

BEDFORD COUNTY SCHOOL BOARD  
OPERATING FUND - REVENUE  
2010 - 2011

3/24/2010

REVENUE SOURCE	2008-2009 ACTUAL	2009-2010 BUDGET	2010-2011 ADOPTED	\$ DIFFERENCE	% DIFFERENCE
OTHER	761,332	685,000	620,500	(64,500)	-9.42%
CITY OF BEDFORD	5,952,367	5,883,424	5,084,178	(799,246)	-13.58%
COMMONWEALTH OF VA	52,618,088	48,513,808	43,357,249	(5,156,559)	-10.63%
FEDERAL	4,552,313	9,503,160	8,891,168	(611,992)	-6.44%
LOCAL TRANSFER - GF	36,592,981	35,517,448	35,517,448	-	0.00%
<b>TOTAL OPERATING FUND</b>	<b>100,477,082</b>	<b>100,102,840</b>	<b>93,470,543</b>	<b>(6,632,297)</b>	<b>-6.63%</b>

BEDFORD COUNTY SCHOOL BOARD  
REVENUE BUDGET WORKSHEET  
OPERATING FUND 2010-2011

3/24/2010

BUDGET CODE	DESCRIPTION	2008-2009 ACTUAL	2009-2010 BUDGET	2010-2011 ADOPTED	\$ DIFFERENCE	% DIFFERENCE
<b>OTHER REVENUE:</b>						
25-1501-0-0501-000	INTEREST ON BANK DEPOSITS	1,287	-	-	-	0.00%
25-1502-0-0100-000	RENTAL OF PROPERTY	7,199	-	-	-	0.00%
25-1612-0-0010-000	CVCC - DUAL ENROLLMENT	153,132	80,000	225,000	145,000	181.25%
25-1612-0-0011-000	TUITION-SUMMER SCHOOL	28,040	25,000	31,000	6,000	24.00%
25-1612-0-0012-000	TUITION-PRACTICAL NURSES	33,726	25,000	25,000	-	0.00%
25-1612-0-0113-000	ADULT ED FEES	191	-	-	-	0.00%
25-1612-0-0014-000	NON RESIDENT TUITION	5,726	20,000	20,000	-	0.00%
25-1612-0-0015-000	STUDENT EARLY COLLEGE	64,969	65,000	32,500	(32,500)	-50.00%
25-1612-0-0016-000	STUDENT DUAL ENROLLMENT	-	60,000	84,000	24,000	40.00%
25-1612-0-0017-000	VIRTUAL SCHOOL NON-RESIDENT	13,900	20,000	-	(20,000)	-100.00%
25-1612-0-0020-000	DRIVERS ED FEES	31,300	34,000	34,000	-	0.00%
25-1803-0-0020-000	REBATES & REFUNDS	6,742	29,000	29,000	-	0.00%
25-1803-0-0025-000	MEDICAID REIMBURSEMENTS	117,153	50,000	50,000	-	0.00%
25-1803-0-0026-000	E-RATE REIMBURSEMENTS	199,723	202,000	-	(202,000)	-100.00%
25-1899-0-0030-000	DONATIONS, CONTRIBUTIONS, GIFTS	1,250	-	-	-	0.00%
25-1899-0-0035-000	BCHF GRANTS	-	-	-	-	0.00%
25-1899-0-0040-000	JROTC PROGRAM	65,740	50,000	65,000	15,000	30.00%
25-1899-0-0099-000	MISCELLANEOUS	10,134	-	-	-	0.00%
25-1899-0-0080-000	SALE OF SCHOOL BUSES	-	-	-	-	0.00%
25-1899-0-0090-000	SALE OF OTHER EQUIPMENT	116	-	-	-	0.00%
25-1899-0-0100-000	INSURANCE ADJUSTMENTS	2,751	-	-	-	0.00%
25-1899-0-0101-000	VANDALISM RECOVERIES	1,734	-	-	-	0.00%
25-1899-0-0102-000	TRANSPORTATION-HEADSTART	16,520	25,000	25,000	-	0.00%
25-1899-0-0137-000	NURSE INITIATIVE	-	-	-	-	0.00%
25-1899-0-0140-000	VENDING	-	-	-	-	0.00%
	<b>TOTAL OTHER</b>	<b>761,332</b>	<b>685,000</b>	<b>620,500</b>	<b>(64,500)</b>	<b>-9.42%</b>
25-1901-0-0010-000	CITY OF BEDFORD, SCHOOLS	5,952,367	5,883,424	5,084,178	(799,246)	-13.58%
	<b>TOTAL CITY OF BEDFORD</b>	<b>5,952,367</b>	<b>5,883,424</b>	<b>5,084,178</b>	<b>(799,246)</b>	<b>-13.58%</b>

BEDFORD COUNTY SCHOOL BOARD  
REVENUE BUDGET WORKSHEET  
OPERATING FUND 2010-2011

3/24/2010

BUDGET CODE	DESCRIPTION	2008-2009 ACTUAL	2009-2010 BUDGET	2010-2011 ADOPTED	\$ DIFFERENCE	% DIFFERENCE
<b>STATE REVENUE:</b>						
<b>SOQ PROGRAMS</b>						
25-2402-0-0020-000	BASIC SCHOOL AID	32,322,155	29,174,931	23,099,654	(6,075,277)	-20.82%
25-2402-0-0010-000	STATE SALES TAX RECEIPTS	8,699,469	8,560,495	8,154,078	(406,417)	-4.75%
25-2402-0-0170-000	VOCATIONAL ED - SOQ	395,925	393,812	351,679	(42,133)	-10.70%
25-2402-0-0070-000	GIFTED AND TALENTED	287,365	285,831	259,436	(26,395)	-9.23%
25-2402-0-0120-000	SPECIAL ED - SOQ	2,305,305	2,293,003	2,294,564	1,561	0.07%
25-2402-0-0080-000	REMEDIAL EDUCATION	517,257	514,496	484,280	(30,216)	-5.87%
25-2402-0-0230-000	VRS RETIREMENT - INSTRUCTIONAL	1,992,397	1,975,412	835,959	(1,139,453)	-57.68%
25-2402-0-0210-000	FICA - INSTRUCTIONAL	1,538,999	1,537,137	1,406,718	(130,419)	-8.48%
25-2402-0-0250-000	GROUP LIFE INSURANCE	63,859	57,166	51,887	(5,279)	-9.23%
<b>INCENTIVE PROGRAMS</b>						
25-2402-0-0760-000	TECHNOLOGY	622,000	622,000	596,000	(26,000)	-4.18%
25-2402-0-0761-000	COMPOSITE INDEX HOLD HARMLESS	-	-	3,464,291	3,464,291	NA
25-2402-0-0580-000	COMPENSATION SUPPLEMENTS	-	-	-	-	0.00%
<b>CATEGORICAL PROGRAMS</b>						
25-2402-0-0460-000	HOMEBOUND	117,628	125,862	134,258	8,396	6.67%
25-2402-0-0950-000	SPECIAL ED IN JAILS	6,659	7,718	7,061	(657)	-8.51%
25-2402-0-0180-000	VOCATIONAL ADULT ED	1,100	-	-	-	0.00%
<b>LOTTERY FUNDED PROGRAMS</b>						
25-2402-0-0650-000	AT - RISK	307,968	281,743	330,739	48,996	17.39%
25-2402-0-0280-000	EARLY READING INTERVENTION	95,813	95,813	95,397	(416)	-0.43%
25-2402-0-0281-000	ENROLLMENT LOSS	103,102	211,252	-	(211,252)	-100.00%
25-2402-0-0050-000	FOSTER HOME CHILDREN	211,033	211,148	170,618	(40,530)	-19.20%
25-2402-0-0750-000	PRIMARY CLASS SIZE	496,080	494,090	333,731	(160,359)	-32.46%
25-2402-0-0060-000	SOL ALGEBRA READINESS	69,321	69,321	70,100	779	1.12%
25-2402-0-0680-000	VIRGINIA PRESCHOOL INITIATIVE	382,553	300,577	394,538	93,961	31.26%
25-2402-0-0900-000	MENTOR TEACHER GRANT	10,618	10,240	8,618	(1,622)	-15.84%
25-2402-0-0330-000	CONSTRUCTION GRANTS PROGRAM	1,268,429	577,189	-	(577,189)	-100.00%
25-2402-0-0030-000	GED FUNDING (ISAEP)	15,717	15,717	15,717	-	0.00%
25-2402-0-0480-000	REGIONAL PROGRAMS TUITION	320,999	269,273	407,893	138,620	51.48%
25-2402-0-0520-000	CAREER AND TECHNICAL ED	95,321	88,200	95,321	7,121	8.07%
25-2402-0-0081-000	REMEDIAL SUMMER SCHOOL	233,956	244,363	185,582	(58,781)	-24.05%
25-2402-0-0990-000	ESL	58,296	70,433	51,163	(19,270)	-27.36%
25-2402-0-9999-000	MISCELLANEOUS	42,024	-	-	-	0.00%
<b>OTHER</b>						
25-2402-0-0599-000	PROJECT GRADUATION	14,866	-	50,000	50,000	NA
25-2402-0-9999-000	SMART BEGINNINGS	21,874	7,967	7,967	-	0.00%
25-2403-0-0100-000	VPSSA REFUNDING	-	18,619	-	(18,619)	-100.00%
	<b>TOTAL STATE</b>	<b>52,618,088</b>	<b>48,513,808</b>	<b>43,357,249</b>	<b>(5,156,559)</b>	<b>-10.63%</b>

BEDFORD COUNTY SCHOOL BOARD  
REVENUE BUDGET WORKSHEET  
OPERATING FUND 2010-2011

3/25/2010

BUDGET CODE	DESCRIPTION	2008-2009 ACTUAL	2009-2010 BUDGET	2010-2011 ADOPTED	\$ DIFFERENCE	% DIFFERENCE
<b>FEDERAL REVENUE:</b>						
25-3302-0-0100-000	ADULT BASIC EDUCATION	62	-	-	-	0.00%
25-3302-0-0190-000	TITLE VI-B SPECIAL ED	1,795,780	1,985,244	2,033,625	48,381	2.44%
25-3302-0-0197-000	TITLE VI-B SPECIAL ED - ARRA	-	1,259,000	1,150,201	(108,799)	-8.64%
25-3302-0-0198-000	TITLE VI-B 619 A SPECIAL ED - ARRA	-	-	-	-	0.00%
25-3302-0-0191-000	SECTION 619 A	66,435	59,479	58,743	(736)	-1.24%
25-3302-0-0198-000	SECTION 619 A - ARRA	-	-	38,729	38,729	NA
25-3302-0-0200-000	NCLB TITLE I, PART A	1,306,798	1,309,195	1,453,874	144,679	11.05%
25-3302-0-0201-000	NCLB TITLE I, PART A - ARRA	-	430,000	430,000	-	0.00%
25-3302-0-0240-000	CARL PERKINS VOCATION	146,639	142,914	148,268	5,354	3.75%
25-3302-0-0280-000	NCLB TITLE IV, PART A SDFSCA	16,000	30,301	29,152	(1,149)	-3.79%
25-3302-0-0282-000	ARRA - SFSF	-	3,084,616	2,055,490	(1,029,126)	-33.36%
25-3302-0-0283-000	ARRA - SFSF CITY	-	-	206,174	206,174	NA
25-3302-0-0302-000	NCLB TITLE V, PART A	-	-	-	-	0.00%
25-3302-0-0501-000	NCLB TITLE II, PART D	5,734	14,658	16,018	1,360	9.28%
25-3302-0-0502-000	MENTOR GRANT	-	-	-	-	0.00%
25-3302-0-0900-000	TEACHING AMERICAN HISTORY	-	-	250,000	250,000	NA
25-3302-0-0520-000	21ST CENTURY GRANT-BM/SRM	-	-	329,122	329,122	NA
25-3302-0-0521-000	21ST CENTURY GRANT	-	199,808	199,808	-	0.00%
25-3302-0-0522-000	21ST CENTURY GRANT-MO & MV	574,588	349,921	61,340	(288,581)	-82.47%
25-3302-0-0525-000	21ST CENTURY GRANT-BE	-	-	-	-	0.00%
25-3302-0-0595-000	ADVANCE PLACEMENT	-	-	-	-	0.00%
25-3302-0-0700-000	READING FIRST GRANT	249,046	258,520	37,700	(220,820)	-85.42%
25-3302-0-0800-000	FOREST RESERVE	21,125	-	-	-	0.00%
25-3302-0-0993-000	HIGH SCHOOLS THAT WORK	27,961	10,000	15,000	5,000	50.00%
25-3302-0-0998-000	ASSISTIVE TECHNOLOGY	-	-	-	-	0.00%
25-3302-0-1002-000	NCLB TITLE II, PART A	342,145	369,504	377,924	8,420	2.28%
	<b>TOTAL FEDERAL</b>	<b>4,552,313</b>	<b>9,503,160</b>	<b>8,891,168</b>	<b>(611,992)</b>	<b>-6.44%</b>
<b>TRANSFERS:</b>						
25-4105-0-0031-000	TRANSFER FROM SCHOOL CONST	-	-	-	-	0.00%
25-4105-0-0035-000	TRANSFER FROM TEXTBOOK	-	-	-	-	0.00%
25-4105-0-0098-000	TRANSFER FROM GF TO SCHOOLS	36,592,981	35,517,448	35,517,448	-	0.00%
	<b>TOTAL TRANSFERS</b>	<b>36,592,981</b>	<b>35,517,448</b>	<b>35,517,448</b>	<b>-</b>	<b>0.00%</b>
	<b>TOTAL REVENUE</b>	<b>100,477,082</b>	<b>100,102,840</b>	<b>93,470,543</b>	<b>(6,632,298)</b>	<b>-6.63%</b>

BEDFORD COUNTY SCHOOL BOARD  
OPERATING FUND - BACKGROUND DATA  
FY 2010 - 2011

3/24/2010

**OTHER REVENUE**

<b>DUAL ENROLLMENT - CVCC</b>	<b>225,000</b>
Reimbursement received from community college classes offered at each high school.	
<b>TUITION - SUMMER SCHOOL</b>	<b>31,000</b>
Charges for attending summer school.	
<b>TUITION - PRACTICAL NURSES</b>	<b>25,000</b>
Charges for participating in the Licensed Practical Nurse Program at Bedford Science and Technology Center.	
<b>TUITION - NON RESIDENT STUDENTS</b>	<b>20,000</b>
Charges for local cost of educating nonresident students who attend Bedford County Schools.	
<b>EARLY COLLEGE - STUDENT</b>	<b>32,500</b>
Charges to students enrolled in the early college program. 50% of the cost.	
<b>DUAL ENROLLMENT - STUDENT</b>	<b>84,000</b>
Charges to students enrolled in dual enrolled classes. 25% of the cost.	
<b>DRIVERS EDUCATION FEES</b>	<b>34,000</b>
Amount of fees collected from students for behind-the-wheel training after program expenses.	
<b>REBATES AND REFUNDS</b>	<b>29,000</b>
This category accounts for any funds returned, rebated, or refunded from an expenditure made in the operating fund.	
<b>MEDICAID REIMBURSEMENTS</b>	<b>50,000</b>
Reimbursement for related services provided to Medicaid eligible students in accordance with Individualized Education Programs (IEP's).	
<b>TRANSPORTATION - HEAD START</b>	<b>25,000</b>
Reimbursement for transportation costs associated with the Head start Program.	
<b>JROTC PROGRAM</b>	<b>65,000</b>
Reimbursement from the U.S. Army for program participation.	
<b>TOTAL OTHER REVENUE</b>	<b>620,500</b>

BEDFORD COUNTY SCHOOL BOARD  
OPERATING FUND - BACKGROUND DATA  
FY 2010 - 2011

3/24/2010

**STATE REVENUE**

**GROUP I: SOQ PROGRAMS**

**BASIC SCHOOL AID (SOQ PROGRAM)**

**23,099,654**

Basic Aid includes funding for the basic instructional positions derived from minimum student to teacher ratios required by the Standards of Quality (SOQ) {see §22.1-253.12:2, Code of Virginia} for each school division with a minimum ratio of 51 instructional personnel for each 1,000 pupils; plus all other personal and non-personal support costs funded through the SOQ,

$((\text{Per Pupil Amount} \times \text{Adjusted ADM}) - \text{Sales Tax}) \times (1 - \text{Composite Index}) = \text{State's Share}$

**SALES TAX (SOQ PROGRAM)**

**8,154,078**

A portion of net revenue from the state sales tax and use tax dedicated to public education is distributed to counties, cities, and towns in support of the Standards of Quality. The distributions are based on each locality's pro-rata share of school age population as based on the 2005 triennial Census count of school aged population.

$((\text{School division's 2005 triennial Census count} / \text{Statewide total school age population}) \times \text{Total state 1-1/8\% sales tax estimate}) = \text{Local Distribution.}$

**VOCATIONAL EDUCATION - (SOQ PROGRAM)**

**351,679**

State funds are provided to support career and technical education courses for students in grades 6-12. The funding supports the salary cost of instructional positions based on the class size maximums established by the Board of Education {see 8VAC20-120-150}.

$((\text{Per Pupil Amount} \times \text{Unadjusted ADM}) \times (1 - \text{Composite Index})) = \text{State Share}$

**GIFTED AND TALENTED (SOQ PROGRAM)**

**259,436**

Gifted education funding supports the state share of one full-time equivalent instructional position per 1,000 students in adjusted ADM.

$((\text{Per Pupil Amount} \times \text{Adjusted ADM} \times (1 - \text{Composite Index})) = \text{State's Share}$

**SPECIAL EDUCATION (SOQ PROGRAM)**

**2,294,564**

Funding for special education provides for the state share of salary costs of instructional positions generated based on the staffing standards for special education. Each special education student is counted in their respective school and up to three disabilities per student may be recognized for calculating instructional positions for funding.

$((\text{Per Pupil Amount} \times \text{Adjusted ADM} \times (1 - \text{Composite Index})) = \text{State's Share}$

BEDFORD COUNTY SCHOOL BOARD  
OPERATING FUND - BACKGROUND DATA  
FY 2010 - 2011

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**STATE REVENUE, continued**

**GROUP I: SOQ PROGRAMS**

<b>PREVENTION, INTERVENTION AND REMEDIATION (SOQ PROGRAM)</b>	<b>484,280</b>
SOQ Prevention, Intervention, and Remediation funding provides remedial services to children who need additional instruction. Funding is disbursed to local school divisions to support the state share of additional professional instructional positions ranging from a pupil teacher ratio of 10:1 to 18:1 based on the division-level failure rate on the SOL English and math tests for all students at risk of educational failure (the three-year average free lunch eligibility date is used as a proxy for at risk students).	
Per Pupil Amount x Adjusted ADM x (1 - Composite Index) = State's Share	
<b>VRS - RETIREMENT - INSTRUCTIONAL (SOQ PROGRAM)</b>	<b>835,959</b>
This funding supports the state share of cost of employer contributions to VRS for retirement benefits for funded SOQ instructional positions.	
((Per Pupil Amount x Adjusted ADM x (1 - Composite Index)) = State's Share	
<b>FICA - SOCIAL SECURITY - INSTRUCTIONAL (SOQ PROGRAM)</b>	<b>1,406,718</b>
This funding supports the state share of cost of the employer share of Social Security costs for funded SOQ instructional positions.	
Per Pupil Amount x Adjusted ADM x (1 - Composite Index) = State's Share	
<b>GLI - INSTRUCTIONAL (SOQ PROGRAM)</b>	<b>51,887</b>
This funding supports the state share of cost of employer contributions to the Virginia Retirement System (VRS) for Group Life benefits for funded SOQ instructional positions.	
Per Pupil Amount x Adjusted ADM x (1 - Composite Index) = State's Share	

BEDFORD COUNTY SCHOOL BOARD  
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**STATE REVENUE, continued**

**GROUP III: INCENTIVE PROGRAMS**

**VPSA TECHNOLOGY (INCENTIVE)**

**596,000**

VPSA Technology program provides grant funding for school divisions to purchase additional technology to support the SOL Technology Initiative. Eligible schools include those reporting membership as of September 30th, as well as district and regional centers including vocational centers, special education centers, alternative education centers, academic year Governor's Schools and the Schools for the Deaf and Blind.

Number of eligible schools x \$26,000 per school + \$50,000 for each division. Requires a 20% match from school divisions. Schools and district centers that serve only pre-kindergarten students are not eligible for this grant.

**COMPOSITE INDEX HOLD HARMLESS**

**3,464,291**

This funding provides relief to school divisions whose total state revenues decreased, as compared to HB/SB 30, as a result of funding the 2010-12 composite index in fiscal years 2011 and 2012. Payments for this program will total 100% of the amount of state revenues lost in FY 2011 and 50% of the amount of state revenues lost in FY 2012.

100% in FY 2011 and 50% in FY 2012 of Total Loss of State Revenues for divisions whose state revenues decreased, as compared to HB/SB 30, as a result of funding the 2010-12 composite index in fiscal years 2011 and 2012.



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3/24/2010

**STATE REVENUE, continued**

**GROUP IV: CATEGORICAL PROGRAMS**

**HOMEBOUND - SPECIAL EDUCATION**

**134,258**

Homebound funding provides for the continuation of educational services for students who are temporarily confined to their homes for medical reasons. State funds reimburse school divisions for a portion of the hourly rate paid to teachers employed to provide homebound instruction to eligible children.

These funds are based on prior year expenditure data. Divisions are reimbursed a percentage of hourly payments to teachers employed to provide homebound instruction to eligible children. The maximum hourly rate is established annually by the Department of Education, and the reimbursement percentage is based on each locality's composite index.

**SPECIAL EDUCATION IN JAILS**

**7,061**

Local school divisions are reimbursed for the instructional costs of providing special education and related services to children with disabilities in regional or local jails.

Reimbursement of instructional costs of special education for children in regional or local jails.

BEDFORD COUNTY SCHOOL BOARD  
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**STATE REVENUE, continued**

**GROUP V: LOTTERY FUNDED PROGRAMS**

**AT RISK (INCENTIVE)**

**330,739**

State payments for at-risk students are disbursed to school divisions based on the estimated number of federal free lunch participants in each school division to support programs for students who are educationally at-risk. Funding is provided as a percentage add-on to Basic Aid to support the additional costs of educating at-risk students.

The percentage of students eligible for free lunch x Current year unadjusted ADM = Estimated number of students eligible for free lunch x (Add-on weight ranging from 1% to 12% based on free lunch eligibility rate) x Basic aid per pupil amount x (1 - Composite Index) x 100% = State Share.

**EARLY READING INTERVENTION (INCENTIVE)**

**95,397**

The Early Reading Intervention program is designed to reduce the number of students needing remedial reading services. Program funds are used by local school divisions for: special reading teachers; trained aides; volunteer tutors under the supervision of a certified teacher; computer-based reading tutorial programs; aides to instruct in class groups while the teacher provides direct instruction to the students who need extra assistance; or extended instructional time in the school day or year for these students.

Funding is based on a ratio of one teacher per five students in kindergarten through third grade at 100% of the estimated population for kindergarten and grades 1 and 2 and 25% of the estimated population for grade 3. The number of eligible students is based on the percentage of students needing services as determined by the PALS (Phonological and Literacy Screening) diagnostic or free lunch eligibility in the absence of PALS data. The 5:1 ratio is applied to the eligible student population and then multiplied by 36 weeks x 2 1/2 hours per week = hours of service x hourly rate) x (1 - SOQ Composite Index) = State Share.

**STATE REVENUE, continued**

**GROUP V: LOTTERY FUNDED PROGRAMS**

**FOSTER HOME CHILDREN**

**170,618**

Foster care funding provides reimbursement to localities for educating students in foster care that are not residents of their school district. State funds are provided for prior year local operations costs for each pupil not a resident of the school division providing his education if the student has been placed in foster care or other custodial care within the geographical boundaries of such school division by a Virginia agency, whether state or local, which is authorized under the laws of the Commonwealth to place children. Funds also cover children who have been placed in an orphanage or children's home which exercises legal guardianship rights, or who is a resident of Virginia and has been placed, not solely for school purposes, in a child-caring institution or group home. Funds are also provided to support handicapped children attending public school who have been placed in foster care or other such custodial care across jurisdictional lines.

Prior year total per pupil expenditure for operations for each division from Table 15 of the Superintendent's Annual Report are divided by the number days of instruction in each division to yield a cost per day per division. Cost per day figure x Number of days eligible foster care students were served by the school division as reported by the division = Standard Foster Care Reimbursement  
Statewide weight for handicapping condition x Standard foster care cost per day = Total special education foster care cost per day. Total special education foster care cost per day x total number of student days reported in each handicapping condition = State cost for special education foster care.  
The sum of the cost for each handicapping condition = Special Education Foster Care Reimbursement

**K-3 PRIMARY CLASS SIZE (INCENTIVE)**

**333,731**

State funding is disbursed to school divisions as an incentive payment for reducing class sizes in grades Kindergarten through three below the required SOQ standard of 24:1 pupil-teacher ratio. Payments are based on the incremental cost of providing the lower class sizes based on the lower of the statewide average per pupil cost of all divisions or the actual division per pupil cost. Schools with free lunch eligibility percentages of 16% and greater are eligible for funding. The required ratios range from 20:1 and may go as low as 14:1 based on the free lunch eligibility rate of the eligible school.

$$((\text{K-3 funded fall membership for eligible schools} \times \text{eligible per pupil amount}) \times (1 - \text{Composite Index})) = \text{State Share.}$$

**SOL ALGEBRA READINESS (INCENTIVE)**

**70,100**

Funding is based on the estimated number of 7th and 8th grade students who are at-risk of failing the Algebra I end-of-course. This number is approximated based on the free lunch eligibility percentage for the school division.

$$((\text{Total number of students ineligible grades X Division free lunch eligibility percentage}) / 10 \setminus \{ \text{student to teacher ratio of 10 to 1} \}) \times 36 \text{ weeks} \times 2 \frac{1}{2} \text{ hours of instruction per week} = \text{Hours of service} \times \text{hourly costs of teaching services} \times (1 - \text{Composite Index}) = \text{State's Share.}$$

**STATE REVENUE, continued**

**GROUP V: LOTTERY FUNDED PROGRAMS**

**AT RISK FOUR YEAR OLDS (INCENTIVE)**

**394,538**

The At-Risk Four-Year-Olds Program provides funding for programs for unserved, at-risk four-year-old children, which include quality preschool education, health services, social services, parental involvement, and transportation.

Projected number of four-year-olds x percent of students eligible for free lunch = Estimated number of four-year-olds at-risk (minus) the number of four-year-olds served by Head Start programs = 100% of at-risk four-year-olds. Estimated unserved at-risk four-year-olds x \$5,700 x (1 - Composite Index)

**MENTOR TEACHER GRANT**

**8,618**

**GED FUNDING - ISAEP (INCENTIVE)**

**15,717**

An Individual Student Alternative Education Plan (ISAEP) may be developed when a student demonstrates substantial need for an alternative program, meets enrollment criteria, and demonstrates an ability to benefit from the program. The need is determined by a student's risk of dropping-out of school. Programs must comply with the provisions of §22,1-254D; Code of Virginia. Funding is based on submitted reimbursement requests, up to the approved allocation for the year.

**SPECIAL EDUCATION - REGIONAL PROGRAMS TUITION (INCENTIVE)**

**407,893**

Regional tuition reimbursement funding provides for students with low-incidence disabilities who can be served more appropriately and less expensively in a regional program than in more restrictive settings. A joint or a single school division operates regional special education programs. These programs accept eligible children with disabilities from other local school divisions. All reimbursement is in lieu of the per pupil basic operation cost and other state aid otherwise available.

Reimbursement of the state share (based on the composite index) of approved tuition costs for eligible students with disabilities at approved regional special education programs.

**CAREER AND TECHNICAL EDUCATION**

**95,321**

Adult Education funds provide adult education for persons who have academic or economic disadvantages, and who have limited English-speaking abilities. These funds pay for full-time and part-time teacher salaries and supplements to existing teacher salaries.

Funding is based on a pro-rata distribution of a fixed per pupil amount calculated based on prior year expenditures.

**ESL (CATEGORICAL PROGRAM) - ENGLISH AS A SECOND LANGUAGE**

**51,163**

State funds are provided to support local school divisions providing the necessary educational services to children not having English as their primary language. The funding supports the salary and benefits cost of instructional positions at a standard of 17 positions per 1,000 ESL students.

((Seventeen teachers per 1,000 ESL students x Average salary and fringe benefits) x (1-Composite Index)) = State Share.

BEDFORD COUNTY SCHOOL BOARD  
OPERATING FUND - BACKGROUND DATA  
FY 2010 - 2011

3/24/2010

**REMEDIAL SUMMER SCHOOL (SOQ PROGRAM)**

**185,582**

Remedial Summer School programs provide additional education opportunities for at-risk students. These funds are available to school divisions for the operation of programs designed to remediate students who are required to attend such programs during a summer school session, or during an intersession in the case of year-round schools. The state share of per pupil funding is provided to support a thirty-day summer program.

$((\text{Per Pupil Amount} \times \text{Adjusted ADM} \times (1 - \text{Composite Index})) = \text{State's Share})$

**PROJECT GRADUATION**

**50,000**

**SMART BEGINNINGS**

**7,967**

**TOTAL STATE REVENUE**

**43,357,249**

BEDFORD COUNTY SCHOOL BOARD  
OPERATING FUND - BACKGROUND DATA  
FY 2010 - 2011

3/24/2010

**FEDERAL REVENUE**

**ADULT BASIC EDUCATION**

-

Programs partially funded to help teach adults to speak, read, and write the English language so they can benefit from occupational training and meet their basic adult responsibilities.

**TITLE VI-B SPECIAL EDUCATION**

3,183,826

Reimbursement for programs funded at 100% for unserved and underserved special education students. Funds cannot supplant existing program. Awards are based on a formula that addresses the December 1 child count data for individuals ages 3-21 as well as population and poverty factors. Funds are provided to school divisions through an expenditure reimbursement process, contingent upon the availability of federal funds.

**SECTION 619 PRESCHOOL - A**

97,472

Reimbursement for Early Childhood Special Education Programs - based on a formula that addresses the December 1 child count data for children ages 3-5 and population and poverty factors. Funds are provided to school divisions through an expenditure reimbursement process, contingent upon the availability of federal funds.

**TITLE I, PART A - IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED**

1,883,874

**No Child Left Behind Act of 2001** - remedial corrective reading program (previously known as "Chapter 1").

**CARL PERKINS VOCATIONAL**

148,268

Vocational program to develop basic skills for job placement.

**SDFSCA**

29,152

Safe and Drug Free Schools and Community Act - program for training against substance abuse.

**ARRA - STATE FISCAL STABILIZATION**

2,261,664

BEDFORD COUNTY SCHOOL BOARD  
OPERATING FUND - BACKGROUND DATA  
FY 2010 - 2011

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**FEDERAL REVENUE, continued**

<b>TITLE II, PART D ENHANCING EDUCATION THROUGH TECHNOLOGY SUBGRANT</b>	<b>16,018</b>
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Funding provided to improve student academic achievement through the use of technology in elementary and secondary schools.

<b>TEACHING AMERICAN HISTORY</b>	<b>250,000</b>
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<b>21ST CENTURY GRANT</b>	<b>590,270</b>
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<b>READING FIRST GRANT</b>	<b>37,700</b>
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<b>HIGH SCHOOLS THAT WORK</b>	<b>15,000</b>
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Funding for this project is handled on a cost-reimbursement basis. Payments are received after certifying that funds have been expended.

<b>TITLE II, PART A - TEACHER AND PRINCIPAL TRAINING &amp; RECRUITING</b>	<b>377,924</b>
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**Phase II No Child Left Behind Act of 2001** - provides funding for in-service and /or college courses in content areas to improve content area knowledge; assistance to teachers and staff who are not "highly qualified"; employment of six teachers at 3 elementary schools to reduce pupil/teacher ratios; and provide recruiting recognition to staff. Funds are provided to school divisions through an expenditure reimbursement process, contingent upon the availability of federal funds.

<b>TOTAL FEDERAL REVENUE</b>	<b>8,891,168</b>
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BEDFORD COUNTY SCHOOL BOARD  
OPERATING FUND - BACKGROUND DATA  
FY 2010 - 2011

3/24/2010

**CITY OF BEDFORD REVENUE**

**TUITION PAYMENTS FROM CITY OF BEDFORD**

**5,084,178**

Charges for cost of educating students from the City of Bedford as per contractual agreement.

**TOTAL CITY REVENUE**

**5,084,178**

**BEDFORD COUNTY REVENUE**

**LOCAL COUNTY FUNDS**

**35,517,448**

Local funds required to meet minimum SOQ requirements for the Basic Aid program plus additional funds to meet capital outlay, debt service, and the balance of other educational programs funded in part by categorical aid. Also to meet other requirements established by accreditation standards, local share of matching grants, and additional services above State funding level (special education, transportation, elementary music, physical education, in-service, summer school, adult education, plant operations, etc.)

**TOTAL COUNTY REVENUE**

**35,517,448**

**TOTAL OPERATING FUND REVENUE**

**93,470,543**



**Virginia Department of Education**  
**Projected State Payments Based on the 2010 General Assembly**  
**Adopted Amendments to HB/SB 30**

Standards of Quality (SOQ), Incentive, Categorical, and Lottery Funded Programs in Direct Aid to Public Education - As of March 14, 2010

010 - BEDFORD

NUM	DIVISION	Projected FY 2011 Unadjusted ADM <sup>2</sup>	Projected FY 2011 Adjusted ADM <sup>2</sup>	Projected FY 2012 Unadjusted ADM <sup>2</sup>	Projected FY 2012 Adjusted ADM <sup>2</sup>
010	BEDFORD	9,732.00	9,732.00	9,732.00	9,732.00
<b>2010-2012 Composite Index</b>		<b>FY 2011</b>		<b>FY 2012</b>	
0.4076		FY 2011 State Share	FY 2011 Local Share	FY 2012 State Share	FY 2012 Local Share
<b>I. SOQ Programs:</b>					
⇒	Basic Aid <sup>9</sup>	24,255,144	16,688,718	24,123,223	16,597,950
	Sales Tax <sup>7</sup>	8,154,078	N/A <sup>1</sup>	8,425,427	N/A <sup>1</sup>
⇒	Textbooks <sup>10</sup> (Split funded - See Lottery section below)	90,707	62,411	169,988	116,960
⇒	Vocational Education	351,679	241,973	351,679	241,973
⇒	Gifted Education	259,436	178,504	259,436	178,504
⇒	Special Education	2,294,564	1,578,772	2,294,564	1,578,772
⇒	Prevention, Intervention & Remediation	484,280	333,208	484,280	333,208
⇒	VRS Retirement (Includes RHCC) <sup>11</sup>	835,959	575,181	1,060,804	729,884
⇒	Social Security	1,406,718	967,890	1,406,718	967,890
⇒	Group Life	51,887	35,701	51,887	35,701
<b>Subtotal - SOQ Accounts <sup>3</sup></b>		<b>38,184,452</b>	<b>20,662,358</b>	<b>38,628,006</b>	<b>20,780,842</b>
<b>II. Incentive Programs:</b>					
	Academic Year Governor's School <sup>4</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	Composite Index Hold Harmless	3,464,291	N/A <sup>1</sup>	1,707,192	N/A <sup>1</sup>
	Technology - VPSA <sup>6</sup>	596,000	119,200	596,000	119,200
<b>Subtotal - Incentive Accounts <sup>3</sup></b>		<b>4,060,291</b>	<b>119,200</b>	<b>2,303,192</b>	<b>119,200</b>
<b>Categorical Programs:</b>					
	Adult Education <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	Virtual Virginia <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	American Indian Treaty Commitment <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	School Lunch <sup>5</sup>	55,610	N/A <sup>1</sup>	55,610	N/A <sup>1</sup>
	Special Education - Homebound <sup>5</sup>	134,258	N/A <sup>1</sup>	141,643	N/A <sup>1</sup>
	Special Education - State-Operated Programs <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	Special Education - Jails <sup>5</sup>	7,061	N/A <sup>1</sup>	7,271	N/A <sup>1</sup>
<b>Subtotal - Categorical Accounts <sup>3</sup></b>		<b>196,929</b>	<b>0</b>	<b>204,524</b>	<b>0</b>

**Virginia Department of Education**  
**Projected State Payments Based on the 2010 General Assembly**  
**Adopted Amendments to HB/SB 30**

Standards of Quality (SOQ), Incentive, Categorical, and Lottery Funded Programs in Direct Aid to Public Education - As of March 14, 2010

010 - BEDFORD



NUM	DIVISION	Projected FY 2011 Unadjusted ADM <sup>2</sup>	Projected FY 2011 Adjusted ADM <sup>2</sup>	Projected FY 2012 Unadjusted ADM <sup>2</sup>	Projected FY 2012 Adjusted ADM <sup>2</sup>
010	BEDFORD	9,732.00	9,732.00	9,732.00	9,732.00
<b>2010-2012 Composite Index</b>		<b>FY 2011</b>		<b>FY 2012</b>	
0.4076		FY 2011 State Share	FY 2011 Local Share	FY 2012 State Share	FY 2012 Local Share
<b>IV. Lottery Funded Programs</b>					
<b>At-Risk</b>		330,739	227,565	331,067	227,790
Early Reading Intervention		95,397	65,638	93,597	64,399
<b>Enrollment Loss</b>		<i>Eliminated in FY 2011</i>		<i>Eliminated in FY 2012</i>	
Foster Care <sup>5</sup>		170,618	N/A <sup>1</sup>	181,588	N/A <sup>1</sup>
<i>K-3 Primary Class Size Reduction</i>		333,731	229,623	334,179	229,931
School Breakfast <sup>5</sup>		1,390	N/A <sup>1</sup>	12,217	N/A <sup>1</sup>
SOL Algebra Readiness		70,100	48,232	70,100	48,232
Virginia Preschool Initiative		394,538	271,461	408,756	281,244
Mentor Teacher Program		8,618	N/A <sup>1</sup>	8,618	N/A <sup>1</sup>
<b>Support for School Construction and Operating Costs <sup>8</sup></b>		<i>Eliminated in FY 2011</i>		<i>Eliminated in FY 2012</i>	
<i>Alternative Education <sup>4, 5</sup></i>		0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
ISAE <sup>P</sup>		15,717	N/A <sup>1</sup>	15,717	N/A <sup>1</sup>
Special Education-Regional Tuition <sup>4, 5</sup>		407,893	N/A <sup>1</sup>	470,503	N/A <sup>1</sup>
Career and Technical Education <sup>4, 5</sup>		95,321	N/A <sup>1</sup>	95,321	N/A <sup>1</sup>
<b>Supplemental Basic Aid</b>		0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
Remedial Summer School <sup>5</sup>		185,582	N/A <sup>1</sup>	185,582	N/A <sup>1</sup>
English as a Second Language		51,163	35,203	54,918	37,786
⇒ <b>Textbooks <sup>10</sup></b> (Split funded - See SOQ Programs above)		212,199	146,003	108,934	74,952
<b>Subtotal - Lottery Funded Programs <sup>3</sup></b>		<b>2,373,007</b>	<b>1,023,725</b>	<b>2,371,098</b>	<b>964,334</b>
<b>Total State &amp; Local Funds (including SFSF) <sup>9</sup></b>		<b>\$44,814,679</b>	<b>\$21,805,283</b>	<b>\$43,506,820</b>	<b>\$21,864,376</b>

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

<sup>2</sup> ADM projections shown are based on local projections for FY 2011 and FY 2012.

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

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>5</sup> Projected state payment. Final reimbursements will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds and will be made, on a reimbursement basis, after each bond sale.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> The General Assembly eliminated the Support for School Construction and Operating Costs account in FY 2011 and FY 2012. Lottery proceeds are allocated to specific programs in the Lottery Service Area and will be distributed according to the funding methodology for each program.

<sup>9</sup> A portion of the FY 2011 state share of Basic Aid will be funded with SFSF. See the "Federal Funds for Basic Aid" tab for further details.

<sup>10</sup> The General Assembly reassigned a portion of funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the combined entitlement in the SOQ and Lottery Service Areas.

<sup>11</sup> VRS Retirement includes entitlements for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

⇒ = 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 state payment amount.

**Virginia Department of Education**  
**Projected State Payments Based on the 2010 General Assembly**  
**Adopted Amendments to HB/SB 30**

Standards of Quality (SOQ), Incentive, Categorical, and Lottery Funded Programs in Direct Aid to Public Education - As of March 14, 2010

140 - BEDFORD CITY



NUM	DIVISION	Projected FY 2011 Unadjusted ADM <sup>2</sup>	Projected FY 2011 Adjusted ADM <sup>2</sup>	Projected FY 2012 Unadjusted ADM <sup>2</sup>	Projected FY 2012 Adjusted ADM <sup>2</sup>
140	BEDFORD CITY	812.00	812.00	812.00	812.00
<b>2010-2012 Composite Index</b>		<b>FY 2011</b>		<b>FY 2012</b>	
0.2969		<b>FY 2011 State Share</b>	<b>FY 2011 Local Share</b>	<b>FY 2012 State Share</b>	<b>FY 2012 Local Share</b>
<b>I. SOQ Programs:</b>					
⇨	<u>Basic Aid</u> <sup>9</sup>	2,485,500	1,049,559	2,480,682	1,047,525
	Sales Tax <sup>7</sup>	645,117	N/A <sup>1</sup>	666,585	N/A <sup>1</sup>
⇨	<u>Textbooks</u> <sup>10</sup> (Split funded - See Lottery section below)	8,982	3,793	16,833	7,108
⇨	<u>Vocational Education</u>	34,826	14,706	34,826	14,706
⇨	<u>Gifted Education</u>	26,262	11,090	25,691	10,849
⇨	<u>Special Education</u>	229,509	96,915	229,509	96,915
⇨	<u>Prevention, Intervention &amp; Remediation</u>	47,957	20,251	47,957	20,251
⇨	<u>VRS Retirement (Includes RHCC)</u> <sup>11</sup>	83,354	35,198	105,620	44,600
⇨	<u>Social Security</u>	140,446	59,306	140,446	59,306
⇨	<u>Group Life</u>	5,138	2,170	5,138	2,170
<b>Subtotal - SOQ Accounts</b> <sup>3</sup>		<b>3,707,091</b>	<b>1,292,988</b>	<b>3,753,287</b>	<b>1,303,430</b>
<b>II. Incentive Programs:</b>					
	<u>Academic Year Governor's School</u> <sup>4</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	<u>Composite Index Hold Harmless</u>	79,741	N/A <sup>1</sup>	38,151	N/A <sup>1</sup>
	<u>Technology - VPSA</u> <sup>6</sup>	0	0	0	0
<b>Subtotal - Incentive Accounts</b> <sup>3</sup>		<b>79,741</b>	<b>0</b>	<b>38,151</b>	<b>0</b>
<b>Categorical Programs:</b>					
	<u>Adult Education</u> <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	<u>Virtual Virginia</u> <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	<u>American Indian Treaty Commitment</u> <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	<u>School Lunch</u> <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	<u>Special Education - Homebound</u> <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	<u>Special Education - State-Operated Programs</u> <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	<u>Special Education - Jails</u> <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
<b>Subtotal - Categorical Accounts</b> <sup>3</sup>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Virginia Department of Education**  
**Projected State Payments Based on the 2010 General Assembly**  
**Adopted Amendments to HB/SB 30**

Standards of Quality (SOQ), Incentive, Categorical, and Lottery Funded Programs in Direct Aid to Public Education - As of March 14, 2010

140 - BEDFORD CITY

NUM	DIVISION	Projected FY 2011 Unadjusted ADM <sup>2</sup>	Projected FY 2011 Adjusted ADM <sup>2</sup>	Projected FY 2012 Unadjusted ADM <sup>2</sup>	Projected FY 2012 Adjusted ADM <sup>2</sup>
140	BEDFORD CITY	812.00	812.00	812.00	812.00
<b>2010-2012 Composite Index</b>		<b>FY 2011</b>		<b>FY 2012</b>	
0.2969		FY 2011 State Share	FY 2011 Local Share	FY 2012 State Share	FY 2012 Local Share
<b>IV. Lottery Funded Programs</b>					
	<b>At-Risk</b>	33,394	14,101	33,511	14,151
	Early Reading Intervention	10,681	4,510	8,545	3,608
	<b>Enrollment Loss</b>	<i>Eliminated in FY 2011</i>		<i>Eliminated in FY 2012</i>	
	Foster Care <sup>5</sup>	6,730	N/A <sup>1</sup>	7,344	N/A <sup>1</sup>
	<i>K-3 Primary Class Size Reduction</i>	89,754	37,901	87,433	36,921
	School Breakfast <sup>5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	SOL Algebra Readiness	8,758	3,698	8,758	3,698
	Virginia Preschool Initiative	88,591	37,410	88,591	37,410
	Mentor Teacher Program	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	<b>Support for School Construction and Operating Costs <sup>8</sup></b>	<i>Eliminated in FY 2011</i>		<i>Eliminated in FY 2012</i>	
	<i>Alternative Education <sup>4, 5</sup></i>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	ISAEP	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	Special Education-Regional Tuition <sup>4, 5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	Career and Technical Education <sup>4, 5</sup>	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	Supplemental Basic Aid	0	N/A <sup>1</sup>	0	N/A <sup>1</sup>
	Remedial Summer School <sup>5</sup>	26,084	N/A <sup>1</sup>	27,050	N/A <sup>1</sup>
	English as a Second Language	3,795	1,603	4,601	1,943
	<b>Textbooks <sup>10</sup></b>	21,014	8,873	10,788	4,555
	(Split funded - See SOQ Programs above)				
	<b>Subtotal - Lottery Funded Programs <sup>3</sup></b>	<b>288,801</b>	<b>108,096</b>	<b>276,621</b>	<b>102,286</b>
	<b>Total State &amp; Local Funds (including SFSF) <sup>9</sup></b>	<b>\$4,075,633</b>	<b>\$1,401,084</b>	<b>\$4,068,059</b>	<b>\$1,405,716</b>

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

<sup>2</sup> ADM projections shown are based on local projections for FY 2011 and FY 2012.

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

<sup>4</sup> Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

<sup>5</sup> Projected state payment. Final reimbursements will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

<sup>6</sup> Payments for the VPSA Technology Grants are made from bond proceeds and will be made, on a reimbursement basis, after each bond sale.

<sup>7</sup> Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

<sup>8</sup> The General Assembly eliminated the Support for School Construction and Operating Costs account in FY 2011 and FY 2012. Lottery proceeds are allocated to specific programs in the Lottery Service Area and will be distributed according to the funding methodology for each program.

<sup>9</sup> A portion of the FY 2011 state share of Basic Aid will be funded with SFSF. See the "Federal Funds for Basic Aid" tab for further details.

<sup>10</sup> The General Assembly reassigned a portion of funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the combined entitlement in the SOQ and Lottery Service Areas.

<sup>11</sup> VRS Retirement includes entitlements for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

⇒ = 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 state payment amount.