709	329,979	115,397
	<b>Additional Lottery</b>	14,384	5,030	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	132,221	34,258	131,173	33,987
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>483,195</b>	<b>156,997</b>	<b>461,152</b>	<b>149,384</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	288,050	100,734	280,205	97,990
	At-Risk Four-Year-Olds Program	228,049	79,751	232,272	81,228
	<b>Compensation Supplement</b>	190,771	66,714	484,500	169,434
	Early Reading Intervention	28,482	9,960	36,620	12,806
	<b>Enrollment Loss</b>	152,958	N/A1	104,094	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	235,265	82,274	234,290	81,934
	School Breakfast <sup>7</sup>	637	N/A1	2,828	N/A1
	SOL Algebra Readiness	33,445	11,696	29,177	10,203
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	60,210	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	206,000	41,200	206,000	41,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,431,726</b>	<b>392,329</b>	<b>1,617,845</b>	<b>494,795</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,754	N/A1	2,754	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	13,474	N/A1
	School Nutrition <sup>7</sup>	12,496	N/A1	12,103	N/A1
	Special Education - Homebound <sup>7</sup>	21,594	N/A1	22,797	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	23,106	N/A1	24,865	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>59,950</b>	<b>0</b>	<b>75,993</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>14,096,689</b>	<b>3,986,353</b>	<b>14,130,084</b>	<b>4,028,307</b>

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

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016	CAMPBELL	8,644.65	8,644.65	8,534.60	8,534.60
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2612		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	27,978,715	9,891,771	27,577,822	9,750,037
	Sales Tax <sup>8</sup>	8,300,580	N/A1	8,340,786	N/A1
⇒	<b>Textbooks</b>	640,455	226,430	632,302	223,548
⇒	<b>Vocational Education</b>	593,960	209,992	586,399	207,319
⇒	<b>Gifted Education</b>	261,853	92,577	258,520	91,399
⇒	<b>Special Education</b>	2,152,306	760,940	2,124,907	751,253
⇒	<b>Prevention, Intervention &amp; Remediation</b>	510,933	180,639	504,429	178,339
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,794,653	634,493	2,093,380	740,107
⇒	<b>Social Security</b>	1,411,453	499,014	1,399,790	494,891
⇒	<b>Group Life</b>	83,027	29,354	75,664	26,751
⇒	English as a Second Language	40,142	14,192	50,186	17,743
	Remedial Summer School <sup>7</sup>	229,507	N/A1	217,107	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>43,997,584</b>	<b>12,539,402</b>	<b>43,861,292</b>	<b>12,481,387</b>
<b>II. School Facilities:</b>					
	Lottery	1,419,820	501,972	1,404,267	496,473
	Additional Lottery	60,673	21,451	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	232,704	60,782	231,507	60,470
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,713,197</b>	<b>584,205</b>	<b>1,635,774</b>	<b>556,943</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	442,203	156,339	398,006	140,714
	At-Risk Four-Year-Olds Program	736,953	260,547	762,220	269,480
	<b>Compensation Supplement</b>	676,987	239,346	1,727,669	610,811
	Early Reading Intervention	85,204	30,124	121,720	43,034
	<b>Enrollment Loss</b>	128,821	N/A1	248,896	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<u>K-3 Primary Class Size Reduction</u>	829,764	293,360	843,587	298,247
	School Breakfast <sup>7</sup>	8,894	N/A1	8,643	N/A1
	SOL Algebra Readiness	74,815	26,451	74,815	26,451
	Special Education - Regional Tuition <sup>5,7</sup>	280,718	N/A1	566,095	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	235,095	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	466,000	93,200	466,000	93,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,981,171</b>	<b>1,099,367</b>	<b>5,233,368</b>	<b>1,481,937</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	6,480	N/A1	6,480	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	130,144	N/A1	176,447	N/A1
	School Nutrition <sup>7</sup>	53,012	N/A1	52,110	N/A1
	Special Education - Homebound <sup>7</sup>	78,501	N/A1	50,642	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	24,600	N/A1	26,119	N/A1
	Career and Technical Education <sup>5,6</sup>	30,886	N/A1	33,689	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>323,623</b>	<b>0</b>	<b>345,487</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>50,015,575</b>	<b>14,222,974</b>	<b>51,075,921</b>	<b>14,520,267</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.



## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
017	CAROLINE	4,029.85	4,029.85	4,017.60	4,017.60
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3495		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	11,051,860	5,937,933	11,023,916	5,922,919
	Sales Tax <sup>8</sup>	4,505,414	N/A1	4,527,237	N/A1
⇒	<b>Textbooks</b>	262,876	141,238	262,077	140,808
⇒	<b>Vocational Education</b>	207,092	111,266	206,462	110,928
⇒	<b>Gifted Education</b>	107,478	57,746	107,151	57,570
⇒	<b>Special Education</b>	1,481,100	795,764	1,476,599	793,345
⇒	<b>Prevention, Intervention &amp; Remediation</b>	325,056	174,646	324,068	174,115
⇒	<b>VRS Retirement (Includes RHCC)</b>	791,668	425,346	935,615	502,686
⇒	<b>Social Security</b>	626,518	336,615	624,614	335,592
⇒	<b>Group Life</b>	36,700	19,718	31,361	16,850
⇒	English as a Second Language	44,354	23,830	41,291	22,185
	Remedial Summer School <sup>7</sup>	76,114	N/A1	77,266	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>19,516,230</b>	<b>8,024,102</b>	<b>19,637,657</b>	<b>8,076,998</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	582,767	313,108	582,041	312,719
	<b>Additional Lottery</b>	24,903	13,380	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	152,512	53,303	153,966	53,811
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>760,182</b>	<b>379,791</b>	<b>736,007</b>	<b>366,530</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	264,042	141,864	249,437	134,017
	At-Risk Four-Year-Olds Program	111,236	59,765	111,236	59,765
	<b>Compensation Supplement</b>	293,599	157,745	760,514	408,608
	Early Reading Intervention	35,724	19,194	57,159	30,710
	<b>Enrollment Loss</b>	0	N/A1	23,525	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	446,361	239,820	456,729	245,391
	School Breakfast <sup>7</sup>	5,197	N/A1	4,083	N/A1
	SOL Algebra Readiness	34,723	18,656	36,596	19,662
	Special Education - Regional Tuition <sup>5,7</sup>	20,308	N/A1	20,308	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	170,594	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	206,000	41,200	206,000	41,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,603,501</b>	<b>678,244</b>	<b>1,941,304</b>	<b>939,353</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	15,592	N/A1	44,856	N/A1
	School Nutrition <sup>7</sup>	21,886	N/A1	21,770	N/A1
	Special Education - Homebound <sup>7</sup>	18,116	N/A1	20,263	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	21,550	N/A1	31,946	N/A1
	Career and Technical Education <sup>5,6</sup>	17,489	N/A1	19,498	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>94,633</b>	<b>0</b>	<b>138,333</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>21,974,546</b>	<b>9,082,137</b>	<b>22,453,301</b>	<b>9,382,881</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
018	CARROLL	4,034.62	4,034.62	3,948.35	3,948.35
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2842		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	12,842,330	5,098,896	12,521,499	4,971,515
	Sales Tax <sup>8</sup>	3,817,482	N/A1	3,835,973	N/A1
⇒	<b>Textbooks</b>	289,607	114,985	283,414	112,526
⇒	<b>Vocational Education</b>	326,342	129,570	319,364	126,800
⇒	<b>Gifted Education</b>	118,407	47,012	115,875	46,007
⇒	<b>Special Education</b>	1,259,160	499,935	1,229,410	488,123
⇒	<b>Prevention, Intervention &amp; Remediation</b>	395,653	157,090	387,193	153,731
⇒	<b>VRS Retirement (Includes RHCC)</b>	869,282	345,138	1,003,311	398,353
⇒	<b>Social Security</b>	684,452	271,753	669,816	265,943
⇒	<b>Group Life</b>	40,432	16,053	33,915	13,465
⇒	English as a Second Language	89,987	35,728	104,422	41,460
	Remedial Summer School <sup>7</sup>	120,028	N/A1	105,321	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>20,853,162</b>	<b>6,716,160</b>	<b>20,609,513</b>	<b>6,617,923</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	642,027	254,909	629,429	249,908
	<b>Additional Lottery</b>	27,436	10,893	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	159,427	45,309	159,463	45,319
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>828,890</b>	<b>311,111</b>	<b>788,892</b>	<b>295,227</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	117,984	N/A1	128,313	N/A1
	<b>At-Risk</b>	424,446	168,521	406,156	161,259
	At-Risk Four-Year-Olds Program	367,205	145,794	367,205	145,794
	<b>Compensation Supplement</b>	323,454	128,424	819,606	325,415
	Early Reading Intervention	43,241	17,168	55,034	21,851
	<b>Enrollment Loss</b>	0	N/A1	191,494	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	486,636	193,213	488,489	193,949
	School Breakfast <sup>7</sup>	4,570	N/A1	5,917	N/A1
	SOL Algebra Readiness	48,324	19,186	48,324	19,186
	Special Education - Regional Tuition <sup>5,7</sup>	91,770	N/A1	85,992	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	116,758	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	388,000	67,200	362,000	62,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,428,105</b>	<b>739,506</b>	<b>2,974,247</b>	<b>929,454</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	6,282	N/A1	6,282	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	36,239	N/A1	47,838	N/A1
	School Nutrition <sup>7</sup>	28,330	N/A1	28,085	N/A1
	Special Education - Homebound <sup>7</sup>	42,573	N/A1	41,047	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	24,034	N/A1	27,615	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>137,458</b>	<b>0</b>	<b>150,867</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>24,247,615</b>	<b>7,766,777</b>	<b>24,523,519</b>	<b>7,842,604</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
019	CHARLES CITY COUNTY	852.68	852.68	863.50	863.50
2006-2008 Composite Index:		FY 2007		FY 2008	
0.4128		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<u>Basic Aid</u>	2,537,321	1,783,730	2,575,668	1,810,688
	Sales Tax <sup>8</sup>	785,658	N/A1	789,463	N/A1
⇒	<b>Textbooks</b>	50,210	35,297	50,847	35,745
⇒	<b>Vocational Education</b>	69,597	48,926	70,480	49,547
⇒	<b>Gifted Education</b>	20,028	14,079	20,789	14,615
⇒	<b>Special Education</b>	420,583	295,669	425,920	299,420
⇒	<b>Prevention, Intervention &amp; Remediation</b>	72,100	50,686	73,015	51,329
⇒	<b>VRS Retirement (Includes RHCC)</b>	176,244	123,899	210,932	148,284
⇒	<b>Social Security</b>	139,193	97,852	140,959	99,094
⇒	<b>Group Life</b>	8,011	5,632	7,606	5,347
⇒	English as a Second Language	3,128	2,199	4,577	3,218
	Remedial Summer School <sup>7</sup>	0	N/A1	33,546	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>4,282,073</b>	<b>2,457,969</b>	<b>4,403,802</b>	<b>2,517,287</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	111,309	78,250	112,924	79,386
	<b>Additional Lottery</b>	4,757	3,344	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	110,445	45,592	110,315	45,538
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>226,511</b>	<b>127,186</b>	<b>223,239</b>	<b>124,924</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	61,878	43,500	59,888	42,101
	At-Risk Four-Year-Olds Program	40,164	28,235	40,164	28,235
	<b>Compensation Supplement</b>	66,092	46,462	173,917	122,263
	Early Reading Intervention	6,450	4,534	11,287	7,935
	<b>Enrollment Loss</b>	11,194	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<u>K-3 Primary Class Size Reduction</u>	69,203	48,650	68,918	48,449
	School Breakfast <sup>7</sup>	2,029	N/A1	5,376	N/A1
	SOL Algebra Readiness	9,911	6,967	8,298	5,833
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	35,164	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>437,944</b>	<b>203,948</b>	<b>503,707</b>	<b>280,416</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	31,347	N/A1	32,055	N/A1
	School Nutrition <sup>7</sup>	3,645	N/A1	3,954	N/A1
	Special Education - Homebound <sup>7</sup>	2,858	N/A1	1,144	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,085	N/A1	4,334	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>40,935</b>	<b>0</b>	<b>41,487</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>4,987,463</b>	<b>2,789,103</b>	<b>5,172,235</b>	<b>2,922,627</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
020	CHARLOTTE	2,122.23	2,122.23	2,102.15	2,102.15
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2234		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	7,626,711	2,193,932	7,548,816	2,171,524
	Sales Tax <sup>8</sup>	1,836,793	N/A1	1,845,690	N/A1
⇒	<b>Textbooks</b>	165,274	47,543	163,710	47,094
⇒	<b>Vocational Education</b>	187,887	54,048	186,108	53,537
⇒	<b>Gifted Education</b>	65,925	18,964	65,301	18,785
⇒	<b>Special Education</b>	1,086,116	312,437	1,075,837	309,480
⇒	<b>Prevention, Intervention &amp; Remediation</b>	194,479	55,945	192,639	55,415
⇒	<b>VRS Retirement (Includes RHCC)</b>	525,753	151,240	617,096	177,516
⇒	<b>Social Security</b>	415,328	119,475	411,397	118,344
⇒	<b>Group Life</b>	24,722	7,112	21,223	6,105
⇒	English as a Second Language	13,238	3,808	15,567	4,478
	Remedial Summer School <sup>7</sup>	52,473	N/A1	61,602	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>12,194,699</b>	<b>2,964,504</b>	<b>12,204,986</b>	<b>2,962,278</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	366,395	105,399	363,581	104,589
	<b>Additional Lottery</b>	15,657	4,504	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	135,545	30,281	133,932	29,920
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>517,597</b>	<b>140,184</b>	<b>497,513</b>	<b>134,509</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	265,481	76,369	258,558	74,378
	At-Risk Four-Year-Olds Program	101,812	29,288	106,239	30,561
	<b>Compensation Supplement</b>	194,479	55,945	501,187	144,174
	Early Reading Intervention	19,192	5,521	27,722	7,975
	<b>Enrollment Loss</b>	238,159	N/A1	50,487	N/A1
	Academic Year Governor's School <sup>5</sup>	405,267	N/A1	376,156	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	258,036	74,228	262,243	75,438
	School Breakfast <sup>7</sup>	2,241	N/A1	1,685	N/A1
	SOL Algebra Readiness	30,583	8,798	30,583	8,798
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	44,733	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	232,000	41,200	258,000	46,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,799,842</b>	<b>291,349</b>	<b>1,880,719</b>	<b>387,724</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,754	N/A1	2,754	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	4,757	N/A1	11,593	N/A1
	School Nutrition <sup>7</sup>	12,914	N/A1	12,051	N/A1
	Special Education - Homebound <sup>7</sup>	15,295	N/A1	23,178	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	21,883	N/A1	23,834	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>57,603</b>	<b>0</b>	<b>73,410</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>14,569,741</b>	<b>3,396,037</b>	<b>14,656,628</b>	<b>3,484,511</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
021	CHESTERFIELD	57,748.76	57,748.76	58,213.40	58,213.40
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3616		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	157,941,185	89,460,421	159,536,578	90,364,077
	Sales Tax <sup>8</sup>	49,715,757	N/A1	49,956,568	N/A1
⇒	<b>Textbooks</b>	3,697,003	2,094,042	3,726,749	2,110,891
⇒	<b>Vocational Education</b>	1,843,340	1,044,098	1,858,172	1,052,498
⇒	<b>Gifted Education</b>	1,474,672	835,278	1,486,537	841,999
⇒	<b>Special Education</b>	17,880,402	10,127,746	17,987,102	10,188,183
⇒	<b>Prevention, Intervention &amp; Remediation</b>	1,806,474	1,023,216	1,783,845	1,010,398
⇒	<b>VRS Retirement (Includes RHCC)</b>	10,359,573	5,867,828	12,338,260	6,988,589
⇒	<b>Social Security</b>	8,184,431	4,635,793	8,213,119	4,652,042
⇒	<b>Group Life</b>	479,268	271,465	445,961	252,600
⇒	<b>English as a Second Language</b>	1,110,666	629,099	1,272,195	720,592
	Remedial Summer School <sup>7</sup>	1,359,291	N/A1	1,146,349	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>255,852,062</b>	<b>115,988,986</b>	<b>259,751,435</b>	<b>118,181,869</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	8,195,860	4,642,267	8,276,669	4,688,038
	<b>Additional Lottery</b>	350,235	198,379	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	846,811	306,207	859,082	310,644
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>9,392,906</b>	<b>5,146,853</b>	<b>9,135,751</b>	<b>4,998,682</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	1,210,277	685,520	1,012,127	573,285
	At-Risk Four-Year-Olds Program	0	0	407,555	230,846
	<b>Compensation Supplement</b>	3,834,148	2,171,723	9,996,964	5,662,441
	Early Reading Intervention	473,305	268,088	699,440	396,174
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	892,320	N/A1	895,969	N/A1
	ISAEF	47,152	N/A1	47,152	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	2,314,725	1,311,097	2,482,242	1,405,982
	School Breakfast <sup>7</sup>	18,034	N/A1	32,203	N/A1
	SOL Algebra Readiness	278,390	157,685	274,798	155,650
	Special Education - Regional Tuition <sup>5,7</sup>	10,187	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	1,947,627	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	1,636,000	322,000	1,714,000	337,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>12,662,165</b>	<b>4,916,113</b>	<b>17,562,450</b>	<b>8,761,978</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	22,559	N/A1	22,559	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	675,050	N/A1	745,700	N/A1
	School Nutrition <sup>7</sup>	176,589	N/A1	184,635	N/A1
	Special Education - Homebound <sup>7</sup>	162,990	N/A1	150,011	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	768,730	N/A1	794,231	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	285,292	N/A1	299,104	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>2,091,209</b>	<b>0</b>	<b>2,196,240</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>279,998,342</b>	<b>126,051,952</b>	<b>288,645,876</b>	<b>131,942,529</b>

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
022	CLARKE	2,197.43	2,197.43	2,162.50	2,162.50
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.5580		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	4,591,101	5,796,006	4,582,151	5,784,707
	Sales Tax <sup>8</sup>	1,982,228	N/A1	1,991,829	N/A1
⇒	<b>Textbooks</b>	97,398	122,960	95,850	121,005
⇒	<b>Vocational Education</b>	63,132	79,701	63,084	79,641
⇒	<b>Gifted Education</b>	39,822	50,273	40,145	50,680
⇒	<b>Special Education</b>	385,592	486,788	386,153	487,497
⇒	<b>Prevention, Intervention &amp; Remediation</b>	33,994	42,916	34,410	43,440
⇒	<b>VRS Retirement (Includes RHCC)</b>	277,782	350,683	327,848	413,890
⇒	<b>Social Security</b>	219,506	277,114	218,884	276,329
⇒	<b>Group Life</b>	12,626	15,940	11,470	14,480
⇒	English as a Second Language	23,538	29,715	19,669	24,831
	Remedial Summer School <sup>7</sup>	27,133	N/A1	26,704	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>7,753,852</b>	<b>7,252,096</b>	<b>7,798,197</b>	<b>7,296,500</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	215,922	272,589	212,872	268,739
	<b>Additional Lottery</b>	9,227	11,649	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	119,506	66,684	119,993	66,956
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>344,655</b>	<b>350,922</b>	<b>332,865</b>	<b>335,695</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	17,440	22,017	12,739	16,082
	At-Risk Four-Year-Olds Program	20,155	25,445	20,155	25,445
	<b>Compensation Supplement</b>	106,839	134,878	278,145	351,142
	Early Reading Intervention	4,902	6,188	12,435	15,698
	<b>Enrollment Loss</b>	0	N/A1	22,205	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	0	0	0	0
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	5,022	6,340	5,096	6,433
	Special Education - Regional Tuition <sup>5,7</sup>	51,170	N/A1	51,170	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	119,832	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	180,000	36,000	180,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>513,219</b>	<b>230,868</b>	<b>589,804</b>	<b>450,800</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,443	N/A1	2,443	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	15,522	N/A1	59,416	N/A1
	School Nutrition <sup>7</sup>	11,161	N/A1	10,258	N/A1
	Special Education - Homebound <sup>7</sup>	2,016	N/A1	881	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	15,520	N/A1	17,120	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>46,662</b>	<b>0</b>	<b>90,119</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>8,658,388</b>	<b>7,833,886</b>	<b>8,810,985</b>	<b>8,082,995</b>

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

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

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

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023	CRAIG	733.06	733.06	728.50	728.50
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3184		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	2,366,695	1,105,569	2,350,921	1,098,200
	Sales Tax <sup>8</sup>	732,563	N/A1	736,111	N/A1
⇒	<b>Textbooks</b>	50,105	23,406	49,794	23,260
⇒	<b>Vocational Education</b>	47,967	22,407	47,668	22,268
⇒	<b>Gifted Education</b>	20,486	9,570	20,358	9,510
⇒	<b>Special Education</b>	322,776	150,780	320,272	149,611
⇒	<b>Prevention, Intervention &amp; Remediation</b>	28,980	13,538	28,800	13,453
⇒	<b>VRS Retirement (Includes RHCC)</b>	158,890	74,223	186,701	87,215
⇒	<b>Social Security</b>	125,413	58,585	124,633	58,221
⇒	<b>Group Life</b>	7,495	3,501	6,455	3,015
⇒	English as a Second Language	0	0	0	0
	Remedial Summer School <sup>7</sup>	31,171	N/A1	20,730	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>3,892,541</b>	<b>1,461,579</b>	<b>3,892,443</b>	<b>1,464,753</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	111,078	51,888	110,586	51,659
	<b>Additional Lottery</b>	4,747	2,217	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	110,052	35,041	110,295	35,118
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>225,877</b>	<b>89,146</b>	<b>220,881</b>	<b>86,777</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	24,201	11,305	20,771	9,703
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	60,458	28,242	155,419	72,602
	Early Reading Intervention	7,486	3,497	14,973	6,994
	<b>Enrollment Loss</b>	0	N/A1	10,298	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	59,859	27,962	63,644	29,730
	School Breakfast <sup>7</sup>	402	N/A1	162	N/A1
	SOL Algebra Readiness	3,835	1,791	3,835	1,791
	Special Education - Regional Tuition <sup>5,7</sup>	34,016	N/A1	26,742	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	25,269	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	102,000	20,400	102,000	20,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>325,385</b>	<b>93,197</b>	<b>405,703</b>	<b>141,220</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	4,792	N/A1	659	N/A1
	School Nutrition <sup>7</sup>	3,916	N/A1	4,032	N/A1
	Special Education - Homebound <sup>7</sup>	467	N/A1	406	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,553	N/A1	4,691	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>12,728</b>	<b>0</b>	<b>9,788</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>4,456,531</b>	<b>1,643,922</b>	<b>4,528,815</b>	<b>1,692,750</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
024	CULPEPER	7,209.02	7,209.02	7,331.45	7,331.45
2006-2008 Composite Index:		FY 2007		FY 2008	
0.4062		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	18,899,868	12,928,809	19,834,747	13,568,330
	Sales Tax <sup>8</sup>	6,047,488	N/A1	6,076,781	N/A1
⇒	<b>Textbooks</b>	429,270	293,650	436,560	298,637
⇒	<b>Vocational Education</b>	410,948	281,117	426,635	291,847
⇒	<b>Gifted Education</b>	171,229	117,132	178,490	122,099
⇒	<b>Special Education</b>	1,737,970	1,188,891	1,811,021	1,238,863
⇒	<b>Prevention, Intervention &amp; Remediation</b>	351,018	240,121	370,040	253,133
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,211,442	828,709	1,493,221	1,021,466
⇒	<b>Social Security</b>	954,599	653,011	996,932	681,970
⇒	<b>Group Life</b>	55,649	38,068	52,241	35,736
⇒	English as a Second Language	225,846	154,494	267,284	182,841
	Remedial Summer School <sup>7</sup>	65,810	N/A1	105,674	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>30,561,137</b>	<b>16,724,002</b>	<b>32,049,626</b>	<b>17,694,922</b>
<b>II. School Facilities:</b>					
	Lottery	951,645	650,991	969,549	663,238
	Additional Lottery	40,667	27,819	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	184,321	74,871	188,145	76,424
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,176,633</b>	<b>753,681</b>	<b>1,157,694</b>	<b>739,662</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	260,015	177,868	243,358	166,474
	At-Risk Four-Year-Olds Program	132,002	90,298	138,771	94,929
	<b>Compensation Supplement</b>	453,756	310,400	1,227,663	839,806
	Early Reading Intervention	47,285	32,346	93,553	63,997
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	474,487	324,582	501,768	343,244
	School Breakfast <sup>7</sup>	5,215	N/A1	4,627	N/A1
	SOL Algebra Readiness	46,769	31,993	44,580	30,496
	Special Education - Regional Tuition <sup>5,7</sup>	170,663	N/A1	188,127	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	266,132	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	258,000	51,600	284,000	56,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,130,041</b>	<b>1,019,087</b>	<b>2,742,164</b>	<b>1,595,746</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	38,444	N/A1	79,623	N/A1
	School Nutrition <sup>7</sup>	33,148	N/A1	36,479	N/A1
	Special Education - Homebound <sup>7</sup>	29,358	N/A1	26,472	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	105,731	N/A1	117,816	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	9,653	N/A1	12,414	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>216,334</b>	<b>0</b>	<b>272,804</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>34,084,145</b>	<b>18,496,770</b>	<b>36,222,288</b>	<b>20,030,330</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
025	CUMBERLAND	1,417.87	1,417.87	1,421.10	1,421.10
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2859		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	4,737,668	1,896,792	4,734,730	1,895,616
	Sales Tax <sup>8</sup>	1,402,026	N/A1	1,408,817	N/A1
⇒	<b>Textbooks</b>	101,534	40,650	101,765	40,743
⇒	<b>Vocational Education</b>	50,625	20,268	50,740	20,315
⇒	<b>Gifted Education</b>	41,513	16,620	41,607	16,658
⇒	<b>Special Education</b>	427,275	171,066	426,219	170,643
⇒	<b>Prevention, Intervention &amp; Remediation</b>	181,238	72,561	180,636	72,320
⇒	<b>VRS Retirement (Includes RHCC)</b>	302,738	121,205	358,227	143,421
⇒	<b>Social Security</b>	238,950	95,667	238,480	95,479
⇒	<b>Group Life</b>	14,175	5,675	12,178	4,876
⇒	English as a Second Language	16,357	6,549	19,085	7,641
	Remedial Summer School <sup>7</sup>	122,979	N/A1	118,572	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>7,637,078</b>	<b>2,447,053</b>	<b>7,691,056</b>	<b>2,467,712</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	225,089	90,118	226,008	90,485
	<b>Additional Lottery</b>	9,619	3,851	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	120,600	34,480	120,857	34,553
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>355,308</b>	<b>128,449</b>	<b>346,865</b>	<b>125,038</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	227,347	91,022	228,196	91,361
	At-Risk Four-Year-Olds Program	187,237	74,963	187,237	74,963
	<b>Compensation Supplement</b>	116,438	46,618	301,398	120,669
	Early Reading Intervention	11,765	4,710	21,569	8,635
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	190,554	76,291	196,315	78,597
	School Breakfast <sup>7</sup>	2,038	N/A1	0	N/A1
	SOL Algebra Readiness	22,048	8,827	22,144	8,866
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	43,427	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>936,713</b>	<b>328,031</b>	<b>1,092,718</b>	<b>408,691</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,064	N/A1	2,064	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	4,732	N/A1	2,636	N/A1
	School Nutrition <sup>7</sup>	8,439	N/A1	8,298	N/A1
	Special Education - Homebound <sup>7</sup>	1,421	N/A1	3,006	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,062	N/A1	4,306	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>19,718</b>	<b>0</b>	<b>20,310</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>8,948,817</b>	<b>2,903,533</b>	<b>9,150,949</b>	<b>3,001,441</b>

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

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
026	DICKENSON	2,458.75	2,458.75	2,456.00	2,456.00
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2344		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	9,085,475	2,781,655	9,092,594	2,783,835
	Sales Tax <sup>8</sup>	1,982,998	N/A1	1,992,603	N/A1
⇒	<b>Textbooks</b>	188,769	57,794	188,558	57,730
⇒	<b>Vocational Education</b>	549,666	168,289	549,052	168,100
⇒	<b>Gifted Education</b>	77,179	23,630	77,093	23,603
⇒	<b>Special Education</b>	704,024	215,548	703,237	215,307
⇒	<b>Prevention, Intervention &amp; Remediation</b>	288,010	88,179	287,688	88,080
⇒	<b>VRS Retirement (Includes RHCC)</b>	602,374	184,426	712,639	218,185
⇒	<b>Social Security</b>	476,252	145,812	475,719	145,649
⇒	<b>Group Life</b>	28,236	8,645	24,444	7,484
⇒	English as a Second Language	0	0	0	0
	Remedial Summer School <sup>7</sup>	21,134	N/A1	20,768	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>14,004,117</b>	<b>3,673,978</b>	<b>14,124,395</b>	<b>3,707,973</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	418,480	128,124	418,765	128,211
	<b>Additional Lottery</b>	17,883	5,475	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	139,363	32,667	138,750	32,523
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>575,726</b>	<b>166,266</b>	<b>557,515</b>	<b>160,734</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	388,333	118,894	387,579	118,663
	At-Risk Four-Year-Olds Program	24,438	7,482	30,547	9,352
	<b>Compensation Supplement</b>	224,008	68,583	581,017	177,887
	Early Reading Intervention	29,432	9,011	42,045	12,873
	<b>Enrollment Loss</b>	81,738	N/A1	7,121	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	283,174	86,698	284,994	87,255
	School Breakfast <sup>7</sup>	2,993	N/A1	2,908	N/A1
	SOL Algebra Readiness	38,867	11,900	34,457	10,550
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	48,135	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	284,000	56,800	284,000	56,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,412,977</b>	<b>359,368</b>	<b>1,662,527</b>	<b>473,380</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	3,976	N/A1	3,976	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	8,042	N/A1	11,945	N/A1
	School Nutrition <sup>7</sup>	16,308	N/A1	15,679	N/A1
	Special Education - Homebound <sup>7</sup>	31,547	N/A1	39,272	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	1,061	N/A1
	Career and Technical Education <sup>5,6</sup>	23,869	N/A1	25,519	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>83,742</b>	<b>0</b>	<b>97,452</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>16,076,562</b>	<b>4,199,612</b>	<b>16,441,889</b>	<b>4,342,087</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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027	DINWIDDIE	4,622.75	4,622.75	4,662.35	4,662.35
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2669		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	15,640,571	5,694,269	15,825,931	5,761,753
	Sales Tax <sup>8</sup>	3,789,780	N/A1	3,808,137	N/A1
⇒	<b>Textbooks</b>	339,842	123,727	342,754	124,787
⇒	<b>Vocational Education</b>	288,059	104,874	290,527	105,772
⇒	<b>Gifted Education</b>	138,946	50,586	140,137	51,020
⇒	<b>Special Education</b>	1,816,469	661,323	1,832,031	666,988
⇒	<b>Prevention, Intervention &amp; Remediation</b>	315,171	114,744	317,871	115,727
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,023,458	372,611	1,223,633	445,488
⇒	<b>Social Security</b>	809,955	294,881	816,895	297,407
⇒	<b>Group Life</b>	47,445	17,273	41,016	14,933
⇒	English as a Second Language	23,821	8,673	30,614	11,146
	Remedial Summer School <sup>7</sup>	126,856	N/A1	148,844	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>24,360,373</b>	<b>7,442,961</b>	<b>24,818,390</b>	<b>7,595,021</b>
<b>II. School Facilities:</b>					
	Lottery	753,394	274,288	761,216	277,136
	Additional Lottery	32,195	11,721	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	168,798	45,052	169,779	45,314
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>954,387</b>	<b>331,061</b>	<b>930,995</b>	<b>322,450</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	318,505	115,958	301,936	109,926
	At-Risk Four-Year-Olds Program	133,717	48,682	133,717	48,682
	<b>Compensation Supplement</b>	382,950	139,421	998,047	363,359
	Early Reading Intervention	50,325	18,322	88,573	32,247
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	377,685	137,504	407,675	148,422
	School Breakfast <sup>7</sup>	8,015	N/A1	7,669	N/A1
	SOL Algebra Readiness	51,604	18,787	45,466	16,553
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	109,584	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	232,000	46,400	232,000	46,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,672,244</b>	<b>525,074</b>	<b>2,222,942</b>	<b>765,589</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,916	N/A1	2,916	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	62,993	N/A1	72,066	N/A1
	School Nutrition <sup>7</sup>	21,141	N/A1	22,921	N/A1
	Special Education - Homebound <sup>7</sup>	25,847	N/A1	40,121	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	92,016	N/A1	97,323	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	9,646	N/A1
	Career and Technical Education <sup>5,6</sup>	16,814	N/A1	19,793	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>221,727</b>	<b>0</b>	<b>264,786</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>27,208,731</b>	<b>8,299,096</b>	<b>28,237,113</b>	<b>8,683,060</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
028	ESSEX	1,636.49	1,636.49	1,606.65	1,606.65
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4019		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	4,445,656	2,987,308	4,343,737	2,918,823
	Sales Tax <sup>8</sup>	1,512,064	N/A1	1,519,389	N/A1
⇒	<b>Textbooks</b>	98,152	65,954	96,363	64,752
⇒	<b>Vocational Education</b>	80,260	53,932	78,797	52,948
⇒	<b>Gifted Education</b>	40,130	26,966	39,398	26,474
⇒	<b>Special Education</b>	641,102	430,796	627,492	421,650
⇒	<b>Prevention, Intervention &amp; Remediation</b>	145,838	97,998	143,180	96,211
⇒	<b>VRS Retirement (Includes RHCC)</b>	310,274	208,492	359,391	241,497
⇒	<b>Social Security</b>	244,695	164,426	239,273	160,782
⇒	<b>Group Life</b>	14,682	9,866	12,492	8,394
⇒	English as a Second Language	12,425	8,349	18,649	12,531
	Remedial Summer School <sup>7</sup>	41,152	N/A1	49,901	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>7,586,430</b>	<b>4,054,087</b>	<b>7,528,062</b>	<b>4,004,062</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	217,593	146,214	214,010	143,807
	<b>Additional Lottery</b>	9,298	6,248	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	119,300	47,947	120,157	48,291
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>346,191</b>	<b>200,409</b>	<b>334,167</b>	<b>192,098</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	141,588	95,142	135,432	91,005
	At-Risk Four-Year-Olds Program	61,365	41,235	61,365	41,235
	<b>Compensation Supplement</b>	115,496	77,609	293,086	196,942
	Early Reading Intervention	32,846	22,071	29,562	19,865
	<b>Enrollment Loss</b>	0	N/A1	36,304	N/A1
	Academic Year Governor's School <sup>5</sup>	332,910	N/A1	345,337	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	191,135	128,435	183,172	123,084
	School Breakfast <sup>7</sup>	3,199	N/A1	4,187	N/A1
	SOL Algebra Readiness	15,182	10,202	13,460	9,045
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	65,609	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	25,600	154,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,121,189</b>	<b>400,294</b>	<b>1,263,764</b>	<b>506,776</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	8,022	N/A1	8,573	N/A1
	Special Education - Homebound <sup>7</sup>	2,781	N/A1	2,703	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	4,125	N/A1	5,404	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>14,928</b>	<b>0</b>	<b>16,680</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>9,068,738</b>	<b>4,654,790</b>	<b>9,142,673</b>	<b>4,702,936</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
029	FAIRFAX	158,076.62	158,076.62	159,492.45	159,492.45
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.7456		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	189,332,081	554,897,798	191,676,501	561,768,865
	Sales Tax <sup>8</sup>	154,593,799	N/A1	155,342,614	N/A1
⇒	<b>Textbooks</b>	4,032,729	11,819,194	4,068,849	11,925,054
⇒	<b>Vocational Education</b>	2,372,667	6,953,854	2,393,918	7,016,137
⇒	<b>Gifted Education</b>	1,769,446	5,185,925	1,785,295	5,232,373
⇒	<b>Special Education</b>	21,876,793	64,116,890	22,072,734	64,691,158
⇒	<b>Prevention, Intervention &amp; Remediation</b>	1,890,091	5,539,511	1,907,019	5,589,126
⇒	<b>VRS Retirement (Includes RHCC)</b>	12,426,340	36,419,336	14,850,406	43,523,831
⇒	<b>Social Security</b>	9,812,385	28,758,311	9,900,271	29,015,887
⇒	<b>Group Life</b>	563,006	1,650,067	527,473	1,545,928
⇒	English as a Second Language	7,471,162	21,896,613	8,464,388	24,807,577
	Remedial Summer School <sup>7</sup>	739,035	N/A1	850,896	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>406,879,534</b>	<b>737,237,499</b>	<b>413,840,364</b>	<b>755,115,936</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	8,940,128	26,201,886	9,036,431	26,484,132
	<b>Additional Lottery</b>	382,040	1,119,688	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	928,799	692,513	928,016	691,929
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>10,250,967</b>	<b>28,014,087</b>	<b>9,964,447</b>	<b>27,176,061</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	63,698	N/A1	68,993	N/A1
	<b>At-Risk</b>	1,183,535	3,468,725	958,672	2,809,693
	At-Risk Four-Year-Olds Program	1,031,007	3,021,693	1,031,007	3,021,693
	<b>Compensation Supplement</b>	4,705,119	13,789,846	12,334,763	36,150,941
	Early Reading Intervention	659,831	1,933,844	998,953	2,927,749
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	1,557,846	N/A1	1,558,265	N/A1
	ISAP	102,162	N/A1	102,162	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	2,170,272	6,360,671	2,282,612	6,689,919
	School Breakfast <sup>7</sup>	45,086	N/A1	45,190	N/A1
	SOL Algebra Readiness	286,874	840,775	289,251	847,742
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	12,487,403	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	5,406,000	1,070,800	5,718,000	1,133,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>29,698,833</b>	<b>30,486,354</b>	<b>25,387,868</b>	<b>53,580,937</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	141,136	N/A1	141,136	N/A1
	Electronic Classroom <sup>7</sup>	195,000	N/A1	195,000	N/A1
	Foster Care <sup>7</sup>	600,539	N/A1	599,399	N/A1
	School Nutrition <sup>7</sup>	715,033	N/A1	701,325	N/A1
	Special Education - Homebound <sup>7</sup>	182,698	N/A1	121,502	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	2,000,662	N/A1	2,233,031	N/A1
	Special Education - Jails <sup>7</sup>	193,040	N/A1	176,342	N/A1
	Career and Technical Education <sup>5,6</sup>	1,227,052	N/A1	1,263,273	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>5,255,160</b>	<b>0</b>	<b>5,431,008</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>452,084,494</b>	<b>795,737,940</b>	<b>454,623,687</b>	<b>835,872,934</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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## Virginia Department of Education

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
030	FAUQUIER	11,009.42	11,009.42	11,151.25	11,151.25
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.6443		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	17,058,639	30,899,301	17,631,668	31,937,262
	Sales Tax <sup>8</sup>	11,184,660	N/A1	11,238,836	N/A1
⇒	<b>Textbooks</b>	392,702	711,323	397,761	720,487
⇒	<b>Vocational Education</b>	462,094	837,018	472,013	854,985
⇒	<b>Gifted Education</b>	160,558	290,828	162,626	294,575
⇒	<b>Special Education</b>	1,969,773	3,567,965	2,022,915	3,664,223
⇒	<b>Prevention, Intervention &amp; Remediation</b>	144,894	262,455	146,760	265,836
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,147,403	2,078,357	1,392,241	2,521,847
⇒	<b>Social Security</b>	904,608	1,638,568	928,161	1,681,232
⇒	<b>Group Life</b>	54,825	99,307	47,598	86,217
⇒	<b>English as a Second Language</b>	137,570	249,189	137,990	249,949
	Remedial Summer School <sup>7</sup>	71,955	N/A1	8,479	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>33,689,681</b>	<b>40,634,311</b>	<b>34,587,048</b>	<b>42,276,613</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	870,577	1,576,927	883,379	1,600,116
	<b>Additional Lottery</b>	37,202	67,387	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	179,635	115,739	180,629	116,379
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,087,414</b>	<b>1,760,053</b>	<b>1,064,008</b>	<b>1,716,495</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	108,831	N/A1	119,908	N/A1
	<b>At-Risk</b>	74,073	134,173	56,870	103,012
	At-Risk Four-Year-Olds Program	36,495	66,106	36,495	66,106
	<b>Compensation Supplement</b>	430,766	780,271	1,146,318	2,076,392
	Early Reading Intervention	47,343	85,755	80,058	145,014
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	178,437	N/A1	190,157	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	158,161	286,486	168,069	304,433
	School Breakfast <sup>7</sup>	6,714	N/A1	7,499	N/A1
	SOL Algebra Readiness	20,207	36,602	21,554	39,042
	Special Education - Regional Tuition <sup>5,7</sup>	70,446	N/A1	63,889	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	780,718	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	570,000	103,600	570,000	103,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,497,908</b>	<b>1,492,993</b>	<b>2,476,534</b>	<b>2,837,599</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	7,011	N/A1	7,011	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	40,633	N/A1	65,007	N/A1
	School Nutrition <sup>7</sup>	53,123	N/A1	52,788	N/A1
	Special Education - Homebound <sup>7</sup>	30,199	N/A1	31,511	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	74,915	N/A1	80,597	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>205,881</b>	<b>0</b>	<b>236,914</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>37,480,884</b>	<b>43,887,357</b>	<b>38,364,504</b>	<b>46,830,707</b>

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

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031	FLOYD	2,060.82	2,060.82	2,050.60	2,050.60
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3212		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	6,497,949	3,074,751	6,461,015	3,057,275
	Sales Tax <sup>8</sup>	1,963,760	N/A1	1,973,272	N/A1
⇒	<b>Textbooks</b>	140,280	66,379	139,584	66,050
⇒	<b>Vocational Education</b>	180,456	85,390	179,561	84,966
⇒	<b>Gifted Education</b>	57,354	27,139	55,678	26,346
⇒	<b>Special Education</b>	802,959	379,951	797,586	377,408
⇒	<b>Prevention, Intervention &amp; Remediation</b>	110,512	52,293	109,964	52,034
⇒	<b>VRS Retirement (Includes RHCC)</b>	435,053	205,862	510,845	241,726
⇒	<b>Social Security</b>	342,726	162,174	341,027	161,370
⇒	<b>Group Life</b>	19,584	9,267	18,095	8,562
⇒	English as a Second Language	25,311	11,977	21,921	10,373
	Remedial Summer School <sup>7</sup>	26,568	N/A1	45,196	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>10,602,512</b>	<b>4,075,183</b>	<b>10,653,744</b>	<b>4,086,110</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	310,986	147,155	310,001	146,689
	<b>Additional Lottery</b>	13,289	6,288	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	129,105	41,469	128,805	41,372
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>453,380</b>	<b>194,912</b>	<b>438,806</b>	<b>188,061</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	100,043	47,339	90,449	42,799
	At-Risk Four-Year-Olds Program	69,645	32,955	69,645	32,955
	<b>Compensation Supplement</b>	163,669	77,446	421,760	199,572
	Early Reading Intervention	13,047	6,174	22,367	10,584
	<b>Enrollment Loss</b>	37,304	N/A1	22,538	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	163,110	77,182	162,387	76,840
	School Breakfast <sup>7</sup>	3,880	N/A1	3,717	N/A1
	SOL Algebra Readiness	15,276	7,228	17,140	8,110
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	68,380	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	180,000	36,000	180,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>822,213</b>	<b>284,324</b>	<b>997,862</b>	<b>406,860</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	1,728	N/A1	1,728	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	40,085	N/A1	34,766	N/A1
	School Nutrition <sup>7</sup>	12,046	N/A1	12,316	N/A1
	Special Education - Homebound <sup>7</sup>	11,757	N/A1	5,865	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	26,752	N/A1	28,382	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>92,369</b>	<b>0</b>	<b>83,056</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>11,970,474</b>	<b>4,554,419</b>	<b>12,173,468</b>	<b>4,681,031</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
032	FLUVANNA	3,574.40	3,574.40	3,667.30	3,667.30
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3749		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	9,833,448	5,897,552	10,133,546	6,077,534
	Sales Tax <sup>8</sup>	3,020,281	N/A1	3,034,911	N/A1
⇒	<b>Textbooks</b>	224,061	134,379	229,885	137,872
⇒	<b>Vocational Education</b>	236,842	142,044	242,997	145,736
⇒	<b>Gifted Education</b>	89,374	53,602	91,697	54,995
⇒	<b>Special Education</b>	969,710	581,578	994,914	596,694
⇒	<b>Prevention, Intervention &amp; Remediation</b>	98,312	58,962	98,574	59,119
⇒	<b>VRS Retirement (Includes RHCC)</b>	627,854	376,552	761,087	456,457
⇒	<b>Social Security</b>	496,027	297,489	508,919	305,221
⇒	<b>Group Life</b>	29,047	17,421	27,509	16,498
⇒	English as a Second Language	4,995	2,996	10,790	6,471
	Remedial Summer School <sup>7</sup>	58,719	N/A1	60,889	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>15,688,670</b>	<b>7,562,575</b>	<b>16,195,718</b>	<b>7,856,597</b>
<b>II. School Facilities:</b>					
	Lottery	496,719	297,905	510,547	306,197
	Additional Lottery	21,226	12,730	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	147,352	55,242	145,997	54,734
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>665,297</b>	<b>365,877</b>	<b>656,544</b>	<b>360,931</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	190,803	N/A1	220,497	N/A1
	<b>At-Risk</b>	57,587	34,537	46,892	28,123
	At-Risk Four-Year-Olds Program	110,455	66,245	114,018	68,382
	<b>Compensation Supplement</b>	236,842	142,045	625,833	375,340
	Early Reading Intervention	24,030	14,412	41,195	24,706
	<b>Enrollment Loss</b>	118,638	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	319,411	N/A1	299,929	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<u>K-3 Primary Class Size Reduction</u>	62,048	37,213	71,496	42,879
	School Breakfast <sup>7</sup>	274	N/A1	1,130	N/A1
	SOL Algebra Readiness	14,067	8,437	14,067	8,437
	Special Education - Regional Tuition <sup>5,7</sup>	368,310	N/A1	321,282	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	122,671	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	258,000	36,000	258,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,890,995</b>	<b>338,889</b>	<b>2,022,198</b>	<b>583,867</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,377	N/A1	2,377	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	52,907	N/A1	27,394	N/A1
	School Nutrition <sup>7</sup>	11,518	N/A1	11,882	N/A1
	Special Education - Homebound <sup>7</sup>	11,275	N/A1	9,842	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	6,990	N/A1	8,898	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>85,068</b>	<b>0</b>	<b>60,393</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>18,330,030</b>	<b>8,267,341</b>	<b>18,934,853</b>	<b>8,801,395</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
033	FRANKLIN	7,304.91	7,304.91	7,264.85	7,264.85
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3950		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	19,381,339	12,653,932	19,260,916	12,575,309
	Sales Tax <sup>8</sup>	7,184,807	N/A1	7,219,609	N/A1
⇒	<b>Textbooks</b>	443,185	289,352	440,754	287,765
⇒	<b>Vocational Education</b>	548,015	357,795	545,009	355,832
⇒	<b>Gifted Education</b>	176,779	115,418	175,809	114,785
⇒	<b>Special Education</b>	2,638,425	1,722,608	2,623,955	1,713,161
⇒	<b>Prevention, Intervention &amp; Remediation</b>	406,591	265,461	404,362	264,005
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,365,617	891,601	1,608,656	1,050,279
⇒	<b>Social Security</b>	1,078,351	704,048	1,072,437	700,186
⇒	<b>Group Life</b>	61,873	40,396	57,138	37,305
⇒	English as a Second Language	72,835	47,553	80,174	52,345
	Remedial Summer School <sup>7</sup>	168,001	N/A1	172,318	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>33,525,818</b>	<b>17,088,164</b>	<b>33,661,137</b>	<b>17,150,972</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	982,493	641,462	978,863	639,092
	<b>Additional Lottery</b>	41,985	27,412	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	189,832	74,984	190,986	75,439
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,214,310</b>	<b>743,858</b>	<b>1,169,849</b>	<b>714,531</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	439,259	286,789	412,992	269,639
	At-Risk Four-Year-Olds Program	458,651	299,450	472,445	308,456
	<b>Compensation Supplement</b>	503,820	328,940	1,296,594	846,537
	Early Reading Intervention	59,806	39,047	79,741	52,062
	<b>Enrollment Loss</b>	0	N/A1	47,793	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	552,455	360,694	559,898	365,553
	School Breakfast <sup>7</sup>	14,803	N/A1	20,350	N/A1
	SOL Algebra Readiness	59,524	38,863	63,008	41,137
	Special Education - Regional Tuition <sup>5,7</sup>	317,235	N/A1	376,130	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	307,464	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	440,000	88,000	440,000	88,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,176,593</b>	<b>1,441,783</b>	<b>3,792,527</b>	<b>1,971,384</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	9,082	N/A1	9,082	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	174,787	N/A1	232,411	N/A1
	School Nutrition <sup>7</sup>	41,742	N/A1	42,331	N/A1
	Special Education - Homebound <sup>7</sup>	16,755	N/A1	22,270	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	1,167	N/A1
	Career and Technical Education <sup>5,6</sup>	78,375	N/A1	82,839	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>320,742</b>	<b>0</b>	<b>390,100</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>38,237,463</b>	<b>19,273,805</b>	<b>39,013,613</b>	<b>19,836,887</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
034	FREDERICK	12,537.62	12,403.55	12,842.45	12,705.12
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3925		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	32,816,450	21,202,397	34,744,455	22,448,064
	Sales Tax <sup>8</sup>	10,715,266	N/A1	10,767,168	N/A1
⇒	<b>Textbooks</b>	755,625	488,202	773,997	500,072
⇒	<b>Vocational Education</b>	1,013,008	654,495	1,068,845	690,571
⇒	<b>Gifted Education</b>	308,941	199,604	324,171	209,444
⇒	<b>Special Education</b>	3,854,002	2,490,034	4,041,326	2,611,063
⇒	<b>Prevention, Intervention &amp; Remediation</b>	312,281	201,762	327,675	211,708
⇒	<b>VRS Retirement (Includes RHCC)</b>	2,207,800	1,426,439	2,740,018	1,770,300
⇒	<b>Social Security</b>	1,740,621	1,124,599	1,829,251	1,181,862
⇒	<b>Group Life</b>	105,492	68,157	92,620	59,841
⇒	English as a Second Language	272,803	176,255	326,477	210,934
	Remedial Summer School <sup>7</sup>	0	N/A1	0	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>54,102,289</b>	<b>28,031,944</b>	<b>57,036,003</b>	<b>29,893,859</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,675,140	1,082,292	1,718,956	1,110,601
	<b>Additional Lottery</b>	71,584	46,250	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	251,633	98,766	256,832	100,807
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,998,357</b>	<b>1,227,308</b>	<b>1,975,788</b>	<b>1,211,408</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	172,776	111,629	140,957	91,071
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	813,797	525,787	2,222,888	1,436,187
	Early Reading Intervention	126,778	81,910	235,861	152,388
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	496,082	320,514	655,417	423,459
	School Breakfast <sup>7</sup>	730	N/A1	8,019	N/A1
	SOL Algebra Readiness	46,180	29,836	45,525	29,413
	Special Education - Regional Tuition <sup>5,7</sup>	1,056,701	N/A1	876,610	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	455,644	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	544,000	103,600	570,000	108,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,736,264</b>	<b>1,173,276</b>	<b>4,778,853</b>	<b>2,241,318</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	8,659	N/A1	8,659	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	86,729	N/A1	125,605	N/A1
	School Nutrition <sup>7</sup>	65,945	N/A1	66,591	N/A1
	Special Education - Homebound <sup>7</sup>	65,923	N/A1	96,232	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	208,426	N/A1	216,708	N/A1
	Special Education - Jails <sup>7</sup>	105,375	N/A1	104,536	N/A1
	Career and Technical Education <sup>5,6</sup>	125,014	N/A1	132,077	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>666,072</b>	<b>0</b>	<b>750,408</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>60,502,982</b>	<b>30,432,528</b>	<b>64,541,052</b>	<b>33,346,585</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
035	GILES	2,582.58	2,582.58	2,524.15	2,524.15
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2755		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	8,223,636	3,127,138	8,006,640	3,044,623
	Sales Tax <sup>8</sup>	2,380,828	N/A1	2,392,360	N/A1
⇒	<b>Textbooks</b>	187,632	71,349	183,387	69,735
⇒	<b>Vocational Education</b>	396,670	150,838	387,694	147,426
⇒	<b>Gifted Education</b>	76,714	29,172	74,979	28,512
⇒	<b>Special Education</b>	1,154,458	438,997	1,128,337	429,064
⇒	<b>Prevention, Intervention &amp; Remediation</b>	160,913	61,189	157,272	59,805
⇒	<b>VRS Retirement (Includes RHCC)</b>	595,004	226,258	689,437	262,167
⇒	<b>Social Security</b>	469,642	178,587	459,015	174,546
⇒	<b>Group Life</b>	28,066	10,673	23,774	9,040
⇒	English as a Second Language	1,158	440	1,210	460
	Remedial Summer School <sup>7</sup>	34,327	N/A1	50,919	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>13,709,048</b>	<b>4,294,641</b>	<b>13,555,024</b>	<b>4,225,378</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	415,960	158,174	407,280	154,873
	<b>Additional Lottery</b>	17,775	6,759	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	138,868	38,258	138,523	38,163
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>572,603</b>	<b>203,191</b>	<b>545,803</b>	<b>193,036</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	118,431	45,035	104,512	39,742
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	217,046	82,534	550,453	209,316
	Early Reading Intervention	43,767	16,643	37,799	14,374
	<b>Enrollment Loss</b>	36,542	N/A1	129,748	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	247,532	94,127	247,047	93,943
	School Breakfast <sup>7</sup>	3,227	N/A1	3,437	N/A1
	SOL Algebra Readiness	20,380	7,750	18,391	6,993
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	71,064	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	206,000	41,200	180,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>971,848</b>	<b>287,289</b>	<b>1,279,246</b>	<b>400,368</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,886	N/A1	2,886	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	7,831	N/A1	28,543	N/A1
	School Nutrition <sup>7</sup>	14,921	N/A1	14,841	N/A1
	Special Education - Homebound <sup>7</sup>	17,115	N/A1	21,044	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	48,177	N/A1	49,852	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>90,930</b>	<b>0</b>	<b>117,166</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>15,344,429</b>	<b>4,785,121</b>	<b>15,497,239</b>	<b>4,818,782</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
036	GLOUCESTER	5,949.02	5,949.02	5,921.85	5,921.85
2006-2008 Composite Index:		FY 2007		FY 2008	
0.3323		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	17,724,422	8,821,066	17,649,469	8,783,763
	Sales Tax <sup>8</sup>	5,965,922	N/A1	5,994,819	N/A1
⇒	<b>Textbooks</b>	398,328	198,240	396,509	197,334
⇒	<b>Vocational Education</b>	365,439	181,871	363,770	181,040
⇒	<b>Gifted Education</b>	162,859	81,051	162,115	80,681
⇒	<b>Special Education</b>	1,449,839	721,554	1,443,217	718,258
⇒	<b>Prevention, Intervention &amp; Remediation</b>	258,191	128,496	257,011	127,909
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,108,233	551,544	1,304,826	649,384
⇒	<b>Social Security</b>	873,876	434,909	869,884	432,923
⇒	<b>Group Life</b>	51,638	25,699	47,448	23,614
⇒	English as a Second Language	9,248	4,603	11,525	5,736
	Remedial Summer School <sup>7</sup>	97,658	N/A1	90,835	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>28,465,653</b>	<b>11,149,033</b>	<b>28,591,428</b>	<b>11,200,642</b>
<b>II. School Facilities:</b>					
	Lottery	883,051	439,476	880,600	438,256
	Additional Lottery	37,736	18,780	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	182,690	60,708	181,782	60,406
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,103,477</b>	<b>518,964</b>	<b>1,062,382</b>	<b>498,662</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	191,310	95,211	165,563	82,397
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	425,021	211,524	1,103,171	549,025
	Early Reading Intervention	33,002	16,424	58,670	29,199
	<b>Enrollment Loss</b>	106,115	N/A1	56,683	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	409,486	203,792	423,405	210,720
	School Breakfast <sup>7</sup>	1,814	N/A1	5,159	N/A1
	SOL Algebra Readiness	39,487	19,652	35,641	17,738
	Special Education - Regional Tuition <sup>5,7</sup>	505,800	N/A1	505,800	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	213,033	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	310,000	56,800	310,000	56,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,250,785</b>	<b>603,403</b>	<b>2,679,809</b>	<b>945,879</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	4,860	N/A1	4,860	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	16,115	N/A1	51,287	N/A1
	School Nutrition <sup>7</sup>	24,033	N/A1	29,185	N/A1
	Special Education - Homebound <sup>7</sup>	39,353	N/A1	38,210	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	134	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	27,109	N/A1	31,135	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>111,603</b>	<b>0</b>	<b>154,677</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>31,931,518</b>	<b>12,271,400</b>	<b>32,488,296</b>	<b>12,645,183</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
037	GOOCHLAND	2,300.79	2,300.79	2,370.05	2,370.05
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.8000		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	2,062,425	8,249,698	2,138,330	8,553,320
	Sales Tax <sup>8</sup>	2,079,954	N/A1	2,090,029	N/A1
⇒	<b>Textbooks</b>	46,145	184,579	47,534	190,135
⇒	<b>Vocational Education</b>	41,874	167,498	43,135	172,540
⇒	<b>Gifted Education</b>	18,406	73,625	18,960	75,842
⇒	<b>Special Education</b>	236,061	944,246	243,167	972,669
⇒	<b>Prevention, Intervention &amp; Remediation</b>	21,627	86,510	22,278	89,114
⇒	<b>VRS Retirement (Includes RHCC)</b>	134,827	539,306	164,481	657,926
⇒	<b>Social Security</b>	106,757	427,027	109,970	439,881
⇒	<b>Group Life</b>	6,442	25,769	5,688	22,752
⇒	English as a Second Language	4,581	18,324	6,236	24,944
	Remedial Summer School <sup>7</sup>	16,645	N/A1	19,892	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>4,775,744</b>	<b>10,716,582</b>	<b>4,909,700</b>	<b>11,199,123</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	102,298	409,192	105,567	422,267
	<b>Additional Lottery</b>	4,372	17,486	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	109,309	87,447	109,471	87,577
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>215,979</b>	<b>514,125</b>	<b>215,038</b>	<b>509,844</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	15,806	63,224	13,484	53,936
	At-Risk Four-Year-Olds Program	9,120	36,480	11,400	45,600
	<b>Compensation Supplement</b>	50,617	202,468	135,093	540,372
	Early Reading Intervention	4,943	19,772	5,492	21,968
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	38,224	152,896	39,982	159,928
	School Breakfast <sup>7</sup>	0	N/A1	1,144	N/A1
	SOL Algebra Readiness	3,376	13,504	3,376	13,504
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	180,271	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	180,000	36,000	180,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>490,216</b>	<b>524,344</b>	<b>397,830</b>	<b>871,308</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	3,380	N/A1	3,380	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	10,540	N/A1	10,730	N/A1
	Special Education - Homebound <sup>7</sup>	1,526	N/A1	2,839	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	8,623	N/A1	10,247	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>24,068</b>	<b>0</b>	<b>27,197</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>5,506,007</b>	<b>11,755,051</b>	<b>5,549,765</b>	<b>12,580,275</b>

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

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

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

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038	GRAYSON	2,064.43	2,064.43	2,057.85	2,057.85
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2780		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	7,352,635	2,831,070	7,331,589	2,822,966
	Sales Tax <sup>8</sup>	2,149,209	N/A1	2,159,619	N/A1
⇒	<b>Textbooks</b>	149,469	57,552	148,993	57,368
⇒	<b>Vocational Education</b>	278,727	107,322	277,839	106,979
⇒	<b>Gifted Education</b>	61,111	23,530	60,916	23,455
⇒	<b>Special Education</b>	541,059	208,330	539,334	207,666
⇒	<b>Prevention, Intervention &amp; Remediation</b>	220,597	84,939	219,894	84,668
⇒	<b>VRS Retirement (Includes RHCC)</b>	515,720	198,574	607,679	233,982
⇒	<b>Social Security</b>	406,912	156,678	405,615	156,178
⇒	<b>Group Life</b>	23,848	9,183	20,801	8,009
⇒	English as a Second Language	17,692	6,812	14,472	5,572
	Remedial Summer School <sup>7</sup>	49,974	N/A1	54,601	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>11,766,953</b>	<b>3,683,990</b>	<b>11,841,352</b>	<b>3,706,843</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	331,357	127,586	330,895	127,408
	<b>Additional Lottery</b>	14,160	5,452	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	132,098	36,723	130,699	36,334
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>477,615</b>	<b>169,761</b>	<b>461,594</b>	<b>163,742</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	268,293	103,304	263,703	101,537
	At-Risk Four-Year-Olds Program	144,039	55,461	164,616	63,384
	<b>Compensation Supplement</b>	187,805	72,313	484,360	186,499
	Early Reading Intervention	19,825	7,633	29,738	11,450
	<b>Enrollment Loss</b>	221,310	N/A1	16,415	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	144,968	55,819	157,108	60,493
	School Breakfast <sup>7</sup>	1,476	N/A1	3,446	N/A1
	SOL Algebra Readiness	28,433	10,948	28,433	10,948
	Special Education - Regional Tuition <sup>5,7</sup>	76,430	N/A1	94,997	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	62,753	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	336,000	67,200	284,000	56,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,499,191</b>	<b>372,678</b>	<b>1,534,675</b>	<b>491,111</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	14,100	N/A1	13,582	N/A1
	Special Education - Homebound <sup>7</sup>	21,412	N/A1	23,457	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	21,508	N/A1	23,304	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>57,021</b>	<b>0</b>	<b>60,343</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>13,800,780</b>	<b>4,226,429</b>	<b>13,897,964</b>	<b>4,361,696</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
039	GREENE	2,751.08	2,751.08	2,735.20	2,735.20
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3334		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	8,439,888	4,221,210	8,393,659	4,198,089
	Sales Tax <sup>8</sup>	2,480,863	N/A1	2,492,880	N/A1
⇒	<b>Textbooks</b>	183,901	91,978	182,839	91,447
⇒	<b>Vocational Education</b>	308,090	154,091	306,312	153,202
⇒	<b>Gifted Education</b>	75,189	37,606	74,755	37,389
⇒	<b>Special Education</b>	1,059,978	530,148	1,053,858	527,087
⇒	<b>Prevention, Intervention &amp; Remediation</b>	124,703	62,370	123,983	62,010
⇒	<b>VRS Retirement (Includes RHCC)</b>	570,334	285,253	670,969	335,585
⇒	<b>Social Security</b>	451,132	225,634	448,528	224,331
⇒	<b>Group Life</b>	25,674	12,841	23,703	11,855
⇒	English as a Second Language	61,431	30,725	60,500	30,259
	Remedial Summer School <sup>7</sup>	31,584	N/A1	60,274	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>13,812,767</b>	<b>5,651,856</b>	<b>13,892,260</b>	<b>5,671,254</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	407,688	203,905	406,064	203,093
	<b>Additional Lottery</b>	17,422	8,714	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	137,299	45,775	137,762	45,930
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>562,409</b>	<b>258,394</b>	<b>543,826</b>	<b>249,023</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	83,821	41,923	71,926	35,974
	At-Risk Four-Year-Olds Program	94,991	47,510	98,790	49,410
	<b>Compensation Supplement</b>	212,729	106,396	548,809	274,487
	Early Reading Intervention	21,965	10,986	36,608	18,309
	<b>Enrollment Loss</b>	0	N/A1	34,122	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	220,640	110,353	224,228	112,148
	School Breakfast <sup>7</sup>	2,166	N/A1	3,719	N/A1
	SOL Algebra Readiness	15,001	7,503	15,001	7,503
	Special Education - Regional Tuition <sup>5,7</sup>	482,871	N/A1	433,801	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	89,608	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	232,000	46,400	206,000	41,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,463,652</b>	<b>371,071</b>	<b>1,680,863</b>	<b>539,031</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,286	N/A1	2,286	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	58,270	N/A1	53,903	N/A1
	School Nutrition <sup>7</sup>	13,015	N/A1	13,046	N/A1
	Special Education - Homebound <sup>7</sup>	10,794	N/A1	11,899	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	33,377	N/A1	35,292	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>117,741</b>	<b>0</b>	<b>116,425</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>15,956,569</b>	<b>6,281,321</b>	<b>16,233,374</b>	<b>6,459,308</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
040	GREENSVILLE	1,614.09	1,614.09	1,592.95	1,592.95
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2199		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	5,822,654	1,641,330	5,766,309	1,625,447
	Sales Tax <sup>8</sup>	1,418,351	N/A1	1,425,222	N/A1
⇒	<b>Textbooks</b>	126,268	35,593	124,614	35,127
⇒	<b>Vocational Education</b>	138,507	39,043	137,935	38,882
⇒	<b>Gifted Education</b>	51,625	14,552	50,949	14,362
⇒	<b>Special Education</b>	754,232	212,608	749,324	211,225
⇒	<b>Prevention, Intervention &amp; Remediation</b>	246,794	69,568	244,804	69,007
⇒	<b>VRS Retirement (Includes RHCC)</b>	414,261	116,775	487,123	137,314
⇒	<b>Social Security</b>	327,379	92,284	325,577	91,776
⇒	<b>Group Life</b>	18,887	5,324	17,397	4,904
⇒	English as a Second Language	7,064	1,991	4,344	1,225
	Remedial Summer School <sup>7</sup>	138,845	N/A1	124,401	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>9,464,867</b>	<b>2,229,068</b>	<b>9,457,999</b>	<b>2,229,269</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	279,922	78,906	276,753	78,013
	<b>Additional Lottery</b>	11,962	3,372	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	126,008	27,709	125,922	27,690
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>417,892</b>	<b>109,987</b>	<b>402,675</b>	<b>105,703</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	320,247	90,273	321,802	90,712
	At-Risk Four-Year-Olds Program	226,775	63,925	231,222	65,178
	<b>Compensation Supplement</b>	151,098	42,593	387,710	109,290
	Early Reading Intervention	19,279	5,434	27,847	7,850
	<b>Enrollment Loss</b>	2,601	N/A1	53,568	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	302,180	85,181	309,229	87,168
	School Breakfast <sup>7</sup>	5,344	N/A1	5,855	N/A1
	SOL Algebra Readiness	28,579	8,056	28,474	8,026
	Special Education - Regional Tuition <sup>5,7</sup>	48,708	N/A1	48,708	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	32,855	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,299,525</b>	<b>326,262</b>	<b>1,576,274</b>	<b>399,024</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	4,269	N/A1	4,269	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	9,879	N/A1	10,442	N/A1
	School Nutrition <sup>7</sup>	14,391	N/A1	14,480	N/A1
	Special Education - Homebound <sup>7</sup>	43,163	N/A1	25,314	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	9,923	N/A1	22,014	N/A1
	Career and Technical Education <sup>5,6</sup>	31,325	N/A1	32,979	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>112,949</b>	<b>0</b>	<b>109,497</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>11,295,233</b>	<b>2,665,317</b>	<b>11,546,445</b>	<b>2,733,996</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
041	HALIFAX	5,844.74	5,844.74	5,747.25	5,747.25
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2380		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	19,916,502	6,220,640	19,539,840	6,102,995
	Sales Tax <sup>8</sup>	5,646,580	N/A1	5,673,930	N/A1
⇒	<b>Textbooks</b>	446,617	139,494	439,167	137,168
⇒	<b>Vocational Education</b>	485,453	151,624	477,355	149,095
⇒	<b>Gifted Education</b>	182,602	57,033	179,556	56,082
⇒	<b>Special Education</b>	3,656,484	1,142,051	3,595,491	1,123,001
⇒	<b>Prevention, Intervention &amp; Remediation</b>	659,147	205,875	648,152	202,441
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,518,710	474,348	1,769,279	552,610
⇒	<b>Social Security</b>	1,202,498	375,583	1,182,439	369,318
⇒	<b>Group Life</b>	71,259	22,257	61,312	19,150
⇒	English as a Second Language	26,790	8,367	25,881	8,084
	Remedial Summer School <sup>7</sup>	251,469	N/A1	240,211	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>34,064,111</b>	<b>8,797,272</b>	<b>33,832,613</b>	<b>8,719,944</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	990,101	309,244	975,337	304,633
	<b>Additional Lottery</b>	42,310	13,215	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	192,103	45,721	191,707	45,626
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,224,514</b>	<b>368,180</b>	<b>1,167,044</b>	<b>350,259</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	962,398	300,592	951,033	297,042
	At-Risk Four-Year-Olds Program	647,167	202,134	651,510	203,490
	<b>Compensation Supplement</b>	547,805	171,099	1,388,271	433,607
	Early Reading Intervention	66,956	20,913	92,065	28,755
	<b>Enrollment Loss</b>	24,847	N/A1	232,037	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b>K-3 Primary Class Size Reduction</b>	766,846	239,514	755,360	235,926
	School Breakfast <sup>7</sup>	5,187	N/A1	10,008	N/A1
	SOL Algebra Readiness	96,405	30,111	94,313	29,457
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	144,233	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	440,000	88,000	310,000	62,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,725,420</b>	<b>1,052,363</b>	<b>4,508,173</b>	<b>1,290,277</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	3,348	N/A1	3,348	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	18,983	N/A1	43,185	N/A1
	School Nutrition <sup>7</sup>	37,124	N/A1	36,205	N/A1
	Special Education - Homebound <sup>7</sup>	75,075	N/A1	108,726	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	6,452	N/A1	7,842	N/A1
	Career and Technical Education <sup>5,6</sup>	40,583	N/A1	43,678	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>181,566</b>	<b>0</b>	<b>242,984</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>39,195,611</b>	<b>10,217,815</b>	<b>39,750,814</b>	<b>10,360,480</b>

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

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

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042	HANOVER	18,861.00	18,861.00	18,743.10	18,743.10
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4352		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	46,034,729	35,471,519	45,724,980	35,232,846
	Sales Tax <sup>8</sup>	17,023,615	N/A1	17,106,073	N/A1
⇒	<b>Textbooks</b>	1,068,252	823,129	1,061,574	817,984
⇒	<b>Vocational Education</b>	639,162	492,498	635,166	489,420
⇒	<b>Gifted Education</b>	426,108	328,332	423,444	326,280
⇒	<b>Special Education</b>	5,251,777	4,046,695	5,208,363	4,013,243
⇒	<b>Prevention, Intervention &amp; Remediation</b>	298,275	229,833	296,411	228,396
⇒	<b>VRS Retirement (Includes RHCC)</b>	2,993,407	2,306,534	3,525,172	2,716,280
⇒	<b>Social Security</b>	2,364,898	1,822,244	2,350,115	1,810,853
⇒	<b>Group Life</b>	138,485	106,708	127,033	97,884
⇒	English as a Second Language	79,428	61,202	83,023	63,972
	Remedial Summer School <sup>7</sup>	205,007	N/A1	212,169	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>76,523,143</b>	<b>45,688,694</b>	<b>76,753,523</b>	<b>45,797,158</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	2,368,200	1,824,789	2,357,631	1,816,645
	<b>Additional Lottery</b>	101,201	77,979	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	316,055	137,547	319,342	138,978
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>2,785,456</b>	<b>2,040,315</b>	<b>2,676,973</b>	<b>1,955,623</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	143,819	110,818	100,053	77,095
	At-Risk Four-Year-Olds Program	0	0	57,948	44,651
	<b>Compensation Supplement</b>	1,118,533	861,872	2,879,420	2,218,703
	Early Reading Intervention	80,646	62,141	125,622	96,797
	<b>Enrollment Loss</b>	0	N/A1	129,454	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	261,759	201,695	250,991	193,398
	School Breakfast <sup>7</sup>	4,069	N/A1	4,144	N/A1
	SOL Algebra Readiness	46,112	35,531	46,112	35,531
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	802,646	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	622,000	124,400	622,000	124,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,103,160</b>	<b>1,396,457</b>	<b>4,239,320</b>	<b>2,790,575</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	9,450	N/A1	9,450	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	136,626	N/A1	226,070	N/A1
	School Nutrition <sup>7</sup>	63,371	N/A1	62,868	N/A1
	Special Education - Homebound <sup>7</sup>	22,046	N/A1	24,374	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	69,368	N/A1	69,501	N/A1
	Career and Technical Education <sup>5,6</sup>	42,445	N/A1	46,276	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>343,307</b>	<b>0</b>	<b>438,538</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>82,755,066</b>	<b>49,125,466</b>	<b>84,108,354</b>	<b>50,543,356</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
043	HENRICO	47,424.37	47,424.37	47,824.80	47,824.80
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4604		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	113,322,792	96,689,795	114,573,572	97,756,992
	Sales Tax <sup>8</sup>	45,035,667	N/A1	45,253,809	N/A1
⇒	<b>Textbooks</b>	2,566,184	2,189,531	2,587,852	2,208,019
⇒	<b>Vocational Education</b>	2,021,625	1,724,900	2,038,695	1,739,464
⇒	<b>Gifted Education</b>	1,023,608	873,367	1,032,250	880,742
⇒	<b>Special Education</b>	13,818,702	11,790,457	13,935,382	11,890,010
⇒	<b>Prevention, Intervention &amp; Remediation</b>	1,663,362	1,419,222	1,677,407	1,431,205
⇒	<b>VRS Retirement (Includes RHCC)</b>	7,497,925	6,397,415	8,928,967	7,618,414
⇒	<b>Social Security</b>	5,911,334	5,043,695	5,961,247	5,086,282
⇒	<b>Group Life</b>	358,263	305,679	309,675	264,222
⇒	<b>English as a Second Language</b>	1,103,480	941,516	1,344,210	1,146,913
	Remedial Summer School <sup>7</sup>	659,387	N/A1	711,013	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>194,982,329</b>	<b>127,375,577</b>	<b>198,354,079</b>	<b>130,022,263</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	5,688,955	4,853,956	5,747,313	4,903,749
	<b>Additional Lottery</b>	243,107	207,425	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	622,499	286,599	626,891	288,621
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>6,554,561</b>	<b>5,347,980</b>	<b>6,374,204</b>	<b>5,192,370</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	1,389,623	1,185,661	1,239,879	1,057,895
	At-Risk Four-Year-Olds Program	267,588	228,313	369,086	314,913
	<b>Compensation Supplement</b>	2,814,921	2,401,760	7,328,978	6,253,264
	Early Reading Intervention	367,459	313,525	586,748	500,628
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	47,152	N/A1	47,152	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	2,074,577	1,770,080	2,299,194	1,961,729
	School Breakfast <sup>7</sup>	40,338	N/A1	72,982	N/A1
	SOL Algebra Readiness	254,930	217,513	256,556	218,900
	Special Education - Regional Tuition <sup>5,7</sup>	52,916	N/A1	52,917	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	2,246,338	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	1,818,000	363,600	1,896,000	379,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>11,373,842</b>	<b>6,480,452</b>	<b>14,149,492</b>	<b>10,686,529</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	40,297	N/A1	40,297	N/A1
	Electronic Classroom <sup>7</sup>	586,277	N/A1	586,277	N/A1
	Foster Care <sup>7</sup>	652,486	N/A1	519,269	N/A1
	School Nutrition <sup>7</sup>	169,778	N/A1	172,120	N/A1
	Special Education - Homebound <sup>7</sup>	89,087	N/A1	93,060	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	940,864	N/A1	991,553	N/A1
	Special Education - Jails <sup>7</sup>	99,754	N/A1	97,827	N/A1
	Career and Technical Education <sup>5,6</sup>	481,176	N/A1	495,389	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>3,059,720</b>	<b>0</b>	<b>2,995,792</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>215,970,452</b>	<b>139,204,009</b>	<b>221,873,567</b>	<b>145,901,162</b>

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

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

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

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
044	HENRY	7,520.04	7,520.04	7,352.20	7,352.20
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2553		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	23,823,470	8,167,224	23,176,131	7,945,302
	Sales Tax <sup>8</sup>	8,151,297	N/A1	8,190,780	N/A1
⇒	<b>Textbooks</b>	561,586	192,524	549,051	188,227
⇒	<b>Vocational Education</b>	582,418	199,666	569,419	195,210
⇒	<b>Gifted Education</b>	229,607	78,715	224,483	76,958
⇒	<b>Special Education</b>	3,068,897	1,052,087	3,000,400	1,028,605
⇒	<b>Prevention, Intervention &amp; Remediation</b>	672,021	230,384	657,022	225,242
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,724,854	591,319	1,992,967	683,234
⇒	<b>Social Security</b>	1,360,843	466,528	1,330,470	456,115
⇒	<b>Group Life</b>	78,402	26,878	71,177	24,401
⇒	English as a Second Language	261,818	89,757	298,133	102,207
	Remedial Summer School <sup>7</sup>	137,761	N/A1	136,508	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>40,652,974</b>	<b>11,095,082</b>	<b>40,196,541</b>	<b>10,925,501</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,244,975	426,806	1,219,378	418,030
	<b>Additional Lottery</b>	53,202	18,239	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	217,719	55,584	215,302	54,967
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,515,896</b>	<b>500,629</b>	<b>1,434,680</b>	<b>472,997</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	122,960	N/A1	133,460	N/A1
	<b>At-Risk</b>	856,113	293,495	821,614	281,668
	At-Risk Four-Year-Olds Program	840,468	288,131	865,937	296,863
	<b>Compensation Supplement</b>	632,820	216,945	1,609,704	551,843
	Early Reading Intervention	92,019	31,546	132,917	45,567
	<b>Enrollment Loss</b>	305,379	N/A1	370,329	N/A1
	Academic Year Governor's School <sup>5</sup>	286,735	N/A1	330,408	N/A1
	ISAEF	31,434	N/A1	31,434	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	1,068,388	366,268	1,079,753	370,164
	School Breakfast <sup>7</sup>	14,074	N/A1	53,633	N/A1
	SOL Algebra Readiness	96,461	33,069	94,216	32,299
	Special Education - Regional Tuition <sup>5,7</sup>	705,091	N/A1	810,855	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	214,382	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	518,000	88,000	518,000	88,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>5,784,325</b>	<b>1,317,454</b>	<b>6,852,260</b>	<b>1,666,404</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	11,739	N/A1	11,739	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	54,144	N/A1	39,251	N/A1
	School Nutrition <sup>7</sup>	49,916	N/A1	48,086	N/A1
	Special Education - Homebound <sup>7</sup>	62,080	N/A1	51,924	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	6,368	N/A1	18,035	N/A1
	Career and Technical Education <sup>5,6</sup>	43,368	N/A1	47,835	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>227,615</b>	<b>0</b>	<b>216,870</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>48,180,810</b>	<b>12,913,165</b>	<b>48,700,351</b>	<b>13,064,902</b>

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

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
045	HIGHLAND	284.97	284.97	267.95	267.95
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.6380		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	605,058	1,066,374	564,728	995,293
	Sales Tax <sup>8</sup>	283,175	N/A1	284,547	N/A1
⇒	<b>Textbooks</b>	10,345	18,232	9,727	17,143
⇒	<b>Vocational Education</b>	50,548	89,087	47,529	83,767
⇒	<b>Gifted Education</b>	4,333	7,636	3,880	6,838
⇒	<b>Special Education</b>	115,951	204,355	108,929	191,979
⇒	<b>Prevention, Intervention &amp; Remediation</b>	9,594	16,908	9,021	15,899
⇒	<b>VRS Retirement (Includes RHCC)</b>	48,072	84,724	53,446	94,195
⇒	<b>Social Security</b>	37,963	66,906	35,695	62,910
⇒	<b>Group Life</b>	2,269	4,000	1,843	3,248
⇒	English as a Second Language	1,350	2,379	1,814	3,197
	Remedial Summer School <sup>7</sup>	2,834	N/A1	2,381	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>1,171,492</b>	<b>1,560,601</b>	<b>1,123,540</b>	<b>1,474,469</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	22,933	40,418	21,602	38,073
	<b>Additional Lottery</b>	980	1,727	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	102,209	65,209	102,121	65,153
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>126,122</b>	<b>107,354</b>	<b>123,723</b>	<b>103,226</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	12,871	22,684	11,479	20,231
	At-Risk Four-Year-Olds Program	4,127	7,274	2,063	3,636
	<b>Compensation Supplement</b>	17,331	30,545	42,291	74,535
	Early Reading Intervention	994	1,752	1,988	3,504
	<b>Enrollment Loss</b>	7,305	N/A1	10,763	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEF	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	5,625	9,914	5,397	9,512
	School Breakfast <sup>7</sup>	702	N/A1	546	N/A1
	SOL Algebra Readiness	2,037	3,590	2,037	3,590
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	511,458	N/A1	477,366	N/A1
	Hold Harmless Sales Tax	10,185	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	102,000	20,400	102,000	20,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>682,494</b>	<b>96,159</b>	<b>663,789</b>	<b>135,408</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	3,055	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	2,124	N/A1	2,029	N/A1
	Special Education - Homebound <sup>7</sup>	333	N/A1	46	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	4,907	N/A1	6,109	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>10,419</b>	<b>0</b>	<b>8,185</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>1,990,527</b>	<b>1,764,114</b>	<b>1,919,237</b>	<b>1,713,103</b>

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

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

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046	ISLE OF WIGHT	5,292.14	5,292.14	5,273.70	5,273.70
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3753		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	14,383,974	8,641,436	14,325,329	8,606,205
	Sales Tax <sup>8</sup>	5,435,737	N/A1	5,462,067	N/A1
⇒	<b>Textbooks</b>	331,526	199,170	330,370	198,476
⇒	<b>Vocational Education</b>	350,436	210,531	349,215	209,797
⇒	<b>Gifted Education</b>	135,546	81,432	135,074	81,148
⇒	<b>Special Education</b>	1,454,641	873,902	1,446,277	868,877
⇒	<b>Prevention, Intervention &amp; Remediation</b>	300,846	180,739	299,798	180,109
⇒	<b>VRS Retirement (Includes RHCC)</b>	962,047	577,967	1,133,301	680,852
⇒	<b>Social Security</b>	760,380	456,813	757,730	455,221
⇒	<b>Group Life</b>	46,284	27,806	39,534	23,751
⇒	English as a Second Language	19,966	11,995	20,870	12,538
	Remedial Summer School <sup>7</sup>	97,546	N/A1	104,755	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>24,278,929</b>	<b>11,261,791</b>	<b>24,404,320</b>	<b>11,316,974</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	734,957	441,539	733,714	440,792
	<b>Additional Lottery</b>	31,407	18,868	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	166,259	62,397	168,070	63,077
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>932,623</b>	<b>522,804</b>	<b>901,784</b>	<b>503,869</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	260,345	156,407	239,492	143,879
	At-Risk Four-Year-Olds Program	252,816	151,884	249,255	149,745
	<b>Compensation Supplement</b>	360,354	216,489	932,338	560,119
	Early Reading Intervention	29,161	17,519	39,453	23,702
	<b>Enrollment Loss</b>	0	N/A1	22,542	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	419,699	252,142	418,281	251,290
	School Breakfast <sup>7</sup>	2,979	N/A1	6,477	N/A1
	SOL Algebra Readiness	40,459	24,306	43,890	26,368
	Special Education - Regional Tuition <sup>5,7</sup>	411,777	N/A1	514,282	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	221,014	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	284,000	56,800	284,000	56,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,298,322</b>	<b>875,547</b>	<b>2,765,727</b>	<b>1,211,903</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	75,160	N/A1	45,304	N/A1
	School Nutrition <sup>7</sup>	22,907	N/A1	23,698	N/A1
	Special Education - Homebound <sup>7</sup>	20,419	N/A1	24,307	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	7,298	N/A1	9,517	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>125,784</b>	<b>0</b>	<b>102,827</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>27,635,658</b>	<b>12,660,142</b>	<b>28,174,658</b>	<b>13,032,746</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
047	JAMES CITY	9,290.83	9,290.83	9,368.80	9,368.80
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.5499		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	18,268,775	22,319,483	18,380,965	22,456,549
	Sales Tax <sup>8</sup>	8,578,826	N/A1	8,620,380	N/A1
⇒	<b>Textbooks</b>	419,351	512,333	422,870	516,633
⇒	<b>Vocational Education</b>	255,090	311,651	257,231	314,266
⇒	<b>Gifted Education</b>	167,272	204,361	168,676	206,076
⇒	<b>Special Education</b>	2,019,811	2,467,661	2,036,761	2,488,369
⇒	<b>Prevention, Intervention &amp; Remediation</b>	250,908	306,542	253,014	309,114
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,183,450	1,445,855	1,412,660	1,725,888
⇒	<b>Social Security</b>	936,724	1,144,422	944,585	1,154,026
⇒	<b>Group Life</b>	54,363	66,417	50,603	61,823
⇒	<b>English as a Second Language</b>	63,537	77,625	70,423	86,038
	Remedial Summer School <sup>7</sup>	115,901	N/A1	133,749	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>32,314,008</b>	<b>28,856,350</b>	<b>32,751,917</b>	<b>29,318,782</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	929,657	1,135,788	939,145	1,147,380
	<b>Additional Lottery</b>	39,727	48,536	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	184,445	101,426	186,106	102,340
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,153,829</b>	<b>1,285,750</b>	<b>1,125,251</b>	<b>1,249,720</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	197,920	241,805	173,147	211,539
	At-Risk Four-Year-Olds Program	119,299	145,751	177,024	216,275
	<b>Compensation Supplement</b>	447,453	546,666	1,159,647	1,416,774
	Early Reading Intervention	79,099	96,638	70,448	86,068
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	0	N/A1	0	N/A1
	<b>K-3 Primary Class Size Reduction</b>	417,262	509,781	416,379	508,702
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	0	0	39,280	47,989
	Special Education - Regional Tuition <sup>5,7</sup>	247,427	N/A1	247,427	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	511,088	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	0	0	0	0
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,019,548</b>	<b>1,540,641</b>	<b>2,283,352</b>	<b>2,487,347</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	69,621	N/A1	30,995	N/A1
	School Nutrition <sup>7</sup>	0	N/A1	0	N/A1
	Special Education - Homebound <sup>7</sup>	0	N/A1	0	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	0	N/A1	0	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>69,621</b>	<b>0</b>	<b>30,995</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>35,557,006</b>	<b>31,682,741</b>	<b>36,191,515</b>	<b>33,055,849</b>

<sup>1</sup> "N/A" = no local match required for this program.<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.<sup>3</sup> Columns may not add due to rounding.<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.<sup>7</sup> Projected entitlement. Final reimbursements will be based on actual expenditures, subject to the availability of funds.<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
048	KING GEORGE	3,764.21	3,764.21	3,914.45	3,914.45
2006-2008 Composite Index:		FY 2007		FY 2008	
0.4034		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	10,424,829	7,048,904	10,914,177	7,379,784
	Sales Tax <sup>8</sup>	2,943,332	N/A1	2,957,588	N/A1
⇒	<b>Textbooks</b>	225,201	152,273	234,190	158,351
⇒	<b>Vocational Education</b>	114,532	77,443	119,103	80,534
⇒	<b>Gifted Education</b>	89,829	60,739	93,414	63,164
⇒	<b>Special Education</b>	976,891	660,539	1,015,882	686,904
⇒	<b>Prevention, Intervention &amp; Remediation</b>	136,989	92,627	142,457	96,324
⇒	<b>VRS Retirement (Includes RHCC)</b>	626,558	423,656	770,669	521,099
⇒	<b>Social Security</b>	494,060	334,066	513,779	347,400
⇒	<b>Group Life</b>	29,194	19,740	28,024	18,949
⇒	English as a Second Language	26,378	17,836	28,900	19,541
	Remedial Summer School <sup>7</sup>	30,233	N/A1	26,727	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>16,118,026</b>	<b>8,887,823</b>	<b>16,844,910</b>	<b>9,372,050</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	499,247	337,574	520,108	351,679
	<b>Additional Lottery</b>	21,334	14,426	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	143,616	57,935	146,245	58,995
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>664,197</b>	<b>409,935</b>	<b>666,353</b>	<b>410,674</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	81,662	55,217	70,951	47,975
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	240,293	162,478	644,560	435,829
	Early Reading Intervention	31,126	21,046	42,593	28,800
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	248,765	168,206	254,822	172,302
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	16,782	11,347	16,782	11,347
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	128,634	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	180,000	36,000	180,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>935,121</b>	<b>454,294</b>	<b>1,217,567</b>	<b>732,253</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	22,535	N/A1	61,890	N/A1
	School Nutrition <sup>7</sup>	14,178	N/A1	16,684	N/A1
	Special Education - Homebound <sup>7</sup>	7,640	N/A1	5,149	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	8,212	N/A1	10,051	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>52,565</b>	<b>0</b>	<b>93,774</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>17,769,909</b>	<b>9,752,052</b>	<b>18,822,604</b>	<b>10,514,977</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
049	KING AND QUEEN	780.03	780.03	791.05	791.05
2006-2008 Composite Index:		FY 2007		FY 2008	
0.4073		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<u>Basic Aid</u>	2,253,450	1,548,558	2,296,148	1,577,900
	Sales Tax <sup>8</sup>	865,686	N/A1	869,879	N/A1
⇒	<b>Textbooks</b>	46,362	31,860	47,017	32,310
⇒	<b>Vocational Education</b>	29,126	20,015	29,538	20,298
⇒	<b>Gifted Education</b>	18,955	13,026	18,754	12,888
⇒	<b>Special Education</b>	436,895	300,232	443,068	304,474
⇒	<b>Prevention, Intervention &amp; Remediation</b>	87,379	60,046	88,145	60,573
⇒	<b>VRS Retirement (Includes RHCC)</b>	164,587	113,103	197,388	135,644
⇒	<b>Social Security</b>	129,913	89,275	131,748	90,537
⇒	<b>Group Life</b>	7,859	5,401	7,033	4,833
⇒	English as a Second Language	4,420	3,037	3,960	2,721
	Remedial Summer School <sup>7</sup>	29,791	N/A1	17,296	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>4,074,423</b>	<b>2,184,553</b>	<b>4,149,974</b>	<b>2,242,178</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	102,779	70,629	104,419	71,756
	<b>Additional Lottery</b>	4,392	3,018	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	109,763	44,706	109,512	44,604
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>216,934</b>	<b>118,353</b>	<b>213,931</b>	<b>116,360</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	134,640	92,524	138,700	95,314
	At-Risk Four-Year-Olds Program	121,622	83,578	141,892	97,507
	<b>Compensation Supplement</b>	61,951	42,572	162,693	111,802
	Early Reading Intervention	8,137	5,592	17,902	12,302
	<b>Enrollment Loss</b>	23,142	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	0	N/A1	7,859	N/A1
	<u>K-3 Primary Class Size Reduction</u>	74,586	51,255	79,137	54,382
	School Breakfast <sup>7</sup>	64	N/A1	484	N/A1
	SOL Algebra Readiness	13,338	9,166	11,711	8,048
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	37,600	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>603,081</b>	<b>310,287</b>	<b>688,378</b>	<b>404,955</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	23,414	N/A1
	School Nutrition <sup>7</sup>	4,823	N/A1	4,794	N/A1
	Special Education - Homebound <sup>7</sup>	3,289	N/A1	7,157	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,991	N/A1	5,094	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>12,103</b>	<b>0</b>	<b>40,459</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>4,906,541</b>	<b>2,613,193</b>	<b>5,092,742</b>	<b>2,763,493</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
050	KING WILLIAM	2,056.23	2,056.23	2,136.55	2,136.55
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3267		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	6,231,209	3,023,520	6,528,258	3,167,655
	Sales Tax <sup>8</sup>	1,828,328	N/A1	1,837,184	N/A1
⇒	<b>Textbooks</b>	138,833	67,365	144,257	69,997
⇒	<b>Vocational Education</b>	114,910	55,757	119,399	57,935
⇒	<b>Gifted Education</b>	55,378	26,871	58,980	28,618
⇒	<b>Special Education</b>	1,009,269	489,720	1,048,695	508,850
⇒	<b>Prevention, Intervention &amp; Remediation</b>	98,296	47,696	102,136	49,559
⇒	<b>VRS Retirement (Includes RHCC)</b>	434,719	210,935	533,698	258,962
⇒	<b>Social Security</b>	343,345	166,599	356,758	173,107
⇒	<b>Group Life</b>	20,767	10,077	18,701	9,074
⇒	English as a Second Language	1,076	522	4,499	2,183
	Remedial Summer School <sup>7</sup>	40,778	N/A1	30,717	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>10,316,908</b>	<b>4,099,062</b>	<b>10,783,282</b>	<b>4,325,940</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	307,779	149,341	320,377	155,454
	<b>Additional Lottery</b>	13,152	6,382	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	128,093	41,848	128,496	41,980
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>449,024</b>	<b>197,571</b>	<b>448,873</b>	<b>197,434</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	342,055	N/A1	372,618	N/A1
	<b>At-Risk</b>	79,078	38,370	73,089	35,464
	At-Risk Four-Year-Olds Program	69,081	33,520	69,081	33,520
	<b>Compensation Supplement</b>	160,597	77,925	431,562	209,403
	Early Reading Intervention	18,488	8,971	20,337	9,868
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	158,261	76,792	168,410	81,716
	School Breakfast <sup>7</sup>	2,945	N/A1	979	N/A1
	SOL Algebra Readiness	15,152	7,352	15,152	7,352
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	64,712	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	180,000	30,800	180,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,098,227</b>	<b>273,730</b>	<b>1,339,087</b>	<b>408,123</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,098	N/A1	2,098	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	42,334	N/A1	79,212	N/A1
	School Nutrition <sup>7</sup>	10,467	N/A1	10,496	N/A1
	Special Education - Homebound <sup>7</sup>	3,154	N/A1	3,334	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	6,668	N/A1	8,314	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>64,721</b>	<b>0</b>	<b>103,454</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>11,928,880</b>	<b>4,570,363</b>	<b>12,674,696</b>	<b>4,931,497</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
051	LANCASTER	1,391.19	1,391.19	1,360.55	1,360.55
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.6844		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	1,969,161	4,270,260	1,916,324	4,155,678
	Sales Tax <sup>8</sup>	1,318,920	N/A1	1,325,309	N/A1
⇒	<b>Textbooks</b>	44,029	95,480	43,059	93,377
⇒	<b>Vocational Education</b>	36,442	79,027	35,639	77,286
⇒	<b>Gifted Education</b>	18,001	39,037	17,605	38,178
⇒	<b>Special Education</b>	194,064	420,842	189,790	411,573
⇒	<b>Prevention, Intervention &amp; Remediation</b>	64,103	139,011	62,691	135,949
⇒	<b>VRS Retirement (Includes RHCC)</b>	129,523	280,879	149,428	324,044
⇒	<b>Social Security</b>	102,301	221,847	100,048	216,960
⇒	<b>Group Life</b>	6,147	13,330	5,153	11,174
⇒	English as a Second Language	504	1,093	1,757	3,810
	Remedial Summer School <sup>7</sup>	13,783	N/A1	23,218	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>3,896,978</b>	<b>5,560,806</b>	<b>3,870,021</b>	<b>5,468,029</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	97,607	211,668	95,629	207,379
	<b>Additional Lottery</b>	4,171	9,045	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	108,897	74,529	109,039	74,626
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>210,675</b>	<b>295,242</b>	<b>204,668</b>	<b>282,005</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	75,232	163,146	72,641	157,527
	At-Risk Four-Year-Olds Program	57,565	124,834	64,761	140,439
	<b>Compensation Supplement</b>	49,175	106,639	124,094	269,106
	Early Reading Intervention	4,333	9,396	6,066	13,155
	<b>Enrollment Loss</b>	0	N/A1	12,943	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	82,086	178,009	82,023	177,872
	School Breakfast <sup>7</sup>	3,591	N/A1	3,414	N/A1
	SOL Algebra Readiness	0	0	7,102	15,401
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	97,500	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>505,341</b>	<b>607,624</b>	<b>508,903</b>	<b>799,100</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	42,085	N/A1	85,558	N/A1
	School Nutrition <sup>7</sup>	8,231	N/A1	8,370	N/A1
	Special Education - Homebound <sup>7</sup>	1,070	N/A1	2,213	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	2,354	N/A1	3,435	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>53,740</b>	<b>0</b>	<b>99,577</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>4,666,734</b>	<b>6,463,672</b>	<b>4,683,169</b>	<b>6,549,134</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
052	LEE	3,494.80	3,494.80	3,424.60	3,424.60
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.1769		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	13,816,167	2,969,360	13,495,632	2,900,471
	Sales Tax <sup>8</sup>	3,606,639	N/A1	3,624,109	N/A1
⇒	<b>Textbooks</b>	288,463	61,996	282,668	60,751
⇒	<b>Vocational Education</b>	684,624	147,139	670,872	144,183
⇒	<b>Gifted Education</b>	117,939	25,347	115,570	24,838
⇒	<b>Special Education</b>	2,804,657	602,775	2,748,319	590,666
⇒	<b>Prevention, Intervention &amp; Remediation</b>	560,931	120,555	549,664	118,133
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,107,480	238,019	1,285,367	276,250
⇒	<b>Social Security</b>	874,478	187,942	856,912	184,167
⇒	<b>Group Life</b>	51,778	11,128	45,101	9,693
⇒	English as a Second Language	3,946	848	4,125	887
	Remedial Summer School <sup>7</sup>	0	N/A1	5,074	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>23,917,102</b>	<b>4,365,109</b>	<b>23,683,413</b>	<b>4,310,039</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	639,491	137,439	627,772	134,920
	<b>Additional Lottery</b>	27,327	5,873	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	160,521	28,396	159,237	28,169
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>827,339</b>	<b>171,708</b>	<b>787,009</b>	<b>163,089</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	861,989	185,258	862,298	185,324
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	396,967	85,316	1,006,307	216,275
	Early Reading Intervention	42,943	9,229	70,065	15,058
	<b>Enrollment Loss</b>	225,320	N/A1	235,164	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	608,432	130,764	600,484	129,056
	School Breakfast <sup>7</sup>	1,586	N/A1	0	N/A1
	SOL Algebra Readiness	69,461	14,929	67,200	14,443
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	64,816	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	414,000	82,800	388,000	77,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,701,231</b>	<b>508,296</b>	<b>3,245,235</b>	<b>637,756</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	6,703	N/A1	6,703	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	52,339	N/A1	37,993	N/A1
	School Nutrition <sup>7</sup>	21,710	N/A1	21,396	N/A1
	Special Education - Homebound <sup>7</sup>	62,506	N/A1	55,847	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	51,595	N/A1	53,783	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>194,853</b>	<b>0</b>	<b>175,723</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>27,640,525</b>	<b>5,045,113</b>	<b>27,891,380</b>	<b>5,110,884</b>

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

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

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

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053	LOUDOUN	49,784.37	49,271.53	53,364.80	52,815.07
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.6895		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	72,649,881	161,327,192	78,944,167	175,304,357
	Sales Tax <sup>8</sup>	45,835,946	N/A1	46,057,964	N/A1
⇒	<b>Textbooks</b>	1,534,165	3,406,784	1,644,500	3,651,796
⇒	<b>Vocational Education</b>	1,051,147	2,334,190	1,126,744	2,502,062
⇒	<b>Gifted Education</b>	673,148	1,494,800	721,559	1,602,304
⇒	<b>Special Education</b>	7,234,366	16,064,720	7,754,653	17,220,074
⇒	<b>Prevention, Intervention &amp; Remediation</b>	417,367	926,811	447,384	993,466
⇒	<b>VRS Retirement (Includes RHCC)</b>	4,620,241	10,259,761	5,854,471	13,000,509
⇒	<b>Social Security</b>	3,656,416	8,119,480	3,919,380	8,703,422
⇒	<b>Group Life</b>	214,183	475,618	196,789	436,992
⇒	<b>English as a Second Language</b>	1,142,362	2,536,743	1,362,084	3,024,660
	Remedial Summer School <sup>7</sup>	0	N/A1	0	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>139,029,222</b>	<b>206,946,099</b>	<b>148,029,695</b>	<b>226,439,642</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	3,401,078	7,552,475	3,652,239	8,110,205
	<b>Additional Lottery</b>	145,339	322,741	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	399,282	275,305	418,276	288,401
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>3,945,699</b>	<b>8,150,521</b>	<b>4,070,515</b>	<b>8,398,606</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	201,071	446,501	146,770	325,919
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	1,759,363	3,906,862	4,886,926	10,851,966
	Early Reading Intervention	145,148	322,317	265,012	588,489
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	31,434	N/A1	31,434	N/A1
	<b>K-3 Primary Class Size Reduction</b>	335,005	743,916	352,939	783,741
	School Breakfast <sup>7</sup>	30,755	N/A1	40,694	N/A1
	SOL Algebra Readiness	63,308	140,582	67,099	149,001
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	3,423,922	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	1,818,000	363,600	1,922,000	384,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>7,808,006</b>	<b>5,923,778</b>	<b>7,712,874</b>	<b>13,083,516</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	10,506	N/A1	10,506	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	175,415	N/A1	152,090	N/A1
	School Nutrition <sup>7</sup>	199,791	N/A1	203,772	N/A1
	Special Education - Homebound <sup>7</sup>	59,359	N/A1	79,271	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	203,804	N/A1	222,869	N/A1
	Special Education - Jails <sup>7</sup>	75,391	N/A1	86,420	N/A1
	Career and Technical Education <sup>5,6</sup>	226,230	N/A1	239,649	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>950,495</b>	<b>0</b>	<b>994,577</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>151,733,422</b>	<b>221,020,398</b>	<b>160,807,661</b>	<b>247,921,764</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
054	LOUISA	4,438.64	4,438.64	4,557.95	4,557.95
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.5542		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	8,588,308	10,676,627	8,870,058	11,026,887
	Sales Tax <sup>8</sup>	4,353,053	N/A1	4,374,138	N/A1
⇒	<b>Textbooks</b>	198,428	246,678	203,762	253,309
⇒	<b>Vocational Education</b>	203,811	253,369	209,289	260,180
⇒	<b>Gifted Education</b>	83,107	103,315	85,341	106,093
⇒	<b>Special Education</b>	1,005,202	1,249,625	1,030,191	1,280,690
⇒	<b>Prevention, Intervention &amp; Remediation</b>	191,938	238,610	197,098	245,024
⇒	<b>VRS Retirement (Includes RHCC)</b>	597,581	742,888	723,369	899,262
⇒	<b>Social Security</b>	470,941	585,454	483,600	601,192
⇒	<b>Group Life</b>	27,702	34,438	24,383	30,312
⇒	English as a Second Language	12,586	15,646	17,376	21,601
	Remedial Summer School <sup>7</sup>	65,019	N/A1	62,479	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>15,797,676</b>	<b>14,146,650</b>	<b>16,281,084</b>	<b>14,724,550</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	439,895	546,859	452,532	562,569
	<b>Additional Lottery</b>	18,798	23,369	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	140,127	77,658	140,747	78,002
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>598,820</b>	<b>647,886</b>	<b>593,279</b>	<b>640,571</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	188,522	234,363	182,231	226,542
	At-Risk Four-Year-Olds Program	200,744	249,557	203,285	252,715
	<b>Compensation Supplement</b>	219,641	273,049	583,165	724,966
	Early Reading Intervention	29,379	36,523	51,413	63,915
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	271,983	338,118	279,668	347,672
	School Breakfast <sup>7</sup>	6,880	N/A1	8,842	N/A1
	SOL Algebra Readiness	30,096	37,414	28,872	35,892
	Special Education - Regional Tuition <sup>5,7</sup>	65,266	N/A1	67,393	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	261,362	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	180,000	36,000	180,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,461,732</b>	<b>1,205,024</b>	<b>1,592,728</b>	<b>1,687,702</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	52,505	N/A1	91,304	N/A1
	School Nutrition <sup>7</sup>	23,295	N/A1	23,970	N/A1
	Special Education - Homebound <sup>7</sup>	14,840	N/A1	16,177	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	26,935	N/A1	29,099	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>117,575</b>	<b>0</b>	<b>160,550</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>17,975,803</b>	<b>15,999,560</b>	<b>18,627,641</b>	<b>17,052,823</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
055	LUNENBURG	1,686.22	1,686.22	1,628.20	1,628.20
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2399		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	5,746,016	1,813,537	5,506,596	1,737,972
	Sales Tax <sup>8</sup>	1,729,833	N/A1	1,738,211	N/A1
⇒	<b>Textbooks</b>	128,528	40,566	124,106	39,170
⇒	<b>Vocational Education</b>	249,931	78,882	241,331	76,168
⇒	<b>Gifted Education</b>	52,550	16,585	50,741	16,015
⇒	<b>Special Education</b>	925,384	292,066	892,306	281,626
⇒	<b>Prevention, Intervention &amp; Remediation</b>	264,029	83,332	253,707	80,074
⇒	<b>VRS Retirement (Includes RHCC)</b>	440,903	139,156	502,463	158,586
⇒	<b>Social Security</b>	347,340	109,626	335,388	105,854
⇒	<b>Group Life</b>	20,507	6,472	17,326	5,468
⇒	English as a Second Language	28,343	8,946	24,547	7,747
	Remedial Summer School <sup>7</sup>	50,106	N/A1	45,611	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>9,983,470</b>	<b>2,589,168</b>	<b>9,732,333</b>	<b>2,508,680</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	284,934	89,930	275,625	86,992
	<b>Additional Lottery</b>	12,176	3,843	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	126,669	30,388	126,396	30,322
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>423,779</b>	<b>124,161</b>	<b>402,021</b>	<b>117,314</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	320,232	101,070	313,365	98,903
	At-Risk Four-Year-Olds Program	164,638	51,962	160,305	50,595
	<b>Compensation Supplement</b>	160,212	50,566	399,743	126,165
	Early Reading Intervention	18,784	5,929	27,133	8,564
	<b>Enrollment Loss</b>	31,753	N/A1	137,356	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	289,091	91,242	286,783	90,513
	School Breakfast <sup>7</sup>	3,608	N/A1	3,222	N/A1
	SOL Algebra Readiness	27,846	8,789	27,744	8,756
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	44,653	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,222,676</b>	<b>340,358</b>	<b>1,517,510</b>	<b>414,296</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,754	N/A1	2,754	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	15,943	N/A1	47,387	N/A1
	School Nutrition <sup>7</sup>	11,238	N/A1	11,308	N/A1
	Special Education - Homebound <sup>7</sup>	22,792	N/A1	21,062	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	9,969	N/A1	11,742	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>62,696</b>	<b>0</b>	<b>94,253</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>11,692,621</b>	<b>3,053,687</b>	<b>11,746,117</b>	<b>3,040,290</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
056	MADISON	1,848.01	1,848.01	1,847.75	1,847.75
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4362		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	4,900,330	3,791,280	4,899,671	3,790,771
	Sales Tax <sup>8</sup>	1,847,566	N/A1	1,856,515	N/A1
⇒	<b>Textbooks</b>	104,482	80,836	104,468	80,825
⇒	<b>Vocational Education</b>	163,579	126,558	163,557	126,540
⇒	<b>Gifted Education</b>	42,718	33,050	42,712	33,046
⇒	<b>Special Education</b>	688,700	532,832	688,604	532,758
⇒	<b>Prevention, Intervention &amp; Remediation</b>	56,263	43,529	56,255	43,523
⇒	<b>VRS Retirement (Includes RHCC)</b>	333,410	257,952	394,828	305,470
⇒	<b>Social Security</b>	263,602	203,943	263,566	203,915
⇒	<b>Group Life</b>	15,629	12,092	13,543	10,478
⇒	English as a Second Language	13,215	10,224	15,382	11,901
	Remedial Summer School <sup>7</sup>	68,989	N/A1	44,027	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>8,498,483</b>	<b>5,092,296</b>	<b>8,543,128</b>	<b>5,139,227</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	231,626	179,204	232,011	179,502
	<b>Additional Lottery</b>	9,898	7,658	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	121,508	53,002	121,455	52,979
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>363,032</b>	<b>239,864</b>	<b>353,466</b>	<b>232,481</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	40,477	31,316	33,908	26,234
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	126,071	97,538	326,071	252,274
	Early Reading Intervention	4,644	3,593	10,837	8,384
	<b>Enrollment Loss</b>	876	N/A1	305	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<u>K-3 Primary Class Size Reduction</u>	89,899	69,553	94,653	73,231
	School Breakfast <sup>7</sup>	1,150	N/A1	4,402	N/A1
	SOL Algebra Readiness	7,892	6,106	6,344	4,908
	Special Education - Regional Tuition <sup>5,7</sup>	56,628	N/A1	55,105	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	87,317	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>576,813</b>	<b>238,906</b>	<b>693,484</b>	<b>395,831</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	10,527	N/A1	24,479	N/A1
	School Nutrition <sup>7</sup>	9,009	N/A1	9,297	N/A1
	Special Education - Homebound <sup>7</sup>	6,650	N/A1	5,290	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	7,050	N/A1	8,660	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>33,236</b>	<b>0</b>	<b>47,725</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>9,471,564</b>	<b>5,571,066</b>	<b>9,637,803</b>	<b>5,767,539</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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057	MATHEWS	1,281.96	1,281.96	1,294.75	1,294.75
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4701		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	3,208,421	2,846,346	3,250,925	2,884,053
	Sales Tax <sup>8</sup>	1,085,762	N/A1	1,091,022	N/A1
⇒	<b>Textbooks</b>	68,121	60,434	68,801	61,037
⇒	<b>Vocational Education</b>	120,238	106,669	121,438	107,733
⇒	<b>Gifted Education</b>	27,852	24,709	28,130	24,955
⇒	<b>Special Education</b>	386,528	342,908	390,384	346,329
⇒	<b>Prevention, Intervention &amp; Remediation</b>	38,721	34,351	39,107	34,694
⇒	<b>VRS Retirement (Includes RHCC)</b>	213,304	189,232	254,539	225,814
⇒	<b>Social Security</b>	168,469	149,457	170,150	150,948
⇒	<b>Group Life</b>	10,190	9,040	8,919	7,913
⇒	English as a Second Language	0	0	0	0
	Remedial Summer School <sup>7</sup>	6,331	N/A1	7,840	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>5,333,937</b>	<b>3,763,146</b>	<b>5,431,255</b>	<b>3,843,476</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	151,018	133,975	152,799	135,555
	<b>Additional Lottery</b>	6,453	5,725	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	113,685	53,443	113,980	53,582
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>271,156</b>	<b>193,143</b>	<b>266,779</b>	<b>189,137</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	23,734	21,056	19,838	17,599
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	80,159	71,113	209,943	186,251
	Early Reading Intervention	8,730	7,745	17,461	15,491
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	64,721	57,417	67,960	60,291
	School Breakfast <sup>7</sup>	1,043	N/A1	2,248	N/A1
	SOL Algebra Readiness	4,507	3,998	5,962	5,289
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	54,912	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>373,665</b>	<b>186,929</b>	<b>459,271</b>	<b>310,521</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,118	N/A1	2,118	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	13,193	N/A1	18,927	N/A1
	School Nutrition <sup>7</sup>	8,037	N/A1	8,039	N/A1
	Special Education - Homebound <sup>7</sup>	3,201	N/A1	1,408	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,571	N/A1	4,932	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>30,120</b>	<b>0</b>	<b>35,424</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>6,008,878</b>	<b>4,143,218</b>	<b>6,192,729</b>	<b>4,343,134</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
058	MECKLENBURG	4,740.46	4,740.46	4,705.35	4,705.35
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3056		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	14,914,066	6,563,564	14,792,990	6,510,279
	Sales Tax <sup>8</sup>	3,935,985	N/A1	3,955,050	N/A1
⇒	<b>Textbooks</b>	330,099	145,274	327,654	144,198
⇒	<b>Vocational Education</b>	434,515	191,226	431,296	189,810
⇒	<b>Gifted Education</b>	134,963	59,396	133,963	58,956
⇒	<b>Special Education</b>	2,113,321	930,056	2,097,668	923,167
⇒	<b>Prevention, Intervention &amp; Remediation</b>	526,684	231,790	522,783	230,073
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,063,244	467,925	1,244,878	547,861
⇒	<b>Social Security</b>	839,403	369,415	833,186	366,679
⇒	<b>Group Life</b>	49,377	21,730	42,476	18,693
⇒	English as a Second Language	28,482	12,535	22,425	9,869
	Remedial Summer School <sup>7</sup>	147,338	N/A1	138,418	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>24,517,477</b>	<b>8,992,911</b>	<b>24,542,787</b>	<b>8,999,585</b>
<b>II. School Facilities:</b>					
	Lottery	731,795	322,057	727,682	320,247
	Additional Lottery	31,272	13,763	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	169,252	51,723	167,781	51,274
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>932,319</b>	<b>387,543</b>	<b>895,463</b>	<b>371,521</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	713,970	314,213	712,415	313,528
	At-Risk Four-Year-Olds Program	387,892	170,708	439,347	193,353
	<b>Compensation Supplement</b>	388,430	170,945	993,288	437,138
	Early Reading Intervention	43,855	19,300	53,389	23,496
	<b>Enrollment Loss</b>	200,485	N/A1	77,274	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	638,938	281,192	633,913	278,980
	School Breakfast <sup>7</sup>	3,591	N/A1	3,992	N/A1
	SOL Algebra Readiness	74,319	32,707	70,412	30,988
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	130,527	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	336,000	67,200	310,000	62,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,933,724</b>	<b>1,056,265</b>	<b>3,309,747</b>	<b>1,339,483</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	43,814	N/A1	36,730	N/A1
	School Nutrition <sup>7</sup>	28,447	N/A1	28,467	N/A1
	Special Education - Homebound <sup>7</sup>	33,498	N/A1	34,501	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	480	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	19,830	N/A1	23,285	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>126,069</b>	<b>0</b>	<b>122,984</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>28,509,589</b>	<b>10,436,719</b>	<b>28,870,981</b>	<b>10,710,589</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
059	MIDDLESEX	1,307.08	1,307.08	1,252.25	1,252.25
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.5923		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	2,431,424	3,532,334	2,309,523	3,355,238
	Sales Tax <sup>8</sup>	1,230,428	N/A1	1,236,388	N/A1
⇒	<b>Textbooks</b>	53,439	77,635	51,197	74,378
⇒	<b>Vocational Education</b>	75,139	109,160	71,986	104,581
⇒	<b>Gifted Education</b>	21,849	31,742	20,932	30,410
⇒	<b>Special Education</b>	361,305	524,898	345,637	502,136
⇒	<b>Prevention, Intervention &amp; Remediation</b>	47,961	69,677	45,949	66,754
⇒	<b>VRS Retirement (Includes RHCC)</b>	171,593	249,288	194,517	282,591
⇒	<b>Social Security</b>	135,889	197,417	129,678	188,394
⇒	<b>Group Life</b>	7,993	11,613	6,637	9,642
⇒	English as a Second Language	3,258	4,733	4,540	6,596
	Remedial Summer School <sup>7</sup>	12,766	N/A1	17,259	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>4,553,044</b>	<b>4,808,497</b>	<b>4,434,243</b>	<b>4,620,720</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	118,469	172,109	113,703	165,186
	<b>Additional Lottery</b>	5,063	7,355	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	110,754	65,600	110,974	65,730
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>234,286</b>	<b>245,064</b>	<b>224,677</b>	<b>230,916</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	47,312	68,734	42,244	61,371
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	63,948	92,903	158,268	229,929
	Early Reading Intervention	5,598	8,133	8,956	13,011
	<b>Enrollment Loss</b>	0	N/A1	30,334	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	70,170	101,942	73,621	106,955
	School Breakfast <sup>7</sup>	895	N/A1	2,786	N/A1
	SOL Algebra Readiness	8,055	11,702	6,881	9,997
	Special Education - Regional Tuition <sup>5,7</sup>	30,130	N/A1	30,131	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	78,799	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>440,766</b>	<b>309,014</b>	<b>489,080</b>	<b>446,863</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	12,928	N/A1
	School Nutrition <sup>7</sup>	6,611	N/A1	6,770	N/A1
	Special Education - Homebound <sup>7</sup>	4,220	N/A1	3,700	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,864	N/A1	5,292	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>14,694</b>	<b>0</b>	<b>28,690</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>5,242,790</b>	<b>5,362,575</b>	<b>5,176,690</b>	<b>5,298,499</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
060	MONTGOMERY	9,499.98	9,499.98	9,518.40	9,518.40
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3737		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	25,153,329	15,008,461	25,231,609	15,055,169
	Sales Tax <sup>8</sup>	9,998,094	N/A1	10,046,522	N/A1
⇒	<b>Textbooks</b>	596,650	356,008	597,807	356,699
⇒	<b>Vocational Education</b>	785,378	468,619	786,901	469,527
⇒	<b>Gifted Education</b>	243,943	145,556	244,416	145,838
⇒	<b>Special Education</b>	3,534,203	2,108,784	3,541,056	2,112,873
⇒	<b>Prevention, Intervention &amp; Remediation</b>	559,285	333,713	560,369	334,360
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,844,449	1,100,544	2,187,824	1,305,429
⇒	<b>Social Security</b>	1,457,710	869,785	1,460,537	871,471
⇒	<b>Group Life</b>	83,298	49,702	77,498	46,241
⇒	English as a Second Language	119,771	71,465	135,654	80,942
	Remedial Summer School <sup>7</sup>	160,240	N/A1	171,177	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>44,536,350</b>	<b>20,512,637</b>	<b>45,041,370</b>	<b>20,778,549</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,322,708	789,232	1,327,658	792,185
	<b>Additional Lottery</b>	56,523	33,726	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	221,620	82,819	222,509	83,152
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,600,851</b>	<b>905,777</b>	<b>1,550,167</b>	<b>875,337</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	218,627	N/A1	237,416	N/A1
	<b>At-Risk</b>	445,324	265,715	410,459	244,912
	At-Risk Four-Year-Olds Program	514,067	306,733	571,186	340,815
	<b>Compensation Supplement</b>	672,331	401,166	1,746,683	1,042,209
	Early Reading Intervention	104,905	62,595	163,377	97,484
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	849,064	506,619	860,751	513,592
	School Breakfast <sup>7</sup>	7,193	N/A1	8,776	N/A1
	SOL Algebra Readiness	66,946	39,945	68,666	40,972
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	404,785	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	622,000	119,200	622,000	119,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,920,958</b>	<b>1,701,973</b>	<b>4,705,031</b>	<b>2,399,184</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	9,781	N/A1	9,781	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	120,605	N/A1	137,870	N/A1
	School Nutrition <sup>7</sup>	51,060	N/A1	50,647	N/A1
	Special Education - Homebound <sup>7</sup>	63,790	N/A1	62,154	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	194,289	N/A1	197,987	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	637	N/A1
	Career and Technical Education <sup>5,6</sup>	87,207	N/A1	91,928	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>526,733</b>	<b>0</b>	<b>551,003</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>50,584,892</b>	<b>23,120,387</b>	<b>51,847,571</b>	<b>24,053,070</b>

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

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062	NELSON	2,005.28	2,005.28	2,055.55	2,055.55
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4874		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	4,699,559	4,468,523	4,848,795	4,610,423
	Sales Tax <sup>8</sup>	2,117,660	N/A1	2,127,917	N/A1
⇒	<b>Textbooks</b>	103,079	98,011	105,663	100,468
⇒	<b>Vocational Education</b>	112,042	106,534	114,851	109,204
⇒	<b>Gifted Education</b>	42,144	40,072	42,147	40,075
⇒	<b>Special Education</b>	680,476	647,023	697,533	663,241
⇒	<b>Prevention, Intervention &amp; Remediation</b>	107,930	102,624	110,636	105,197
⇒	<b>VRS Retirement (Includes RHCC)</b>	325,847	309,828	396,182	376,705
⇒	<b>Social Security</b>	258,005	245,321	264,472	251,471
⇒	<b>Group Life</b>	15,419	14,661	13,698	13,024
⇒	English as a Second Language	20,479	19,472	29,683	28,224
	Remedial Summer School <sup>7</sup>	54,276	N/A1	45,085	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>8,536,916</b>	<b>6,052,069</b>	<b>8,796,662</b>	<b>6,298,032</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	228,514	217,280	234,664	223,128
	<b>Additional Lottery</b>	9,765	9,285	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	120,827	58,891	121,166	59,056
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>359,106</b>	<b>285,456</b>	<b>355,830</b>	<b>282,184</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	96,206	91,476	92,320	87,781
	At-Risk Four-Year-Olds Program	49,671	47,229	52,593	50,007
	<b>Compensation Supplement</b>	122,321	116,308	325,586	309,580
	Early Reading Intervention	18,298	17,398	26,743	25,428
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	133,114	126,570	135,920	129,238
	School Breakfast <sup>7</sup>	4,041	N/A1	4,049	N/A1
	SOL Algebra Readiness	12,943	12,307	12,943	12,307
	Special Education - Regional Tuition <sup>5,7</sup>	146,071	N/A1	160,328	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	111,239	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>863,622</b>	<b>442,088</b>	<b>980,199</b>	<b>645,141</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	65,703	N/A1	71,802	N/A1
	School Nutrition <sup>7</sup>	12,108	N/A1	11,787	N/A1
	Special Education - Homebound <sup>7</sup>	7,917	N/A1	7,402	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	32,196	N/A1	33,752	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>117,924</b>	<b>0</b>	<b>124,743</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>9,877,568</b>	<b>6,779,613</b>	<b>10,257,434</b>	<b>7,225,357</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
063	NEW KENT	2,661.06	2,661.06	2,711.50	2,711.50
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4044		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	7,000,190	4,752,983	7,159,356	4,861,054
	Sales Tax <sup>8</sup>	2,573,972	N/A1	2,586,440	N/A1
⇒	<b>Textbooks</b>	158,936	107,915	161,949	109,960
⇒	<b>Vocational Education</b>	60,227	40,893	61,369	41,668
⇒	<b>Gifted Education</b>	64,982	44,121	66,214	44,958
⇒	<b>Special Education</b>	1,030,203	699,486	1,049,730	712,745
⇒	<b>Prevention, Intervention &amp; Remediation</b>	60,227	40,893	61,369	41,668
⇒	<b>VRS Retirement (Includes RHCC)</b>	472,308	320,688	570,084	387,075
⇒	<b>Social Security</b>	372,458	252,891	379,518	257,685
⇒	<b>Group Life</b>	22,189	15,066	19,380	13,158
⇒	English as a Second Language	4,442	3,016	6,301	4,278
	Remedial Summer School <sup>7</sup>	28,220	N/A1	45,286	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>11,848,354</b>	<b>6,277,952</b>	<b>12,166,996</b>	<b>6,474,249</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	352,345	239,235	359,670	244,208
	<b>Additional Lottery</b>	15,057	10,223	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	131,747	53,278	132,635	53,638
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>499,149</b>	<b>302,736</b>	<b>492,305</b>	<b>297,846</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	27,354	18,573	20,382	13,839
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	177,512	120,527	465,111	315,801
	Early Reading Intervention	19,625	13,325	37,616	25,540
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	0	0	0	0
	School Breakfast <sup>7</sup>	826	N/A1	1,859	N/A1
	SOL Algebra Readiness	8,417	5,715	6,702	4,551
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	112,773	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>508,365</b>	<b>188,940</b>	<b>693,529</b>	<b>390,531</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	14,032	N/A1	29,457	N/A1
	School Nutrition <sup>7</sup>	7,888	N/A1	7,433	N/A1
	Special Education - Homebound <sup>7</sup>	4,489	N/A1	4,465	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,432	N/A1	4,694	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>29,841</b>	<b>0</b>	<b>46,049</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>12,885,709</b>	<b>6,769,628</b>	<b>13,398,879</b>	<b>7,162,626</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
065	NORTHAMPTON	1,757.34	1,757.34	1,750.45	1,750.45
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3925		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	5,123,392	3,310,175	5,112,992	3,303,456
	Sales Tax <sup>8</sup>	1,778,311	N/A1	1,786,925	N/A1
⇒	<b>Textbooks</b>	107,057	69,169	106,638	68,898
⇒	<b>Vocational Education</b>	183,624	118,638	182,905	118,173
⇒	<b>Gifted Education</b>	43,771	28,280	43,599	28,169
⇒	<b>Special Education</b>	772,929	499,382	769,900	497,425
⇒	<b>Prevention, Intervention &amp; Remediation</b>	231,665	149,677	230,757	149,090
⇒	<b>VRS Retirement (Includes RHCC)</b>	365,113	235,896	430,676	278,256
⇒	<b>Social Security</b>	288,247	186,234	287,118	185,504
⇒	<b>Group Life</b>	17,081	11,036	14,888	9,619
⇒	English as a Second Language	66,016	42,652	79,828	51,576
	Remedial Summer School <sup>7</sup>	68,830	N/A1	48,189	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>9,046,036</b>	<b>4,651,139</b>	<b>9,094,415</b>	<b>4,690,166</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	237,334	153,339	236,829	153,013
	<b>Additional Lottery</b>	10,142	6,553	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	123,696	48,551	121,990	47,881
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>371,172</b>	<b>208,443</b>	<b>358,819</b>	<b>200,894</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	69,430	N/A1	75,744	N/A1
	<b>At-Risk</b>	361,879	233,807	371,051	239,733
	At-Risk Four-Year-Olds Program	176,600	114,100	190,451	123,049
	<b>Compensation Supplement</b>	136,650	88,288	353,048	228,101
	Early Reading Intervention	15,013	9,700	26,690	17,244
	<b>Enrollment Loss</b>	173,917	N/A1	9,051	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	265,798	171,730	272,140	175,827
	School Breakfast <sup>7</sup>	2,360	N/A1	3,359	N/A1
	SOL Algebra Readiness	29,091	18,795	25,592	16,535
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	74,042	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	206,000	36,000	206,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,518,639</b>	<b>672,420</b>	<b>1,540,985</b>	<b>836,489</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,638	N/A1	2,638	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	19,185	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	12,046	N/A1	11,967	N/A1
	Special Education - Homebound <sup>7</sup>	13,426	N/A1	10,597	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	24,678	N/A1	26,275	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>71,973</b>	<b>0</b>	<b>51,478</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>11,007,820</b>	<b>5,532,002</b>	<b>11,045,697</b>	<b>5,727,549</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
066	NORTHUMBERLAND	1,462.61	1,462.61	1,402.45	1,402.45
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.6517		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	2,371,041	4,436,427	2,250,289	4,210,489
	Sales Tax <sup>8</sup>	1,419,725	N/A1	1,426,601	N/A1
⇒	<b>Textbooks</b>	51,085	95,585	48,984	91,654
⇒	<b>Vocational Education</b>	60,622	113,429	58,128	108,763
⇒	<b>Gifted Education</b>	20,887	39,081	20,027	37,473
⇒	<b>Special Education</b>	322,468	603,366	309,204	578,547
⇒	<b>Prevention, Intervention &amp; Remediation</b>	67,244	125,820	64,478	120,645
⇒	<b>VRS Retirement (Includes RHCC)</b>	161,998	303,113	183,178	342,741
⇒	<b>Social Security</b>	127,866	239,249	122,607	229,408
⇒	<b>Group Life</b>	7,641	14,298	6,350	11,882
⇒	English as a Second Language	12,988	24,302	11,636	21,772
	Remedial Summer School <sup>7</sup>	42,763	N/A1	42,802	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>4,666,328</b>	<b>5,994,670</b>	<b>4,544,284</b>	<b>5,753,374</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	113,251	211,902	108,788	203,552
	<b>Additional Lottery</b>	4,840	9,055	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	110,362	71,923	110,480	72,000
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>228,453</b>	<b>292,880</b>	<b>219,268</b>	<b>275,552</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	86,339	161,548	81,341	152,196
	At-Risk Four-Year-Olds Program	22,831	42,719	30,772	57,577
	<b>Compensation Supplement</b>	61,131	114,381	151,427	283,333
	Early Reading Intervention	5,738	10,736	8,608	16,106
	<b>Enrollment Loss</b>	0	N/A1	28,968	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	102,124	191,083	97,344	182,139
	School Breakfast <sup>7</sup>	3,614	N/A1	741	N/A1
	SOL Algebra Readiness	8,795	16,456	9,798	18,333
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	100,101	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	25,600	154,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>552,532</b>	<b>562,523</b>	<b>570,858</b>	<b>735,284</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	24,193	N/A1	7,451	N/A1
	School Nutrition <sup>7</sup>	8,340	N/A1	7,773	N/A1
	Special Education - Homebound <sup>7</sup>	5,850	N/A1	10,452	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	10,953	N/A1	12,132	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>49,335</b>	<b>0</b>	<b>37,810</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>5,496,648</b>	<b>6,850,073</b>	<b>5,372,220</b>	<b>6,764,210</b>

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

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

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

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067	NOTTOWAY	2,229.84	2,229.84	2,244.35	2,244.35
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2429		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	7,683,410	2,465,065	7,753,162	2,487,443
	Sales Tax <sup>8</sup>	2,189,223	N/A1	2,199,827	N/A1
⇒	<b>Textbooks</b>	169,294	54,314	170,396	54,668
⇒	<b>Vocational Education</b>	129,992	41,705	130,838	41,977
⇒	<b>Gifted Education</b>	69,217	22,207	69,667	22,351
⇒	<b>Special Education</b>	1,343,816	431,136	1,352,561	433,941
⇒	<b>Prevention, Intervention &amp; Remediation</b>	265,049	85,036	266,774	85,589
⇒	<b>VRS Retirement (Includes RHCC)</b>	562,174	180,362	669,484	214,790
⇒	<b>Social Security</b>	443,999	142,448	446,889	143,375
⇒	<b>Group Life</b>	25,323	8,124	23,789	7,632
⇒	English as a Second Language	22,585	7,246	23,607	7,574
	Remedial Summer School <sup>7</sup>	91,394	N/A1	102,685	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>12,995,476</b>	<b>3,437,643</b>	<b>13,209,679</b>	<b>3,499,340</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	375,306	120,409	378,428	121,411
	<b>Additional Lottery</b>	16,038	5,145	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	135,648	32,949	134,755	32,732
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>526,992</b>	<b>158,503</b>	<b>513,183</b>	<b>154,143</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	283,746	N/A1	309,405	N/A1
	<b>At-Risk</b>	325,430	104,408	326,367	104,708
	At-Risk Four-Year-Olds Program	233,035	74,764	233,035	74,764
	<b>Compensation Supplement</b>	205,962	66,079	535,247	171,723
	Early Reading Intervention	45,736	14,673	78,999	25,345
	<b>Enrollment Loss</b>	124,328	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	315,202	101,126	334,653	107,367
	School Breakfast <sup>7</sup>	3,425	N/A1	3,789	N/A1
	SOL Algebra Readiness	31,894	10,233	31,996	10,265
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	55,827	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	258,000	41,200	258,000	41,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,890,444</b>	<b>412,483</b>	<b>2,119,350</b>	<b>535,372</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	18,144	N/A1	22,756	N/A1
	School Nutrition <sup>7</sup>	12,742	N/A1	12,706	N/A1
	Special Education - Homebound <sup>7</sup>	9,528	N/A1	8,256	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	19,798	N/A1	23,508	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>60,212</b>	<b>0</b>	<b>67,226</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>15,473,124</b>	<b>4,008,629</b>	<b>15,909,438</b>	<b>4,188,855</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
068	ORANGE	4,868.92	4,868.92	5,040.90	5,040.90
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4323		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	12,788,020	9,737,997	13,319,044	10,142,369
	Sales Tax <sup>8</sup>	4,253,018	N/A1	4,273,619	N/A1
⇒	<b>Textbooks</b>	277,182	211,073	286,973	218,528
⇒	<b>Vocational Education</b>	232,183	176,806	240,384	183,051
⇒	<b>Gifted Education</b>	110,563	84,193	114,469	87,167
⇒	<b>Special Education</b>	1,464,964	1,115,561	1,516,711	1,154,966
⇒	<b>Prevention, Intervention &amp; Remediation</b>	207,306	157,862	214,629	163,439
⇒	<b>VRS Retirement (Includes RHCC)</b>	815,405	620,925	998,740	760,534
⇒	<b>Social Security</b>	644,031	490,426	666,781	507,749
⇒	<b>Group Life</b>	38,697	29,468	34,341	26,150
⇒	English as a Second Language	41,732	31,779	54,684	41,642
	Remedial Summer School <sup>7</sup>	100,340	N/A1	90,063	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>20,973,441</b>	<b>12,656,090</b>	<b>21,810,438</b>	<b>13,285,595</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	614,483	467,925	637,333	485,325
	<b>Additional Lottery</b>	26,259	19,996	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	154,081	66,609	156,910	67,832
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>794,823</b>	<b>554,530</b>	<b>794,243</b>	<b>553,157</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	163,233	124,301	150,440	114,559
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	309,577	235,741	827,037	629,784
	Early Reading Intervention	35,853	27,302	43,648	33,238
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	348,034	265,026	363,532	276,827
	School Breakfast <sup>7</sup>	2,466	N/A1	1,636	N/A1
	SOL Algebra Readiness	27,109	20,643	28,744	21,888
	Special Education - Regional Tuition <sup>5,7</sup>	183,342	N/A1	210,031	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	199,189	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	258,000	51,600	258,000	51,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,534,662</b>	<b>724,613</b>	<b>1,890,927</b>	<b>1,127,896</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	61,516	N/A1	88,156	N/A1
	School Nutrition <sup>7</sup>	20,426	N/A1	22,169	N/A1
	Special Education - Homebound <sup>7</sup>	17,466	N/A1	25,227	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	388	N/A1	9,124	N/A1
	Career and Technical Education <sup>5,6</sup>	15,912	N/A1	18,394	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>115,708</b>	<b>0</b>	<b>163,070</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>23,418,634</b>	<b>13,935,233</b>	<b>24,658,678</b>	<b>14,966,648</b>

<sup>1</sup> "N/A" = no local match required for this program.<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.<sup>3</sup> Columns may not add due to rounding.<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.<sup>7</sup> Projected entitlement. Final reimbursements will be based on actual expenditures, subject to the availability of funds.<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
069	PAGE	3,532.22	3,532.22	3,514.55	3,514.55
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2882		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	11,206,566	4,537,415	11,156,468	4,517,131
	Sales Tax <sup>8</sup>	3,075,685	N/A1	3,090,583	N/A1
⇒	<b>Textbooks</b>	252,127	102,084	250,866	101,573
⇒	<b>Vocational Education</b>	387,192	156,770	385,255	155,986
⇒	<b>Gifted Education</b>	100,569	40,719	102,568	41,529
⇒	<b>Special Education</b>	1,071,064	433,662	1,065,706	431,493
⇒	<b>Prevention, Intervention &amp; Remediation</b>	251,423	101,799	250,166	101,289
⇒	<b>VRS Retirement (Includes RHCC)</b>	746,727	302,342	878,081	355,526
⇒	<b>Social Security</b>	588,331	238,209	585,388	237,017
⇒	<b>Group Life</b>	35,199	14,252	30,020	12,155
⇒	English as a Second Language	37,917	15,352	26,158	10,591
	Remedial Summer School <sup>7</sup>	49,561	N/A1	51,196	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>17,802,361</b>	<b>5,942,604</b>	<b>17,872,455</b>	<b>5,964,290</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	558,939	226,308	557,144	225,581
	<b>Additional Lottery</b>	23,885	9,671	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	152,368	43,912	151,763	43,738
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>735,192</b>	<b>279,891</b>	<b>708,907</b>	<b>269,319</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	245,598	99,440	231,044	93,547
	At-Risk Four-Year-Olds Program	308,352	124,848	312,409	126,491
	<b>Compensation Supplement</b>	276,566	111,979	715,474	289,688
	Early Reading Intervention	56,681	22,950	62,545	25,324
	<b>Enrollment Loss</b>	71,187	N/A1	39,258	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	296,201	119,929	308,495	124,906
	School Breakfast <sup>7</sup>	1,781	N/A1	2,703	N/A1
	SOL Algebra Readiness	38,091	15,423	36,041	14,593
	Special Education - Regional Tuition <sup>5,7</sup>	347,604	N/A1	399,745	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	96,033	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	258,000	51,600	258,000	51,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,011,811</b>	<b>546,169</b>	<b>2,381,431</b>	<b>726,149</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,880	N/A1	2,880	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	21,692	N/A1	21,484	N/A1
	Special Education - Homebound <sup>7</sup>	12,726	N/A1	13,928	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	2,040	N/A1	2,998	N/A1
	Career and Technical Education <sup>5,6</sup>	38,103	N/A1	39,880	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>77,442</b>	<b>0</b>	<b>81,170</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>20,626,806</b>	<b>6,768,664</b>	<b>21,043,963</b>	<b>6,959,758</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
070	PATRICK	2,567.03	2,567.03	2,565.70	2,565.70
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2592		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	8,571,398	2,999,064	8,576,474	3,000,840
	Sales Tax <sup>8</sup>	2,391,601	N/A1	2,403,186	N/A1
⇒	<b>Textbooks</b>	190,698	66,724	190,599	66,689
⇒	<b>Vocational Education</b>	325,183	113,779	325,015	113,720
⇒	<b>Gifted Education</b>	77,968	27,280	76,027	26,601
⇒	<b>Special Education</b>	1,127,681	394,567	1,127,098	394,362
⇒	<b>Prevention, Intervention &amp; Remediation</b>	228,198	79,845	228,080	79,804
⇒	<b>VRS Retirement (Includes RHCC)</b>	606,628	212,254	718,453	251,381
⇒	<b>Social Security</b>	479,217	167,674	478,969	167,587
⇒	<b>Group Life</b>	28,525	9,981	24,709	8,645
⇒	English as a Second Language	73,793	25,820	76,308	26,700
	Remedial Summer School <sup>7</sup>	147,111	N/A1	137,315	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>14,248,001</b>	<b>4,096,988</b>	<b>14,362,233</b>	<b>4,136,329</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	422,757	147,919	423,298	148,109
	<b>Additional Lottery</b>	18,066	6,321	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	139,219	36,086	139,162	36,071
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>580,042</b>	<b>190,326</b>	<b>562,460</b>	<b>184,180</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	275,612	96,434	268,737	94,029
	At-Risk Four-Year-Olds Program	139,344	48,755	152,012	53,188
	<b>Compensation Supplement</b>	224,395	78,514	577,804	202,169
	Early Reading Intervention	38,649	13,523	52,888	18,505
	<b>Enrollment Loss</b>	0	N/A1	3,107	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	285,311	99,828	273,392	95,658
	School Breakfast <sup>7</sup>	1,960	N/A1	4,263	N/A1
	SOL Algebra Readiness	31,307	10,954	33,242	11,631
	Special Education - Regional Tuition <sup>5,7</sup>	8,891	N/A1	8,891	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	66,639	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	232,000	46,400	232,000	46,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,311,967</b>	<b>394,408</b>	<b>1,614,195</b>	<b>521,580</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	14,012	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	15,177	N/A1	15,385	N/A1
	Special Education - Homebound <sup>7</sup>	17,865	N/A1	15,301	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	30,064	N/A1	31,948	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>77,118</b>	<b>0</b>	<b>62,634</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>16,217,128</b>	<b>4,681,722</b>	<b>16,601,522</b>	<b>4,842,089</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
071	PITTSYLVANIA	9,093.32	9,093.32	9,001.00	9,001.00
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2573		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	29,439,494	10,198,979	29,104,868	10,083,052
	Sales Tax <sup>8</sup>	8,610,688	N/A1	8,652,396	N/A1
⇒	<b>Textbooks</b>	677,252	234,626	670,376	232,244
⇒	<b>Vocational Education</b>	972,520	336,918	962,646	333,498
⇒	<b>Gifted Education</b>	276,898	95,928	274,087	94,954
⇒	<b>Special Education</b>	3,687,471	1,277,482	3,650,033	1,264,513
⇒	<b>Prevention, Intervention &amp; Remediation</b>	715,883	248,009	708,615	245,491
⇒	<b>VRS Retirement (Includes RHCC)</b>	2,080,112	720,631	2,433,356	843,008
⇒	<b>Social Security</b>	1,641,127	568,550	1,624,465	562,778
⇒	<b>Group Life</b>	94,551	32,756	86,906	30,107
⇒	English as a Second Language	96,929	33,580	99,662	34,527
	Remedial Summer School <sup>7</sup>	206,851	N/A1	222,832	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>48,499,776</b>	<b>13,747,459</b>	<b>48,490,242</b>	<b>13,724,172</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,501,395	520,141	1,488,826	515,787
	<b>Additional Lottery</b>	64,159	22,227	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	238,381	61,335	239,063	61,511
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,803,935</b>	<b>603,703</b>	<b>1,727,889</b>	<b>577,298</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	142,132	N/A1	154,169	N/A1
	<b>At-Risk</b>	685,318	237,421	643,443	222,914
	At-Risk Four-Year-Olds Program	474,140	164,260	541,874	187,726
	<b>Compensation Supplement</b>	763,158	264,387	1,952,032	676,259
	Early Reading Intervention	99,930	34,620	148,875	51,576
	<b>Enrollment Loss</b>	0	N/A1	208,996	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b>K-3 Primary Class Size Reduction</b>	965,804	334,592	977,830	338,758
	School Breakfast <sup>7</sup>	24,258	N/A1	33,074	N/A1
	SOL Algebra Readiness	96,102	33,293	91,924	31,846
	Special Education - Regional Tuition <sup>5,7</sup>	46,373	N/A1	46,373	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	240,028	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	570,000	108,800	596,000	114,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>4,130,819</b>	<b>1,177,373</b>	<b>5,418,166</b>	<b>1,623,079</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	14,746	N/A1	41,715	N/A1
	School Nutrition <sup>7</sup>	62,055	N/A1	61,846	N/A1
	Special Education - Homebound <sup>7</sup>	110,298	N/A1	93,179	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	6,035	N/A1	17,719	N/A1
	Career and Technical Education <sup>5,6</sup>	71,692	N/A1	76,974	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>264,827</b>	<b>0</b>	<b>291,433</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>54,699,357</b>	<b>15,528,535</b>	<b>55,927,730</b>	<b>15,924,549</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
072	POWHATAN	4,346.58	4,346.58	4,340.70	4,340.70
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3722		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	12,525,326	7,425,815	12,504,371	7,413,391
	Sales Tax <sup>8</sup>	3,829,024	N/A1	3,847,571	N/A1
⇒	<b>Textbooks</b>	273,643	162,233	273,272	162,013
⇒	<b>Vocational Education</b>	166,456	98,686	166,231	98,552
⇒	<b>Gifted Education</b>	111,880	66,330	111,729	66,240
⇒	<b>Special Education</b>	1,372,579	813,753	1,370,721	812,651
⇒	<b>Prevention, Intervention &amp; Remediation</b>	76,406	45,298	73,577	43,621
⇒	<b>VRS Retirement (Includes RHCC)</b>	780,433	462,690	923,806	547,691
⇒	<b>Social Security</b>	616,706	365,623	615,871	365,128
⇒	<b>Group Life</b>	35,474	21,031	32,701	19,387
⇒	English as a Second Language	20,400	12,094	19,575	11,605
⇒	Remedial Summer School <sup>7</sup>	52,248	N/A1	59,604	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>19,860,575</b>	<b>9,473,553</b>	<b>19,999,029</b>	<b>9,540,279</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	606,636	359,653	606,905	359,812
	<b>Additional Lottery</b>	25,923	15,369	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	155,299	57,802	156,189	58,134
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>787,858</b>	<b>432,824</b>	<b>763,094</b>	<b>417,946</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	133,181	N/A1	144,974	N/A1
	<b>At-Risk</b>	37,147	22,023	25,704	15,239
	At-Risk Four-Year-Olds Program	0	0	14,314	8,486
	<b>Compensation Supplement</b>	297,438	176,340	765,751	453,986
	Early Reading Intervention	39,649	23,506	60,336	35,771
	<b>Enrollment Loss</b>	0	N/A1	7,629	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	0	0	0	0
	School Breakfast <sup>7</sup>	2,291	N/A1	2,248	N/A1
	SOL Algebra Readiness	12,320	7,304	12,404	7,354
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	154,399	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	232,000	41,200	206,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>924,142</b>	<b>270,373</b>	<b>1,255,077</b>	<b>556,836</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	19,434	N/A1	31,464	N/A1
	School Nutrition <sup>7</sup>	14,136	N/A1	15,001	N/A1
	Special Education - Homebound <sup>7</sup>	11,277	N/A1	21,204	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	42,033	N/A1	44,557	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>86,880</b>	<b>0</b>	<b>112,225</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>21,659,455</b>	<b>10,176,750</b>	<b>22,129,425</b>	<b>10,515,061</b>

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

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
073	PRINCE EDWARD	2,594.47	2,594.47	2,500.60	2,500.60
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2776		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	8,058,227	3,096,572	7,697,365	2,957,902
	Sales Tax <sup>8</sup>	2,948,718	N/A1	2,963,001	N/A1
⇒	<b>Textbooks</b>	187,949	72,224	181,149	69,611
⇒	<b>Vocational Education</b>	172,430	66,261	166,192	63,863
⇒	<b>Gifted Education</b>	76,844	29,529	74,064	28,461
⇒	<b>Special Education</b>	1,180,773	453,741	1,138,053	437,325
⇒	<b>Prevention, Intervention &amp; Remediation</b>	384,220	147,646	370,319	142,304
⇒	<b>VRS Retirement (Includes RHCC)</b>	599,758	230,472	682,832	262,395
⇒	<b>Social Security</b>	472,309	181,496	455,221	174,930
⇒	<b>Group Life</b>	28,114	10,803	23,484	9,024
⇒	English as a Second Language	10,390	3,993	9,654	3,710
	Remedial Summer School <sup>7</sup>	49,406	N/A1	44,536	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>14,169,138</b>	<b>4,292,737</b>	<b>13,805,870</b>	<b>4,149,525</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	416,663	160,113	402,311	154,598
	<b>Additional Lottery</b>	17,805	6,842	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	138,724	38,510	138,585	38,471
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>573,192</b>	<b>205,465</b>	<b>540,896</b>	<b>193,069</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	686,494	263,802	685,392	263,379
	At-Risk Four-Year-Olds Program	448,827	172,473	452,945	174,055
	<b>Compensation Supplement</b>	221,161	84,987	552,769	212,415
	Early Reading Intervention	15,869	6,098	35,705	13,721
	<b>Enrollment Loss</b>	5,096	N/A1	202,244	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	552,748	212,407	555,423	213,435
	School Breakfast <sup>7</sup>	2,606	N/A1	312	N/A1
	SOL Algebra Readiness	52,931	20,340	48,770	18,741
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	85,056	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,206,647</b>	<b>785,707</b>	<b>2,669,419</b>	<b>921,346</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	26,745	N/A1	26,524	N/A1
	School Nutrition <sup>7</sup>	14,467	N/A1	13,408	N/A1
	Special Education - Homebound <sup>7</sup>	3,634	N/A1	9,308	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	109,274	N/A1	109,274	N/A1
	Special Education - Jails <sup>7</sup>	64,960	N/A1	64,332	N/A1
	Career and Technical Education <sup>5,6</sup>	22,227	N/A1	24,139	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>241,308</b>	<b>0</b>	<b>246,985</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>17,190,285</b>	<b>5,283,909</b>	<b>17,263,170</b>	<b>5,263,940</b>

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

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074	PRINCE GEORGE	6,048.61	6,048.61	6,165.20	6,165.20
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2304		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<u>Basic Aid</u>	20,973,053	6,278,835	21,495,957	6,435,380
	Sales Tax <sup>8</sup>	5,555,779	N/A1	5,582,690	N/A1
⇒	<b>Textbooks</b>	466,805	139,750	475,802	142,444
⇒	<b>Vocational Education</b>	386,366	115,669	393,813	117,898
⇒	<b>Gifted Education</b>	190,855	57,138	194,534	58,239
⇒	<b>Special Education</b>	2,122,685	635,482	2,168,345	649,151
⇒	<b>Prevention, Intervention &amp; Remediation</b>	283,956	85,010	289,429	86,648
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,335,988	399,963	1,613,211	482,957
⇒	<b>Social Security</b>	1,052,033	314,954	1,077,056	322,445
⇒	<b>Group Life</b>	60,515	18,117	56,937	17,046
⇒	English as a Second Language	27,877	8,346	34,281	10,263
	Remedial Summer School <sup>7</sup>	66,903	N/A1	91,412	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>32,522,815</b>	<b>8,053,264</b>	<b>33,473,467</b>	<b>8,322,471</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,034,856	309,811	1,056,701	316,351
	<b>Additional Lottery</b>	44,223	13,239	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	194,930	44,912	195,845	45,123
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,274,009</b>	<b>367,962</b>	<b>1,252,546</b>	<b>361,474</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	216,360	64,773	191,223	57,248
	At-Risk Four-Year-Olds Program	372,871	111,629	386,031	115,569
	<b>Compensation Supplement</b>	502,741	150,509	1,333,271	399,150
	Early Reading Intervention	71,850	21,510	105,662	31,633
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<u>K-3 Primary Class Size Reduction</u>	508,328	152,181	533,044	159,581
	School Breakfast <sup>7</sup>	8,324	N/A1	7,497	N/A1
	SOL Algebra Readiness	43,297	12,962	45,513	13,626
	Special Education - Regional Tuition <sup>5,7</sup>	11,746	N/A1	11,747	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	135,316	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	284,000	51,600	284,000	51,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,162,692</b>	<b>565,164</b>	<b>2,905,847</b>	<b>828,407</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	4,501	N/A1	4,501	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	26,263	N/A1	24,409	N/A1
	School Nutrition <sup>7</sup>	23,627	N/A1	23,287	N/A1
	Special Education - Homebound <sup>7</sup>	23,702	N/A1	37,514	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	252,492	N/A1	265,275	N/A1
	Special Education - Jails <sup>7</sup>	149,237	N/A1	209,751	N/A1
	Career and Technical Education <sup>5,6</sup>	58,623	N/A1	65,242	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>538,444</b>	<b>0</b>	<b>629,978</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>36,497,960</b>	<b>8,986,390</b>	<b>38,261,838</b>	<b>9,512,352</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.



## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
075	PRINCE WILLIAM	69,095.88	69,095.88	71,056.75	71,056.75
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4287		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	189,043,186	141,856,842	195,574,507	146,757,905
	Sales Tax <sup>8</sup>	62,601,009	N/A1	62,904,233	N/A1
⇒	<b>Textbooks</b>	3,958,500	2,970,434	4,070,839	3,054,732
⇒	<b>Vocational Education</b>	2,684,264	2,014,255	2,760,441	2,071,418
⇒	<b>Gifted Education</b>	1,776,351	1,332,963	1,826,762	1,370,791
⇒	<b>Special Education</b>	15,079,250	11,315,376	15,507,184	11,636,495
⇒	<b>Prevention, Intervention &amp; Remediation</b>	2,447,418	1,836,527	2,516,873	1,888,646
⇒	<b>VRS Retirement (Includes RHCC)</b>	11,763,394	8,827,178	14,289,342	10,722,634
⇒	<b>Social Security</b>	9,276,502	6,961,030	9,539,759	7,158,577
⇒	<b>Group Life</b>	552,643	414,700	487,137	365,544
⇒	<b>English as a Second Language</b>	6,651,725	4,991,413	7,883,798	5,915,953
	Remedial Summer School <sup>7</sup>	1,663,870	N/A1	1,795,783	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>307,498,112</b>	<b>182,520,718</b>	<b>319,156,658</b>	<b>190,942,695</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	8,775,571	6,585,134	9,040,850	6,784,198
	<b>Additional Lottery</b>	375,008	281,403	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	886,422	380,009	912,759	391,300
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>10,037,001</b>	<b>7,246,546</b>	<b>9,953,609</b>	<b>7,175,498</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	220,513	N/A1	239,012	N/A1
	<b>At-Risk</b>	1,718,526	1,289,571	1,506,335	1,130,345
	At-Risk Four-Year-Olds Program	58,615	43,984	58,615	43,984
	<b>Compensation Supplement</b>	4,500,090	3,376,840	12,016,037	9,016,760
	Early Reading Intervention	871,830	654,216	1,423,185	1,067,949
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	47,152	N/A1	47,152	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	3,069,804	2,303,562	3,181,446	2,387,337
	School Breakfast <sup>7</sup>	45,361	N/A1	47,089	N/A1
	SOL Algebra Readiness	346,086	259,701	351,171	263,517
	Special Education - Regional Tuition <sup>5,7</sup>	11,297,345	N/A1	12,036,699	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	2,907,489	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	2,234,000	436,400	2,338,000	457,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>27,316,812</b>	<b>8,364,274</b>	<b>33,244,741</b>	<b>14,367,092</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	18,900	N/A1	18,900	N/A1
	Electronic Classroom <sup>7</sup>	392,000	N/A1	392,000	N/A1
	Foster Care <sup>7</sup>	581,207	N/A1	392,512	N/A1
	School Nutrition <sup>7</sup>	347,973	N/A1	362,930	N/A1
	Special Education - Homebound <sup>7</sup>	222,225	N/A1	235,074	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	776,683	N/A1	850,423	N/A1
	Special Education - Jails <sup>7</sup>	82,339	N/A1	105,892	N/A1
	Career and Technical Education <sup>5,6</sup>	327,201	N/A1	351,463	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>2,748,528</b>	<b>0</b>	<b>2,709,194</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>347,600,453</b>	<b>198,131,538</b>	<b>365,064,202</b>	<b>212,485,285</b>

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

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
077	PULASKI	4,899.69	4,899.69	4,773.20	4,773.20
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2995		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	15,066,973	6,441,911	14,613,462	6,248,011
	Sales Tax <sup>8</sup>	4,562,356	N/A1	4,584,455	N/A1
⇒	<b>Textbooks</b>	344,184	147,157	335,299	143,358
⇒	<b>Vocational Education</b>	494,241	211,314	481,482	205,859
⇒	<b>Gifted Education</b>	140,721	60,166	137,089	58,613
⇒	<b>Special Education</b>	1,795,057	767,480	1,748,717	747,667
⇒	<b>Prevention, Intervention &amp; Remediation</b>	360,384	154,083	351,081	150,105
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,039,966	444,639	1,200,362	513,217
⇒	<b>Social Security</b>	820,303	350,722	799,127	341,668
⇒	<b>Group Life</b>	48,051	20,544	43,467	18,584
⇒	English as a Second Language	19,777	8,456	21,062	9,005
	Remedial Summer School <sup>7</sup>	176,338	N/A1	171,304	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>24,868,351</b>	<b>8,606,472</b>	<b>24,486,907</b>	<b>8,436,087</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	763,019	326,230	744,659	318,380
	<b>Additional Lottery</b>	32,606	13,941	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	170,016	50,920	170,664	51,114
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>965,641</b>	<b>391,091</b>	<b>915,323</b>	<b>369,494</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	348,855	149,154	322,365	137,828
	At-Risk Four-Year-Olds Program	215,614	92,186	207,628	88,772
	<b>Compensation Supplement</b>	384,410	164,355	972,995	416,006
	Early Reading Intervention	75,017	32,074	94,252	40,298
	<b>Enrollment Loss</b>	0	N/A1	271,115	N/A1
	Academic Year Governor's School <sup>5</sup>	385,101	N/A1	350,373	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	496,121	212,117	484,392	207,103
	School Breakfast <sup>7</sup>	3,377	N/A1	2,921	N/A1
	SOL Algebra Readiness	49,309	21,082	47,291	20,219
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	146,993	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	310,000	56,800	310,000	56,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,430,514</b>	<b>727,768</b>	<b>3,079,049</b>	<b>967,026</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	6,164	N/A1	6,164	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	19,203	N/A1	6,909	N/A1
	School Nutrition <sup>7</sup>	29,116	N/A1	29,189	N/A1
	Special Education - Homebound <sup>7</sup>	52,616	N/A1	19,294	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	250	N/A1	8,262	N/A1
	Career and Technical Education <sup>5,6</sup>	44,923	N/A1	48,573	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>152,272</b>	<b>0</b>	<b>118,391</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>28,416,778</b>	<b>9,725,331</b>	<b>28,599,670</b>	<b>9,772,607</b>

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

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
078	RAPPAHANNOCK	990.91	990.91	938.25	938.25
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.7463		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	1,129,280	3,321,963	1,055,720	3,105,573
	Sales Tax <sup>8</sup>	1,098,844	N/A1	1,104,166	N/A1
⇒	<b>Textbooks</b>	25,210	74,159	23,870	70,218
⇒	<b>Vocational Education</b>	30,167	88,742	28,564	84,026
⇒	<b>Gifted Education</b>	10,056	29,581	9,521	28,009
⇒	<b>Special Education</b>	197,344	580,520	186,619	548,969
⇒	<b>Prevention, Intervention &amp; Remediation</b>	9,050	26,623	8,569	25,208
⇒	<b>VRS Retirement (Includes RHCC)</b>	80,697	237,385	90,215	265,382
⇒	<b>Social Security</b>	63,603	187,098	60,223	177,155
⇒	<b>Group Life</b>	3,771	11,093	3,094	9,103
⇒	English as a Second Language	405	1,191	706	2,077
	Remedial Summer School <sup>7</sup>	3,449	N/A1	1,668	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>2,651,876</b>	<b>4,558,355</b>	<b>2,572,935</b>	<b>4,315,720</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	55,887	164,402	53,013	155,945
	<b>Additional Lottery</b>	2,388	7,025	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	105,264	78,559	105,168	78,487
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>163,539</b>	<b>249,986</b>	<b>158,181</b>	<b>234,432</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	4,546	13,373	3,157	9,287
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	30,167	88,741	74,505	219,169
	Early Reading Intervention	2,787	8,198	2,090	6,148
	<b>Enrollment Loss</b>	4,983	N/A1	17,773	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	0	0	0	0
	School Breakfast <sup>7</sup>	436	N/A1	2,465	N/A1
	SOL Algebra Readiness	1,427	4,198	1,427	4,198
	Special Education - Regional Tuition <sup>5,7</sup>	26,399	N/A1	32,047	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	88,705	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	102,000	20,400	102,000	20,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>269,310</b>	<b>134,910</b>	<b>243,323</b>	<b>259,202</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	46,705	N/A1	62,291	N/A1
	School Nutrition <sup>7</sup>	4,348	N/A1	4,264	N/A1
	Special Education - Homebound <sup>7</sup>	223	N/A1	0	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	4,164	N/A1	5,429	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>55,439</b>	<b>0</b>	<b>71,984</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>3,140,164</b>	<b>4,943,251</b>	<b>3,046,423</b>	<b>4,809,354</b>

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

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

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079	RICHMOND	1,184.19	1,184.19	1,179.70	1,179.70
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3593		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	3,497,559	1,961,406	3,483,886	1,953,739
	Sales Tax <sup>8</sup>	1,028,050	N/A1	1,033,030	N/A1
⇒	<b>Textbooks</b>	76,084	42,667	75,795	42,505
⇒	<b>Vocational Education</b>	88,011	49,356	87,677	49,168
⇒	<b>Gifted Education</b>	31,107	17,445	30,989	17,379
⇒	<b>Special Education</b>	441,571	247,630	439,895	246,690
⇒	<b>Prevention, Intervention &amp; Remediation</b>	75,113	42,123	74,828	41,963
⇒	<b>VRS Retirement (Includes RHCC)</b>	236,718	132,750	278,903	156,407
⇒	<b>Social Security</b>	187,402	105,094	186,691	104,695
⇒	<b>Group Life</b>	11,381	6,382	9,826	5,510
⇒	English as a Second Language	27,304	15,312	29,610	16,605
	Remedial Summer School <sup>7</sup>	31,676	N/A1	31,863	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>5,731,976</b>	<b>2,620,165</b>	<b>5,762,993</b>	<b>2,634,661</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	168,670	94,589	168,332	94,399
	<b>Additional Lottery</b>	7,208	4,042	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	116,038	41,692	115,628	41,545
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>291,916</b>	<b>140,323</b>	<b>283,960</b>	<b>135,944</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	84,193	47,215	79,819	44,762
	At-Risk Four-Year-Olds Program	51,128	28,672	47,476	26,624
	<b>Compensation Supplement</b>	88,011	49,356	228,262	128,008
	Early Reading Intervention	17,593	9,866	17,593	9,866
	<b>Enrollment Loss</b>	38,930	N/A1	5,972	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	103,081	57,807	114,824	64,392
	School Breakfast <sup>7</sup>	1,832	N/A1	2,142	N/A1
	SOL Algebra Readiness	0	0	10,814	6,064
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	40,043	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	25,600	154,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>586,669</b>	<b>218,516</b>	<b>668,761</b>	<b>305,316</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	14,592	N/A1	20,766	N/A1
	School Nutrition <sup>7</sup>	6,304	N/A1	6,040	N/A1
	Special Education - Homebound <sup>7</sup>	6,703	N/A1	6,115	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	9,494	N/A1	6,896	N/A1
	Career and Technical Education <sup>5,6</sup>	47,627	N/A1	54,978	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>84,720</b>	<b>0</b>	<b>94,795</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>6,695,281</b>	<b>2,979,004</b>	<b>6,810,509</b>	<b>3,075,921</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
080	ROANOKE	14,776.74	14,776.74	14,815.85	14,815.85
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3757		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	39,318,115	23,661,406	39,485,831	23,762,336
	Sales Tax <sup>8</sup>	14,288,047	N/A1	14,357,255	N/A1
⇒	<b>Textbooks</b>	925,095	556,717	927,543	558,190
⇒	<b>Vocational Education</b>	848,711	510,749	850,957	512,101
⇒	<b>Gifted Education</b>	378,230	227,616	379,231	228,219
⇒	<b>Special Education</b>	5,073,815	3,053,391	5,087,244	3,061,473
⇒	<b>Prevention, Intervention &amp; Remediation</b>	285,979	172,100	286,736	172,556
⇒	<b>VRS Retirement (Includes RHCC)</b>	2,721,410	1,637,728	3,228,088	1,942,644
⇒	<b>Social Security</b>	2,149,453	1,293,528	2,155,142	1,296,951
⇒	<b>Group Life</b>	129,152	77,723	110,994	66,796
⇒	English as a Second Language	153,309	92,260	188,405	113,381
	Remedial Summer School <sup>7</sup>	71,762	N/A1	86,983	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>66,343,078</b>	<b>31,283,218</b>	<b>67,144,409</b>	<b>31,714,647</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	2,050,836	1,234,181	2,059,964	1,239,674
	<b>Additional Lottery</b>	87,639	52,740	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	289,799	108,877	289,940	108,930
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>2,428,274</b>	<b>1,395,798</b>	<b>2,349,904</b>	<b>1,348,604</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	87,823	N/A1	95,249	N/A1
	<b>At-Risk</b>	154,797	93,156	113,875	68,529
	At-Risk Four-Year-Olds Program	270,447	162,753	291,798	175,602
	<b>Compensation Supplement</b>	1,005,538	605,127	2,599,119	1,564,134
	Early Reading Intervention	94,285	56,740	143,998	86,657
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	423,159	254,655	437,602	263,346
	School Breakfast <sup>7</sup>	13,887	N/A1	18,351	N/A1
	SOL Algebra Readiness	47,457	28,559	47,374	28,509
	Special Education - Regional Tuition <sup>5,7</sup>	13,122	N/A1	15,090	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	581,564	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	830,000	160,800	856,000	166,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,537,795</b>	<b>1,361,790</b>	<b>4,634,173</b>	<b>2,352,777</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	8,392	N/A1	8,392	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	333,150	N/A1	463,716	N/A1
	School Nutrition <sup>7</sup>	63,232	N/A1	64,400	N/A1
	Special Education - Homebound <sup>7</sup>	25,194	N/A1	37,258	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	156,455	N/A1	161,695	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>586,423</b>	<b>0</b>	<b>735,461</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>72,895,570</b>	<b>34,040,806</b>	<b>74,863,947</b>	<b>35,416,028</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
081	ROCKBRIDGE	2,715.49	2,715.49	2,648.50	2,648.50
2006-2008 Composite Index:		FY 2007		FY 2008	
0.4546		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<u>Basic Aid</u>	6,601,657	5,502,592	6,411,274	5,343,904
	Sales Tax <sup>8</sup>	2,697,862	N/A1	2,710,929	N/A1
⇒	<u>Textbooks</u>	148,517	123,792	144,854	120,738
⇒	<u>Vocational Education</u>	225,116	187,638	219,563	183,009
⇒	<u>Gifted Education</u>	60,722	50,613	59,224	49,364
⇒	<u>Special Education</u>	702,006	585,134	684,689	570,700
⇒	<u>Prevention, Intervention &amp; Remediation</u>	109,596	91,350	106,892	89,097
⇒	<u>VRS Retirement (Includes RHCC)</u>	453,194	377,745	522,906	435,851
⇒	<u>Social Security</u>	358,408	298,739	349,567	291,370
⇒	<u>Group Life</u>	20,734	17,282	18,778	15,652
⇒	<u>English as a Second Language</u>	2,905	2,421	3,037	2,531
	<u>Remedial Summer School<sup>7</sup></u>	38,200	N/A1	40,797	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>11,418,917</b>	<b>7,237,306</b>	<b>11,272,510</b>	<b>7,102,216</b>
<b>II. School Facilities:</b>					
	<u>Lottery</u>	329,247	274,433	321,703	268,145
	<u>Additional Lottery</u>	14,070	11,727	<i>Funding for FY 2007 Only</i>	
	<u>School Construction Grants Program<sup>4</sup></u>	130,900	59,507	130,493	59,322
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>474,217</b>	<b>345,667</b>	<b>452,196</b>	<b>327,467</b>
<b>III. Incentive Programs:</b>					
	<u>Alternative Education<sup>5,6</sup></u>	0	N/A1	0	N/A1
	<u>At-Risk</u>	94,064	78,404	82,645	68,886
	<u>At-Risk Four-Year-Olds Program</u>	111,916	93,284	115,025	95,875
	<u>Compensation Supplement</u>	167,356	139,494	424,681	353,979
	<u>Early Reading Intervention</u>	19,469	16,228	31,450	26,214
	<u>Enrollment Loss</u>	31,237	N/A1	72,977	N/A1
	<u>Academic Year Governor's School<sup>5</sup></u>	0	N/A1	0	N/A1
	<u>ISAEP</u>	23,576	N/A1	23,576	N/A1
	<u>K-3 Primary Class Size Reduction</u>	184,707	153,956	185,450	154,576
	<u>School Breakfast<sup>7</sup></u>	58	N/A1	548	N/A1
	<u>SOL Algebra Readiness</u>	13,844	11,539	13,771	11,478
	<u>Special Education - Regional Tuition<sup>5,7</sup></u>	0	N/A1	0	N/A1
	<u>Supplemental Basic Aid</u>	0	N/A1	0	N/A1
	<u>Hold Harmless Sales Tax</u>	132,146	N/A1	0	N/A1
	<u>Technology - VPSA<sup>5</sup></u>	258,000	51,600	258,000	51,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,036,373</b>	<b>544,505</b>	<b>1,208,123</b>	<b>762,608</b>
<b>IV. Categorical Programs:</b>					
	<u>Adult Education<sup>6</sup></u>	0	N/A1	0	N/A1
	<u>Electronic Classroom<sup>7</sup></u>	0	N/A1	0	N/A1
	<u>Foster Care<sup>7</sup></u>	37,022	N/A1	42,494	N/A1
	<u>School Nutrition<sup>7</sup></u>	14,532	N/A1	14,251	N/A1
	<u>Special Education - Homebound<sup>7</sup></u>	9,991	N/A1	10,455	N/A1
	<u>Special Education - State-Operated Pgms<sup>6</sup></u>	0	N/A1	0	N/A1
	<u>Special Education - Jails<sup>7</sup></u>	0	N/A1	0	N/A1
	<u>Career and Technical Education<sup>5,6</sup></u>	55,442	N/A1	58,081	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>116,987</b>	<b>0</b>	<b>125,281</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>13,046,494</b>	<b>8,127,478</b>	<b>13,058,110</b>	<b>8,192,291</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
082	ROCKINGHAM	11,387.91	11,387.91	11,358.40	11,358.40
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3299		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	31,962,347	15,735,529	31,875,477	15,692,762
	Sales Tax <sup>8</sup>	11,507,850	N/A1	11,563,591	N/A1
⇒	<b>Textbooks</b>	765,240	376,739	763,258	375,763
⇒	<b>Vocational Education</b>	740,210	364,416	738,293	363,472
⇒	<b>Gifted Education</b>	305,241	150,275	304,451	149,885
⇒	<b>Special Education</b>	3,037,152	1,495,234	3,029,283	1,491,360
⇒	<b>Prevention, Intervention &amp; Remediation</b>	465,493	229,169	464,287	228,575
⇒	<b>VRS Retirement (Includes RHCC)</b>	2,167,214	1,066,951	2,557,385	1,259,038
⇒	<b>Social Security</b>	1,709,352	841,539	1,704,923	839,358
⇒	<b>Group Life</b>	99,203	48,839	91,335	44,966
⇒	English as a Second Language	467,255	230,036	490,269	241,367
	Remedial Summer School <sup>7</sup>	322,187	N/A1	455,255	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>53,548,744</b>	<b>20,538,727</b>	<b>54,037,807</b>	<b>20,686,546</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,696,456	835,190	1,695,105	834,525
	<b>Additional Lottery</b>	72,495	35,690	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	254,254	83,878	257,120	84,824
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>2,023,205</b>	<b>954,758</b>	<b>1,952,225</b>	<b>919,349</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	389,493	191,753	342,495	168,615
	At-Risk Four-Year-Olds Program	668,425	329,075	668,425	329,075
	<b>Compensation Supplement</b>	801,259	394,471	2,077,875	1,022,968
	Early Reading Intervention	119,602	58,882	174,803	86,058
	<b>Enrollment Loss</b>	0	N/A1	57,956	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	31,434	N/A1	31,434	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	813,117	400,309	825,719	406,514
	School Breakfast <sup>7</sup>	15,382	N/A1	18,936	N/A1
	SOL Algebra Readiness	71,628	35,264	71,628	35,264
	Special Education - Regional Tuition <sup>5,7</sup>	986,133	N/A1	1,114,592	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	411,302	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	596,000	114,000	596,000	114,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>4,903,775</b>	<b>1,523,754</b>	<b>5,979,863</b>	<b>2,162,494</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	16,784	N/A1	16,784	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	75,047	N/A1	121,046	N/A1
	School Nutrition <sup>7</sup>	68,191	N/A1	69,759	N/A1
	Special Education - Homebound <sup>7</sup>	26,224	N/A1	31,504	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	264,715	N/A1	271,608	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>450,962</b>	<b>0</b>	<b>510,700</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>60,926,686</b>	<b>23,017,239</b>	<b>62,480,595</b>	<b>23,768,389</b>

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
083	RUSSELL	4,112.26	4,112.26	4,147.80	4,147.80
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2292		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	14,030,484	4,172,012	14,182,317	4,217,160
	Sales Tax <sup>8</sup>	3,884,428	N/A1	3,903,243	N/A1
⇒	<b>Textbooks</b>	317,860	94,517	320,608	95,334
⇒	<b>Vocational Education</b>	332,821	98,966	335,698	99,821
⇒	<b>Gifted Education</b>	129,959	38,644	131,082	38,978
⇒	<b>Special Education</b>	1,629,239	484,460	1,640,125	487,697
⇒	<b>Prevention, Intervention &amp; Remediation</b>	405,725	120,644	409,232	121,686
⇒	<b>VRS Retirement (Includes RHCC)</b>	982,615	292,184	1,170,147	347,947
⇒	<b>Social Security</b>	776,583	230,920	780,098	231,965
⇒	<b>Group Life</b>	44,376	13,195	41,563	12,359
⇒	English as a Second Language	821	244	858	255
⇒	Remedial Summer School <sup>7</sup>	118,771	N/A1	204,018	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>22,653,682</b>	<b>5,545,786</b>	<b>23,118,989</b>	<b>5,653,202</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	704,662	209,534	712,032	211,725
	<b>Additional Lottery</b>	30,112	8,954	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	164,980	37,813	165,269	37,880
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>899,754</b>	<b>256,301</b>	<b>877,301</b>	<b>249,605</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	649,359	N/A1	705,105	N/A1
	<b>At-Risk</b>	506,656	150,656	502,926	149,547
	At-Risk Four-Year-Olds Program	276,794	82,306	276,794	82,306
	<b>Compensation Supplement</b>	361,349	107,448	939,955	279,499
	Early Reading Intervention	42,331	12,587	84,662	25,175
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	496,545	147,649	511,947	152,229
	School Breakfast <sup>7</sup>	1,963	N/A1	3,458	N/A1
	SOL Algebra Readiness	56,374	16,763	58,491	17,392
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	95,644	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	440,000	82,800	440,000	82,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,942,732</b>	<b>600,209</b>	<b>3,539,055</b>	<b>788,948</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	6,338	N/A1	6,338	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	15,657	N/A1	16,884	N/A1
	School Nutrition <sup>7</sup>	22,946	N/A1	22,972	N/A1
	Special Education - Homebound <sup>7</sup>	85,634	N/A1	74,563	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	55,133	N/A1	56,683	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>185,708</b>	<b>0</b>	<b>177,440</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>26,681,876</b>	<b>6,402,296</b>	<b>27,712,785</b>	<b>6,691,755</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.



## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
084	SCOTT	3,834.00	3,834.00	3,846.35	3,846.35
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.1962		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	14,727,759	3,594,907	14,798,739	3,612,233
	Sales Tax <sup>8</sup>	3,285,758	N/A1	3,301,674	N/A1
⇒	<b>Textbooks</b>	309,040	75,434	310,035	75,677
⇒	<b>Vocational Education</b>	545,473	133,145	547,230	133,574
⇒	<b>Gifted Education</b>	123,271	30,089	123,668	30,186
⇒	<b>Special Education</b>	1,605,602	391,912	1,610,774	393,175
⇒	<b>Prevention, Intervention &amp; Remediation</b>	354,403	86,507	355,545	86,785
⇒	<b>VRS Retirement (Includes RHCC)</b>	983,084	239,962	1,168,661	285,259
⇒	<b>Social Security</b>	776,606	189,562	779,107	190,173
⇒	<b>Group Life</b>	46,227	11,283	40,192	9,811
⇒	English as a Second Language	15,843	3,867	9,846	2,403
	Remedial Summer School <sup>7</sup>	180,154	N/A1	330,692	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>22,953,220</b>	<b>4,756,668</b>	<b>23,376,163</b>	<b>4,819,276</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	685,108	167,228	688,552	168,069
	<b>Additional Lottery</b>	29,277	7,146	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	162,110	31,806	163,458	32,070
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>876,495</b>	<b>206,180</b>	<b>852,010</b>	<b>200,139</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	239,412	N/A1	261,808	N/A1
	<b>At-Risk</b>	476,585	116,330	467,727	114,168
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	366,731	89,516	952,242	232,433
	Early Reading Intervention	50,765	12,391	77,250	18,856
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	526,224	128,446	521,989	127,413
	School Breakfast <sup>7</sup>	4,992	N/A1	6,152	N/A1
	SOL Algebra Readiness	54,265	13,246	51,950	12,681
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	69,843	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	440,000	82,800	440,000	82,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,236,675</b>	<b>442,729</b>	<b>2,786,977</b>	<b>588,351</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	5,300	N/A1	5,300	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	13,846	N/A1	10,273	N/A1
	School Nutrition <sup>7</sup>	23,337	N/A1	23,713	N/A1
	Special Education - Homebound <sup>7</sup>	58,557	N/A1	60,140	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	1,729	N/A1	28,775	N/A1
	Career and Technical Education <sup>5,6</sup>	29,213	N/A1	31,244	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>131,982</b>	<b>0</b>	<b>159,445</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>26,198,372</b>	<b>5,405,577</b>	<b>27,174,595</b>	<b>5,607,766</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
085	SHENANDOAH	6,034.11	6,034.11	6,074.55	6,074.55
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3419		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	17,526,953	9,105,706	17,679,075	9,184,738
	Sales Tax <sup>8</sup>	5,468,826	N/A1	5,495,315	N/A1
⇒	<b>Textbooks</b>	398,217	206,884	400,885	208,270
⇒	<b>Vocational Education</b>	432,844	224,874	435,745	226,381
⇒	<b>Gifted Education</b>	162,813	84,586	163,904	85,152
⇒	<b>Special Education</b>	1,560,623	810,784	1,571,081	816,217
⇒	<b>Prevention, Intervention &amp; Remediation</b>	246,205	127,910	247,855	128,767
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,119,836	581,784	1,331,221	691,604
⇒	<b>Social Security</b>	885,544	460,063	887,481	461,069
⇒	<b>Group Life</b>	51,624	26,820	47,972	24,923
⇒	English as a Second Language	152,144	79,043	159,031	82,621
	Remedial Summer School <sup>7</sup>	220,706	N/A1	98,454	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>28,226,335</b>	<b>11,708,454</b>	<b>28,518,019</b>	<b>11,909,742</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	882,804	458,640	890,319	462,544
	<b>Additional Lottery</b>	37,725	19,599	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	180,997	61,883	181,762	62,144
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,101,526</b>	<b>540,122</b>	<b>1,072,081</b>	<b>524,688</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	184,336	95,767	161,051	83,670
	At-Risk Four-Year-Olds Program	210,066	109,135	255,080	132,521
	<b>Compensation Supplement</b>	420,931	218,685	1,103,355	573,222
	Early Reading Intervention	59,634	30,981	92,161	47,880
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	163,181	N/A1	159,916	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	470,154	244,257	482,295	250,565
	School Breakfast <sup>7</sup>	1,558	N/A1	3,504	N/A1
	SOL Algebra Readiness	36,936	19,189	37,112	19,281
	Special Education - Regional Tuition <sup>5,7</sup>	695,246	N/A1	800,746	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	202,571	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	336,000	62,000	336,000	62,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,796,330</b>	<b>780,014</b>	<b>3,446,937</b>	<b>1,169,139</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,071	N/A1	2,071	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	55,202	N/A1	73,177	N/A1
	School Nutrition <sup>7</sup>	29,235	N/A1	29,317	N/A1
	Special Education - Homebound <sup>7</sup>	6,918	N/A1	7,063	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	4,210	N/A1
	Career and Technical Education <sup>5,6</sup>	78,686	N/A1	81,878	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>172,112</b>	<b>0</b>	<b>197,715</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>32,296,303</b>	<b>13,028,590</b>	<b>33,234,752</b>	<b>13,603,569</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
086	SMYTH	4,937.83	4,937.83	4,856.00	4,856.00
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2184		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	17,568,861	4,909,211	17,238,834	4,816,993
	Sales Tax <sup>8</sup>	4,136,824	N/A1	4,156,862	N/A1
⇒	<b>Textbooks</b>	387,021	108,144	380,608	106,352
⇒	<b>Vocational Education</b>	768,022	214,606	755,294	211,050
⇒	<b>Gifted Education</b>	158,236	44,215	155,613	43,483
⇒	<b>Special Education</b>	2,527,911	706,366	2,482,224	693,600
⇒	<b>Prevention, Intervention &amp; Remediation</b>	482,426	134,803	470,636	131,508
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,265,885	353,722	1,472,634	411,494
⇒	<b>Social Security</b>	999,586	279,311	983,021	274,683
⇒	<b>Group Life</b>	57,891	16,176	53,136	14,848
⇒	English as a Second Language	39,137	10,936	33,945	9,485
	Remedial Summer School <sup>7</sup>	125,265	N/A1	146,806	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>28,517,065</b>	<b>6,777,490</b>	<b>28,329,613</b>	<b>6,713,496</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	857,985	239,744	845,285	236,195
	<b>Additional Lottery</b>	36,664	10,245	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	180,481	39,417	179,456	39,193
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,075,130</b>	<b>289,406</b>	<b>1,024,741</b>	<b>275,388</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	530,346	148,193	506,929	141,650
	At-Risk Four-Year-Olds Program	316,314	88,387	320,769	89,631
	<b>Compensation Supplement</b>	459,269	128,332	1,168,998	326,649
	Early Reading Intervention	49,362	13,793	55,801	15,592
	<b>Enrollment Loss</b>	127,323	N/A1	203,344	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	597,597	166,985	589,915	164,838
	School Breakfast <sup>7</sup>	3,902	N/A1	0	N/A1
	SOL Algebra Readiness	66,063	18,460	61,561	17,202
	Special Education - Regional Tuition <sup>5,7</sup>	299,078	N/A1	324,966	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	97,823	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	414,000	82,800	414,000	82,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,984,652</b>	<b>646,950</b>	<b>3,669,859</b>	<b>838,362</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	11,961	N/A1	11,961	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	11,216	N/A1	25,583	N/A1
	School Nutrition <sup>7</sup>	31,617	N/A1	30,636	N/A1
	Special Education - Homebound <sup>7</sup>	12,852	N/A1	11,497	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	659,342	N/A1	740,975	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	104,278	N/A1	107,486	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>831,266</b>	<b>0</b>	<b>928,138</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>33,408,113</b>	<b>7,713,846</b>	<b>33,952,351</b>	<b>7,827,246</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
087	SOUTHAMPTON	2,779.67	2,779.67	2,793.35	2,793.35
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2671		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	8,818,557	3,213,858	8,880,554	3,236,452
	Sales Tax <sup>8</sup>	3,155,713	N/A1	3,170,999	N/A1
⇒	<b>Textbooks</b>	204,293	74,453	205,298	74,819
⇒	<b>Vocational Education</b>	165,015	60,138	165,827	60,434
⇒	<b>Gifted Education</b>	81,489	29,698	81,890	29,844
⇒	<b>Special Education</b>	1,171,402	426,909	1,179,214	429,756
⇒	<b>Prevention, Intervention &amp; Remediation</b>	250,578	91,321	251,811	91,771
⇒	<b>VRS Retirement (Includes RHCC)</b>	625,427	227,932	743,150	270,836
⇒	<b>Social Security</b>	493,008	179,673	495,434	180,557
⇒	<b>Group Life</b>	28,521	10,394	26,614	9,699
⇒	English as a Second Language	0	0	0	0
⇒	Remedial Summer School <sup>7</sup>	140,409	N/A1	121,694	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>15,134,412</b>	<b>4,314,376</b>	<b>15,322,485</b>	<b>4,384,168</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	452,895	165,054	455,942	166,165
	<b>Additional Lottery</b>	19,354	7,053	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	142,274	38,001	141,941	37,912
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>614,523</b>	<b>210,108</b>	<b>597,883</b>	<b>204,077</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	238,978	87,094	230,252	83,914
	At-Risk Four-Year-Olds Program	129,503	47,196	129,503	47,196
	<b>Compensation Supplement</b>	234,280	85,382	608,032	221,593
	Early Reading Intervention	28,175	10,268	46,287	16,869
	<b>Enrollment Loss</b>	33,667	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	294,092	107,180	314,662	114,676
	School Breakfast <sup>7</sup>	1,609	N/A1	1,547	N/A1
	SOL Algebra Readiness	35,096	12,790	30,973	11,288
	Special Education - Regional Tuition <sup>5,7</sup>	563,361	N/A1	657,461	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	91,337	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	206,000	41,200	206,000	41,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,871,815</b>	<b>391,110</b>	<b>2,240,434</b>	<b>536,736</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	3,078	N/A1	3,078	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	31,827	N/A1	60,171	N/A1
	School Nutrition <sup>7</sup>	12,901	N/A1	13,539	N/A1
	Special Education - Homebound <sup>7</sup>	1,532	N/A1	2,445	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	28,183	N/A1	30,046	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>77,520</b>	<b>0</b>	<b>109,279</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>17,698,270</b>	<b>4,915,594</b>	<b>18,270,081</b>	<b>5,124,981</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
088	SPOTSYLVANIA	23,810.33	23,810.33	24,045.45	24,045.45
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3455		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	68,566,696	36,195,254	70,590,421	37,263,545
	Sales Tax <sup>8</sup>	21,837,597	N/A1	21,943,373	N/A1
⇒	<b>Textbooks</b>	1,562,750	824,950	1,578,181	833,096
⇒	<b>Vocational Education</b>	1,122,038	592,306	1,148,856	606,462
⇒	<b>Gifted Education</b>	638,938	337,285	645,248	340,616
⇒	<b>Special Education</b>	6,607,558	3,488,023	6,767,231	3,572,312
⇒	<b>Prevention, Intervention &amp; Remediation</b>	732,442	386,644	755,412	398,770
⇒	<b>VRS Retirement (Includes RHCC)</b>	4,379,066	2,311,638	5,303,621	2,799,696
⇒	<b>Social Security</b>	3,459,618	1,826,276	3,540,993	1,869,233
⇒	<b>Group Life</b>	202,590	106,944	188,853	99,692
⇒	English as a Second Language	497,816	262,789	504,826	266,490
	Remedial Summer School <sup>7</sup>	217,071	N/A1	280,566	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>109,824,180</b>	<b>46,332,109</b>	<b>113,247,581</b>	<b>48,049,912</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	3,464,449	1,828,827	3,504,954	1,850,209
	<b>Additional Lottery</b>	148,047	78,151	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	417,549	144,263	420,870	145,411
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>4,030,045</b>	<b>2,051,241</b>	<b>3,925,824</b>	<b>1,995,620</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	432,093	228,095	355,353	187,585
	At-Risk Four-Year-Olds Program	335,759	177,242	324,567	171,334
	<b>Compensation Supplement</b>	1,651,890	872,006	4,390,831	2,317,849
	Early Reading Intervention	225,043	118,797	364,591	192,462
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	564,589	N/A1	610,565	N/A1
	ISAP	31,434	N/A1	31,434	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	896,003	472,986	916,955	484,046
	School Breakfast <sup>7</sup>	15,527	N/A1	27,663	N/A1
	SOL Algebra Readiness	104,194	55,002	105,551	55,719
	Special Education - Regional Tuition <sup>5,7</sup>	195,573	N/A1	270,700	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	817,403	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	856,000	166,000	882,000	171,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>6,125,507</b>	<b>2,090,128</b>	<b>8,280,210</b>	<b>3,580,195</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	4,640	N/A1	4,640	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	261,024	N/A1	220,105	N/A1
	School Nutrition <sup>7</sup>	111,094	N/A1	112,251	N/A1
	Special Education - Homebound <sup>7</sup>	55,189	N/A1	46,388	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	861,045	N/A1	971,671	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	176,884	N/A1	183,686	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>1,469,876</b>	<b>0</b>	<b>1,538,741</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>121,449,608</b>	<b>50,473,478</b>	<b>126,992,356</b>	<b>53,625,727</b>

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

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

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
089	STAFFORD	26,181.09	26,181.09	26,138.35	26,138.35
2006-2008 Composite Index:		FY 2007		FY 2008	
0.3503		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<u>Basic Aid</u>	73,300,400	39,521,518	74,470,976	40,152,659
	Sales Tax <sup>8</sup>	24,314,612	N/A1	24,432,387	N/A1
⇒	<u>Textbooks</u>	1,705,748	919,691	1,702,964	918,190
⇒	<u>Vocational Education</u>	1,411,818	761,212	1,426,495	769,126
⇒	<u>Gifted Education</u>	697,404	376,021	696,266	375,407
⇒	<u>Special Education</u>	6,157,566	3,319,987	6,232,426	3,360,349
⇒	<u>Prevention, Intervention &amp; Remediation</u>	561,325	302,651	577,391	311,313
⇒	<u>VRS Retirement (Includes RHCC)</u>	4,626,680	2,494,576	5,553,142	2,994,098
⇒	<u>Social Security</u>	3,657,118	1,971,815	3,702,095	1,996,066
⇒	<u>Group Life</u>	221,128	119,226	186,803	100,719
⇒	<u>English as a Second Language</u>	575,594	310,344	652,721	351,929
	<u>Remedial Summer School<sup>7</sup></u>	568,545	N/A1	626,178	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>117,797,938</b>	<b>50,097,041</b>	<b>120,259,844</b>	<b>51,329,856</b>
<b>II. School Facilities:</b>					
	<u>Lottery</u>	3,781,460	2,038,857	3,782,080	2,039,192
	<u>Additional Lottery</u>	161,594	87,127	<i>Funding for FY 2007 Only</i>	
	<u>School Construction Grants Program<sup>4</sup></u>	446,943	156,564	450,231	157,716
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>4,389,997</b>	<b>2,282,548</b>	<b>4,232,311</b>	<b>2,196,908</b>
<b>III. Incentive Programs:</b>					
	<u>Alternative Education<sup>5,6</sup></u>	187,206	N/A1	205,847	N/A1
	<u>At-Risk</u>	257,491	138,832	187,148	100,905
	<u>At-Risk Four-Year-Olds Program</u>	0	0	0	0
	<u>Compensation Supplement</u>	1,752,015	944,637	4,602,145	2,481,347
	<u>Early Reading Intervention</u>	194,568	104,906	338,155	182,324
	<u>Enrollment Loss</u>	0	N/A1	54,790	N/A1
	<u>Academic Year Governor's School<sup>5</sup></u>	0	N/A1	0	N/A1
	<u>ISAEF</u>	31,434	N/A1	31,434	N/A1
	<u>K-3 Primary Class Size Reduction</u>	519,035	279,849	634,920	342,331
	<u>School Breakfast<sup>7</sup></u>	24,860	N/A1	33,582	N/A1
	<u>SOL Algebra Readiness</u>	84,889	45,770	80,566	43,439
	<u>Special Education - Regional Tuition<sup>5,7</sup></u>	97,218	N/A1	75,674	N/A1
	<u>Supplemental Basic Aid</u>	0	N/A1	0	N/A1
	<u>Hold Harmless Sales Tax</u>	922,763	N/A1	0	N/A1
	<u>Technology - VPSA<sup>5</sup></u>	830,000	160,800	830,000	160,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>4,901,479</b>	<b>1,674,794</b>	<b>7,074,261</b>	<b>3,311,146</b>
<b>IV. Categorical Programs:</b>					
	<u>Adult Education<sup>6</sup></u>	0	N/A1	0	N/A1
	<u>Electronic Classroom<sup>7</sup></u>	0	N/A1	0	N/A1
	<u>Foster Care<sup>7</sup></u>	235,964	N/A1	161,511	N/A1
	<u>School Nutrition<sup>7</sup></u>	127,744	N/A1	128,982	N/A1
	<u>Special Education - Homebound<sup>7</sup></u>	43,928	N/A1	61,916	N/A1
	<u>Special Education - State-Operated Pgms<sup>6</sup></u>	0	N/A1	0	N/A1
	<u>Special Education - Jails<sup>7</sup></u>	131,453	N/A1	102,444	N/A1
	<u>Career and Technical Education<sup>5,6</sup></u>	133,687	N/A1	142,779	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>672,776</b>	<b>0</b>	<b>597,632</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>127,762,190</b>	<b>54,054,383</b>	<b>132,164,048</b>	<b>56,837,910</b>

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
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090	SURRY	1,001.35	1,001.35	968.70	968.70
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.7842		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	1,012,362	3,678,844	973,225	3,536,621
	Sales Tax <sup>8</sup>	1,016,507	N/A1	1,021,431	N/A1
⇒	<b>Textbooks</b>	21,670	78,746	20,963	76,178
⇒	<b>Vocational Education</b>	58,993	214,376	57,069	207,386
⇒	<b>Gifted Education</b>	8,860	32,196	8,571	31,146
⇒	<b>Special Education</b>	117,122	425,612	113,303	411,733
⇒	<b>Prevention, Intervention &amp; Remediation</b>	32,630	118,574	31,357	113,948
⇒	<b>VRS Retirement (Includes RHCC)</b>	72,607	263,848	82,991	301,583
⇒	<b>Social Security</b>	57,264	208,094	55,397	201,308
⇒	<b>Group Life</b>	3,457	12,564	2,927	10,635
⇒	English as a Second Language	0	0	0	0
	Remedial Summer School <sup>7</sup>	5,601	N/A1	12,861	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>2,407,073</b>	<b>5,032,854</b>	<b>2,380,095</b>	<b>4,890,538</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	48,039	174,571	46,557	169,183
	<b>Additional Lottery</b>	2,053	7,460	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	104,582	82,013	104,447	81,907
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>154,674</b>	<b>264,044</b>	<b>151,004</b>	<b>251,090</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	35,158	127,761	33,368	121,257
	At-Risk Four-Year-Olds Program	18,451	67,049	17,221	62,580
	<b>Compensation Supplement</b>	27,012	98,159	67,313	244,610
	Early Reading Intervention	3,555	12,919	3,555	12,919
	<b>Enrollment Loss</b>	8,039	N/A1	9,845	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	41,905	152,279	42,134	153,112
	School Breakfast <sup>7</sup>	2,837	N/A1	2,900	N/A1
	SOL Algebra Readiness	0	0	3,642	13,235
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	86,218	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>359,034</b>	<b>483,767</b>	<b>315,837</b>	<b>633,313</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,280	N/A1	2,280	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	35,891	N/A1	81,368	N/A1
	School Nutrition <sup>7</sup>	5,720	N/A1	5,574	N/A1
	Special Education - Homebound <sup>7</sup>	131	N/A1	95	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,342	N/A1	4,650	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>47,364</b>	<b>0</b>	<b>93,968</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>2,968,145</b>	<b>5,780,665</b>	<b>2,940,904</b>	<b>5,774,941</b>

<sup>1</sup> "N/A" = no local match required for this program.<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.<sup>3</sup> Columns may not add due to rounding.<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.<sup>7</sup> Projected entitlement. Final reimbursements will be based on actual expenditures, subject to the availability of funds.<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
091	SUSSEX	1,347.92	1,347.92	1,288.10	1,288.10
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2912		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	4,517,517	1,855,955	4,279,001	1,757,964
	Sales Tax <sup>8</sup>	1,298,913	N/A1	1,305,205	N/A1
⇒	<b>Textbooks</b>	95,808	39,361	91,556	37,614
⇒	<b>Vocational Education</b>	110,827	45,532	105,909	43,511
⇒	<b>Gifted Education</b>	39,172	16,093	36,520	15,004
⇒	<b>Special Education</b>	548,405	225,304	524,065	215,304
⇒	<b>Prevention, Intervention &amp; Remediation</b>	235,031	96,559	224,599	92,273
⇒	<b>VRS Retirement (Includes RHCC)</b>	314,329	129,138	355,159	145,912
⇒	<b>Social Security</b>	248,406	102,054	237,381	97,525
⇒	<b>Group Life</b>	14,331	5,888	12,782	5,251
⇒	English as a Second Language	8,307	3,413	5,920	2,432
	Remedial Summer School <sup>7</sup>	99,289	N/A1	55,933	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>7,530,335</b>	<b>2,519,297</b>	<b>7,234,030</b>	<b>2,412,790</b>
<b>II. School Facilities:</b>					
	Lottery	212,397	87,260	203,335	83,537
	Additional Lottery	9,076	3,729	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	120,580	35,113	119,663	34,846
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>342,053</b>	<b>126,102</b>	<b>322,998</b>	<b>118,383</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	352,274	144,727	347,776	142,879
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	117,515	48,279	290,336	119,280
	Early Reading Intervention	25,302	10,395	33,087	13,593
	<b>Enrollment Loss</b>	137,776	N/A1	139,115	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	275,039	112,996	268,896	110,472
	School Breakfast <sup>7</sup>	2,448	N/A1	1,882	N/A1
	SOL Algebra Readiness	25,967	10,668	23,926	9,830
	Special Education - Regional Tuition <sup>5,7</sup>	52,725	N/A1	52,725	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	41,012	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	180,000	36,000	180,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,217,916</b>	<b>363,065</b>	<b>1,345,602</b>	<b>432,054</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,290	N/A1	2,290	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	2,690	N/A1	7,300	N/A1
	School Nutrition <sup>7</sup>	8,176	N/A1	7,882	N/A1
	Special Education - Homebound <sup>7</sup>	5,937	N/A1	8,071	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	5,004	N/A1	6,590	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>24,098</b>	<b>0</b>	<b>32,134</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>9,114,402</b>	<b>3,008,464</b>	<b>8,934,764</b>	<b>2,963,227</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
092	TAZEWELL	6,770.74	6,770.74	6,706.30	6,706.30
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2500		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	21,617,029	7,205,676	21,396,813	7,132,271
	Sales Tax <sup>8</sup>	6,479,947	N/A1	6,511,334	N/A1
⇒	<b>Textbooks</b>	509,228	169,743	504,381	168,127
⇒	<b>Vocational Education</b>	853,114	284,371	844,994	281,665
⇒	<b>Gifted Education</b>	208,200	69,400	206,219	68,740
⇒	<b>Special Education</b>	2,285,126	761,709	2,263,376	754,459
⇒	<b>Prevention, Intervention &amp; Remediation</b>	695,694	231,898	689,072	229,691
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,558,963	519,654	1,825,790	608,597
⇒	<b>Social Security</b>	1,228,890	409,630	1,217,193	405,731
⇒	<b>Group Life</b>	71,093	23,698	65,386	21,795
⇒	English as a Second Language	1,998	666	2,923	974
	Remedial Summer School <sup>7</sup>	162,225	N/A1	61,650	N/A1
	<b>Subtotal - SOQ Accounts<sup>3</sup></b>	<b>35,671,507</b>	<b>9,676,445</b>	<b>35,589,131</b>	<b>9,672,050</b>
<b>II. School Facilities:</b>					
	Lottery	1,128,903	376,301	1,120,170	373,390
	Additional Lottery	48,242	16,081	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	205,561	51,390	204,555	51,139
	<b>Subtotal - School Facilities<sup>3</sup></b>	<b>1,382,706</b>	<b>443,772</b>	<b>1,324,725</b>	<b>424,529</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	788,011	262,670	768,622	256,207
	At-Risk Four-Year-Olds Program	572,850	190,950	577,125	192,375
	<b>Compensation Supplement</b>	568,742	189,581	1,453,591	484,530
	Early Reading Intervention	76,199	25,400	117,387	39,129
	<b>Enrollment Loss</b>	108,285	N/A1	143,945	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b>K-3 Primary Class Size Reduction</b>	862,776	287,592	865,300	288,433
	School Breakfast <sup>7</sup>	1,369	N/A1	3,680	N/A1
	SOL Algebra Readiness	94,887	31,629	92,828	30,943
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	173,328	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	492,000	98,400	492,000	98,400
	<b>Subtotal - Incentive Accounts<sup>3</sup></b>	<b>3,762,022</b>	<b>1,086,222</b>	<b>4,538,054</b>	<b>1,390,017</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	28,047	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	40,466	N/A1	39,984	N/A1
	Special Education - Homebound <sup>7</sup>	43,693	N/A1	80,859	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	262	N/A1	4,304	N/A1
	Career and Technical Education <sup>5,6</sup>	59,346	N/A1	62,483	N/A1
	<b>Subtotal - Categorical Accounts<sup>3</sup></b>	<b>171,814</b>	<b>0</b>	<b>187,630</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>40,988,049</b>	<b>11,206,439</b>	<b>41,639,540</b>	<b>11,486,596</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
093	WARREN	5,305.77	5,305.77	5,244.85	5,244.85
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3956		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	13,715,287	8,977,114	13,782,449	9,021,073
	Sales Tax <sup>8</sup>	5,184,111	N/A1	5,209,222	N/A1
⇒	<b>Textbooks</b>	321,579	210,484	317,886	208,067
⇒	<b>Vocational Education</b>	256,545	167,917	256,769	168,064
⇒	<b>Gifted Education</b>	131,479	86,057	133,139	87,144
⇒	<b>Special Education</b>	1,715,642	1,122,945	1,721,303	1,126,650
⇒	<b>Prevention, Intervention &amp; Remediation</b>	227,683	149,026	228,239	149,390
⇒	<b>VRS Retirement (Includes RHCC)</b>	949,215	621,293	1,125,346	736,576
⇒	<b>Social Security</b>	750,393	491,157	751,287	491,742
⇒	<b>Group Life</b>	44,895	29,385	38,040	24,898
⇒	English as a Second Language	75,751	49,582	77,927	51,006
	Remedial Summer School <sup>7</sup>	45,569	N/A1	28,319	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>23,418,149</b>	<b>11,904,960</b>	<b>23,669,926</b>	<b>12,064,610</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	712,905	466,620	705,988	462,093
	<b>Additional Lottery</b>	30,465	19,940	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	165,743	65,568	166,031	65,682
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>909,113</b>	<b>552,128</b>	<b>872,019</b>	<b>527,775</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	139,733	91,460	120,878	79,119
	At-Risk Four-Year-Olds Program	117,133	76,667	117,133	76,667
	<b>Compensation Supplement</b>	352,749	230,886	916,126	599,635
	Early Reading Intervention	56,982	37,297	79,920	52,310
	<b>Enrollment Loss</b>	0	N/A1	72,043	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	342,920	224,453	328,296	214,881
	School Breakfast <sup>7</sup>	3,478	N/A1	6,592	N/A1
	SOL Algebra Readiness	27,468	17,979	27,873	18,244
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	222,186	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	258,000	51,600	258,000	51,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,536,366</b>	<b>730,342</b>	<b>1,942,578</b>	<b>1,092,456</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,125	N/A1	2,125	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	8,778	N/A1	8,341	N/A1
	School Nutrition <sup>7</sup>	22,499	N/A1	23,573	N/A1
	Special Education - Homebound <sup>7</sup>	11,185	N/A1	12,536	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	24,052	N/A1	42,773	N/A1
	Career and Technical Education <sup>5,6</sup>	9,332	N/A1	12,020	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>77,971</b>	<b>0</b>	<b>101,367</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>25,941,599</b>	<b>13,187,430</b>	<b>26,585,890</b>	<b>13,684,841</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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.

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		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
094	WASHINGTON	7,257.04	7,257.04	7,313.35	7,313.35
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3351		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	20,623,276	10,393,834	20,844,705	10,505,430
	Sales Tax <sup>8</sup>	6,596,141	N/A1	6,628,091	N/A1
⇒	<b>Textbooks</b>	483,872	243,864	487,626	245,757
⇒	<b>Vocational Education</b>	636,927	321,002	641,869	323,493
⇒	<b>Gifted Education</b>	197,834	99,705	199,369	100,479
⇒	<b>Special Education</b>	1,746,725	880,324	1,760,278	887,155
⇒	<b>Prevention, Intervention &amp; Remediation</b>	472,870	238,320	476,539	240,169
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,394,485	702,800	1,663,025	838,141
⇒	<b>Social Security</b>	1,100,147	554,458	1,108,683	558,760
⇒	<b>Group Life</b>	62,728	31,614	58,352	29,408
⇒	English as a Second Language	22,314	11,246	22,213	11,195
	Remedial Summer School <sup>7</sup>	129,573	N/A1	161,505	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>33,466,892</b>	<b>13,477,167</b>	<b>34,052,255</b>	<b>13,739,987</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,072,692	540,621	1,082,960	545,796
	<b>Additional Lottery</b>	45,839	23,102	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	199,410	66,822	199,345	66,801
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,317,941</b>	<b>630,545</b>	<b>1,282,305</b>	<b>612,597</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	484,064	243,961	463,296	233,494
	At-Risk Four-Year-Olds Program	310,774	156,626	318,354	160,446
	<b>Compensation Supplement</b>	516,297	260,206	1,342,090	676,394
	Early Reading Intervention	27,386	13,802	51,121	25,764
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	688,753	N/A1	667,818	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	706,723	356,178	739,661	372,778
	School Breakfast <sup>7</sup>	10,128	N/A1	13,090	N/A1
	SOL Algebra Readiness	67,421	33,979	67,332	33,934
	Special Education - Regional Tuition <sup>5,7</sup>	147,206	N/A1	146,015	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	239,468	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	518,000	98,400	518,000	98,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,739,796</b>	<b>1,163,152</b>	<b>4,350,353</b>	<b>1,601,210</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	4,200	N/A1	4,200	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	287,854	N/A1	199,398	N/A1
	School Nutrition <sup>7</sup>	41,308	N/A1	40,883	N/A1
	Special Education - Homebound <sup>7</sup>	68,967	N/A1	52,489	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	1,659	N/A1	27,099	N/A1
	Career and Technical Education <sup>5,6</sup>	116,136	N/A1	120,492	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>520,125</b>	<b>0</b>	<b>444,561</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>39,044,754</b>	<b>15,270,864</b>	<b>40,129,474</b>	<b>15,953,794</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
095	WESTMORELAND	1,745.60	1,745.60	1,726.65	1,726.65
2006-2008 Composite Index:		FY 2007		FY 2008	
0.4076		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<u>Basic Aid</u>	5,096,290	3,506,495	5,034,486	3,463,971
	Sales Tax <sup>8</sup>	1,687,510	N/A1	1,695,684	N/A1
⇒	<u>Textbooks</u>	103,699	71,350	102,573	70,575
⇒	<u>Vocational Education</u>	104,443	71,862	103,310	71,082
⇒	<u>Gifted Education</u>	42,398	29,172	41,938	28,855
⇒	<u>Special Education</u>	549,103	377,809	543,143	373,709
⇒	<u>Prevention, Intervention &amp; Remediation</u>	198,546	136,609	195,368	134,422
⇒	<u>VRS Retirement (Includes RHCC)</u>	328,841	226,259	384,598	264,622
⇒	<u>Social Security</u>	259,557	178,588	256,740	176,649
⇒	<u>Group Life</u>	15,511	10,673	13,297	9,149
⇒	<u>English as a Second Language</u>	59,011	40,602	67,949	46,752
	<u>Remedial Summer School<sup>7</sup></u>	61,993	N/A1	44,069	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>8,506,902</b>	<b>4,649,419</b>	<b>8,483,155</b>	<b>4,639,786</b>
<b>II. School Facilities:</b>					
	<u>Lottery</u>	229,889	158,175	227,803	156,739
	<u>Additional Lottery</u>	9,824	6,759	<i>Funding for FY 2007 Only</i>	
	<u>School Construction Grants Program<sup>4</sup></u>	121,963	49,712	121,290	49,438
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>361,676</b>	<b>214,646</b>	<b>349,093</b>	<b>206,177</b>
<b>III. Incentive Programs:</b>					
	<u>Alternative Education<sup>5,6</sup></u>	110,012	N/A1	120,226	N/A1
	<u>At-Risk</u>	212,111	145,943	208,943	143,763
	<u>At-Risk Four-Year-Olds Program</u>	50,650	34,850	54,027	37,173
	<u>Compensation Supplement</u>	125,125	86,092	321,180	220,987
	<u>Early Reading Intervention</u>	19,520	13,431	22,773	15,669
	<u>Enrollment Loss</u>	67,005	N/A1	24,863	N/A1
	<u>Academic Year Governor's School<sup>5</sup></u>	0	N/A1	0	N/A1
	<u>ISAEP</u>	7,859	N/A1	7,859	N/A1
	<u>K-3 Primary Class Size Reduction</u>	202,272	139,173	203,093	139,738
	<u>School Breakfast<sup>7</sup></u>	2,835	N/A1	2,868	N/A1
	<u>SOL Algebra Readiness</u>	21,703	14,933	19,996	13,758
	<u>Special Education - Regional Tuition<sup>5,7</sup></u>	0	N/A1	0	N/A1
	<u>Supplemental Basic Aid</u>	0	N/A1	0	N/A1
	<u>Hold Harmless Sales Tax</u>	73,877	N/A1	0	N/A1
	<u>Technology - VPSA<sup>5</sup></u>	180,000	30,800	180,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,072,968</b>	<b>465,222</b>	<b>1,165,828</b>	<b>601,888</b>
<b>IV. Categorical Programs:</b>					
	<u>Adult Education<sup>6</sup></u>	0	N/A1	0	N/A1
	<u>Electronic Classroom<sup>7</sup></u>	0	N/A1	0	N/A1
	<u>Foster Care<sup>7</sup></u>	0	N/A1	0	N/A1
	<u>School Nutrition<sup>7</sup></u>	10,809	N/A1	10,414	N/A1
	<u>Special Education - Homebound<sup>7</sup></u>	18,941	N/A1	16,515	N/A1
	<u>Special Education - State-Operated Pgms<sup>6</sup></u>	0	N/A1	0	N/A1
	<u>Special Education - Jails<sup>7</sup></u>	0	N/A1	0	N/A1
	<u>Career and Technical Education<sup>5,6</sup></u>	3,650	N/A1	5,029	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>33,400</b>	<b>0</b>	<b>31,958</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>9,974,946</b>	<b>5,329,287</b>	<b>10,030,034</b>	<b>5,447,851</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
096	WISE	6,665.71	6,665.71	6,561.70	6,561.70
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2036		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	22,778,354	5,823,296	22,372,485	5,719,535
	Sales Tax <sup>8</sup>	5,986,698	N/A1	6,015,696	N/A1
⇒	<b>Textbooks</b>	532,343	136,094	524,037	133,970
⇒	<b>Vocational Education</b>	1,003,319	256,499	987,664	252,497
⇒	<b>Gifted Education</b>	217,651	55,643	214,255	54,774
⇒	<b>Special Education</b>	1,836,765	469,570	1,808,105	462,243
⇒	<b>Prevention, Intervention &amp; Remediation</b>	711,348	181,856	700,249	179,019
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,581,953	404,427	1,839,460	470,259
⇒	<b>Social Security</b>	1,247,514	318,927	1,228,048	313,951
⇒	<b>Group Life</b>	74,320	19,000	62,709	16,032
⇒	English as a Second Language	12,303	3,145	13,747	3,514
	Remedial Summer School <sup>7</sup>	90,888	N/A1	91,322	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>36,073,456</b>	<b>7,668,457</b>	<b>35,857,777</b>	<b>7,605,794</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,180,148	301,705	1,163,824	297,532
	<b>Additional Lottery</b>	50,431	12,893	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	208,905	42,533	209,311	42,616
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,439,484</b>	<b>357,131</b>	<b>1,373,135</b>	<b>340,148</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	235,410	N/A1	255,761	N/A1
	<b>At-Risk</b>	864,018	220,887	840,304	214,824
	At-Risk Four-Year-Olds Program	290,527	74,273	363,158	92,841
	<b>Compensation Supplement</b>	578,634	147,928	1,473,658	376,741
	Early Reading Intervention	76,539	19,567	135,584	34,662
	<b>Enrollment Loss</b>	0	N/A1	248,262	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b>K-3 Primary Class Size Reduction</b>	922,004	235,711	932,822	238,476
	School Breakfast <sup>7</sup>	6,232	N/A1	6,570	N/A1
	SOL Algebra Readiness	96,384	24,641	94,090	24,054
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	129,755	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	518,000	98,400	518,000	98,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,741,079</b>	<b>821,407</b>	<b>4,891,785</b>	<b>1,079,998</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	8,813	N/A1	8,813	N/A1
	Electronic Classroom <sup>7</sup>	453,300	N/A1	453,300	N/A1
	Foster Care <sup>7</sup>	23,910	N/A1	28,184	N/A1
	School Nutrition <sup>7</sup>	37,444	N/A1	36,603	N/A1
	Special Education - Homebound <sup>7</sup>	62,802	N/A1	86,610	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	110,568	N/A1	113,671	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>696,836</b>	<b>0</b>	<b>727,180</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>41,950,855</b>	<b>8,846,995</b>	<b>42,849,877</b>	<b>9,025,940</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
097	WYTHE	4,236.50	4,236.50	4,249.60	4,249.60
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3086		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	12,775,270	5,702,124	12,830,605	5,726,822
	Sales Tax <sup>8</sup>	3,899,818	N/A1	3,918,708	N/A1
⇒	<b>Textbooks</b>	293,732	131,105	294,640	131,510
⇒	<b>Vocational Education</b>	536,029	239,251	537,686	239,991
⇒	<b>Gifted Education</b>	120,094	53,603	117,527	52,457
⇒	<b>Special Education</b>	1,198,010	534,720	1,201,713	536,373
⇒	<b>Prevention, Intervention &amp; Remediation</b>	330,990	147,735	332,014	148,191
⇒	<b>VRS Retirement (Includes RHCC)</b>	887,523	396,138	1,051,866	469,491
⇒	<b>Social Security</b>	700,059	312,465	702,223	313,431
⇒	<b>Group Life</b>	41,008	18,303	38,196	17,049
⇒	English as a Second Language	5,156	2,301	6,545	2,921
	Remedial Summer School <sup>7</sup>	39,880	N/A1	39,215	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>20,827,569</b>	<b>7,537,745</b>	<b>21,070,938</b>	<b>7,638,236</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	651,172	290,645	654,361	292,068
	<b>Additional Lottery</b>	27,827	12,420	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	159,799	49,314	160,307	49,471
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>838,798</b>	<b>352,379</b>	<b>814,668</b>	<b>341,539</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	89,531	N/A1	97,360	N/A1
	<b>At-Risk</b>	287,382	128,270	272,539	121,645
	At-Risk Four-Year-Olds Program	200,990	89,710	208,872	93,228
	<b>Compensation Supplement</b>	325,132	145,120	846,194	377,691
	Early Reading Intervention	56,955	25,421	64,550	28,811
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	434,673	194,012	448,825	200,329
	School Breakfast <sup>7</sup>	3,676	N/A1	5,993	N/A1
	SOL Algebra Readiness	40,796	18,209	40,889	18,250
	Special Education - Regional Tuition <sup>5,7</sup>	37,755	N/A1	41,460	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	129,778	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	414,000	77,600	414,000	77,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,036,385</b>	<b>678,342</b>	<b>2,456,399</b>	<b>917,554</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	27,057	N/A1	39,707	N/A1
	School Nutrition <sup>7</sup>	25,637	N/A1	26,371	N/A1
	Special Education - Homebound <sup>7</sup>	22,873	N/A1	7,747	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	50,449	N/A1	53,199	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>126,015</b>	<b>0</b>	<b>127,023</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>23,828,767</b>	<b>8,568,466</b>	<b>24,469,028</b>	<b>8,897,329</b>

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

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

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

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
098	YORK	12,648.79	12,648.79	12,751.10	12,751.10
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3749		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	35,277,011	21,157,177	35,648,210	21,379,801
	Sales Tax <sup>8</sup>	10,895,329	N/A1	10,948,103	N/A1
⇒	<b>Textbooks</b>	792,890	475,531	799,303	479,377
⇒	<b>Vocational Education</b>	316,270	189,681	318,829	191,215
⇒	<b>Gifted Education</b>	316,270	189,681	318,829	191,215
⇒	<b>Special Education</b>	2,806,900	1,683,421	2,829,603	1,697,038
⇒	<b>Prevention, Intervention &amp; Remediation</b>	189,762	113,809	191,297	114,729
⇒	<b>VRS Retirement (Includes RHCC)</b>	2,134,825	1,280,349	2,542,657	1,524,944
⇒	<b>Social Security</b>	1,684,140	1,010,053	1,697,762	1,018,223
⇒	<b>Group Life</b>	102,788	61,646	87,678	52,584
⇒	English as a Second Language	80,915	48,528	99,892	59,910
	Remedial Summer School <sup>7</sup>	101,986	N/A1	117,154	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>54,699,086</b>	<b>26,209,876</b>	<b>55,599,317</b>	<b>26,709,036</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,757,752	1,054,201	1,775,157	1,064,640
	<b>Additional Lottery</b>	75,114	45,049	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	265,132	99,398	262,803	98,525
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>2,097,998</b>	<b>1,198,648</b>	<b>2,037,960</b>	<b>1,163,165</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	139,119	N/A1	151,196	N/A1
	<b>At-Risk</b>	88,560	53,113	59,619	35,756
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	814,396	488,429	2,120,210	1,271,583
	Early Reading Intervention	56,643	33,971	89,256	53,531
	<b>Enrollment Loss</b>	186,310	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	162,156	97,252	170,183	102,066
	School Breakfast <sup>7</sup>	7,179	N/A1	11,367	N/A1
	SOL Algebra Readiness	31,651	18,982	31,651	18,982
	Special Education - Regional Tuition <sup>5,7</sup>	320,159	N/A1	331,937	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	442,715	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	544,000	108,800	570,000	114,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,808,605</b>	<b>800,547</b>	<b>3,551,136</b>	<b>1,595,918</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	3,712	N/A1	3,712	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	26,393	N/A1	45,382	N/A1
	School Nutrition <sup>7</sup>	57,104	N/A1	54,572	N/A1
	Special Education - Homebound <sup>7</sup>	14,837	N/A1	17,783	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	19,606	N/A1	23,370	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>121,652</b>	<b>0</b>	<b>144,819</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>59,727,341</b>	<b>28,209,071</b>	<b>61,333,232</b>	<b>29,468,119</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
101	ALEXANDRIA CITY	9,992.53	9,992.53	10,222.90	10,222.90
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.8000		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	9,036,903	36,147,611	9,310,699	37,242,796
	Sales Tax <sup>8</sup>	10,673,713	N/A1	10,725,414	N/A1
⇒	<b>Textbooks</b>	200,410	801,640	205,030	820,122
⇒	<b>Vocational Education</b>	159,880	639,522	163,566	654,266
⇒	<b>Gifted Education</b>	89,933	359,731	92,006	368,024
⇒	<b>Special Education</b>	1,452,913	5,811,654	1,486,410	5,945,639
⇒	<b>Prevention, Intervention &amp; Remediation</b>	335,749	1,342,996	343,489	1,373,958
⇒	<b>VRS Retirement (Includes RHCC)</b>	691,483	2,765,931	836,233	3,344,933
⇒	<b>Social Security</b>	545,592	2,182,368	558,170	2,232,681
⇒	<b>Group Life</b>	31,976	127,904	28,624	114,496
⇒	English as a Second Language	431,920	1,727,680	501,412	2,005,648
	Remedial Summer School <sup>7</sup>	187,048	N/A1	230,407	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>23,837,520</b>	<b>51,907,037</b>	<b>24,481,460</b>	<b>54,102,563</b>
<b>II. School Facilities:</b>					
	Lottery	444,288	1,777,151	455,348	1,821,394
	Additional Lottery	18,986	75,943	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	142,253	113,802	141,159	112,927
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>605,527</b>	<b>1,966,896</b>	<b>596,507</b>	<b>1,934,321</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	346,834	1,387,336	350,644	1,402,576
	At-Risk Four-Year-Olds Program	215,460	861,840	220,020	880,080
	<b>Compensation Supplement</b>	251,812	1,007,248	668,578	2,674,312
	Early Reading Intervention	52,477	209,908	78,413	313,652
	<b>Enrollment Loss</b>	65,650	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	31,434	N/A1	31,434	N/A1
	<b>K-3 Primary Class Size Reduction</b>	410,088	1,640,352	409,068	1,636,272
	School Breakfast <sup>7</sup>	7,912	N/A1	14,489	N/A1
	SOL Algebra Readiness	37,071	148,284	35,835	143,340
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	923,653	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	466,000	93,200	492,000	98,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,808,390</b>	<b>5,348,168</b>	<b>2,300,481</b>	<b>7,148,632</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	63,349	N/A1	63,349	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	51,993	N/A1	52,225	N/A1
	Special Education - Homebound <sup>7</sup>	14,236	N/A1	22,267	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	883,582	N/A1	1,067,296	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	3,554	N/A1
	Career and Technical Education <sup>5,6</sup>	120,288	N/A1	124,124	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>1,133,448</b>	<b>0</b>	<b>1,332,814</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>28,384,885</b>	<b>59,222,101</b>	<b>28,711,262</b>	<b>63,185,516</b>

<sup>1</sup> "N/A" = no local match required for this program.<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.<sup>3</sup> Columns may not add due to rounding.<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.<sup>7</sup> Projected entitlement. Final reimbursements will be based on actual expenditures, subject to the availability of funds.<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
102	BRISTOL CITY	2,307.99	2,307.99	2,274.50	2,274.50
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3366		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	6,612,084	3,354,880	6,503,937	3,300,008
	Sales Tax <sup>8</sup>	2,242,319	N/A1	2,253,180	N/A1
⇒	<b>Textbooks</b>	153,541	77,905	151,313	76,774
⇒	<b>Vocational Education</b>	188,328	95,555	185,595	94,168
⇒	<b>Gifted Education</b>	62,776	31,852	61,865	31,389
⇒	<b>Special Education</b>	1,136,093	576,438	1,119,606	568,073
⇒	<b>Prevention, Intervention &amp; Remediation</b>	220,482	111,869	218,791	111,012
⇒	<b>VRS Retirement (Includes RHCC)</b>	509,864	258,698	594,508	301,645
⇒	<b>Social Security</b>	402,685	204,317	396,842	201,352
⇒	<b>Group Life</b>	22,967	11,653	21,125	10,718
⇒	English as a Second Language	6,714	3,407	3,694	1,874
	Remedial Summer School <sup>7</sup>	48,924	N/A1	97,611	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>11,606,777</b>	<b>4,726,574</b>	<b>11,608,067</b>	<b>4,697,013</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	340,384	172,706	336,048	170,506
	<b>Additional Lottery</b>	14,546	7,380	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	131,520	44,270	131,523	44,271
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>486,450</b>	<b>224,356</b>	<b>467,571</b>	<b>214,777</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	92,013	N/A1	99,793	N/A1
	<b>At-Risk</b>	292,106	148,211	287,421	145,833
	At-Risk Four-Year-Olds Program	0	0	60,502	30,698
	<b>Compensation Supplement</b>	183,735	93,225	466,251	236,569
	Early Reading Intervention	18,216	9,243	29,146	14,788
	<b>Enrollment Loss</b>	0	N/A1	67,053	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	241,255	122,409	285,267	144,741
	School Breakfast <sup>7</sup>	1,577	N/A1	2,501	N/A1
	SOL Algebra Readiness	31,590	16,028	31,768	16,119
	Special Education - Regional Tuition <sup>5,7</sup>	147,198	N/A1	143,366	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	81,773	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	258,000	46,400	258,000	46,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,355,322</b>	<b>435,516</b>	<b>1,738,927</b>	<b>635,148</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	59,923	N/A1	83,452	N/A1
	School Nutrition <sup>7</sup>	14,117	N/A1	14,496	N/A1
	Special Education - Homebound <sup>7</sup>	30,530	N/A1	40,112	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	497,847	N/A1	453,379	N/A1
	Special Education - Jails <sup>7</sup>	5,763	N/A1	13,091	N/A1
	Career and Technical Education <sup>5,6</sup>	27,566	N/A1	29,300	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>635,746</b>	<b>0</b>	<b>633,830</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>14,084,295</b>	<b>5,386,446</b>	<b>14,448,395</b>	<b>5,546,938</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
103	BUENA VISTA CITY	1,178.37	1,178.37	1,146.10	1,146.10
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2172		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	4,293,850	1,191,395	4,161,613	1,154,704
	Sales Tax <sup>8</sup>	935,710	N/A1	940,242	N/A1
⇒	<b>Textbooks</b>	92,501	25,666	89,968	24,963
⇒	<b>Vocational Education</b>	177,107	49,141	172,256	47,795
⇒	<b>Gifted Education</b>	37,820	10,494	36,784	10,206
⇒	<b>Special Education</b>	568,217	157,661	553,552	153,592
⇒	<b>Prevention, Intervention &amp; Remediation</b>	70,105	19,452	69,082	19,168
⇒	<b>VRS Retirement (Includes RHCC)</b>	302,557	83,949	348,998	96,835
⇒	<b>Social Security</b>	238,910	66,289	233,263	64,723
⇒	<b>Group Life</b>	13,836	3,839	12,560	3,485
⇒	English as a Second Language	2,085	579	1,308	363
	Remedial Summer School <sup>7</sup>	33,864	N/A1	44,077	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>6,766,562</b>	<b>1,608,465</b>	<b>6,663,703</b>	<b>1,575,834</b>
<b>II. School Facilities:</b>					
	Lottery	205,066	56,899	199,808	55,440
	Additional Lottery	8,763	2,431	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	118,268	25,688	118,984	25,843
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>332,097</b>	<b>85,018</b>	<b>318,792</b>	<b>81,283</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	47,987	13,315	40,992	11,374
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	109,769	30,457	277,225	76,920
	Early Reading Intervention	17,196	4,771	17,196	4,771
	<b>Enrollment Loss</b>	0	N/A1	82,029	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	91,989	25,524	89,834	24,926
	School Breakfast <sup>7</sup>	491	N/A1	1,134	N/A1
	SOL Algebra Readiness	8,808	2,444	8,808	2,444
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	22,019	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>460,118</b>	<b>107,311</b>	<b>679,077</b>	<b>151,235</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	5,852	N/A1	6,035	N/A1
	Special Education - Homebound <sup>7</sup>	0	N/A1	356	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	13,519	N/A1	14,914	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>19,371</b>	<b>0</b>	<b>21,305</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>7,578,148</b>	<b>1,800,794</b>	<b>7,682,877</b>	<b>1,808,352</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
104	CHARLOTTESVILLE CITY	4,020.06	4,020.06	3,882.95	3,882.95
2006-2008 Composite Index:		FY 2007		FY 2008	
0.6061		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	6,222,294	9,574,339	5,950,214	9,155,687
	Sales Tax <sup>8</sup>	4,898,627	N/A1	4,922,355	N/A1
⇒	<b>Textbooks</b>	158,793	244,338	153,378	236,005
⇒	<b>Vocational Education</b>	95,010	146,193	91,770	141,207
⇒	<b>Gifted Education</b>	63,340	97,462	61,180	94,138
⇒	<b>Special Education</b>	1,212,962	1,866,403	1,171,592	1,802,747
⇒	<b>Prevention, Intervention &amp; Remediation</b>	262,861	404,469	253,896	390,674
⇒	<b>VRS Retirement (Includes RHCC)</b>	513,054	789,445	585,796	901,374
⇒	<b>Social Security</b>	405,376	623,759	391,550	602,485
⇒	<b>Group Life</b>	23,753	36,548	19,883	30,595
⇒	English as a Second Language	111,208	171,117	127,427	196,074
	Remedial Summer School <sup>7</sup>	60,858	N/A1	71,557	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>14,028,136</b>	<b>13,954,073</b>	<b>13,800,598</b>	<b>13,550,986</b>
<b>II. School Facilities:</b>					
	Lottery	352,028	541,671	340,634	524,138
	Additional Lottery	15,043	23,147	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	133,357	80,828	132,614	80,377
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>500,428</b>	<b>645,646</b>	<b>473,248</b>	<b>604,515</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	293,705	451,928	283,113	435,630
	At-Risk Four-Year-Olds Program	179,618	276,381	179,618	276,381
	<b>Compensation Supplement</b>	183,686	282,640	458,848	706,036
	Early Reading Intervention	20,551	31,622	27,040	41,607
	<b>Enrollment Loss</b>	38,137	N/A1	63,015	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	314,695	484,226	322,810	496,713
	School Breakfast <sup>7</sup>	2,971	N/A1	1,692	N/A1
	SOL Algebra Readiness	28,809	44,329	27,727	42,664
	Special Education - Regional Tuition <sup>5,7</sup>	490,069	N/A1	501,903	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	321,134	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	336,000	62,000	336,000	62,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,225,092</b>	<b>1,633,126</b>	<b>2,217,483</b>	<b>2,061,031</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	9,595	N/A1	9,595	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	361,304	N/A1	272,322	N/A1
	School Nutrition <sup>7</sup>	19,741	N/A1	19,679	N/A1
	Special Education - Homebound <sup>7</sup>	4,405	N/A1	10,781	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	2,623,206	N/A1	2,894,584	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	109,688	N/A1	113,697	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>3,127,939</b>	<b>0</b>	<b>3,320,659</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>19,881,595</b>	<b>16,232,845</b>	<b>19,811,988</b>	<b>16,216,532</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
106	COLONIAL HEIGHTS CITY	2,886.97	2,886.97	2,907.50	2,907.50
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4565		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	6,676,320	5,607,617	6,734,924	5,656,841
	Sales Tax <sup>8</sup>	2,618,603	N/A1	2,631,287	N/A1
⇒	<b>Textbooks</b>	157,346	132,159	158,465	133,099
⇒	<b>Vocational Education</b>	166,321	139,698	167,504	140,691
⇒	<b>Gifted Education</b>	64,332	54,034	64,789	54,418
⇒	<b>Special Education</b>	819,054	687,945	824,878	692,837
⇒	<b>Prevention, Intervention &amp; Remediation</b>	72,177	60,623	72,690	61,055
⇒	<b>VRS Retirement (Includes RHCC)</b>	466,013	391,417	554,659	465,873
⇒	<b>Social Security</b>	368,731	309,707	369,773	310,582
⇒	<b>Group Life</b>	21,967	18,451	18,963	15,927
⇒	English as a Second Language	55,008	46,203	66,274	55,665
	Remedial Summer School <sup>7</sup>	53,070	N/A1	43,112	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>11,538,942</b>	<b>7,447,854</b>	<b>11,707,318</b>	<b>7,586,988</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	348,820	292,983	351,932	295,597
	<b>Additional Lottery</b>	14,906	12,520	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	132,366	60,425	132,305	60,397
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>496,092</b>	<b>365,928</b>	<b>484,237</b>	<b>355,994</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	53,107	44,606	44,497	37,374
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	169,459	142,333	442,463	371,636
	Early Reading Intervention	22,386	18,803	28,356	23,817
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	85,655	71,944	87,842	73,781
	School Breakfast <sup>7</sup>	1,442	N/A1	2,374	N/A1
	SOL Algebra Readiness	12,231	10,273	12,231	10,273
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	129,507	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	180,000	36,000	180,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>661,646</b>	<b>323,959</b>	<b>805,622</b>	<b>552,881</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	3,075	N/A1	3,075	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	45,774	N/A1	54,206	N/A1
	School Nutrition <sup>7</sup>	9,636	N/A1	9,883	N/A1
	Special Education - Homebound <sup>7</sup>	3,436	N/A1	9,156	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	40,753	N/A1	42,504	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>102,674</b>	<b>0</b>	<b>118,824</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>12,799,354</b>	<b>8,137,741</b>	<b>13,116,001</b>	<b>8,495,863</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
107	COVINGTON CITY	860.15	860.15	872.75	872.75
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2918		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	2,862,301	1,179,355	2,921,254	1,203,646
	Sales Tax <sup>8</sup>	582,510	N/A1	585,332	N/A1
⇒	<b>Textbooks</b>	61,086	25,169	61,981	25,538
⇒	<b>Vocational Education</b>	67,007	27,609	67,989	28,014
⇒	<b>Gifted Education</b>	24,975	10,291	25,341	10,441
⇒	<b>Special Education</b>	622,560	256,514	630,443	259,762
⇒	<b>Prevention, Intervention &amp; Remediation</b>	76,754	31,625	77,878	32,088
⇒	<b>VRS Retirement (Includes RHCC)</b>	217,469	89,604	260,830	107,470
⇒	<b>Social Security</b>	171,783	70,780	174,299	71,817
⇒	<b>Group Life</b>	10,356	4,267	9,271	3,820
⇒	English as a Second Language	755	311	789	325
	Remedial Summer School <sup>7</sup>	28,303	N/A1	25,032	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>4,725,859</b>	<b>1,695,525</b>	<b>4,840,439</b>	<b>1,742,921</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	135,422	55,798	137,653	56,717
	<b>Additional Lottery</b>	5,787	2,384	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	112,013	32,685	112,539	32,839
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>253,222</b>	<b>90,867</b>	<b>250,192</b>	<b>89,556</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	72,098	29,707	70,346	28,985
	At-Risk Four-Year-Olds Program	100,919	41,582	104,955	43,245
	<b>Compensation Supplement</b>	77,972	32,127	204,585	84,295
	Early Reading Intervention	17,502	7,211	23,336	9,615
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	0	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	122,063	50,294	130,739	53,868
	School Breakfast <sup>7</sup>	2,547	N/A1	2,422	N/A1
	SOL Algebra Readiness	7,969	3,283	10,008	4,124
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	17,909	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>546,980</b>	<b>189,804</b>	<b>682,250</b>	<b>249,732</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	6,014	N/A1	13,374	N/A1
	School Nutrition <sup>7</sup>	3,946	N/A1	4,350	N/A1
	Special Education - Homebound <sup>7</sup>	5,035	N/A1	2,921	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	4,755	N/A1	5,900	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>19,750</b>	<b>0</b>	<b>26,544</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>5,545,811</b>	<b>1,976,196</b>	<b>5,799,425</b>	<b>2,082,209</b>

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

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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.

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		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
108	DANVILLE CITY	6,588.55	6,588.55	6,493.50	6,493.50
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2655		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	19,677,384	7,112,792	19,341,161	6,991,257
	Sales Tax <sup>8</sup>	6,732,342	N/A1	6,764,952	N/A1
⇒	<b>Textbooks</b>	485,284	175,416	478,283	172,885
⇒	<b>Vocational Education</b>	377,464	136,442	372,019	134,474
⇒	<b>Gifted Education</b>	198,411	71,720	195,549	70,685
⇒	<b>Special Education</b>	2,559,983	925,358	2,523,053	912,009
⇒	<b>Prevention, Intervention &amp; Remediation</b>	967,857	349,852	953,895	344,805
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,519,536	549,267	1,769,476	639,613
⇒	<b>Social Security</b>	1,200,143	433,816	1,182,830	427,558
⇒	<b>Group Life</b>	72,589	26,239	62,003	22,412
⇒	English as a Second Language	115,813	41,863	119,010	43,019
	Remedial Summer School <sup>7</sup>	425,475	N/A1	316,672	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>34,332,281</b>	<b>9,822,765</b>	<b>34,078,903</b>	<b>9,758,717</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,075,822	388,878	1,062,210	383,957
	<b>Additional Lottery</b>	45,973	16,618	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	203,084	53,919	199,634	53,003
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,324,879</b>	<b>459,415</b>	<b>1,261,844</b>	<b>436,960</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	1,275,040	460,889	1,283,190	463,835
	At-Risk Four-Year-Olds Program	498,211	180,089	477,278	172,522
	<b>Compensation Supplement</b>	542,000	195,917	1,373,609	496,519
	Early Reading Intervention	112,944	40,826	189,585	68,529
	<b>Enrollment Loss</b>	441,190	N/A1	198,198	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	1,339,239	484,095	1,330,292	480,861
	School Breakfast <sup>7</sup>	8,302	N/A1	14,772	N/A1
	SOL Algebra Readiness	113,685	41,094	109,454	39,564
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	184,664	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	466,000	93,200	492,000	98,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>5,004,850</b>	<b>1,496,110</b>	<b>5,491,954</b>	<b>1,820,230</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	20,442	N/A1	20,442	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	17,083	N/A1	14,285	N/A1
	School Nutrition <sup>7</sup>	44,567	N/A1	43,159	N/A1
	Special Education - Homebound <sup>7</sup>	78,242	N/A1	102,364	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	495,283	N/A1	786,774	N/A1
	Special Education - Jails <sup>7</sup>	670	N/A1	21,892	N/A1
	Career and Technical Education <sup>5,6</sup>	31,160	N/A1	34,009	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>687,446</b>	<b>0</b>	<b>1,022,925</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>41,349,456</b>	<b>11,778,290</b>	<b>41,855,626</b>	<b>12,015,907</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
109	FALLS CHURCH CITY	1,876.19	1,876.19	1,912.00	1,912.00
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.8000		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	1,796,499	7,185,996	1,838,901	7,355,605
	Sales Tax <sup>8</sup>	1,773,694	N/A1	1,782,285	N/A1
⇒	<b>Textbooks</b>	37,629	150,515	38,347	153,388
⇒	<b>Vocational Education</b>	4,878	19,512	4,971	19,885
⇒	<b>Gifted Education</b>	16,886	67,543	17,208	68,832
⇒	<b>Special Education</b>	257,788	1,031,153	262,709	1,050,835
⇒	<b>Prevention, Intervention &amp; Remediation</b>	6,754	27,017	6,883	27,533
⇒	<b>VRS Retirement (Includes RHCC)</b>	122,327	489,310	147,224	588,896
⇒	<b>Social Security</b>	96,436	385,744	98,277	393,107
⇒	<b>Group Life</b>	5,629	22,514	4,971	19,885
⇒	English as a Second Language	31,250	125,000	39,476	157,904
	Remedial Summer School <sup>7</sup>	15,574	N/A1	12,577	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>4,165,344</b>	<b>9,504,304</b>	<b>4,253,829</b>	<b>9,835,870</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	83,419	333,676	85,164	340,657
	<b>Additional Lottery</b>	3,565	14,259	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	107,658	86,126	107,721	86,177
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>194,642</b>	<b>434,061</b>	<b>192,885</b>	<b>426,834</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	2,435	9,740	1,402	5,608
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	45,779	183,116	120,456	481,824
	Early Reading Intervention	1,810	7,240	4,222	16,888
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	0	0	0	0
	School Breakfast <sup>7</sup>	0	N/A1	299	N/A1
	SOL Algebra Readiness	0	0	1,236	4,944
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	153,728	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>365,611</b>	<b>230,896</b>	<b>289,474</b>	<b>540,064</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	1,637	N/A1	1,637	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	39,715	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	6,502	N/A1	7,224	N/A1
	Special Education - Homebound <sup>7</sup>	2,591	N/A1	1,392	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,512	N/A1	4,598	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>53,958</b>	<b>0</b>	<b>14,852</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>4,779,555</b>	<b>10,169,261</b>	<b>4,751,040</b>	<b>10,802,768</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
110	FREDERICKSBURG CITY	2,511.15	2,511.15	2,597.70	2,597.70
2006-2008 Composite Index:		FY 2007		FY 2008	
0.7538		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	2,616,983	8,012,518	2,777,056	8,502,618
	Sales Tax <sup>8</sup>	2,390,832	N/A1	2,402,412	N/A1
⇒	<b>Textbooks</b>	61,998	189,821	64,134	196,363
⇒	<b>Vocational Education</b>	50,078	153,326	52,443	160,568
⇒	<b>Gifted Education</b>	25,348	77,609	26,861	82,242
⇒	<b>Special Education</b>	440,191	1,347,750	462,397	1,415,740
⇒	<b>Prevention, Intervention &amp; Remediation</b>	91,500	280,150	95,933	293,722
⇒	<b>VRS Retirement (Includes RHCC)</b>	197,221	603,838	244,949	749,970
⇒	<b>Social Security</b>	155,798	477,013	163,086	499,327
⇒	<b>Group Life</b>	9,274	28,394	8,314	25,456
⇒	English as a Second Language	44,630	136,645	60,677	185,777
	Remedial Summer School <sup>7</sup>	26,576	N/A1	37,946	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>6,110,429</b>	<b>11,307,064</b>	<b>6,396,208</b>	<b>12,111,783</b>
<b>II. School Facilities:</b>					
	Lottery	137,442	420,812	142,435	436,099
	Additional Lottery	5,873	17,983	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	112,426	84,747	112,724	84,971
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>255,741</b>	<b>523,542</b>	<b>255,159</b>	<b>521,070</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	112,024	342,988	117,010	358,254
	At-Risk Four-Year-Olds Program	25,260	77,340	30,873	94,525
	<b>Compensation Supplement</b>	71,717	219,579	194,424	595,275
	Early Reading Intervention	10,923	33,443	18,009	55,139
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<u>K-3 Primary Class Size Reduction</u>	124,188	380,231	131,020	401,149
	School Breakfast <sup>7</sup>	2,602	N/A1	2,849	N/A1
	SOL Algebra Readiness	11,189	34,258	12,080	36,986
	Special Education - Regional Tuition <sup>5,7</sup>	8,822	N/A1	8,822	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	195,248	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	180,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>731,691</b>	<b>1,118,639</b>	<b>710,804</b>	<b>1,577,328</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	26,741	N/A1
	School Nutrition <sup>7</sup>	13,788	N/A1	14,294	N/A1
	Special Education - Homebound <sup>7</sup>	8,213	N/A1	3,080	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	72,898	N/A1	76,022	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	10,109	N/A1	11,608	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>105,007</b>	<b>0</b>	<b>131,746</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>7,202,868</b>	<b>12,949,245</b>	<b>7,493,917</b>	<b>14,210,181</b>

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

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
111	GALAX CITY	1,307.26	1,307.26	1,327.00	1,327.00
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2944		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	3,977,562	1,659,572	4,057,052	1,692,738
	Sales Tax <sup>8</sup>	1,001,118	N/A1	1,005,967	N/A1
⇒	<b>Textbooks</b>	92,498	38,593	93,895	39,176
⇒	<b>Vocational Education</b>	65,490	27,325	66,480	27,737
⇒	<b>Gifted Education</b>	36,896	15,394	37,453	15,627
⇒	<b>Special Education</b>	284,099	118,536	288,390	120,326
⇒	<b>Prevention, Intervention &amp; Remediation</b>	130,058	54,265	132,023	55,084
⇒	<b>VRS Retirement (Includes RHCC)</b>	261,962	109,299	313,671	130,874
⇒	<b>Social Security</b>	206,618	86,208	209,738	87,510
⇒	<b>Group Life</b>	11,991	5,003	11,236	4,688
⇒	English as a Second Language	137,567	57,398	154,794	64,585
	Remedial Summer School <sup>7</sup>	40,699	N/A1	37,410	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>6,246,558</b>	<b>2,171,593</b>	<b>6,408,109</b>	<b>2,238,345</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	205,059	85,557	208,530	87,006
	<b>Additional Lottery</b>	8,763	3,656	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	119,197	35,092	118,984	35,029
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>333,019</b>	<b>124,305</b>	<b>327,514</b>	<b>122,035</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	154,713	64,551	155,783	64,998
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	95,930	40,025	253,746	105,871
	Early Reading Intervention	17,438	7,276	21,313	8,892
	<b>Enrollment Loss</b>	22,713	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	191,462	79,884	203,194	84,779
	School Breakfast <sup>7</sup>	1,352	N/A1	1,449	N/A1
	SOL Algebra Readiness	17,911	7,473	19,849	8,282
	Special Education - Regional Tuition <sup>5,7</sup>	22,117	N/A1	30,748	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	31,970	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>691,464</b>	<b>224,809</b>	<b>821,941</b>	<b>298,422</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	3,768	N/A1	3,768	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	3,083	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	9,199	N/A1	9,286	N/A1
	Special Education - Homebound <sup>7</sup>	19,712	N/A1	13,638	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	6,137	N/A1	7,430	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>41,899</b>	<b>0</b>	<b>34,121</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>7,312,940</b>	<b>2,520,707</b>	<b>7,591,685</b>	<b>2,658,802</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
112	HAMPTON CITY	21,772.16	21,772.16	21,319.80	21,319.80
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2410		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	70,424,522	22,361,409	68,648,623	21,797,521
	Sales Tax <sup>8</sup>	22,737,141	N/A1	22,847,274	N/A1
⇒	<b>Textbooks</b>	1,657,134	526,178	1,622,704	515,246
⇒	<b>Vocational Education</b>	1,421,156	451,250	1,391,629	441,874
⇒	<b>Gifted Education</b>	677,528	215,131	663,451	210,661
⇒	<b>Special Education</b>	8,741,761	2,775,711	8,560,134	2,718,040
⇒	<b>Prevention, Intervention &amp; Remediation</b>	1,784,707	566,686	1,747,627	554,912
⇒	<b>VRS Retirement (Includes RHCC)</b>	4,974,046	1,579,374	5,760,695	1,829,154
⇒	<b>Social Security</b>	3,932,966	1,248,807	3,851,251	1,222,861
⇒	<b>Group Life</b>	231,351	73,459	194,181	61,657
⇒	English as a Second Language	268,867	85,371	345,696	109,766
	Remedial Summer School <sup>7</sup>	942,189	N/A1	1,143,605	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>117,793,368</b>	<b>29,883,376</b>	<b>116,776,870</b>	<b>29,461,692</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	3,673,688	1,166,481	3,603,833	1,144,300
	<b>Additional Lottery</b>	156,988	49,847	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	450,596	108,594	440,245	106,099
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>4,281,272</b>	<b>1,324,922</b>	<b>4,044,078</b>	<b>1,250,399</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	1,996,615	633,971	1,883,116	597,933
	At-Risk Four-Year-Olds Program	2,119,887	673,113	2,119,887	673,113
	<b>Compensation Supplement</b>	1,834,283	582,427	4,644,156	1,474,627
	Early Reading Intervention	227,171	72,132	360,556	114,485
	<b>Enrollment Loss</b>	1,372,585	N/A1	1,019,616	N/A1
	Academic Year Governor's School <sup>5</sup>	193,205	N/A1	207,230	N/A1
	ISAP	31,434	N/A1	31,434	N/A1
	<b>K-3 Primary Class Size Reduction</b>	2,692,291	854,864	2,697,083	856,386
	School Breakfast <sup>7</sup>	131,997	N/A1	126,096	N/A1
	SOL Algebra Readiness	266,625	84,660	271,200	86,112
	Special Education - Regional Tuition <sup>5,7</sup>	1,230,544	N/A1	1,480,205	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	584,796	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	1,012,000	192,000	1,064,000	202,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>13,693,433</b>	<b>3,093,167</b>	<b>15,904,579</b>	<b>4,005,056</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	21,194	N/A1	21,194	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	245,906	N/A1	508,135	N/A1
	School Nutrition <sup>7</sup>	128,477	N/A1	123,619	N/A1
	Special Education - Homebound <sup>7</sup>	141,486	N/A1	112,828	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	173,235	N/A1	190,414	N/A1
	Special Education - Jails <sup>7</sup>	13,841	N/A1	28,478	N/A1
	Career and Technical Education <sup>5,6</sup>	303,406	N/A1	317,915	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>1,027,545</b>	<b>0</b>	<b>1,302,583</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>136,795,618</b>	<b>34,301,465</b>	<b>138,028,110</b>	<b>34,717,147</b>

<sup>1</sup> "N/A" = no local match required for this program.<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.<sup>3</sup> Columns may not add due to rounding.<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.<sup>7</sup> Projected entitlement. Final reimbursements will be based on actual expenditures, subject to the availability of funds.<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
113	HARRISONBURG CITY	4,355.94	4,355.94	4,305.45	4,305.45
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4361		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	10,773,298	8,331,682	10,634,374	8,224,243
	Sales Tax <sup>8</sup>	3,611,256	N/A1	3,628,748	N/A1
⇒	<b>Textbooks</b>	246,319	190,495	243,464	188,286
⇒	<b>Vocational Education</b>	189,136	146,271	186,944	144,576
⇒	<b>Gifted Education</b>	98,253	75,985	97,114	75,104
⇒	<b>Special Education</b>	1,294,478	1,001,103	1,279,473	989,499
⇒	<b>Prevention, Intervention &amp; Remediation</b>	309,496	239,353	305,908	236,578
⇒	<b>VRS Retirement (Includes RHCC)</b>	731,982	566,089	857,029	662,795
⇒	<b>Social Security</b>	579,690	448,312	572,971	443,115
⇒	<b>Group Life</b>	34,388	26,595	29,134	22,531
⇒	English as a Second Language	840,474	649,992	901,435	697,137
	Remedial Summer School <sup>7</sup>	161,467	N/A1	185,874	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>18,870,237</b>	<b>11,675,877</b>	<b>18,922,468</b>	<b>11,683,864</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	546,064	422,306	540,705	418,162
	<b>Additional Lottery</b>	23,335	18,046	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	149,622	65,250	150,568	65,663
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>719,021</b>	<b>505,602</b>	<b>691,273</b>	<b>483,825</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	406,295	314,214	397,136	307,131
	At-Risk Four-Year-Olds Program	183,211	141,689	218,568	169,033
	<b>Compensation Supplement</b>	270,195	208,959	689,507	533,240
	Early Reading Intervention	71,227	55,084	97,550	75,442
	<b>Enrollment Loss</b>	0	N/A1	56,122	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	503,778	389,604	509,627	394,127
	School Breakfast <sup>7</sup>	5,993	N/A1	10,903	N/A1
	SOL Algebra Readiness	39,693	30,697	39,618	30,639
	Special Education - Regional Tuition <sup>5,7</sup>	409,888	N/A1	567,621	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	170,620	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	206,000	41,200	206,000	41,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,274,759</b>	<b>1,181,447</b>	<b>2,800,511</b>	<b>1,550,812</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	4,205	N/A1	4,205	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	25,257	N/A1	26,812	N/A1
	Special Education - Homebound <sup>7</sup>	6,823	N/A1	8,489	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	5,848	N/A1	6,866	N/A1
	Career and Technical Education <sup>5,6</sup>	15,343	N/A1	17,599	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>57,476</b>	<b>0</b>	<b>63,970</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>21,921,493</b>	<b>13,362,926</b>	<b>22,478,222</b>	<b>13,718,501</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
114	HOPEWELL CITY	3,876.76	3,876.76	3,908.00	3,908.00
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2515		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	12,783,024	4,295,164	12,920,320	4,341,297
	Sales Tax <sup>8</sup>	3,301,918	N/A1	3,317,912	N/A1
⇒	<b>Textbooks</b>	290,988	97,773	293,333	98,561
⇒	<b>Vocational Education</b>	324,996	109,200	327,615	110,081
⇒	<b>Gifted Education</b>	118,972	39,975	119,931	40,297
⇒	<b>Special Education</b>	1,558,241	523,577	1,570,799	527,797
⇒	<b>Prevention, Intervention &amp; Remediation</b>	516,512	173,551	520,675	174,949
⇒	<b>VRS Retirement (Includes RHCC)</b>	896,641	301,276	1,067,675	358,745
⇒	<b>Social Security</b>	708,027	237,901	713,734	239,818
⇒	<b>Group Life</b>	40,625	13,650	38,027	12,777
⇒	English as a Second Language	48,644	16,345	71,684	24,086
	Remedial Summer School <sup>7</sup>	93,748	N/A1	93,828	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>20,682,336</b>	<b>5,808,412</b>	<b>21,055,533</b>	<b>5,928,408</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	645,088	216,753	651,457	218,893
	<b>Additional Lottery</b>	27,567	9,263	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	159,819	40,194	159,751	40,177
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>832,474</b>	<b>266,210</b>	<b>811,208</b>	<b>259,070</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	724,364	243,390	741,706	249,217
	At-Risk Four-Year-Olds Program	354,115	118,985	358,382	120,418
	<b>Compensation Supplement</b>	327,898	110,175	857,065	287,978
	Early Reading Intervention	69,880	23,480	104,821	35,220
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	741,183	249,041	743,084	249,680
	School Breakfast <sup>7</sup>	5,445	N/A1	9,689	N/A1
	SOL Algebra Readiness	65,220	21,914	63,165	21,224
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	90,004	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	232,000	46,400	258,000	51,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>2,625,826</b>	<b>813,385</b>	<b>3,151,629</b>	<b>1,015,337</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	6,684	N/A1	6,684	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	22,040	N/A1	29,525	N/A1
	School Nutrition <sup>7</sup>	23,185	N/A1	24,017	N/A1
	Special Education - Homebound <sup>7</sup>	48,475	N/A1	59,772	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	11,625	N/A1	13,604	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>112,008</b>	<b>0</b>	<b>133,603</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>24,252,644</b>	<b>6,888,007</b>	<b>25,151,973</b>	<b>7,202,815</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
115	LYNCHBURG CITY	8,494.04	8,494.04	8,293.30	8,293.30
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3500		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	22,791,710	12,272,459	22,137,786	11,920,346
	Sales Tax <sup>8</sup>	8,850,002	N/A1	8,892,869	N/A1
⇒	<b>Textbooks</b>	553,658	298,124	540,574	291,078
⇒	<b>Vocational Education</b>	298,141	160,537	291,095	156,743
⇒	<b>Gifted Education</b>	226,366	121,889	221,016	119,009
⇒	<b>Special Education</b>	3,169,125	1,706,452	3,094,230	1,666,124
⇒	<b>Prevention, Intervention &amp; Remediation</b>	855,774	460,802	835,550	449,912
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,706,027	918,630	1,972,976	1,062,372
⇒	<b>Social Security</b>	1,347,154	725,391	1,315,317	708,248
⇒	<b>Group Life</b>	77,296	41,621	70,078	37,735
⇒	English as a Second Language	52,284	28,153	67,679	36,443
	Remedial Summer School <sup>7</sup>	175,677	N/A1	166,434	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>40,103,214</b>	<b>16,734,058</b>	<b>39,605,604</b>	<b>16,448,010</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,227,401	660,908	1,200,551	646,450
	<b>Additional Lottery</b>	52,451	28,243	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	214,168	74,959	213,676	74,787
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,494,020</b>	<b>764,110</b>	<b>1,414,227</b>	<b>721,237</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	228,371	N/A1	247,921	N/A1
	<b>At-Risk</b>	1,130,009	608,466	1,108,079	596,658
	At-Risk Four-Year-Olds Program	985,530	530,670	1,131,878	609,473
	<b>Compensation Supplement</b>	618,366	332,966	1,557,896	838,867
	Early Reading Intervention	71,393	38,442	117,799	63,430
	<b>Enrollment Loss</b>	18,343	N/A1	241,095	N/A1
	Academic Year Governor's School <sup>5</sup>	243,532	N/A1	246,027	N/A1
	ISAP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	1,306,754	703,637	1,319,943	710,739
	School Breakfast <sup>7</sup>	10,165	N/A1	10,828	N/A1
	SOL Algebra Readiness	116,932	62,963	111,664	60,127
	Special Education - Regional Tuition <sup>5,7</sup>	338,037	N/A1	669,357	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	334,597	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	570,000	98,400	570,000	98,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>5,995,605</b>	<b>2,375,544</b>	<b>7,356,063</b>	<b>2,977,694</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	19,175	N/A1	19,175	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	145,341	N/A1	188,388	N/A1
	School Nutrition <sup>7</sup>	45,354	N/A1	45,813	N/A1
	Special Education - Homebound <sup>7</sup>	62,115	N/A1	63,865	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	516,791	N/A1	602,047	N/A1
	Special Education - Jails <sup>7</sup>	147,122	N/A1	146,428	N/A1
	Career and Technical Education <sup>5,6</sup>	27,116	N/A1	29,833	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>963,016</b>	<b>0</b>	<b>1,095,549</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>48,555,855</b>	<b>19,873,712</b>	<b>49,471,443</b>	<b>20,146,941</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
116	MARTINSVILLE CITY	2,430.34	2,430.34	2,410.50	2,410.50
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2470		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	7,410,136	2,430,682	7,335,207	2,406,104
	Sales Tax <sup>8</sup>	2,585,515	N/A1	2,598,038	N/A1
⇒	<b>Textbooks</b>	183,517	60,198	182,019	59,706
⇒	<b>Vocational Education</b>	245,226	80,439	243,224	79,783
⇒	<b>Gifted Education</b>	75,032	24,612	74,419	24,411
⇒	<b>Special Education</b>	1,012,016	331,963	1,003,754	329,253
⇒	<b>Prevention, Intervention &amp; Remediation</b>	312,938	102,650	310,383	101,812
⇒	<b>VRS Retirement (Includes RHCC)</b>	574,635	188,492	673,405	220,891
⇒	<b>Social Security</b>	453,852	148,873	450,146	147,658
⇒	<b>Group Life</b>	27,451	9,004	23,596	7,740
⇒	English as a Second Language	73,805	24,210	94,755	31,082
	Remedial Summer School <sup>7</sup>	71,354	N/A1	101,201	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>13,025,477</b>	<b>3,401,123</b>	<b>13,090,147</b>	<b>3,408,440</b>
<b>II. School Facilities:</b>					
	Lottery	406,838	133,451	404,242	132,600
	Additional Lottery	17,385	5,703	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	139,219	34,387	137,679	34,007
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>563,442</b>	<b>173,541</b>	<b>541,921</b>	<b>166,607</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	375,712	123,242	374,555	122,862
	At-Risk Four-Year-Olds Program	124,471	40,829	120,179	39,421
	<b>Compensation Supplement</b>	206,795	67,833	528,196	173,260
	Early Reading Intervention	20,677	6,782	45,489	14,921
	<b>Enrollment Loss</b>	198,317	N/A1	42,263	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	354,419	116,257	504,667	165,541
	School Breakfast <sup>7</sup>	5,400	N/A1	6,154	N/A1
	SOL Algebra Readiness	35,958	11,795	38,127	12,506
	Special Education - Regional Tuition <sup>5,7</sup>	115,145	N/A1	127,818	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	66,843	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	180,000	36,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,673,454</b>	<b>397,538</b>	<b>1,983,165</b>	<b>564,511</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	26,927	N/A1	10,706	N/A1
	School Nutrition <sup>7</sup>	14,219	N/A1	14,742	N/A1
	Special Education - Homebound <sup>7</sup>	61,418	N/A1	42,501	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	1,536	N/A1	2,143	N/A1
	Career and Technical Education <sup>5,6</sup>	11,193	N/A1	13,126	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>115,293</b>	<b>0</b>	<b>83,217</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>15,377,666</b>	<b>3,972,202</b>	<b>15,698,450</b>	<b>4,139,558</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
117	NEWPORT NEWS CITY	30,218.29	30,218.29	29,393.00	29,393.00
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2577		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	93,383,540	32,419,424	90,237,481	31,327,225
	Sales Tax <sup>8</sup>	32,268,918	N/A1	32,425,221	N/A1
⇒	<b>Textbooks</b>	2,249,384	780,906	2,187,952	759,578
⇒	<b>Vocational Education</b>	1,143,983	397,150	1,112,740	386,303
⇒	<b>Gifted Education</b>	919,673	319,277	894,555	310,558
⇒	<b>Special Education</b>	11,237,950	3,901,414	10,931,030	3,794,863
⇒	<b>Prevention, Intervention &amp; Remediation</b>	3,409,518	1,183,663	3,316,400	1,151,336
⇒	<b>VRS Retirement (Includes RHCC)</b>	6,684,449	2,320,602	7,701,904	2,673,825
⇒	<b>Social Security</b>	5,293,725	1,837,792	5,149,148	1,787,600
⇒	<b>Group Life</b>	314,035	109,022	261,821	90,895
⇒	English as a Second Language	375,645	130,411	330,237	114,646
	Remedial Summer School <sup>7</sup>	1,509,259	N/A1	1,461,969	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>158,790,079</b>	<b>43,399,661</b>	<b>156,010,458</b>	<b>42,396,829</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	4,986,644	1,731,184	4,859,181	1,686,934
	<b>Additional Lottery</b>	213,095	73,979	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	569,388	146,731	561,848	144,788
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>5,769,127</b>	<b>1,951,894</b>	<b>5,421,029</b>	<b>1,831,722</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	657,684	N/A1	713,601	N/A1
	<b>At-Risk</b>	3,488,438	1,211,061	3,339,105	1,159,218
	At-Risk Four-Year-Olds Program	4,362,274	1,514,425	4,362,274	1,514,425
	<b>Compensation Supplement</b>	2,467,414	856,598	6,196,432	2,151,179
	Early Reading Intervention	313,895	108,973	464,728	161,337
	<b>Enrollment Loss</b>	900,714	N/A1	1,773,551	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	47,152	N/A1	47,152	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	4,532,848	1,573,643	4,502,433	1,563,084
	School Breakfast <sup>7</sup>	31,118	N/A1	59,468	N/A1
	SOL Algebra Readiness	398,968	138,507	378,087	131,258
	Special Education - Regional Tuition <sup>5,7</sup>	2,920,499	N/A1	3,260,036	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	893,432	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	1,220,000	233,600	1,350,000	259,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>22,234,436</b>	<b>5,636,807</b>	<b>26,446,867</b>	<b>6,940,101</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	28,077	N/A1	28,077	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	96,530	N/A1	126,775	N/A1
	School Nutrition <sup>7</sup>	183,368	N/A1	183,536	N/A1
	Special Education - Homebound <sup>7</sup>	278,728	N/A1	226,056	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	919,885	N/A1	972,600	N/A1
	Special Education - Jails <sup>7</sup>	11,489	N/A1	15,772	N/A1
	Career and Technical Education <sup>5,6</sup>	213,776	N/A1	222,628	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>1,731,853</b>	<b>0</b>	<b>1,775,444</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>188,525,495</b>	<b>50,988,362</b>	<b>189,653,798</b>	<b>51,168,652</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
118	NORFOLK CITY	32,928.78	32,928.78	32,259.10	32,259.10
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2693		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	98,975,343	36,477,432	96,584,179	35,596,167
	Sales Tax <sup>8</sup>	32,088,855	N/A1	32,244,286	N/A1
⇒	<b>Textbooks</b>	2,412,843	889,255	2,363,773	871,170
⇒	<b>Vocational Education</b>	1,612,091	594,137	1,579,306	582,054
⇒	<b>Gifted Education</b>	986,503	363,577	966,441	356,182
⇒	<b>Special Education</b>	12,150,835	4,478,199	11,903,721	4,387,125
⇒	<b>Prevention, Intervention &amp; Remediation</b>	3,994,136	1,472,042	3,912,906	1,442,104
⇒	<b>VRS Retirement (Includes RHCC)</b>	7,242,379	2,669,184	8,391,534	3,092,706
⇒	<b>Social Security</b>	5,702,471	2,101,650	5,586,499	2,058,908
⇒	<b>Group Life</b>	336,855	124,148	282,861	104,249
⇒	<b>English as a Second Language</b>	300,491	110,746	372,678	137,351
	Remedial Summer School <sup>7</sup>	1,177,701	N/A1	1,116,281	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>166,980,503</b>	<b>49,280,370</b>	<b>165,304,465</b>	<b>48,628,016</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	5,349,014	1,971,383	5,249,659	1,934,765
	<b>Additional Lottery</b>	228,580	84,243	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	604,851	162,886	595,410	160,344
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>6,182,445</b>	<b>2,218,512</b>	<b>5,845,069</b>	<b>2,095,109</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	432,110	N/A1	490,764	N/A1
	<b>At-Risk</b>	5,205,270	1,918,406	5,145,454	1,896,361
	At-Risk Four-Year-Olds Program	6,193,340	2,282,560	6,197,505	2,284,095
	<b>Compensation Supplement</b>	2,622,655	966,581	6,623,655	2,441,153
	Early Reading Intervention	467,498	172,297	692,218	255,117
	<b>Enrollment Loss</b>	1,142,245	N/A1	1,403,514	N/A1
	Academic Year Governor's School <sup>5</sup>	917,738	N/A1	918,826	N/A1
	ISAEP	62,869	N/A1	62,869	N/A1
	<b>K-3 Primary Class Size Reduction</b>	6,587,994	2,428,010	6,578,249	2,424,418
	School Breakfast <sup>7</sup>	42,543	N/A1	36,627	N/A1
	SOL Algebra Readiness	536,318	197,660	495,504	182,618
	Special Education - Regional Tuition <sup>5,7</sup>	3,670,782	N/A1	4,166,645	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	917,155	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	1,506,000	285,600	1,610,000	306,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>30,304,517</b>	<b>8,251,114</b>	<b>34,421,830</b>	<b>9,790,162</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	49,557	N/A1	49,557	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	131,941	N/A1	230,645	N/A1
	School Nutrition <sup>7</sup>	210,332	N/A1	197,348	N/A1
	Special Education - Homebound <sup>7</sup>	146,214	N/A1	260,874	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	3,396,870	N/A1	4,250,257	N/A1
	Special Education - Jails <sup>7</sup>	171,994	N/A1	176,719	N/A1
	Career and Technical Education <sup>5,6</sup>	209,131	N/A1	218,016	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>4,316,039</b>	<b>0</b>	<b>5,383,416</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>207,783,504</b>	<b>59,749,996</b>	<b>210,954,780</b>	<b>60,513,287</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
119	NORTON CITY	736.84	736.84	789.20	789.20
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3299		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	2,169,380	1,068,017	2,352,856	1,158,345
	Sales Tax <sup>8</sup>	648,687	N/A1	651,829	N/A1
⇒	<b>Textbooks</b>	49,514	24,376	53,032	26,109
⇒	<b>Vocational Education</b>	44,932	22,121	48,125	23,692
⇒	<b>Gifted Education</b>	20,244	9,966	21,683	10,675
⇒	<b>Special Education</b>	161,952	79,731	173,460	85,397
⇒	<b>Prevention, Intervention &amp; Remediation</b>	68,138	33,545	72,980	35,929
⇒	<b>VRS Retirement (Includes RHCC)</b>	143,683	70,737	181,922	89,563
⇒	<b>Social Security</b>	113,564	55,909	121,634	59,882
⇒	<b>Group Life</b>	6,913	3,403	6,346	3,124
⇒	English as a Second Language	2,499	1,230	1,119	551
	Remedial Summer School <sup>7</sup>	15,737	N/A1	16,249	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>3,445,243</b>	<b>1,369,035</b>	<b>3,701,235</b>	<b>1,493,267</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	109,767	54,040	117,779	57,984
	<b>Additional Lottery</b>	4,691	2,309	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	109,887	36,252	110,171	36,345
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>224,345</b>	<b>92,601</b>	<b>227,950</b>	<b>94,329</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	75,420	37,130	78,996	38,891
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	53,819	26,496	148,605	73,160
	Early Reading Intervention	5,520	2,718	7,360	3,623
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	0	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	62,183	30,614	69,446	34,189
	School Breakfast <sup>7</sup>	29	N/A1	236	N/A1
	SOL Algebra Readiness	11,310	5,568	11,400	5,612
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	23,082	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	102,000	20,400	102,000	20,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>333,362</b>	<b>122,926</b>	<b>425,902</b>	<b>175,875</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	52,758	N/A1	56,499	N/A1
	School Nutrition <sup>7</sup>	4,246	N/A1	4,358	N/A1
	Special Education - Homebound <sup>7</sup>	9,449	N/A1	6,731	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	27,101	N/A1	28,342	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>93,554</b>	<b>0</b>	<b>95,930</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>4,096,504</b>	<b>1,584,562</b>	<b>4,451,017</b>	<b>1,763,471</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
120	PETERSBURG CITY	4,725.88	4,725.88	4,545.60	4,545.60
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2188		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	16,556,323	4,637,127	15,832,598	4,434,424
	Sales Tax <sup>8</sup>	4,118,356	N/A1	4,138,304	N/A1
⇒	<b>Textbooks</b>	370,219	103,692	356,097	99,736
⇒	<b>Vocational Education</b>	446,715	125,117	429,674	120,344
⇒	<b>Gifted Education</b>	151,366	42,395	145,592	40,778
⇒	<b>Special Education</b>	2,030,521	568,712	1,953,062	547,018
⇒	<b>Prevention, Intervention &amp; Remediation</b>	1,196,161	335,023	1,154,082	323,238
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,210,929	339,159	1,377,797	385,896
⇒	<b>Social Security</b>	956,191	267,812	919,715	257,596
⇒	<b>Group Life</b>	55,378	15,510	49,714	13,924
⇒	English as a Second Language	27,049	7,576	29,578	8,284
	Remedial Summer School <sup>7</sup>	166,399	N/A1	141,914	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>27,285,607</b>	<b>6,442,123</b>	<b>26,528,127</b>	<b>6,231,238</b>
<b>II. School Facilities:</b>					
	Lottery	820,737	229,873	790,848	221,502
	Additional Lottery	35,073	9,823	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	178,273	39,006	176,017	38,513
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>1,034,083</b>	<b>278,702</b>	<b>966,865</b>	<b>260,015</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	108,506	N/A1	117,886	N/A1
	<b>At-Risk</b>	1,247,982	349,537	1,240,171	347,349
	At-Risk Four-Year-Olds Program	667,926	187,074	654,567	183,332
	<b>Compensation Supplement</b>	439,331	123,049	1,097,266	307,324
	Early Reading Intervention	100,820	28,238	145,867	40,855
	<b>Enrollment Loss</b>	313,921	N/A1	439,537	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	23,576	N/A1	23,576	N/A1
	<u>K-3 Primary Class Size Reduction</u>	1,416,050	396,610	1,359,054	380,646
	School Breakfast <sup>7</sup>	9,549	N/A1	14,179	N/A1
	SOL Algebra Readiness	105,584	29,572	96,794	27,110
	Special Education - Regional Tuition <sup>5,7</sup>	12,465	N/A1	12,465	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	87,267	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	310,000	56,800	310,000	56,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>4,842,977</b>	<b>1,170,880</b>	<b>5,511,362</b>	<b>1,343,416</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	8,748	N/A1	8,748	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	8,717	N/A1	2,577	N/A1
	School Nutrition <sup>7</sup>	28,888	N/A1	28,711	N/A1
	Special Education - Homebound <sup>7</sup>	27,195	N/A1	28,452	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	9,480	N/A1	9,480	N/A1
	Special Education - Jails <sup>7</sup>	113,172	N/A1	145,966	N/A1
	Career and Technical Education <sup>5,6</sup>	67,566	N/A1	69,829	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>263,767</b>	<b>0</b>	<b>293,764</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>33,426,434</b>	<b>7,891,705</b>	<b>33,300,118</b>	<b>7,834,669</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
121	PORTSMOUTH CITY	14,818.79	14,818.79	14,315.40	14,315.40
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2185		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	50,097,497	14,006,786	48,123,700	13,454,931
	Sales Tax <sup>8</sup>	12,286,582	N/A1	12,346,095	N/A1
⇒	<b>Textbooks</b>	1,161,331	324,697	1,121,881	313,667
⇒	<b>Vocational Education</b>	1,123,346	314,077	1,085,186	303,408
⇒	<b>Gifted Education</b>	474,816	132,754	458,687	128,245
⇒	<b>Special Education</b>	6,091,545	1,703,138	5,884,617	1,645,283
⇒	<b>Prevention, Intervention &amp; Remediation</b>	1,980,331	553,682	1,913,060	534,873
⇒	<b>VRS Retirement (Includes RHCC)</b>	3,543,751	990,799	4,049,870	1,132,305
⇒	<b>Social Security</b>	2,790,993	780,335	2,696,184	753,827
⇒	<b>Group Life</b>	162,132	45,331	145,437	40,663
⇒	English as a Second Language	27,059	7,565	37,857	10,584
	Remedial Summer School <sup>7</sup>	341,619	N/A1	301,925	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>80,081,002</b>	<b>18,859,164</b>	<b>78,164,499</b>	<b>18,317,786</b>
<b>II. School Facilities:</b>					
	Lottery	2,574,546	719,819	2,491,565	696,618
	Additional Lottery	110,018	30,760	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	345,903	75,580	338,450	73,951
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>3,030,467</b>	<b>826,159</b>	<b>2,830,015</b>	<b>770,569</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	2,426,773	678,503	2,358,744	659,482
	At-Risk Four-Year-Olds Program	2,507,912	701,188	2,503,457	699,943
	<b>Compensation Supplement</b>	1,285,478	359,407	3,210,808	897,712
	Early Reading Intervention	223,176	62,398	285,407	79,797
	<b>Enrollment Loss</b>	1,004,734	N/A1	1,184,679	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	39,293	N/A1	39,293	N/A1
	<b>K-3 Primary Class Size Reduction</b>	2,937,481	821,292	3,041,024	850,242
	School Breakfast <sup>7</sup>	32,722	N/A1	33,578	N/A1
	SOL Algebra Readiness	230,981	64,580	224,124	62,663
	Special Education - Regional Tuition <sup>5,7</sup>	2,738,429	N/A1	2,738,429	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	287,698	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	674,000	134,800	700,000	140,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>14,388,677</b>	<b>2,822,168</b>	<b>16,319,543</b>	<b>3,389,839</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	46,635	N/A1	46,635	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	94,306	N/A1	154,852	N/A1
	School Nutrition <sup>7</sup>	87,634	N/A1	85,021	N/A1
	Special Education - Homebound <sup>7</sup>	68,444	N/A1	68,975	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	59,825	N/A1	69,402	N/A1
	Career and Technical Education <sup>5,6</sup>	84,602	N/A1	90,598	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>441,446</b>	<b>0</b>	<b>515,483</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>97,941,592</b>	<b>22,507,491</b>	<b>97,829,540</b>	<b>22,478,194</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
122	RADFORD CITY	1,521.71	1,521.71	1,552.10	1,552.10
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2947		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	4,567,035	1,908,273	4,680,688	1,955,762
	Sales Tax <sup>8</sup>	1,178,872	N/A1	1,184,582	N/A1
⇒	<b>Textbooks</b>	107,626	44,970	109,776	45,868
⇒	<b>Vocational Education</b>	112,692	47,087	116,038	48,485
⇒	<b>Gifted Education</b>	44,004	18,386	43,788	18,296
⇒	<b>Special Education</b>	597,805	249,785	609,746	254,774
⇒	<b>Prevention, Intervention &amp; Remediation</b>	76,201	31,840	77,723	32,476
⇒	<b>VRS Retirement (Includes RHCC)</b>	327,344	136,776	395,185	165,123
⇒	<b>Social Security</b>	258,655	108,076	263,822	110,234
⇒	<b>Group Life</b>	15,026	6,278	14,231	5,946
⇒	English as a Second Language	5,260	2,198	5,498	2,297
	Remedial Summer School <sup>7</sup>	22,956	N/A1	10,146	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>7,313,476</b>	<b>2,553,669</b>	<b>7,511,223</b>	<b>2,639,261</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	238,596	99,694	243,800	101,868
	<b>Additional Lottery</b>	10,196	4,260	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	122,252	36,028	122,093	35,981
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>371,044</b>	<b>139,982</b>	<b>365,893</b>	<b>137,849</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	67,840	28,346	62,918	26,289
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	116,985	48,881	308,704	128,988
	Early Reading Intervention	21,304	8,902	29,050	12,138
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	0	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	147,073	61,452	149,975	62,665
	School Breakfast <sup>7</sup>	949	N/A1	1,584	N/A1
	SOL Algebra Readiness	0	0	11,904	4,974
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	37,652	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>545,803</b>	<b>178,381</b>	<b>725,994</b>	<b>265,854</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	1,517	N/A1	1,517	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	7,607	N/A1	7,455	N/A1
	Special Education - Homebound <sup>7</sup>	21,050	N/A1	19,464	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	36,723	N/A1	37,997	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>66,896</b>	<b>0</b>	<b>66,432</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>8,297,219</b>	<b>2,872,032</b>	<b>8,669,542</b>	<b>3,042,964</b>

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

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

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		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
123	RICHMOND CITY	22,696.29	22,696.29	21,987.85	21,987.85
2006-2008 Composite Index:		FY 2007		FY 2008	
0.4329		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	53,366,299	40,737,561	51,279,993	39,144,964
	Sales Tax <sup>8</sup>	26,663,122	N/A1	26,792,272	N/A1
⇒	<b>Textbooks</b>	1,290,711	985,274	1,250,422	954,519
⇒	<b>Vocational Education</b>	978,201	746,717	947,668	723,409
⇒	<b>Gifted Education</b>	527,714	402,834	511,242	390,260
⇒	<b>Special Education</b>	10,592,889	8,086,161	10,262,242	7,833,759
⇒	<b>Prevention, Intervention &amp; Remediation</b>	3,166,283	2,417,006	3,067,450	2,341,561
⇒	<b>VRS Retirement (Includes RHCC)</b>	4,453,390	3,399,528	5,099,948	3,893,083
⇒	<b>Social Security</b>	3,513,802	2,682,287	3,404,122	2,598,561
⇒	<b>Group Life</b>	205,937	157,204	174,570	133,260
⇒	English as a Second Language	338,037	258,043	348,916	266,348
	Remedial Summer School <sup>7</sup>	1,174,768	N/A1	1,047,220	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>106,271,153</b>	<b>59,872,615</b>	<b>104,186,065</b>	<b>58,279,724</b>
<b>II. School Facilities:</b>					
	Lottery	2,861,367	2,184,246	2,777,040	2,119,874
	Additional Lottery	122,275	93,340	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	372,386	161,206	365,010	158,013
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>3,356,028</b>	<b>2,438,792</b>	<b>3,142,050</b>	<b>2,277,887</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	119,599	N/A1	129,906	N/A1
	<b>At-Risk</b>	4,452,227	3,398,641	4,459,936	3,404,525
	At-Risk Four-Year-Olds Program	2,731,437	2,085,063	2,731,437	2,085,063
	<b>Compensation Supplement</b>	1,583,141	1,208,502	3,965,240	3,026,895
	Early Reading Intervention	303,654	231,797	406,429	310,251
	<b>Enrollment Loss</b>	606,031	N/A1	743,441	N/A1
	Academic Year Governor's School <sup>5</sup>	1,533,805	N/A1	1,605,190	N/A1
	ISAEP	47,152	N/A1	47,152	N/A1
	<u>K-3 Primary Class Size Reduction</u>	4,760,564	3,634,012	4,703,161	3,590,193
	School Breakfast <sup>7</sup>	58,558	N/A1	87,056	N/A1
	SOL Algebra Readiness	352,583	269,147	319,045	243,545
	Special Education - Regional Tuition <sup>5,7</sup>	24,741	N/A1	24,741	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	1,237,704	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	1,506,000	290,800	1,480,000	285,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>19,317,196</b>	<b>11,117,962</b>	<b>20,702,734</b>	<b>12,946,072</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	48,870	N/A1	48,870	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	182,409	N/A1	274,914	N/A1
	School Nutrition <sup>7</sup>	132,124	N/A1	127,357	N/A1
	Special Education - Homebound <sup>7</sup>	292,908	N/A1	388,027	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	4,549,580	N/A1	4,842,081	N/A1
	Special Education - Jails <sup>7</sup>	165,765	N/A1	167,375	N/A1
	Career and Technical Education <sup>5,6</sup>	674,510	N/A1	681,469	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>6,046,165</b>	<b>0</b>	<b>6,530,093</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>134,990,542</b>	<b>73,429,369</b>	<b>134,560,942</b>	<b>73,503,683</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
124	ROANOKE CITY	12,358.22	12,358.22	12,120.25	12,120.25
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3763		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	35,850,539	21,629,883	35,038,285	21,139,822
	Sales Tax <sup>8</sup>	12,133,452	N/A1	12,192,223	N/A1
⇒	<b>Textbooks</b>	772,941	466,342	758,057	457,362
⇒	<b>Vocational Education</b>	524,132	316,227	514,039	310,138
⇒	<b>Gifted Education</b>	316,021	190,666	309,935	186,995
⇒	<b>Special Education</b>	4,115,978	2,483,313	4,036,720	2,435,494
⇒	<b>Prevention, Intervention &amp; Remediation</b>	1,634,059	985,885	1,602,593	966,900
⇒	<b>VRS Retirement (Includes RHCC)</b>	2,420,257	1,460,225	2,804,537	1,692,075
⇒	<b>Social Security</b>	1,911,540	1,153,299	1,867,172	1,126,530
⇒	<b>Group Life</b>	115,617	69,756	98,272	59,291
⇒	English as a Second Language	425,598	256,778	470,559	283,905
	Remedial Summer School <sup>7</sup>	255,423	N/A1	270,952	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>60,475,557</b>	<b>29,012,374</b>	<b>59,963,344</b>	<b>28,658,512</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	1,713,526	1,033,830	1,683,554	1,015,747
	<b>Additional Lottery</b>	73,224	44,179	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	262,470	98,767	258,706	97,351
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>2,049,220</b>	<b>1,176,776</b>	<b>1,942,260</b>	<b>1,113,098</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	172,191	N/A1	187,435	N/A1
	<b>At-Risk</b>	2,258,446	1,362,599	2,261,692	1,364,558
	At-Risk Four-Year-Olds Program	1,407,816	849,385	1,574,905	950,195
	<b>Compensation Supplement</b>	909,523	548,747	2,305,617	1,391,059
	Early Reading Intervention	135,297	81,629	203,802	122,961
	<b>Enrollment Loss</b>	341,331	N/A1	309,592	N/A1
	Academic Year Governor's School <sup>5</sup>	334,820	N/A1	334,874	N/A1
	ISAEP	39,293	N/A1	39,293	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	2,248,170	1,356,400	2,234,707	1,348,277
	School Breakfast <sup>7</sup>	10,712	N/A1	16,647	N/A1
	SOL Algebra Readiness	191,276	115,403	177,324	106,986
	Special Education - Regional Tuition <sup>5,7</sup>	1,352,604	N/A1	1,352,605	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	486,526	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	882,000	166,000	882,000	166,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>10,770,005</b>	<b>4,480,163</b>	<b>11,880,493</b>	<b>5,450,036</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	23,039	N/A1	23,039	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	73,940	N/A1	174,931	N/A1
	School Nutrition <sup>7</sup>	78,495	N/A1	74,375	N/A1
	Special Education - Homebound <sup>7</sup>	155,217	N/A1	143,336	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	579,890	N/A1	627,297	N/A1
	Special Education - Jails <sup>7</sup>	169,279	N/A1	177,736	N/A1
	Career and Technical Education <sup>5,6</sup>	63,039	N/A1	66,732	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>1,142,900</b>	<b>0</b>	<b>1,287,446</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>74,437,682</b>	<b>34,669,313</b>	<b>75,073,543</b>	<b>35,221,646</b>

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

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

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

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
126	STAUNTON CITY	2,645.96	2,645.96	2,599.30	2,599.30
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3925		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	6,282,300	4,058,934	6,141,686	3,968,085
	Sales Tax <sup>8</sup>	3,571,242	N/A1	3,588,541	N/A1
⇒	<b>Textbooks</b>	161,192	104,145	158,350	102,308
⇒	<b>Vocational Education</b>	136,631	88,276	132,642	85,699
⇒	<b>Gifted Education</b>	65,904	42,580	64,742	41,829
⇒	<b>Special Education</b>	863,186	557,696	847,963	547,861
⇒	<b>Prevention, Intervention &amp; Remediation</b>	180,031	116,317	176,856	114,265
⇒	<b>VRS Retirement (Includes RHCC)</b>	490,264	316,755	570,046	368,301
⇒	<b>Social Security</b>	387,389	250,288	380,557	245,874
⇒	<b>Group Life</b>	22,504	14,540	20,528	13,263
⇒	English as a Second Language	14,886	9,618	15,560	10,053
	Remedial Summer School <sup>7</sup>	56,315	N/A1	71,160	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>12,231,844</b>	<b>5,559,149</b>	<b>12,168,631</b>	<b>5,497,538</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	357,346	230,878	351,676	227,214
	<b>Additional Lottery</b>	15,271	9,866	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	132,861	52,148	133,088	52,237
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>505,478</b>	<b>292,892</b>	<b>484,764</b>	<b>279,451</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	335,334	N/A1	329,389	N/A1
	<b>At-Risk</b>	173,197	111,901	162,561	105,029
	At-Risk Four-Year-Olds Program	150,630	97,321	197,377	127,523
	<b>Compensation Supplement</b>	180,031	116,316	456,353	294,845
	Early Reading Intervention	36,699	23,711	58,385	37,722
	<b>Enrollment Loss</b>	0	N/A1	49,620	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	256,267	165,572	259,318	167,543
	School Breakfast <sup>7</sup>	5,056	N/A1	5,823	N/A1
	SOL Algebra Readiness	22,174	14,326	22,256	14,379
	Special Education - Regional Tuition <sup>5,7</sup>	347,855	N/A1	418,728	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	150,945	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	232,000	41,200	232,000	41,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,905,904</b>	<b>570,347</b>	<b>2,207,527</b>	<b>788,241</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	193,642	N/A1	132,782	N/A1
	School Nutrition <sup>7</sup>	15,429	N/A1	15,624	N/A1
	Special Education - Homebound <sup>7</sup>	28,354	N/A1	35,603	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	1,817,874	N/A1	1,946,710	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	5,701	N/A1	7,206	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>2,060,999</b>	<b>0</b>	<b>2,137,924</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>16,704,225</b>	<b>6,422,388</b>	<b>16,998,846</b>	<b>6,565,230</b>

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
127	SUFFOLK CITY	13,490.26	13,490.26	13,499.45	13,499.45
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3014		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	39,610,514	17,089,334	39,662,217	17,111,641
	Sales Tax <sup>8</sup>	14,204,942	N/A1	14,273,747	N/A1
⇒	<b>Textbooks</b>	945,068	407,735	945,712	408,013
⇒	<b>Vocational Education</b>	735,095	317,145	735,596	317,361
⇒	<b>Gifted Education</b>	386,396	166,704	386,659	166,818
⇒	<b>Special Education</b>	4,203,235	1,813,420	4,206,099	1,814,655
⇒	<b>Prevention, Intervention &amp; Remediation</b>	1,130,915	487,916	1,131,686	488,248
⇒	<b>VRS Retirement (Includes RHCC)</b>	2,742,469	1,183,195	3,253,597	1,403,713
⇒	<b>Social Security</b>	2,167,587	935,172	2,169,065	935,809
⇒	<b>Group Life</b>	131,940	56,923	113,169	48,825
⇒	English as a Second Language	16,374	7,064	15,948	6,881
	Remedial Summer School <sup>7</sup>	428,857	N/A1	605,259	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>66,703,392</b>	<b>22,464,608</b>	<b>67,498,754</b>	<b>22,701,964</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	2,095,115	903,904	2,100,315	906,148
	<b>Additional Lottery</b>	89,531	38,627	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	293,968	88,602	294,038	88,623
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>2,478,614</b>	<b>1,031,133</b>	<b>2,394,353</b>	<b>994,771</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	973,055	419,809	925,465	399,277
	At-Risk Four-Year-Olds Program	788,440	340,160	788,440	340,160
	<b>Compensation Supplement</b>	1,017,824	439,124	2,640,600	1,139,245
	Early Reading Intervention	120,852	52,140	149,626	64,554
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	1,497,302	645,987	1,494,720	644,873
	School Breakfast <sup>7</sup>	22,063	N/A1	24,694	N/A1
	SOL Algebra Readiness	135,641	58,520	135,547	58,480
	Special Education - Regional Tuition <sup>5,7</sup>	1,234,458	N/A1	1,456,191	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	463,838	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	622,000	119,200	622,000	119,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>6,899,049</b>	<b>2,074,940</b>	<b>8,260,859</b>	<b>2,765,789</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	101,946	N/A1	129,826	N/A1
	School Nutrition <sup>7</sup>	73,130	N/A1	72,344	N/A1
	Special Education - Homebound <sup>7</sup>	22,044	N/A1	38,982	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	42,257	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	143,690	N/A1	151,448	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>383,068</b>	<b>0</b>	<b>392,601</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>76,464,123</b>	<b>25,570,681</b>	<b>78,546,567</b>	<b>26,462,524</b>

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

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

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		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
128	VIRGINIA BEACH CITY	71,451.79	71,451.79	70,345.10	70,345.10
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3492		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	196,584,793	105,481,576	193,036,759	103,577,806
	Sales Tax <sup>8</sup>	72,626,804	N/A1	72,978,591	N/A1
⇒	<b>Textbooks</b>	4,663,103	2,502,083	4,590,878	2,463,329
⇒	<b>Vocational Education</b>	3,348,059	1,796,469	3,296,203	1,768,645
⇒	<b>Gifted Education</b>	1,906,534	1,022,990	1,877,004	1,007,145
⇒	<b>Special Education</b>	21,436,879	11,502,394	21,104,852	11,324,239
⇒	<b>Prevention, Intervention &amp; Remediation</b>	2,790,049	1,497,058	2,746,835	1,473,871
⇒	<b>VRS Retirement (Includes RHCC)</b>	13,159,733	7,061,123	15,336,498	8,229,110
⇒	<b>Social Security</b>	10,416,184	5,589,016	10,254,852	5,502,450
⇒	<b>Group Life</b>	604,511	324,363	549,367	294,774
⇒	<b>English as a Second Language</b>	594,200	318,830	631,603	338,899
	Remedial Summer School <sup>7</sup>	1,053,481	N/A1	1,165,673	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>329,184,330</b>	<b>137,095,902</b>	<b>327,569,115</b>	<b>135,980,268</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	10,337,598	5,546,849	10,195,795	5,470,762
	<b>Additional Lottery</b>	441,758	237,034	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	1,080,019	377,143	1,057,443	369,259
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>11,859,375</b>	<b>6,161,026</b>	<b>11,253,238</b>	<b>5,840,021</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	2,008,362	1,077,628	1,703,821	914,220
	At-Risk Four-Year-Olds Program	2,611,530	1,401,270	2,611,530	1,401,270
	<b>Compensation Supplement</b>	4,929,087	2,644,802	12,589,663	6,755,240
	Early Reading Intervention	618,313	331,768	809,525	434,367
	<b>Enrollment Loss</b>	2,890,481	N/A1	2,125,725	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	62,869	N/A1	62,869	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	3,746,721	2,010,379	3,616,245	1,940,370
	School Breakfast <sup>7</sup>	35,264	N/A1	64,572	N/A1
	SOL Algebra Readiness	413,644	221,949	404,796	217,202
	Special Education - Regional Tuition <sup>5,7</sup>	8,238,408	N/A1	8,498,139	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	2,703,529	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	2,312,000	462,400	2,390,000	478,000
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>30,570,208</b>	<b>8,150,196</b>	<b>34,876,885</b>	<b>12,140,669</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	59,977	N/A1	59,977	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	435,483	N/A1	486,542	N/A1
	School Nutrition <sup>7</sup>	327,099	N/A1	328,834	N/A1
	Special Education - Homebound <sup>7</sup>	28,799	N/A1	45,292	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	852,016	N/A1	911,301	N/A1
	Special Education - Jails <sup>7</sup>	161,207	N/A1	169,113	N/A1
	Career and Technical Education <sup>5,6</sup>	305,492	N/A1	327,374	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>2,170,073</b>	<b>0</b>	<b>2,328,432</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>373,783,986</b>	<b>151,407,124</b>	<b>376,027,670</b>	<b>153,960,958</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
130	WAYNESBORO CITY	2,964.17	2,964.17	2,968.35	2,968.35
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3160		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	8,438,799	3,898,626	8,465,776	3,911,090
	Sales Tax <sup>8</sup>	3,091,075	N/A1	3,106,048	N/A1
⇒	<b>Textbooks</b>	203,317	93,930	203,604	94,062
⇒	<b>Vocational Education</b>	166,254	76,808	166,489	76,916
⇒	<b>Gifted Education</b>	83,127	38,404	83,244	38,458
⇒	<b>Special Education</b>	703,540	325,027	704,532	325,486
⇒	<b>Prevention, Intervention &amp; Remediation</b>	269,656	124,578	270,037	124,754
⇒	<b>VRS Retirement (Includes RHCC)</b>	583,918	269,763	692,350	319,858
⇒	<b>Social Security</b>	460,241	212,626	462,920	213,864
⇒	<b>Group Life</b>	26,357	12,177	24,364	11,256
⇒	English as a Second Language	91,090	42,083	84,930	39,237
	Remedial Summer School <sup>7</sup>	75,806	N/A1	74,779	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>14,193,180</b>	<b>5,094,022</b>	<b>14,339,073</b>	<b>5,154,981</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	450,732	208,233	452,180	208,902
	<b>Additional Lottery</b>	19,261	8,898	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	142,171	44,926	141,735	44,788
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>612,164</b>	<b>262,057</b>	<b>593,915</b>	<b>253,690</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	284,302	131,344	278,305	128,574
	At-Risk Four-Year-Olds Program	140,357	64,843	140,357	64,843
	<b>Compensation Supplement</b>	216,942	100,225	560,377	258,888
	Early Reading Intervention	24,417	11,280	41,320	19,089
	<b>Enrollment Loss</b>	44,543	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	387,347	178,950	406,528	187,811
	School Breakfast <sup>7</sup>	3,209	N/A1	5,028	N/A1
	SOL Algebra Readiness	34,633	16,000	32,755	15,132
	Special Education - Regional Tuition <sup>5,7</sup>	4,814	N/A1	4,814	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	105,877	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	206,000	41,200	206,000	41,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,468,158</b>	<b>543,842</b>	<b>1,691,201</b>	<b>715,537</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	28,018	N/A1	16,945	N/A1
	School Nutrition <sup>7</sup>	16,424	N/A1	16,490	N/A1
	Special Education - Homebound <sup>7</sup>	14,137	N/A1	17,040	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	6,121	N/A1	7,610	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>64,700</b>	<b>0</b>	<b>58,085</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>16,338,202</b>	<b>5,899,921</b>	<b>16,682,274</b>	<b>6,124,208</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
131	WILLIAMSBURG	759.33	759.33	737.25	737.25
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.8000		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	676,739	2,706,957	652,221	2,608,886
	Sales Tax <sup>8</sup>	713,637	N/A1	717,094	N/A1
⇒	<b>Textbooks</b>	15,229	60,916	14,786	59,145
⇒	<b>Vocational Education</b>	9,416	37,663	9,289	37,157
⇒	<b>Gifted Education</b>	6,226	24,906	6,193	24,772
⇒	<b>Special Education</b>	75,477	301,909	73,135	292,541
⇒	<b>Prevention, Intervention &amp; Remediation</b>	9,264	37,055	8,994	35,978
⇒	<b>VRS Retirement (Includes RHCC)</b>	44,193	176,772	50,723	202,891
⇒	<b>Social Security</b>	34,929	139,716	33,914	135,654
⇒	<b>Group Life</b>	2,126	8,504	1,769	7,078
⇒	<b>English as a Second Language</b>	7,032	28,128	10,022	40,088
	Remedial Summer School <sup>7</sup>	13,266	N/A1	8,302	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>1,607,534</b>	<b>3,522,526</b>	<b>1,586,442</b>	<b>3,444,190</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	33,761	135,045	32,839	131,354
	<b>Additional Lottery</b>	1,443	5,771	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	103,034	82,427	103,130	82,504
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>138,238</b>	<b>223,243</b>	<b>135,969</b>	<b>213,858</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	7,316	29,264	6,200	24,800
	At-Risk Four-Year-Olds Program	4,560	18,240	4,560	18,240
	<b>Compensation Supplement</b>	16,553	66,212	41,581	166,324
	Early Reading Intervention	2,746	10,984	2,746	10,984
	<b>Enrollment Loss</b>	0	N/A1	5,862	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	17,163	68,652	17,016	68,064
	School Breakfast <sup>7</sup>	9,362	N/A1	9,276	N/A1
	SOL Algebra Readiness	0	0	1,125	4,500
	Special Education - Regional Tuition <sup>5,7</sup>	18,799	N/A1	12,969	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	61,856	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	362,000	72,400	414,000	82,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>516,072</b>	<b>265,752</b>	<b>531,052</b>	<b>375,712</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	32,941	N/A1	35,268	N/A1
	Special Education - Homebound <sup>7</sup>	3,757	N/A1	3,610	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	627,938	N/A1	896,927	N/A1
	Special Education - Jails <sup>7</sup>	88,673	N/A1	90,014	N/A1
	Career and Technical Education <sup>5,6</sup>	67,709	N/A1	70,715	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>821,017</b>	<b>0</b>	<b>1,096,535</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>3,082,861</b>	<b>4,011,521</b>	<b>3,349,998</b>	<b>4,033,760</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
132	WINCHESTER CITY	3,707.99	3,707.99	3,626.65	3,626.65
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.5602		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	6,779,074	8,634,919	6,800,641	8,662,390
	Sales Tax <sup>8</sup>	3,418,882	N/A1	3,435,442	N/A1
⇒	<b>Textbooks</b>	163,534	208,303	159,947	203,734
⇒	<b>Vocational Education</b>	150,031	191,104	151,525	193,007
⇒	<b>Gifted Education</b>	66,862	85,166	66,990	85,329
⇒	<b>Special Education</b>	738,740	940,979	740,080	942,685
⇒	<b>Prevention, Intervention &amp; Remediation</b>	161,447	205,644	161,095	205,197
⇒	<b>VRS Retirement (Includes RHCC)</b>	476,186	606,547	564,630	719,204
⇒	<b>Social Security</b>	375,078	477,760	376,420	479,469
⇒	<b>Group Life</b>	22,831	29,081	19,140	24,380
⇒	<b>English as a Second Language</b>	216,238	275,435	226,066	287,954
	Remedial Summer School <sup>7</sup>	119,953	N/A1	131,953	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>12,688,856</b>	<b>11,654,938</b>	<b>12,833,929</b>	<b>11,803,349</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	362,537	461,786	355,223	452,469
	<b>Additional Lottery</b>	15,492	19,734	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	133,666	74,880	133,582	74,833
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>511,695</b>	<b>556,400</b>	<b>488,805</b>	<b>527,302</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	161,097	205,199	153,310	195,280
	At-Risk Four-Year-Olds Program	137,877	175,622	140,384	178,816
	<b>Compensation Supplement</b>	174,493	222,262	452,980	576,988
	Early Reading Intervention	35,022	44,610	56,917	72,499
	<b>Enrollment Loss</b>	0	N/A1	45,753	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	15,717	N/A1	15,717	N/A1
	<b>K-3 Primary Class Size Reduction</b>	257,965	328,586	257,730	328,286
	School Breakfast <sup>7</sup>	3,648	N/A1	6,132	N/A1
	SOL Algebra Readiness	21,061	26,827	21,519	27,410
	Special Education - Regional Tuition <sup>5,7</sup>	320,787	N/A1	312,893	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	207,496	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	206,000	41,200	232,000	46,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,541,163</b>	<b>1,044,306</b>	<b>1,695,335</b>	<b>1,425,679</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	146,615	N/A1	230,916	N/A1
	School Nutrition <sup>7</sup>	21,127	N/A1	20,792	N/A1
	Special Education - Homebound <sup>7</sup>	2,218	N/A1	11,196	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	87,530	N/A1	92,629	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	16,548	N/A1	18,183	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>274,039</b>	<b>0</b>	<b>373,715</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>15,015,753</b>	<b>13,255,644</b>	<b>15,391,784</b>	<b>13,756,330</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
134	FAIRFAX CITY	2,770.12	2,770.12	2,807.00	2,807.00
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.8000		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	2,690,454	10,761,816	2,745,410	10,981,640
	Sales Tax <sup>8</sup>	2,680,914	N/A1	2,693,899	N/A1
⇒	<b>Textbooks</b>	55,558	222,230	56,297	225,189
⇒	<b>Vocational Education</b>	33,241	132,966	33,684	134,736
⇒	<b>Gifted Education</b>	24,931	99,724	25,263	101,052
⇒	<b>Special Education</b>	306,375	1,225,501	310,454	1,241,817
⇒	<b>Prevention, Intervention &amp; Remediation</b>	26,593	106,373	26,947	107,789
⇒	<b>VRS Retirement (Includes RHCC)</b>	173,964	695,854	208,841	835,363
⇒	<b>Social Security</b>	137,398	549,592	139,227	556,909
⇒	<b>Group Life</b>	8,310	33,241	7,298	29,193
⇒	English as a Second Language	112,801	451,204	128,025	512,100
	Remedial Summer School <sup>7</sup>	0	N/A1	0	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>6,250,539</b>	<b>14,278,501</b>	<b>6,375,345</b>	<b>14,725,788</b>
<b>II. School Facilities:</b>					
	Lottery	123,165	492,660	125,029	500,118
	Additional Lottery	5,263	21,053	<i>Funding for FY 2007 Only</i>	
	School Construction Grants Program <sup>4</sup>	111,146	88,917	111,407	89,126
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>239,574</b>	<b>602,630</b>	<b>236,436</b>	<b>589,244</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	16,707	66,828	13,608	54,432
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	67,037	268,148	175,718	702,872
	Early Reading Intervention	9,651	38,604	14,476	57,904
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	0	N/A1	0	N/A1
	<b>K-3 Primary Class Size Reduction</b>	59,281	237,124	62,145	248,580
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	3,707	14,828	3,707	14,828
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	232,160	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	0	0	0	0
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>388,543</b>	<b>625,532</b>	<b>269,654</b>	<b>1,078,616</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	0	N/A1	0	N/A1
	Special Education - Homebound <sup>7</sup>	0	N/A1	0	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	0	N/A1	0	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>6,878,656</b>	<b>15,506,663</b>	<b>6,881,435</b>	<b>16,393,648</b>

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

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
135	FRANKLIN CITY	1,286.75	1,286.75	1,259.20	1,259.20
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2728		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	4,038,196	1,514,879	3,940,629	1,478,278
	Sales Tax <sup>8</sup>	1,157,326	N/A1	1,162,931	N/A1
⇒	<b>Textbooks</b>	93,834	35,201	91,825	34,447
⇒	<b>Vocational Education</b>	127,259	47,739	124,534	46,717
⇒	<b>Gifted Education</b>	37,429	14,041	37,543	14,084
⇒	<b>Special Education</b>	771,973	289,596	755,444	283,396
⇒	<b>Prevention, Intervention &amp; Remediation</b>	244,224	91,618	238,995	89,656
⇒	<b>VRS Retirement (Includes RHCC)</b>	326,568	122,508	378,180	141,870
⇒	<b>Social Security</b>	258,260	96,883	252,731	94,809
⇒	<b>Group Life</b>	14,972	5,616	12,820	4,809
⇒	English as a Second Language	4,648	1,744	2,834	1,063
	Remedial Summer School <sup>7</sup>	135,122	N/A1	144,060	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>7,209,811</b>	<b>2,219,825</b>	<b>7,142,526</b>	<b>2,189,129</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	208,021	78,036	203,933	76,503
	<b>Additional Lottery</b>	8,889	3,335	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	119,609	32,629	119,272	32,537
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>336,519</b>	<b>114,000</b>	<b>323,205</b>	<b>109,040</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	382,269	143,403	390,446	146,471
	At-Risk Four-Year-Olds Program	95,336	35,764	95,336	35,764
	<b>Compensation Supplement</b>	116,030	43,527	293,021	109,923
	Early Reading Intervention	7,987	2,996	17,971	6,742
	<b>Enrollment Loss</b>	44,020	N/A1	60,343	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	328,478	123,224	353,629	132,660
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	32,729	12,278	26,739	10,031
	Special Education - Regional Tuition <sup>5,7</sup>	355,164	N/A1	446,684	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	33,139	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,531,011</b>	<b>386,792</b>	<b>1,820,028</b>	<b>467,191</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	2,044	N/A1	2,044	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	22,741	N/A1	36,264	N/A1
	School Nutrition <sup>7</sup>	7,691	N/A1	7,685	N/A1
	Special Education - Homebound <sup>7</sup>	4,074	N/A1	2,345	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	19,432	N/A1	20,713	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>55,982</b>	<b>0</b>	<b>69,051</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>9,133,323</b>	<b>2,720,617</b>	<b>9,354,810</b>	<b>2,765,360</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
136	CHESAPEAKE CITY	39,453.08	39,453.08	39,014.10	39,014.10
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3186		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	112,588,025	52,642,420	111,107,474	51,950,163
	Sales Tax <sup>8</sup>	40,477,928	N/A1	40,673,993	N/A1
⇒	<b>Textbooks</b>	2,695,860	1,260,495	2,665,864	1,246,470
⇒	<b>Vocational Education</b>	2,580,800	1,206,696	2,552,084	1,193,270
⇒	<b>Gifted Education</b>	1,075,333	502,790	1,063,368	497,196
⇒	<b>Special Education</b>	14,301,932	6,687,108	14,142,799	6,612,703
⇒	<b>Prevention, Intervention &amp; Remediation</b>	1,720,533	804,464	1,701,389	795,513
⇒	<b>VRS Retirement (Includes RHCC)</b>	7,849,933	3,670,368	9,171,552	4,288,313
⇒	<b>Social Security</b>	6,183,166	2,891,043	6,114,368	2,858,875
⇒	<b>Group Life</b>	376,367	175,977	319,010	149,159
⇒	English as a Second Language	312,158	145,955	303,143	141,740
	Remedial Summer School <sup>7</sup>	1,645,398	N/A1	1,449,847	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>191,807,433</b>	<b>69,987,316</b>	<b>191,264,891</b>	<b>69,733,402</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	5,976,433	2,794,382	5,920,569	2,768,261
	<b>Additional Lottery</b>	255,392	119,413	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	661,388	210,718	653,514	208,210
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>6,893,213</b>	<b>3,124,513</b>	<b>6,574,083</b>	<b>2,976,471</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	1,191,619	557,161	1,019,386	476,631
	At-Risk Four-Year-Olds Program	932,155	435,845	1,180,730	552,070
	<b>Compensation Supplement</b>	2,903,400	1,357,533	7,443,578	3,480,370
	Early Reading Intervention	308,724	144,349	424,730	198,590
	<b>Enrollment Loss</b>	337,303	N/A1	875,156	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	47,152	N/A1	47,152	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	2,241,549	1,048,074	2,286,571	1,069,125
	School Breakfast <sup>7</sup>	29,655	N/A1	34,693	N/A1
	SOL Algebra Readiness	253,285	118,428	243,564	113,882
	Special Education - Regional Tuition <sup>5,7</sup>	5,008,869	N/A1	5,491,794	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	1,398,230	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	1,246,000	249,200	1,272,000	254,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>15,897,940</b>	<b>3,910,590</b>	<b>20,319,354</b>	<b>6,145,068</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	6,849	N/A1	6,849	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	735,379	N/A1	1,007,761	N/A1
	School Nutrition <sup>7</sup>	162,092	N/A1	156,380	N/A1
	Special Education - Homebound <sup>7</sup>	202,008	N/A1	300,021	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	1,434,276	N/A1	1,627,501	N/A1
	Special Education - Jails <sup>7</sup>	92,070	N/A1	91,694	N/A1
	Career and Technical Education <sup>5,6</sup>	203,850	N/A1	215,906	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>2,836,524</b>	<b>0</b>	<b>3,406,112</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>217,435,110</b>	<b>77,022,419</b>	<b>221,564,440</b>	<b>78,854,941</b>

<sup>1</sup> "N/A" = no local match required for this program.<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.<sup>3</sup> Columns may not add due to rounding.<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.<sup>7</sup> Projected entitlement. Final reimbursements will be based on actual expenditures, subject to the availability of funds.<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
137	LEXINGTON CITY	634.77	634.77	629.70	629.70
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3982		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	1,636,982	1,083,161	1,622,635	1,073,668
	Sales Tax <sup>8</sup>	510,177	N/A1	512,649	N/A1
⇒	<b>Textbooks</b>	38,307	25,347	38,001	25,145
⇒	<b>Vocational Education</b>	43,930	29,068	43,201	28,585
⇒	<b>Gifted Education</b>	15,280	10,111	15,158	10,030
⇒	<b>Special Education</b>	118,803	78,609	117,855	77,982
⇒	<b>Prevention, Intervention &amp; Remediation</b>	19,864	13,144	19,706	13,039
⇒	<b>VRS Retirement (Includes RHCC)</b>	108,488	71,785	127,707	84,502
⇒	<b>Social Security</b>	85,568	56,619	85,265	56,418
⇒	<b>Group Life</b>	4,966	3,286	4,547	3,009
⇒	English as a Second Language	3,847	2,545	8,712	5,765
	Remedial Summer School <sup>7</sup>	8,182	N/A1	14,840	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>2,594,394</b>	<b>1,373,675</b>	<b>2,610,276</b>	<b>1,378,143</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	84,923	56,192	84,397	55,844
	<b>Additional Lottery</b>	3,629	2,401	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	107,761	42,910	107,865	42,952
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>196,313</b>	<b>101,503</b>	<b>192,262</b>	<b>98,796</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	10,379	6,868	8,376	5,542
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	39,728	26,287	102,317	67,701
	Early Reading Intervention	1,652	1,093	4,957	3,280
	<b>Enrollment Loss</b>	0	N/A1	5,874	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	0	N/A1	0	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	45,967	30,416	46,263	30,611
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	3,386	2,240	3,386	2,240
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	22,009	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	102,000	20,400	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>225,121</b>	<b>87,304</b>	<b>299,173</b>	<b>134,974</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	1,988	N/A1	1,985	N/A1
	Special Education - Homebound <sup>7</sup>	343	N/A1	706	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	0	N/A1	0	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>2,330</b>	<b>0</b>	<b>2,691</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>3,018,158</b>	<b>1,562,482</b>	<b>3,104,402</b>	<b>1,611,913</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.



## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
138	EMPORIA	932.19	932.19	932.85	932.85
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2836		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	3,062,458	1,212,330	3,090,675	1,223,500
	Sales Tax <sup>8</sup>	901,686	N/A1	906,054	N/A1
⇒	<b>Textbooks</b>	66,969	26,511	67,016	26,530
⇒	<b>Vocational Education</b>	73,461	29,081	73,512	29,101
⇒	<b>Gifted Education</b>	26,713	10,575	26,732	10,582
⇒	<b>Special Education</b>	397,355	157,300	397,635	157,411
⇒	<b>Prevention, Intervention &amp; Remediation</b>	130,226	51,552	129,649	51,324
⇒	<b>VRS Retirement (Includes RHCC)</b>	219,046	86,713	259,298	102,648
⇒	<b>Social Security</b>	172,966	68,472	173,088	68,520
⇒	<b>Group Life</b>	10,017	3,966	9,356	3,704
⇒	English as a Second Language	16,410	6,496	27,125	10,738
	Remedial Summer School <sup>7</sup>	0	N/A1	0	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>5,077,307</b>	<b>1,652,996</b>	<b>5,160,140</b>	<b>1,684,058</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	148,464	58,772	148,836	58,919
	<b>Additional Lottery</b>	6,344	2,512	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	114,139	32,370	113,754	32,261
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>268,947</b>	<b>93,654</b>	<b>262,590</b>	<b>91,180</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	171,474	67,881	174,959	69,261
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	80,139	31,724	208,508	82,542
	Early Reading Intervention	13,770	5,451	17,704	7,008
	<b>Enrollment Loss</b>	56,052	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	0	N/A1	0	N/A1
	<b>K-3 Primary Class Size Reduction</b>	198,300	78,501	197,729	78,275
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	14,155	5,604	14,059	5,566
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	27,704	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	0	0	0	0
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>561,594</b>	<b>189,161</b>	<b>612,959</b>	<b>242,652</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	0	N/A1	0	N/A1
	Special Education - Homebound <sup>7</sup>	0	N/A1	0	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	0	N/A1	0	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>5,907,848</b>	<b>1,935,811</b>	<b>6,035,689</b>	<b>2,017,890</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
139	SALEM CITY	3,967.95	3,967.95	3,936.25	3,936.25
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3768		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	10,388,364	6,281,026	10,301,495	6,228,504
	Sales Tax <sup>8</sup>	3,245,745	N/A1	3,261,466	N/A1
⇒	<b>Textbooks</b>	247,975	149,931	245,994	148,733
⇒	<b>Vocational Education</b>	185,462	112,134	183,980	111,238
⇒	<b>Gifted Education</b>	101,386	61,300	100,576	60,810
⇒	<b>Special Education</b>	1,016,331	614,496	1,008,212	609,587
⇒	<b>Prevention, Intervention &amp; Remediation</b>	103,859	62,795	103,029	62,294
⇒	<b>VRS Retirement (Includes RHCC)</b>	694,864	420,130	814,420	492,415
⇒	<b>Social Security</b>	548,967	331,917	544,582	329,266
⇒	<b>Group Life</b>	32,147	19,437	29,437	17,798
⇒	English as a Second Language	27,222	16,459	25,331	15,316
	Remedial Summer School <sup>7</sup>	81,136	N/A1	85,293	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>16,673,458</b>	<b>8,069,625</b>	<b>16,703,815</b>	<b>8,075,961</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	549,734	332,381	546,323	330,319
	<b>Additional Lottery</b>	23,492	14,204	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	150,035	56,533	150,918	56,866
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>723,261</b>	<b>403,118</b>	<b>697,241</b>	<b>387,185</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	74,096	44,800	60,403	36,521
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	254,701	153,998	650,064	393,043
	Early Reading Intervention	37,647	22,762	54,760	33,109
	<b>Enrollment Loss</b>	0	N/A1	37,330	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	152,296	92,081	153,991	93,106
	School Breakfast <sup>7</sup>	1,239	N/A1	3,640	N/A1
	SOL Algebra Readiness	17,531	10,600	17,531	10,600
	Special Education - Regional Tuition <sup>5,7</sup>	223,545	N/A1	232,860	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	131,497	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	206,000	41,200	206,000	41,200
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,106,411</b>	<b>365,441</b>	<b>1,424,438</b>	<b>607,579</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	129,581	N/A1	157,408	N/A1
	School Nutrition <sup>7</sup>	22,734	N/A1	23,096	N/A1
	Special Education - Homebound <sup>7</sup>	28,776	N/A1	41,381	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	3,867	N/A1
	Career and Technical Education <sup>5,6</sup>	13,807	N/A1	16,511	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>194,899</b>	<b>0</b>	<b>242,263</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>18,698,029</b>	<b>8,838,184</b>	<b>19,067,757</b>	<b>9,070,725</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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## Virginia Department of Education

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
140	BEDFORD CITY	887.83	887.83	896.95	896.95
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2889		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	2,821,994	1,146,497	2,863,227	1,163,249
	Sales Tax <sup>8</sup>	694,397	N/A1	697,760	N/A1
⇒	<b>Textbooks</b>	63,310	25,721	63,961	25,985
⇒	<b>Vocational Education</b>	52,401	21,289	52,939	21,508
⇒	<b>Gifted Education</b>	25,253	10,260	25,513	10,365
⇒	<b>Special Education</b>	224,756	91,312	227,064	92,250
⇒	<b>Prevention, Intervention &amp; Remediation</b>	43,562	17,698	43,372	17,621
⇒	<b>VRS Retirement (Includes RHCC)</b>	175,512	71,305	209,843	85,253
⇒	<b>Social Security</b>	138,894	56,429	139,683	56,749
⇒	<b>Group Life</b>	8,207	3,334	7,016	2,850
⇒	English as a Second Language	5,303	2,154	4,751	1,930
	Remedial Summer School <sup>7</sup>	0	N/A1	0	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>4,253,589</b>	<b>1,445,999</b>	<b>4,335,129</b>	<b>1,477,760</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	140,352	57,021	142,049	57,711
	<b>Additional Lottery</b>	5,998	2,437	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	113,231	32,712	112,992	32,643
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>259,581</b>	<b>92,170</b>	<b>255,041</b>	<b>90,354</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	35,278	14,332	31,771	12,908
	At-Risk Four-Year-Olds Program	37,831	15,370	64,852	26,348
	<b>Compensation Supplement</b>	65,659	26,675	171,574	69,706
	Early Reading Intervention	7,810	3,173	9,763	3,966
	<b>Enrollment Loss</b>	30,396	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	0	N/A1	0	N/A1
	<b>K-3 Primary Class Size Reduction</b>	107,449	43,654	109,400	44,446
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	6,049	2,458	4,001	1,625
	Special Education - Regional Tuition <sup>5,7</sup>	0	N/A1	0	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	21,035	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	0	0	0	0
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>311,507</b>	<b>105,662</b>	<b>391,361</b>	<b>158,999</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	0	N/A1	0	N/A1
	Special Education - Homebound <sup>7</sup>	0	N/A1	0	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	0	N/A1	0	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>4,824,677</b>	<b>1,643,831</b>	<b>4,981,531</b>	<b>1,727,113</b>

<sup>1</sup> "N/A" = no local match required for this program.<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.<sup>3</sup> Columns may not add due to rounding.<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.<sup>7</sup> Projected entitlement. Final reimbursements will be based on actual expenditures, subject to the availability of funds.<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
142	POQUOSON CITY	2,569.11	2,569.11	2,465.55	2,465.55
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3299		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	7,398,691	3,642,483	7,046,140	3,468,918
	Sales Tax <sup>8</sup>	2,176,911	N/A1	2,187,456	N/A1
⇒	<b>Textbooks</b>	172,638	84,992	165,679	81,566
⇒	<b>Vocational Education</b>	125,674	61,871	120,608	59,377
⇒	<b>Gifted Education</b>	70,584	34,750	67,739	33,349
⇒	<b>Special Education</b>	533,684	262,741	512,171	252,149
⇒	<b>Prevention, Intervention &amp; Remediation</b>	20,659	10,171	19,826	9,761
⇒	<b>VRS Retirement (Includes RHCC)</b>	457,936	225,448	520,432	256,216
⇒	<b>Social Security</b>	361,528	177,986	346,955	170,811
⇒	<b>Group Life</b>	20,659	10,171	18,174	8,947
⇒	English as a Second Language	9,281	4,569	8,955	4,409
	Remedial Summer School <sup>7</sup>	32,302	N/A1	34,977	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>11,380,547</b>	<b>4,515,182</b>	<b>11,049,112</b>	<b>4,345,503</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	382,721	188,419	367,954	181,149
	<b>Additional Lottery</b>	16,355	8,052	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	135,442	44,682	135,456	44,687
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>534,518</b>	<b>241,153</b>	<b>503,410</b>	<b>225,836</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	7,745	3,813	3,867	1,904
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	172,156	84,755	426,259	209,854
	Early Reading Intervention	9,200	4,529	9,200	4,529
	<b>Enrollment Loss</b>	0	N/A1	207,188	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	0	0	0	0
	School Breakfast <sup>7</sup>	5,269	N/A1	6,847	N/A1
	SOL Algebra Readiness	3,770	1,856	3,770	1,856
	Special Education - Regional Tuition <sup>5,7</sup>	122,495	N/A1	150,352	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	77,805	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>560,299</b>	<b>125,753</b>	<b>969,342</b>	<b>248,943</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	1,348	N/A1	1,348	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	10,059	N/A1	12,089	N/A1
	School Nutrition <sup>7</sup>	9,605	N/A1	9,933	N/A1
	Special Education - Homebound <sup>7</sup>	4,751	N/A1	6,192	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	12,154	N/A1	13,822	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>37,917</b>	<b>0</b>	<b>43,384</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>12,513,281</b>	<b>4,882,088</b>	<b>12,565,248</b>	<b>4,820,282</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.

## Virginia Department of Education

## Based on House of Delegates Amendments to the Governor's Amended FY 2008 Direct Aid Budget (HB 29)

Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
143	MANASSAS CITY	6,243.17	6,243.17	6,187.35	6,187.35
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.4335		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	16,044,957	12,278,004	15,891,472	12,160,553
	Sales Tax <sup>8</sup>	6,670,013	N/A1	6,702,321	N/A1
⇒	<b>Textbooks</b>	354,666	271,399	351,495	268,973
⇒	<b>Vocational Education</b>	300,624	230,045	297,936	227,988
⇒	<b>Gifted Education</b>	159,154	121,789	157,731	120,700
⇒	<b>Special Education</b>	1,347,504	1,031,144	1,335,456	1,021,924
⇒	<b>Prevention, Intervention &amp; Remediation</b>	208,669	159,678	206,803	158,251
⇒	<b>VRS Retirement (Includes RHCC)</b>	1,057,490	809,218	1,237,312	946,822
⇒	<b>Social Security</b>	834,675	638,714	827,212	633,003
⇒	<b>Group Life</b>	49,515	37,890	42,062	32,187
⇒	English as a Second Language	1,260,925	964,891	1,256,480	961,490
⇒	Remedial Summer School <sup>7</sup>	112,498	N/A1	145,054	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>28,400,690</b>	<b>16,542,772</b>	<b>28,451,334</b>	<b>16,531,891</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	786,256	601,663	780,628	597,356
	<b>Additional Lottery</b>	33,599	25,711	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	173,897	75,384	172,826	74,920
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>993,752</b>	<b>702,758</b>	<b>953,454</b>	<b>672,276</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	123,733	94,684	101,520	77,686
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	403,190	308,531	1,034,014	791,253
	Early Reading Intervention	128,138	98,054	179,393	137,276
	<b>Enrollment Loss</b>	88,598	N/A1	64,507	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	23,576	N/A1	23,576	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	433,755	331,920	429,974	329,027
	School Breakfast <sup>7</sup>	9,692	N/A1	10,597	N/A1
	SOL Algebra Readiness	28,001	21,427	26,209	20,056
	Special Education - Regional Tuition <sup>5,7</sup>	1,185,292	N/A1	1,308,849	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	309,311	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	284,000	56,800	284,000	56,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>3,017,286</b>	<b>911,416</b>	<b>3,462,639</b>	<b>1,412,098</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	25,161	N/A1	97,583	N/A1
	School Nutrition <sup>7</sup>	26,632	N/A1	27,376	N/A1
	Special Education - Homebound <sup>7</sup>	22,867	N/A1	34,993	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	30,310	N/A1	33,687	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>104,970</b>	<b>0</b>	<b>193,639</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>32,516,698</b>	<b>18,156,946</b>	<b>33,061,066</b>	<b>18,616,265</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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.

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## Virginia Department of Education

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Standards of Quality (SOQ), Incentive, Categorical, and School Facilities Programs in Direct Aid to Public Education - As of February 22, 2008

NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
144	MANASSAS PARK CITY	2,383.37	2,383.37	2,391.25	2,391.25
2006-2008 Composite Index:		FY 2007		FY 2008	
0.3650		FY 2007 State Share	FY 2007 Local Share	FY 2008 State Share	FY 2008 Local Share
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	7,298,048	4,194,941	7,355,203	4,227,794
	Sales Tax <sup>8</sup>	1,946,831	N/A1	1,956,261	N/A1
⇒	<b>Textbooks</b>	151,768	87,237	152,270	87,525
⇒	<b>Vocational Education</b>	89,293	51,326	89,588	51,496
⇒	<b>Gifted Education</b>	68,105	39,147	68,330	39,276
⇒	<b>Special Education</b>	641,698	368,850	645,339	370,943
⇒	<b>Prevention, Intervention &amp; Remediation</b>	122,589	70,464	122,994	70,697
⇒	<b>VRS Retirement (Includes RHCC)</b>	464,626	267,068	552,714	317,701
⇒	<b>Social Security</b>	366,252	210,523	368,982	212,092
⇒	<b>Group Life</b>	21,188	12,179	19,740	11,346
⇒	English as a Second Language	433,756	249,324	466,256	268,005
	Remedial Summer School <sup>7</sup>	104,386	N/A1	109,875	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>11,708,540</b>	<b>5,551,059</b>	<b>11,907,552</b>	<b>5,656,875</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	336,453	193,394	338,173	194,383
	<b>Additional Lottery</b>	14,378	8,264	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	129,662	47,327	131,152	47,870
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>480,493</b>	<b>248,985</b>	<b>469,325</b>	<b>242,253</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	114,661	65,908	105,508	60,646
	At-Risk Four-Year-Olds Program	57,912	33,288	130,302	74,898
	<b>Compensation Supplement</b>	175,559	100,912	457,052	262,715
	Early Reading Intervention	49,793	28,621	70,859	40,730
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAEP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	214,164	123,102	215,979	124,145
	School Breakfast <sup>7</sup>	5,436	N/A1	4,902	N/A1
	SOL Algebra Readiness	17,702	10,175	17,609	10,122
	Special Education - Regional Tuition <sup>5,7</sup>	566,130	N/A1	585,117	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	76,610	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	154,000	30,800	154,000	30,800
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>1,439,826</b>	<b>392,806</b>	<b>1,749,187</b>	<b>604,056</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	17,128	N/A1	60,294	N/A1
	School Nutrition <sup>7</sup>	13,906	N/A1	15,128	N/A1
	Special Education - Homebound <sup>7</sup>	8,335	N/A1	8,565	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	4,851	N/A1	6,198	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>44,220</b>	<b>0</b>	<b>90,185</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>13,673,079</b>	<b>6,192,850</b>	<b>14,216,249</b>	<b>6,503,184</b>

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

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

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NUM	DIVISION	Final FY 2007	Final FY 2007	Projected FY 2008	Projected FY 2008
		Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>	Unadjusted ADM <sup>2</sup>	Adjusted ADM <sup>2</sup>
202	COLONIAL BEACH	569.05	569.05	572.55	572.55
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.3131		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	1,907,356	869,403	1,919,833	875,091
	Sales Tax <sup>8</sup>	409,373	N/A1	411,356	N/A1
⇒	<b>Textbooks</b>	39,198	17,867	39,439	17,977
⇒	<b>Vocational Education</b>	68,795	31,358	69,611	31,730
⇒	<b>Gifted Education</b>	16,026	7,305	16,125	7,350
⇒	<b>Special Education</b>	247,038	112,604	248,556	113,296
⇒	<b>Prevention, Intervention &amp; Remediation</b>	58,242	26,547	58,599	26,711
⇒	<b>VRS Retirement (Includes RHCC)</b>	134,464	61,291	160,067	72,961
⇒	<b>Social Security</b>	106,320	48,462	106,973	48,760
⇒	<b>Group Life</b>	6,254	2,851	5,506	2,510
⇒	English as a Second Language	8,050	3,669	14,151	6,450
	Remedial Summer School <sup>7</sup>	33,111	N/A1	55,616	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>3,034,227</b>	<b>1,181,357</b>	<b>3,105,832</b>	<b>1,202,836</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	86,897	39,609	87,588	39,924
	<b>Additional Lottery</b>	3,713	1,693	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	108,030	33,824	108,051	33,831
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>198,640</b>	<b>75,126</b>	<b>195,639</b>	<b>73,755</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	60,945	27,780	60,135	27,410
	At-Risk Four-Year-Olds Program	0	0	0	0
	<b>Compensation Supplement</b>	48,860	22,271	127,031	57,903
	Early Reading Intervention	3,772	1,719	5,658	2,579
	<b>Enrollment Loss</b>	0	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	7,859	N/A1	7,859	N/A1
	<b><u>K-3 Primary Class Size Reduction</u></b>	51,425	23,440	53,015	24,165
	School Breakfast <sup>7</sup>	910	N/A1	276	N/A1
	SOL Algebra Readiness	7,729	3,523	7,729	3,523
	Special Education - Regional Tuition <sup>5,7</sup>	20,584	N/A1	20,585	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	13,757	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	102,000	20,400	102,000	20,400
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>317,841</b>	<b>99,133</b>	<b>384,288</b>	<b>135,980</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	4,901	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	2,966	N/A1	3,142	N/A1
	Special Education - Homebound <sup>7</sup>	371	N/A1	536	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,062	N/A1	4,306	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>11,300</b>	<b>0</b>	<b>7,983</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>3,562,008</b>	<b>1,355,616</b>	<b>3,693,742</b>	<b>1,412,571</b>

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

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

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207	WEST POINT	793.21	793.21	796.90	796.90
<b>2006-2008 Composite Index:</b>		<b>FY 2007</b>		<b>FY 2008</b>	
0.2683		<b>FY 2007 State Share</b>	<b>FY 2007 Local Share</b>	<b>FY 2008 State Share</b>	<b>FY 2008 Local Share</b>
<b>I. SOQ Programs:</b>					
⇒	<b>Basic Aid</b>	2,732,670	1,002,016	2,751,121	1,008,782
	Sales Tax <sup>8</sup>	574,046	N/A1	576,826	N/A1
⇒	<b>Textbooks</b>	58,202	21,341	58,472	21,441
⇒	<b>Vocational Education</b>	56,879	20,856	57,143	20,953
⇒	<b>Gifted Education</b>	23,216	8,513	23,324	8,552
⇒	<b>Special Education</b>	338,950	124,286	340,526	124,864
⇒	<b>Prevention, Intervention &amp; Remediation</b>	16,251	5,959	16,327	5,987
⇒	<b>VRS Retirement (Includes RHCC)</b>	182,824	67,038	216,910	79,537
⇒	<b>Social Security</b>	144,518	52,992	144,607	53,024
⇒	<b>Group Life</b>	8,706	3,192	7,580	2,780
⇒	English as a Second Language	5,847	2,144	7,741	2,838
	Remedial Summer School <sup>7</sup>	30,448	N/A1	27,066	N/A1
<b>Subtotal - SOQ Accounts<sup>3</sup></b>		<b>4,172,557</b>	<b>1,308,337</b>	<b>4,227,643</b>	<b>1,328,758</b>
<b>II. School Facilities:</b>					
	<b>Lottery</b>	129,027	47,312	129,860	47,617
	<b>Additional Lottery</b>	5,514	2,022	<i>Funding for FY 2007 Only</i>	
	<b>School Construction Grants Program<sup>4</sup></b>	112,137	30,086	111,942	30,034
<b>Subtotal - School Facilities<sup>3</sup></b>		<b>246,678</b>	<b>79,420</b>	<b>241,802</b>	<b>77,651</b>
<b>III. Incentive Programs:</b>					
	Alternative Education <sup>5,6</sup>	0	N/A1	0	N/A1
	<b>At-Risk</b>	9,811	3,598	7,153	2,623
	At-Risk Four-Year-Olds Program	16,683	6,117	4,171	1,529
	<b>Compensation Supplement</b>	66,745	24,474	173,761	63,715
	Early Reading Intervention	2,009	737	2,009	737
	<b>Enrollment Loss</b>	24,398	N/A1	0	N/A1
	Academic Year Governor's School <sup>5</sup>	0	N/A1	0	N/A1
	ISAP	7,859	N/A1	7,859	N/A1
	<b>K-3 Primary Class Size Reduction</b>	0	0	0	0
	School Breakfast <sup>7</sup>	0	N/A1	0	N/A1
	SOL Algebra Readiness	4,117	1,510	4,117	1,510
	Special Education - Regional Tuition <sup>5,7</sup>	40,387	N/A1	46,446	N/A1
	<b>Supplemental Basic Aid</b>	0	N/A1	0	N/A1
	Hold Harmless Sales Tax	16,692	N/A1	0	N/A1
	Technology - VPSA <sup>5</sup>	128,000	25,600	128,000	25,600
<b>Subtotal - Incentive Accounts<sup>3</sup></b>		<b>316,701</b>	<b>62,036</b>	<b>373,516</b>	<b>95,714</b>
<b>IV. Categorical Programs:</b>					
	Adult Education <sup>6</sup>	0	N/A1	0	N/A1
	Electronic Classroom <sup>7</sup>	0	N/A1	0	N/A1
	Foster Care <sup>7</sup>	0	N/A1	0	N/A1
	School Nutrition <sup>7</sup>	3,282	N/A1	3,370	N/A1
	Special Education - Homebound <sup>7</sup>	0	N/A1	0	N/A1
	Special Education - State-Operated Pgms <sup>6</sup>	0	N/A1	0	N/A1
	Special Education - Jails <sup>7</sup>	0	N/A1	0	N/A1
	Career and Technical Education <sup>5,6</sup>	3,276	N/A1	4,569	N/A1
<b>Subtotal - Categorical Accounts<sup>3</sup></b>		<b>6,558</b>	<b>0</b>	<b>7,939</b>	<b>0</b>
<b>Total State &amp; Local Funds<sup>3</sup></b>		<b>4,742,494</b>	<b>1,449,793</b>	<b>4,850,900</b>	<b>1,502,123</b>

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

<sup>2</sup> ADM projections shown are based on final March 31, 2007, ADM for FY 2007 and the Department of Education's latest ADM projections for FY 2008.

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

<sup>4</sup> School Construction Grants Program entitlement calculated using the DOE's projected, or actual if available, 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> Projected entitlement. Final reimbursements will be based on actual expenditures, up to the projected entitlement.

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

<sup>8</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid entitlement calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⇒ = 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 the entitlement amount.