

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
001	ACCOMACK	4,860.03	4,860.03	4,964.20	4,964.20
2012-2014 Composite Index		FY 2013		FY 2014	
0.3719		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,539,021	8,016,667	13,802,867	8,172,721
	Sales Tax ⁷	4,527,807	N/A1	4,687,130	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	476,203	281,961	486,410	288,005
⇒	Gifted Education	143,471	84,950	146,547	86,771
⇒	Special Education	1,382,821	818,773	1,468,585	869,554
⇒	Prevention, Intervention, & Remediation	692,937	410,290	707,789	419,084
⇒	VRS Retirement (Includes RHCC) ⁹	1,431,662	847,692	1,468,585	869,554
⇒	Social Security	857,776	507,892	879,280	520,624
⇒	Group Life	54,947	32,534	56,124	33,231
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	42,400	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		23,149,045	11,000,759	23,703,317	11,259,544
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		341,481	110,488
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	333,821	N/A1	331,854	N/A1
	EpiPen Grants ¹⁴	1,280	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	362,000	72,400	336,000	67,200
Subtotal - Incentive Accounts ³		697,101	72,400	1,009,335	177,688
Categorical Programs:					
	Adult Education ⁵	0	N/A1	4,572	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	29,267	N/A1	29,267	N/A1
	Special Education - Homebound ⁵	19,411	N/A1	24,081	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		48,678	0	57,920	0

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Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	949,683	562,310	970,805	574,817	
<u>Virginia Preschool Initiative</u> ¹¹	407,009	240,991	440,926	261,074	
⇒ Early Reading Intervention ¹⁷	100,011	59,217	105,894	62,700	
Mentor Teacher Program	8,585	N/A1	8,585	N/A1	
<u>K-3 Primary Class Size Reduction</u>	913,882	541,112	839,820	497,260	
School Breakfast ⁵	21,514	N/A1	26,572	N/A1	
⇒ SOL Algebra Readiness ¹⁷	88,242	52,248	92,257	54,626	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	19,769	N/A1	11,708	N/A1	
Career and Technical Education ^{4,5}	64,145	N/A1	64,145	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	455,772	269,864	500,338	296,252	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,315	N/A1	0	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	273,908	162,182	279,779	165,658	
Subtotal - Lottery-Funded Programs ³	3,335,551	1,887,924	3,356,545	1,912,387	
Total State & Local Funds	\$27,230,376	\$12,961,083	\$28,127,117	\$13,349,619	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
002	ALBEMARLE	12,894.21	12,894.21	12,960.70	12,960.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.6502		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	18,384,549	34,191,003	18,782,054	34,911,640
	Sales Tax ⁷	15,070,556	N/A1	14,414,784	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	252,582	469,494	253,885	471,915
⇒	Gifted Education	207,478	385,656	208,548	387,644
⇒	Special Education	2,516,800	4,678,169	2,620,451	4,870,833
⇒	Prevention, Intervention, & Remediation	306,707	570,099	308,288	573,039
⇒	VRS Retirement (Includes RHCC) ⁹	1,953,001	3,630,192	1,976,673	3,674,193
⇒	Social Security	1,168,192	2,171,408	1,183,283	2,199,459
⇒	Group Life	72,166	134,141	72,538	134,833
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	92,575	N/A1	76,882	N/A1
Subtotal - SOQ Accounts ³		40,024,606	46,230,162	39,897,386	47,223,556
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	346,469	N/A1	347,509	N/A1
	EpiPen Grants ¹⁴	2,560	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	778,000	155,600	726,000	145,200
Subtotal - Incentive Accounts ³		1,127,029	155,600	1,073,509	145,200
Categorical Programs:					
	Adult Education ⁵	0	N/A1	8,306	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	54,219	N/A1	54,219	N/A1
	Special Education - Homebound ⁵	13,908	N/A1	9,287	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	94,986	N/A1	101,391	N/A1
Subtotal - Categorical Accounts ³		163,113	0	173,204	0

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Lottery-Funded Programs					
Foster Care ⁵	29,369	N/A1	77,135	N/A1	
At-Risk	189,906	352,993	191,212	355,420	
<u>Virginia Preschool Initiative</u> ¹¹	411,000	411,000	409,500	409,500	
⇒ Early Reading Intervention ¹⁷	92,829	172,548	115,764	215,179	
Mentor Teacher Program	9,566	N/A1	9,566	N/A1	
<u>K-3 Primary Class Size Reduction</u>	367,811	683,678	378,444	703,443	
School Breakfast ⁵	30,326	N/A1	26,298	N/A1	
⇒ SOL Algebra Readiness ¹⁷	48,052	89,318	48,103	89,413	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	1,086,432	N/A1	1,123,199	N/A1	
Career and Technical Education ^{4,5}	11,615	N/A1	11,615	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	301,381	560,200	309,515	575,319	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	37,804	N/A1	75,172	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	404,718	752,280	406,805	756,159	
Subtotal - Lottery-Funded Programs ³	3,044,386	3,022,017	3,205,904	3,104,433	
Total State & Local Funds	\$44,359,134	\$49,407,779	\$44,350,003	\$50,473,189	

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

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

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⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
003	ALLEGHANY	2,556.15	2,556.15	2,402.10	2,402.10
2012-2014 Composite Index		FY 2013		FY 2014	
0.2297		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	8,624,108	2,571,798	7,980,166	2,379,650
	Sales Tax ⁷	2,366,598	N/A1	2,400,139	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	208,714	62,238	196,136	58,487
⇒	Gifted Education	90,574	27,009	85,116	25,381
⇒	Special Education	1,100,672	328,216	1,038,039	309,539
⇒	Prevention, Intervention, & Remediation	273,691	81,614	257,197	76,695
⇒	VRS Retirement (Includes RHCC) ⁹	895,896	267,152	843,754	251,604
⇒	Social Security	537,538	160,291	505,142	150,631
⇒	Group Life	33,473	9,982	31,456	9,380
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	36,478	N/A1	24,317	N/A1
Subtotal - SOQ Accounts ³		14,167,742	3,508,300	13,361,462	3,261,367
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	65,601	N/A1	51,522	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	79,620	N/A1	80,950	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	334,000	46,400	282,000	36,000
Subtotal - Incentive Accounts ³		480,107	46,400	414,472	36,000
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	14,952	N/A1	14,952	N/A1
	Special Education - Homebound ⁵	23,958	N/A1	20,763	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		38,911	0	35,716	0

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Lottery-Funded Programs					
Foster Care ⁵	85,132	N/A1	80,017	N/A1	
At-Risk	247,858	73,910	233,084	69,505	
<u>Virginia Preschool Initiative</u> ¹¹	203,359	60,641	166,385	49,615	
⇒ Early Reading Intervention ¹⁷	36,074	10,757	67,339	20,080	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	294,381	87,783	309,090	92,169	
School Breakfast ⁵	10,461	N/A1	6,356	N/A1	
⇒ SOL Algebra Readiness ¹⁷	36,875	10,996	36,990	11,030	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	39,984	N/A1	39,984	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	22,046	6,574	16,534	4,930	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	14,896	N/A1	23,777	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	176,679	52,685	166,031	49,510	
Subtotal - Lottery-Funded Programs ³	1,177,566	303,346	1,155,408	296,839	
Total State & Local Funds	\$15,864,325	\$3,858,046	\$14,967,059	\$3,594,206	

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

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¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

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¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
004	AMELIA	1,728.99	1,728.99	1,734.10	1,734.10
2012-2014 Composite Index		FY 2013		FY 2014	
0.3473		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,829,771	2,570,005	4,847,202	2,579,184
	Sales Tax ⁷	1,870,886	N/A1	1,883,997	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	58,683	31,225	58,856	31,317
⇒	Gifted Education	53,040	28,222	53,197	28,306
⇒	Special Education	705,320	375,299	710,800	378,215
⇒	Prevention, Intervention, & Remediation	185,076	98,478	185,623	98,769
⇒	VRS Retirement (Includes RHCC) ⁹	511,216	272,017	512,727	272,821
⇒	Social Security	305,827	162,730	306,731	163,211
⇒	Group Life	19,185	10,208	19,241	10,238
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	52,172	N/A1	49,483	N/A1
Subtotal - SOQ Accounts ³		8,591,176	3,548,184	8,627,857	3,562,061
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		119,792	34,831
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	99,474	N/A1	100,579	N/A1
	EpiPen Grants ¹⁴	295	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		227,769	25,600	348,371	60,431
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	8,316	N/A1	8,316	N/A1
	Special Education - Homebound ⁵	14,901	N/A1	20,240	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		23,217	0	28,556	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	154,939	82,443	155,603	82,796
<u>Virginia Preschool Initiative</u> ¹¹	82,240	43,760	82,240	43,760
⇒ Early Reading Intervention ¹⁷	28,529	15,180	36,680	19,517
Mentor Teacher Program	1,472	N/A1	1,472	N/A1
<u>K-3 Primary Class Size Reduction</u>	183,487	97,633	185,680	98,800
School Breakfast ⁵	4,306	N/A1	4,048	N/A1
⇒ SOL Algebra Readiness ¹⁷	20,863	11,101	22,901	12,186
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	7,859	N/A1	7,859	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	4,926	N/A1	4,926	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	15,178	8,076	25,685	13,667
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	21,305	N/A1	48,383	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	101,261	53,881	101,561	54,040
Subtotal - Lottery-Funded Programs ³	626,365	312,074	677,037	324,766
Total State & Local Funds	\$9,468,527	\$3,885,858	\$9,681,821	\$3,947,258

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
005	AMHERST	4,177.89	4,177.89	4,094.65	4,094.65
2012-2014 Composite Index		FY 2013		FY 2014	
0.3075		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	Basic Aid (Net of all Adjustments) ¹⁶	12,096,402	5,372,284	11,788,206	5,234,474
	Sales Tax ⁷	4,705,399	N/A1	4,744,479	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	292,212	129,755	286,390	127,170
⇒	Gifted Education	133,087	59,096	130,435	57,919
⇒	Special Education	1,646,224	730,995	1,624,767	721,467
⇒	Prevention, Intervention, & Remediation	416,619	184,997	408,318	181,311
⇒	VRS Retirement (Includes RHCC) ⁹	1,327,974	589,678	1,304,351	579,188
⇒	Social Security	795,627	353,293	779,775	346,254
⇒	Group Life	49,184	21,840	48,204	21,405
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	61,633	N/A1	58,463	N/A1
Subtotal - SOQ Accounts ³		21,524,361	7,441,938	21,173,388	7,269,188
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		295,720	71,755
	Academic Year Governor's School ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	267,829	N/A1	262,835	N/A1
	EpiPen Grants ¹⁴	985	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	Technology - VPSA ⁶	336,000	67,200	310,000	62,000
Subtotal - Incentive Accounts ³		604,814	67,200	868,555	133,755
Categorical Programs:					
	Adult Education ⁵	39,483	N/A1	6,872	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	24,249	N/A1	24,249	N/A1
	Special Education - Homebound ⁵	28,830	N/A1	38,081	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	14,891	N/A1	37,000	N/A1
Subtotal - Categorical Accounts ³		107,453	0	106,202	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	75,175	N/A1	72,686	N/A1	
At-Risk	407,147	180,791	399,616	177,447	
<u>Virginia Preschool Initiative</u> ¹¹	353,175	156,825	344,865	153,135	
⇒ Early Reading Intervention ¹⁷	49,727	22,081	64,862	28,802	
Mentor Teacher Program	3,189	N/A1	3,189	N/A1	
<u>K-3 Primary Class Size Reduction</u>	392,562	174,315	422,007	187,389	
School Breakfast ⁵	24,193	N/A1	21,151	N/A1	
⇒ SOL Algebra Readiness ¹⁷	59,815	26,560	55,388	24,595	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	809,095	N/A1	769,483	N/A1	
Career and Technical Education ^{4,5}	70,152	N/A1	70,152	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	6,194	2,750	5,781	2,567	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	25,168	N/A1	57,163	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	259,606	115,276	254,433	112,979	
Subtotal - Lottery-Funded Programs ³	2,550,915	678,598	2,556,493	686,914	
Total State & Local Funds	\$24,787,543	\$8,187,736	\$24,704,639	\$8,089,857	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
006	APPOMATTOX	2,186.20	2,186.20	2,251.30	2,251.30
2012-2014 Composite Index		FY 2013		FY 2014	
0.2945		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,823,787	2,850,293	7,092,997	2,960,861
	Sales Tax ⁷	2,253,866	N/A1	2,240,491	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	317,727	132,630	327,188	136,580
⇒	Gifted Education	70,949	29,616	73,061	30,498
⇒	Special Education	792,775	330,932	819,559	342,112
⇒	Prevention, Intervention, & Remediation	225,185	94,000	231,891	96,799
⇒	VRS Retirement (Includes RHCC) ⁹	698,691	291,658	719,496	300,343
⇒	Social Security	417,981	174,480	430,427	179,675
⇒	Group Life	26,220	10,945	27,001	11,271
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	55,445	N/A1	45,050	N/A1
Subtotal - SOQ Accounts ³		11,682,626	3,914,554	12,007,161	4,058,139
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		168,989	38,548
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	127,682	N/A1	129,076	N/A1
	EpiPen Grants ¹⁴	394	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		282,076	30,800	452,065	69,348
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,386	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	11,449	N/A1	11,449	N/A1
	Special Education - Homebound ⁵	29,867	N/A1	20,070	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		41,316	0	34,904	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	26,142	N/A1	29,435	N/A1	
At-Risk	222,069	92,699	228,893	95,548	
<u>Virginia Preschool Initiative</u> ¹¹	148,155	61,845	135,456	56,544	
⇒ Early Reading Intervention ¹⁷	24,229	10,114	22,026	9,194	
Mentor Teacher Program	1,472	N/A1	1,472	N/A1	
<u>K-3 Primary Class Size Reduction</u>	248,901	103,900	261,938	109,342	
School Breakfast ⁵	2,552	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	36,081	15,061	33,878	14,142	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	212,189	N/A1	174,046	N/A1	
Career and Technical Education ^{4,5}	24,018	N/A1	24,018	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	2,945	1,229	2,103	878	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	22,641	N/A1	44,048	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	138,396	57,771	142,517	59,492	
Subtotal - Lottery-Funded Programs ³	1,117,649	342,619	1,107,688	345,140	
Total State & Local Funds	\$13,123,667	\$4,287,973	\$13,601,819	\$4,472,627	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
007	ARLINGTON	21,549.59	21,549.59	22,418.40	22,418.40
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	19,839,624	79,365,588	20,014,779	80,059,115
	Sales Tax ⁷	18,367,578	N/A1	19,573,107	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	275,835	1,103,339	286,956	1,147,822
⇒	Gifted Education	219,806	879,223	228,668	914,671
⇒	Special Education	3,697,910	14,791,639	3,900,802	15,603,206
⇒	Prevention, Intervention, & Remediation	452,541	1,810,166	470,786	1,883,146
⇒	VRS Retirement (Includes RHCC) ⁹	2,172,199	8,688,795	2,264,258	9,057,034
⇒	Social Security	1,301,595	5,206,381	1,358,555	5,434,220
⇒	Group Life	81,888	327,554	85,190	340,760
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	313,282	N/A1	233,372	N/A1
Subtotal - SOQ Accounts ³		46,722,258	112,172,685	48,416,473	114,439,974
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		510,751	1,116,396
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	440,137	N/A1	443,434	N/A1
	EpiPen Grants ¹⁴	3,545	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	882,000	176,400	868,800	173,760
Subtotal - Incentive Accounts ³		1,325,682	176,400	1,822,985	1,290,156
Categorical Programs:					
	Adult Education ⁵	0	N/A1	115,158	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	82,046	N/A1	82,046	N/A1
	Special Education - Homebound ⁵	4,319	N/A1	5,961	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	82,739	N/A1	99,993	N/A1
Subtotal - Categorical Accounts ³		169,103	0	303,158	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	47,496	N/A1	0	N/A1
At-Risk	271,048	1,084,192	275,796	1,103,184
<u>Virginia Preschool Initiative</u> ¹¹	1,611,000	1,611,000	1,611,000	1,611,000
⇒ Early Reading Intervention ¹⁷	87,097	348,388	93,955	375,820
Mentor Teacher Program	23,792	N/A1	23,792	N/A1
<u>K-3 Primary Class Size Reduction</u>	414,799	1,659,196	425,636	1,702,544
School Breakfast ⁵	915	N/A1	0	N/A1
⇒ SOL Algebra Readiness ¹⁷	52,647	210,588	56,827	227,308
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	31,434	N/A1	31,434	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	192,094	N/A1	192,094	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	1,008,225	4,032,900	1,007,965	4,031,860
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	127,932	N/A1	228,181	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	386,729	1,546,916	402,321	1,609,282
Subtotal - Lottery-Funded Programs ³	4,255,208	10,493,180	4,349,001	10,660,998
Total State & Local Funds	\$52,472,252	\$122,842,265	\$54,891,617	\$126,391,128

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
008	AUGUSTA	10,414.45	10,414.45	10,329.40	10,329.40
2012-2014 Composite Index		FY 2013		FY 2014	
0.3627		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	27,425,277	15,615,414	27,226,291	15,495,019
	Sales Tax ⁷	10,799,871	N/A1	10,743,664	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,353,974	770,573	1,342,917	764,281
⇒	Gifted Education	305,308	173,757	302,815	172,338
⇒	Special Education	1,075,215	611,926	1,073,017	610,675
⇒	Prevention, Intervention, & Remediation	623,890	355,068	618,795	352,168
⇒	VRS Retirement (Includes RHCC) ⁹	2,688,037	1,529,815	2,666,085	1,517,322
⇒	Social Security	1,612,822	917,889	1,599,651	910,393
⇒	Group Life	99,557	56,660	98,744	56,197
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	0	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		45,983,951	20,031,102	45,671,979	19,878,393
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		619,961	192,805
	<u>Academic Year Governor's School</u> ⁴	503,325	N/A1	511,636	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	482,561	N/A1	485,749	N/A1
	EpiPen Grants ¹⁴	2,363	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	674,000	119,200	648,000	114,000
Subtotal - Incentive Accounts ³		1,662,249	119,200	2,265,346	306,805
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	55,547	N/A1	55,547	N/A1
	Special Education - Homebound ⁵	20,453	N/A1	24,783	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	273	N/A1	8,756	N/A1
Subtotal - Categorical Accounts ³		76,273	0	89,086	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	136,980	N/A1	140,044	N/A1	
At-Risk	463,526	263,802	460,187	261,901	
<u>Virginia Preschool Initiative</u> ¹¹	573,570	326,430	569,746	324,254	
⇒ Early Reading Intervention ¹⁷	115,403	65,678	167,136	95,120	
Mentor Teacher Program	8,585	N/A1	8,585	N/A1	
<u>K-3 Primary Class Size Reduction</u>	875,668	498,360	866,091	492,909	
School Breakfast ⁵	16,814	N/A1	16,942	N/A1	
⇒ SOL Algebra Readiness ¹⁷	95,693	54,461	95,787	54,514	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	22,115	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	667,165	N/A1	589,923	N/A1	
Career and Technical Education ^{4,5}	305,528	N/A1	305,528	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	109,817	62,499	113,237	64,445	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	595,550	338,939	590,686	336,171	
Subtotal - Lottery-Funded Programs ³	3,986,415	1,610,169	3,939,609	1,629,314	
Total State & Local Funds	\$51,708,888	\$21,760,471	\$51,966,020	\$21,814,512	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
009	BATH	610.57	610.57	600.75	600.75
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	603,126	2,412,504	590,367	2,361,468
	Sales Tax ⁷	592,229	N/A1	613,016	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	33,093	132,372	32,561	130,243
⇒	Gifted Education	5,617	22,469	5,527	22,108
⇒	Special Education	78,764	315,054	78,098	312,390
⇒	Prevention, Intervention, & Remediation	13,310	53,242	13,096	52,385
⇒	VRS Retirement (Includes RHCC) ⁹	62,034	248,136	61,036	244,145
⇒	Social Security	37,123	148,491	36,526	146,102
⇒	Group Life	2,320	9,281	2,283	9,131
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	134	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		1,427,750	3,341,549	1,432,510	3,277,972
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		14,383	31,440
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	11,310	N/A1	10,709	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		139,605	25,600	153,092	57,040
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	4,224	N/A1	4,224	N/A1
	Special Education - Homebound ⁵	134	N/A1	206	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		4,357	0	4,430	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	4,876	N/A1	
At-Risk	10,407	41,628	10,275	41,100	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	1,873	7,492	1,873	7,492	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	18,256	73,024	19,264	77,056	
School Breakfast ⁵	1,974	N/A1	1,854	N/A1	
⇒ SOL Algebra Readiness ¹⁷	2,557	10,228	1,933	7,732	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	31,181	N/A1	31,181	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	2,385	9,540	2,266	9,064	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	55	N/A1	0	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	10,957	43,829	10,781	43,124	
Subtotal - Lottery-Funded Programs ³	87,504	185,741	92,162	185,568	
Total State & Local Funds	\$1,659,216	\$3,552,890	\$1,682,194	\$3,520,580	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
010	BEDFORD COUNTY	9,413.47	9,413.47	10,023.95	10,023.95
2012-2014 Composite Index		FY 2013		FY 2014	
FY13 CI: 0.4268; FY14 CI: 0.3132		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	21,485,094	15,998,242	27,311,749	12,454,921
	Sales Tax ⁷	10,750,454	N/A1	11,576,002	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	361,519	269,184	461,258	210,347
⇒	Gifted Education	248,207	184,813	316,685	144,417
⇒	Special Education	2,282,424	1,699,474	2,925,891	1,334,288
⇒	Prevention, Intervention, & Remediation	582,747	433,908	736,636	335,927
⇒	VRS Retirement (Includes RHCC) ⁹	2,271,632	1,691,439	2,898,353	1,321,730
⇒	Social Security	1,359,742	1,012,453	1,734,881	791,154
⇒	Group Life	86,333	64,283	110,151	50,232
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	146,693	N/A1	157,521	N/A1
Subtotal - SOQ Accounts ³		39,574,845	21,353,796	48,229,127	16,643,016
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		663,311	165,294
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	396,230	N/A1	439,189	N/A1
	EpiPen Grants ¹⁴	2,166	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		40,744	18,580
	<u>Technology - VPSA</u> ⁶	726,000	145,200	847,600	159,520
Subtotal - Incentive Accounts ³		1,124,397	145,200	1,990,844	343,394
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	52,439	N/A1	52,439	N/A1
	Special Education - Homebound ⁵	71,471	N/A1	102,718	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	4,877	N/A1	7,614	N/A1
Subtotal - Categorical Accounts ³		128,787	0	162,771	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	131,599	N/A1	204,352	N/A1	
At-Risk	432,630	322,133	551,868	251,667	
<u>Virginia Preschool Initiative</u> ¹¹	412,704	307,296	572,791	261,209	
⇒ Early Reading Intervention ¹⁷	107,375	79,951	158,675	72,360	
Mentor Teacher Program	7,113	N/A1	7,113	N/A1	
<u>K-3 Primary Class Size Reduction</u>	618,697	460,677	929,207	423,744	
School Breakfast ⁵	12,611	N/A1	6,289	N/A1	
⇒ SOL Algebra Readiness ¹⁷	82,489	61,421	105,372	48,053	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	251,939	N/A1	368,922	N/A1	
Career and Technical Education ^{4,5}	131,876	N/A1	131,876	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	67,329	50,133	86,405	39,403	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	59,903	N/A1	154,016	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	484,165	360,505	617,742	281,707	
Subtotal - Lottery-Funded Programs ³	2,816,148	1,642,116	3,910,346	1,378,143	
Total State & Local Funds	\$43,644,176	\$23,141,112	\$54,293,088	\$18,364,553	

Note: For FY 2013, this calculation tool still shows estimated payments, required local effort, and required local match amounts separately.

Users must separately select Bedford County AND Bedford City and then add together the estimated payments, required local effort, and required local match to get the correct total for the combined Bedford County for FY 2013. See the Bedford County-City worksheet for more detail.

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

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¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
011	BLAND	884.39	884.39	854.35	854.35
2012-2014 Composite Index		FY 2013		FY 2014	
0.3029		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,972,696	1,293,865	2,845,644	1,236,473
	Sales Tax ⁷	845,489	N/A1	867,987	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	74,598	32,414	72,064	31,313
⇒	Gifted Education	28,359	12,323	27,396	11,904
⇒	Special Education	352,643	153,228	344,238	149,576
⇒	Prevention, Intervention, & Remediation	67,816	29,467	65,512	28,466
⇒	VRS Retirement (Includes RHCC) ⁹	294,691	128,047	285,277	123,957
⇒	Social Security	176,321	76,614	170,928	74,271
⇒	Group Life	11,097	4,822	10,720	4,658
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	3,980	N/A1	333	N/A1
Subtotal - SOQ Accounts ³		4,827,690	1,730,780	4,690,099	1,660,618
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		66,478	15,784
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	51,189	N/A1	49,674	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	169,600	33,920
Subtotal - Incentive Accounts ³		205,583	30,800	285,752	49,704
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	4,972	N/A1	4,972	N/A1
	Special Education - Homebound ⁵	2,477	N/A1	5,434	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		7,449	0	10,406	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	12,294	N/A1	15,036	N/A1	
At-Risk	54,595	23,722	52,615	22,862	
<u>Virginia Preschool Initiative</u> ¹¹	20,913	9,087	20,913	9,087	
⇒ Early Reading Intervention ¹⁷	13,058	5,674	21,764	9,457	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	75,579	32,840	71,359	31,007	
School Breakfast ⁵	3,163	N/A1	1,758	N/A1	
⇒ SOL Algebra Readiness ¹⁷	8,912	3,872	8,912	3,872	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	4,075	N/A1	4,075	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	0	0	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	1,625	N/A1	326	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	55,319	24,037	53,440	23,221	
Subtotal - Lottery-Funded Programs ³	259,354	99,232	260,019	99,506	
Total State & Local Funds	\$5,300,076	\$1,860,812	\$5,246,277	\$1,809,828	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
012	BOTETOURET	4,876.37	4,876.37	4,771.05	4,771.05
2012-2014 Composite Index		FY 2013		FY 2014	
0.3710		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,942,162	7,639,603	12,529,292	7,390,091
	Sales Tax ⁷	5,160,187	N/A1	5,290,846	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	368,068	217,096	360,119	212,407
⇒	Gifted Education	141,093	83,220	138,046	81,423
⇒	Special Education	1,821,939	1,074,625	1,788,590	1,054,955
⇒	Prevention, Intervention, & Remediation	153,362	90,457	150,050	88,503
⇒	VRS Retirement (Includes RHCC) ⁹	1,371,055	808,683	1,341,443	791,217
⇒	Social Security	822,019	484,848	804,265	474,376
⇒	Group Life	52,143	30,755	51,017	30,091
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	22,393	N/A1	18,353	N/A1
Subtotal - SOQ Accounts ³		22,854,421	10,429,287	22,472,021	10,123,063
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		305,853	98,579
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	184,575	N/A1	185,535	N/A1
	EpiPen Grants ¹⁴	1,280	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	362,000	67,200	362,000	67,200
Subtotal - Incentive Accounts ³		547,855	67,200	853,388	165,779
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	23,410	N/A1	23,410	N/A1
	Special Education - Homebound ⁵	44,907	N/A1	31,906	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	4,213	N/A1	1,796	N/A1
Subtotal - Categorical Accounts ³		72,530	0	57,112	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	126,235	N/A1	101,589	N/A1
	At-Risk	70,592	41,637	69,099	40,756
	<u>Virginia Preschool Initiative</u> ¹¹	113,220	66,780	113,220	66,780
⇒	Early Reading Intervention ¹⁷	53,023	31,274	47,131	27,799
	Mentor Teacher Program	2,943	N/A1	2,943	N/A1
	<u>K-3 Primary Class Size Reduction</u>	0	0	0	0
	School Breakfast ⁵	8,870	N/A1	5,156	N/A1
⇒	SOL Algebra Readiness ¹⁷	24,127	14,231	24,127	14,231
	<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
	ISAEF	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition ^{4,5}	114,642	N/A1	115,171	N/A1
	Career and Technical Education ^{4,5}	62,291	N/A1	62,291	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	22,878	13,494	19,127	11,282
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	9,144	N/A1	17,944	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	275,223	162,334	269,279	158,827
Subtotal - Lottery-Funded Programs ³		891,047	329,750	854,937	319,675
Total State & Local Funds		\$24,365,853	\$10,826,237	\$24,237,458	\$10,608,517

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

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

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⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
013	BRUNSWICK	1,882.93	1,882.93	1,847.20	1,847.20
2012-2014 Composite Index		FY 2013		FY 2014	
0.2837		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,830,267	2,309,153	5,758,880	2,280,880
	Sales Tax ⁷	2,350,383	N/A1	2,267,616	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	194,219	76,923	190,534	75,463
⇒	Gifted Education	62,042	24,573	60,865	24,106
⇒	Special Education	1,064,158	421,474	1,043,965	413,476
⇒	Prevention, Intervention, & Remediation	395,182	156,517	387,683	153,547
⇒	VRS Retirement (Includes RHCC) ⁹	685,161	271,367	672,160	266,218
⇒	Social Security	410,018	162,393	402,237	159,311
⇒	Group Life	25,626	10,150	25,140	9,957
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	63,029	N/A1	53,620	N/A1
Subtotal - SOQ Accounts ³		11,080,085	3,432,550	10,862,700	3,382,958
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		154,522	33,444
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	172,639	N/A1	165,161	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	258,000	46,400	278,000	50,400
Subtotal - Incentive Accounts ³		431,230	46,400	597,683	83,844
Categorical Programs:					
	Adult Education ⁵	0	N/A1	5,731	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	11,805	N/A1	11,805	N/A1
	Special Education - Homebound ⁵	14,082	N/A1	13,144	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	539	N/A1	59,223	N/A1
Subtotal - Categorical Accounts ³		26,426	0	89,903	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	13,290	N/A1	20,981	N/A1
At-Risk	637,364	252,436	626,403	248,095
<u>Virginia Preschool Initiative</u> ¹¹	232,081	91,919	232,081	91,919
⇒ Early Reading Intervention ¹⁷	42,491	16,829	55,909	22,143
Mentor Teacher Program	2,453	N/A1	2,453	N/A1
<u>K-3 Primary Class Size Reduction</u>	641,690	254,150	621,322	246,083
School Breakfast ⁵	0	N/A1	0	N/A1
⇒ SOL Algebra Readiness ¹⁷	43,555	17,251	43,448	17,208
<u>Alternative Education</u> ^{4,5}	393,384	N/A1	405,091	N/A1
ISAEF	7,859	N/A1	7,859	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	29,957	N/A1	29,957	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	8,115	3,214	23,063	9,134
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	25,739	N/A1	52,427	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	121,023	47,933	118,726	47,023
Subtotal - Lottery-Funded Programs ³	2,199,001	683,732	2,239,719	681,605
Total State & Local Funds	\$13,736,742	\$4,162,682	\$13,790,005	\$4,148,407

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

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¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
014	BUCHANAN	3,142.69	3,142.69	3,076.00	3,076.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.3263		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	9,465,252	4,584,402	9,255,187	4,482,659
	Sales Tax ⁷	3,062,293	N/A1	3,029,430	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	721,976	349,682	706,655	342,261
⇒	Gifted Education	97,393	47,171	95,326	46,170
⇒	Special Education	1,003,567	486,068	982,271	475,753
⇒	Prevention, Intervention, & Remediation	434,032	210,219	422,749	204,755
⇒	VRS Retirement (Includes RHCC) ⁹	1,039,560	503,501	1,017,500	492,816
⇒	Social Security	622,466	301,485	609,257	295,087
⇒	Group Life	38,110	18,458	37,301	18,067
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	42,085	N/A1	22,718	N/A1
Subtotal - SOQ Accounts ³		16,526,734	6,500,986	16,178,394	6,357,568
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	165,528	N/A1	162,632	N/A1
	EpiPen Grants ¹⁴	1,083	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	362,000	72,400	324,400	64,880
Subtotal - Incentive Accounts ³		528,611	72,400	487,032	64,880
Categorical Programs:					
	Adult Education ⁵	0	N/A1	7,320	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	18,121	N/A1	18,121	N/A1
	Special Education - Homebound ⁵	47,264	N/A1	67,311	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		65,385	0	92,753	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	553,929	268,290	542,931	262,963
<u>Virginia Preschool Initiative</u> ¹¹	48,506	23,493	44,464	21,536
⇒ Early Reading Intervention ¹⁷	71,514	34,637	67,307	32,599
Mentor Teacher Program	2,453	N/A1	2,453	N/A1
<u>K-3 Primary Class Size Reduction</u>	573,603	277,819	557,254	269,901
School Breakfast ⁵	3,000	N/A1	2,282	N/A1
⇒ SOL Algebra Readiness ¹⁷	56,088	27,166	53,784	26,050
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	23,576	N/A1	23,576	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	49,528	N/A1	49,528	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	803	389	803	389
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,186	N/A1	22,213	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	189,979	92,015	185,948	90,062
Subtotal - Lottery-Funded Programs ³	1,590,165	723,809	1,552,543	703,500
Total State & Local Funds	\$18,710,895	\$7,297,195	\$18,310,722	\$7,125,948

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
015	BUCKINGHAM	1,978.93	1,978.93	1,983.50	1,983.50
2012-2014 Composite Index		FY 2013		FY 2014	
0.3104		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,266,716	2,820,825	6,293,887	2,832,979
	Sales Tax ⁷	2,188,234	N/A1	2,187,017	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	255,193	114,867	255,783	115,132
⇒	Gifted Education	62,775	28,256	62,920	28,321
⇒	Special Education	910,235	409,711	913,705	411,273
⇒	Prevention, Intervention, & Remediation	262,017	117,938	262,622	118,210
⇒	VRS Retirement (Includes RHCC) ⁹	672,782	302,830	674,336	303,529
⇒	Social Security	402,578	181,207	403,507	181,625
⇒	Group Life	25,929	11,671	25,989	11,698
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	53,732	N/A1	32,820	N/A1
Subtotal - SOQ Accounts ³		11,100,191	3,987,305	11,112,586	4,002,767
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		156,947	38,604
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	116,568	N/A1	120,167	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		271,159	30,800	431,114	69,404
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,754	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	11,544	N/A1	11,544	N/A1
	Special Education - Homebound ⁵	12,921	N/A1	6,533	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		24,465	0	20,831	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	15,342	N/A1	14,174	N/A1	
At-Risk	358,211	161,237	359,632	161,876	
<u>Virginia Preschool Initiative</u> ¹¹	289,632	130,368	289,632	130,368	
⇒ Early Reading Intervention ¹⁷	40,907	18,413	38,754	17,444	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	289,118	130,137	383,459	172,601	
School Breakfast ⁵	10,384	N/A1	9,058	N/A1	
⇒ SOL Algebra Readiness ¹⁷	30,962	13,936	30,859	13,890	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	29,480	N/A1	29,480	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	822	370	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	21,942	N/A1	32,090	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	122,452	55,118	122,735	55,245	
Subtotal - Lottery-Funded Programs ³	1,217,270	509,209	1,319,535	551,794	
Total State & Local Funds	\$12,613,086	\$4,527,314	\$12,884,066	\$4,623,965	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
016	CAMPBELL	7,994.87	7,994.87	7,925.90	7,925.90
2012-2014 Composite Index		FY 2013		FY 2014	
0.2655		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	23,189,140	8,382,266	23,141,289	8,364,891
	Sales Tax ⁷	8,234,834	N/A1	7,988,580	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	528,501	191,037	523,942	189,389
⇒	Gifted Education	270,123	97,641	267,792	96,799
⇒	Special Education	2,343,021	846,933	2,328,629	841,731
⇒	Prevention, Intervention, & Remediation	710,540	256,839	710,232	256,728
⇒	VRS Retirement (Includes RHCC) ⁹	2,472,210	893,631	2,450,882	885,921
⇒	Social Security	1,479,802	534,905	1,467,037	530,290
⇒	Group Life	93,956	33,962	93,145	33,669
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	198,580	N/A1	137,896	N/A1
Subtotal - SOQ Accounts ³		39,520,707	11,237,214	39,109,424	11,199,418
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		556,601	109,942
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	464,221	N/A1	460,210	N/A1
	EpiPen Grants ¹⁴	1,477	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	414,000	82,800	480,000	96,000
Subtotal - Incentive Accounts ³		879,698	82,800	1,496,811	205,942
Categorical Programs:					
	Adult Education ⁵	0	N/A1	6,480	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	46,042	N/A1	46,042	N/A1
	Special Education - Homebound ⁵	108,109	N/A1	104,980	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	14,613	N/A1	30,714	N/A1
Subtotal - Categorical Accounts ³		168,764	0	188,216	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	156,457	N/A1	128,821	N/A1	
At-Risk	551,709	199,426	547,391	197,866	
<u>Virginia Preschool Initiative</u> ¹¹	780,039	281,961	766,818	277,182	
⇒ Early Reading Intervention ¹⁷	128,418	46,419	137,591	49,735	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,092,693	394,976	1,086,610	392,777	
School Breakfast ⁵	31,743	N/A1	25,825	N/A1	
⇒ SOL Algebra Readiness ¹⁷	96,311	34,814	98,604	35,642	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	717,758	N/A1	834,368	N/A1	
Career and Technical Education ^{4,5}	48,162	N/A1	48,162	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	93,282	33,719	100,727	36,410	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	81,092	N/A1	134,828	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	526,915	190,464	522,370	188,821	
Subtotal - Lottery-Funded Programs ³	4,320,297	1,181,779	4,447,833	1,178,433	
Total State & Local Funds	\$44,889,466	\$12,501,793	\$45,242,284	\$12,583,793	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
017	CAROLINE	4,204.00	4,204.00	4,231.20	4,231.20
2012-2014 Composite Index		FY 2013		FY 2014	
0.3306		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,000,953	5,927,161	12,042,657	5,947,569
	Sales Tax ⁷	4,331,685	N/A1	4,418,209	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	213,876	105,628	215,260	106,311
⇒	Gifted Education	129,451	63,933	130,289	64,346
⇒	Special Education	1,902,371	939,533	1,945,835	960,999
⇒	Prevention, Intervention, & Remediation	469,964	232,104	470,173	232,207
⇒	VRS Retirement (Includes RHCC) ⁹	1,288,884	636,548	1,300,056	642,065
⇒	Social Security	771,079	380,817	778,900	384,680
⇒	Group Life	47,841	23,627	48,150	23,780
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	68,795	N/A1	44,346	N/A1
Subtotal - SOQ Accounts ³		21,224,899	8,309,351	21,393,875	8,361,957
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		298,273	80,498
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	241,094	N/A1	244,875	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	206,000	41,200	180,000	36,000
Subtotal - Incentive Accounts ³		447,685	41,200	723,148	116,498
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	19,475	N/A1	19,475	N/A1
	Special Education - Homebound ⁵	31,804	N/A1	19,875	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	14,076	N/A1	18,000	N/A1
Subtotal - Categorical Accounts ³		65,355	0	57,350	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	15,945	N/A1	22,654	N/A1	
At-Risk	417,277	206,083	420,044	207,449	
<u>Virginia Preschool Initiative</u> ¹¹	216,886	107,115	216,886	107,115	
⇒ Early Reading Intervention ¹⁷	77,328	38,190	66,878	33,029	
Mentor Teacher Program	5,151	N/A1	5,151	N/A1	
<u>K-3 Primary Class Size Reduction</u>	623,764	308,062	621,679	307,032	
School Breakfast ⁵	11,741	N/A1	12,706	N/A1	
⇒ SOL Algebra Readiness ¹⁷	59,909	29,588	57,720	28,506	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	8,225	N/A1	8,225	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	35,123	17,346	38,716	19,121	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	28,093	N/A1	43,359	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	252,514	124,711	254,148	125,517	
Subtotal - Lottery-Funded Programs ³	1,767,673	831,095	1,783,883	827,769	
Total State & Local Funds	\$23,505,612	\$9,181,646	\$23,958,256	\$9,306,224	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
018	CARROLL	4,180.93	4,180.93	3,810.65	3,810.65
2012-2014 Composite Index		FY 2013		FY 2014	
0.2831		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,526,017	4,946,684	11,224,119	4,432,345
	Sales Tax ⁷	4,167,220	N/A1	4,086,514	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	338,696	133,749	308,700	121,904
⇒	Gifted Education	137,876	54,447	125,665	49,625
⇒	Special Education	1,408,735	556,302	1,289,436	509,191
⇒	Prevention, Intervention, & Remediation	512,540	202,399	467,147	184,474
⇒	VRS Retirement (Includes RHCC) ⁹	1,321,813	521,977	1,207,480	476,827
⇒	Social Security	791,290	312,476	723,942	285,881
⇒	Group Life	50,954	20,122	46,442	18,340
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	63,323	N/A1	48,178	N/A1
Subtotal - SOQ Accounts ³		21,318,464	6,748,156	19,527,623	6,078,587
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		277,453	59,872
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	141,860	N/A1	142,977	N/A1
	EpiPen Grants ¹⁴	1,280	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		42,529	16,794
	<u>Technology - VPSA</u> ⁶	440,000	77,600	336,000	56,800
Subtotal - Incentive Accounts ³		583,141	77,600	798,959	133,466
Categorical Programs:					
	Adult Education ⁵	0	N/A1	6,282	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	26,131	N/A1	26,131	N/A1
	Special Education - Homebound ⁵	42,066	N/A1	20,300	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		68,198	0	52,713	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	44,602	N/A1	100,241	N/A1	
At-Risk	556,964	219,942	508,217	200,692	
<u>Virginia Preschool Initiative</u> ¹¹	451,647	178,353	477,455	188,544	
⇒ Early Reading Intervention ¹⁷	69,385	27,400	71,623	28,284	
Mentor Teacher Program	2,453	N/A1	2,453	N/A1	
<u>K-3 Primary Class Size Reduction</u>	603,540	238,335	597,047	235,771	
School Breakfast ⁵	15,598	N/A1	14,965	N/A1	
⇒ SOL Algebra Readiness ¹⁷	73,434	28,999	64,160	25,336	
<u>Alternative Education</u> ^{4,5}	152,141	N/A1	156,666	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	109,402	N/A1	110,475	N/A1	
Career and Technical Education ^{4,5}	24,681	N/A1	24,681	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	78,651	31,059	76,941	30,384	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	25,859	N/A1	47,107	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	268,949	106,206	245,129	96,800	
Subtotal - Lottery-Funded Programs ³	2,493,022	830,294	2,512,877	805,811	
Total State & Local Funds	\$24,462,824	\$7,656,050	\$22,892,172	\$7,017,864	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
019	CHARLES CITY COUNTY	731.73	731.73	702.70	702.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.4483		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,930,945	1,569,046	1,830,729	1,487,612
	Sales Tax ⁷	906,488	N/A1	924,561	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	85,583	69,543	82,188	66,784
⇒	Gifted Education	18,570	15,090	17,833	14,491
⇒	Special Education	379,877	308,681	364,806	296,434
⇒	Prevention, Intervention, & Remediation	79,528	64,623	75,985	61,744
⇒	VRS Retirement (Includes RHCC) ⁹	219,207	178,123	210,510	171,056
⇒	Social Security	131,605	106,939	125,996	102,382
⇒	Group Life	8,074	6,561	7,754	6,300
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	8,523	N/A1	2,639	N/A1
Subtotal - SOQ Accounts ³		3,768,400	2,318,606	3,643,001	2,206,803
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		49,362	21,918
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	38,416	N/A1	37,553	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		192,712	30,800	240,915	52,718
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	2,988	N/A1	2,988	N/A1
	Special Education - Homebound ⁵	232	N/A1	116	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		3,220	0	3,104	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	3,968	N/A1	0	N/A1	
At-Risk	123,912	100,688	119,284	96,928	
<u>Virginia Preschool Initiative</u> ¹¹	89,375	72,624	89,375	72,624	
⇒ Early Reading Intervention ¹⁷	5,167	4,199	5,167	4,199	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	74,705	60,704	76,248	61,958	
School Breakfast ⁵	4,087	N/A1	4,157	N/A1	
⇒ SOL Algebra Readiness ¹⁷	10,581	8,598	8,858	7,198	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,490	N/A1	3,490	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	10,197	8,286	10,197	8,286	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	3,481	N/A1	2,580	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	36,224	29,435	34,786	28,267	
Subtotal - Lottery-Funded Programs ³	374,272	284,534	363,227	279,460	
Total State & Local Funds	\$4,338,603	\$2,633,940	\$4,250,247	\$2,538,981	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

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⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
020	CHARLOTTE	1,930.25	1,930.25	1,884.60	1,884.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.2365		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,703,408	2,076,432	6,543,021	2,026,751
	Sales Tax ⁷	2,012,187	N/A1	1,970,796	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	198,956	61,628	194,250	60,171
⇒	Gifted Education	67,792	20,999	66,189	20,503
⇒	Special Education	1,183,418	366,573	1,155,430	357,903
⇒	Prevention, Intervention, & Remediation	215,167	66,650	210,078	65,073
⇒	VRS Retirement (Includes RHCC) ⁹	728,030	225,513	710,813	220,180
⇒	Social Security	436,229	135,125	425,912	131,930
⇒	Group Life	28,001	8,674	27,339	8,468
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	31,540	N/A1	23,372	N/A1
Subtotal - SOQ Accounts ³		11,604,728	2,961,594	11,327,200	2,890,979
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		164,300	27,810
	<u>Academic Year Governor's School</u> ⁴	497,327	N/A1	476,257	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	131,264	N/A1	134,202	N/A1
	EpiPen Grants ¹⁴	591	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	206,000	36,000	206,000	36,000
Subtotal - Incentive Accounts ³		835,182	36,000	980,759	63,810
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,754	N/A1
	Virtual Virginia ⁵	2,883,638	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	11,940	N/A1	11,940	N/A1
	Special Education - Homebound ⁵	13,125	N/A1	14,564	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		2,908,703	0	29,258	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	14,479	N/A1	35,077	N/A1	
At-Risk	276,223	85,562	269,881	83,598	
<u>Virginia Preschool Initiative</u> ¹¹	178,659	55,341	174,078	53,922	
⇒ Early Reading Intervention ¹⁷	38,140	11,814	47,674	14,767	
Mentor Teacher Program	1,717	N/A1	1,717	N/A1	
<u>K-3 Primary Class Size Reduction</u>	323,394	100,174	314,577	97,443	
School Breakfast ⁵	6,541	N/A1	2,453	N/A1	
⇒ SOL Algebra Readiness ¹⁷	36,550	11,322	31,782	9,845	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	9,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	20,727	N/A1	20,727	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	8,650	2,679	7,739	2,397	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	12,880	N/A1	22,853	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	132,239	40,962	129,112	39,993	
Subtotal - Lottery-Funded Programs ³	1,060,058	307,854	1,065,529	301,965	
Total State & Local Funds	\$16,408,671	\$3,305,448	\$13,402,745	\$3,256,754	

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

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⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
021	CHESTERFIELD	58,284.48	58,284.48	58,523.35	58,523.35
2012-2014 Composite Index		FY 2013		FY 2014	
0.3539		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	153,401,201	84,033,314	153,982,758	84,343,752
	Sales Tax ⁷	55,779,899	N/A1	56,338,557	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,280,358	701,314	1,285,606	704,188
⇒	Gifted Education	1,732,250	948,836	1,739,349	952,725
⇒	Special Education	17,058,894	9,343,975	17,242,243	9,444,405
⇒	Prevention, Intervention, & Remediation	3,087,923	1,691,404	3,100,579	1,698,336
⇒	VRS Retirement (Includes RHCC) ⁹	15,401,959	8,436,393	15,465,082	8,470,968
⇒	Social Security	9,226,113	5,053,585	9,263,924	5,074,296
⇒	Group Life	564,864	309,403	567,179	310,671
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	962,801	N/A1	686,538	N/A1
Subtotal - SOQ Accounts ³		258,496,262	110,518,224	259,671,815	110,999,341
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		3,582,112	1,072,183
	<u>Academic Year Governor's School</u> ⁴	1,012,624	N/A1	1,016,842	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	2,433,377	N/A1	2,461,414	N/A1
	EpiPen Grants ¹⁴	6,302	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	1,714,000	337,600	1,689,200	332,640
Subtotal - Incentive Accounts ³		5,166,303	337,600	8,749,568	1,404,823
Categorical Programs:					
	Adult Education ⁵	0	N/A1	22,559	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	188,083	N/A1	188,083	N/A1
	Special Education - Homebound ⁵	191,587	N/A1	278,585	N/A1
	Special Education - State-Operated Programs ⁵	832,919	N/A1	1,066,702	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		1,212,588	0	1,555,928	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	378,514	N/A1	515,142	N/A1	
At-Risk	1,986,307	1,087,996	1,996,112	1,093,366	
<u>Virginia Preschool Initiative</u> ¹¹	434,179	237,821	434,179	237,821	
⇒ Early Reading Intervention ¹⁷	716,102	392,243	839,151	459,643	
Mentor Teacher Program	31,641	N/A1	31,641	N/A1	
<u>K-3 Primary Class Size Reduction</u>	3,126,583	1,712,580	3,183,164	1,743,572	
School Breakfast ⁵	158,688	N/A1	169,263	N/A1	
⇒ SOL Algebra Readiness ¹⁷	475,083	260,226	476,908	261,225	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	47,152	N/A1	47,152	N/A1	
Special Education-Regional Tuition ^{4,5}	22,770	N/A1	20,204	N/A1	
Career and Technical Education ^{4,5}	346,925	N/A1	346,925	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	1,900,375	1,040,927	1,972,414	1,080,386	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	393,170	N/A1	671,266	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	3,379,017	1,850,850	3,392,865	1,858,435	
Subtotal - Lottery-Funded Programs ³	13,396,506	6,582,643	14,096,387	6,734,448	
Total State & Local Funds	\$278,271,659	\$117,438,467	\$284,073,697	\$119,138,612	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
022	CLARKE	2,040.64	2,040.64	1,996.70	1,996.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.4892		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,448,641	4,269,186	4,309,616	4,127,377
	Sales Tax ⁷	2,247,689	N/A1	2,251,341	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	90,685	86,850	88,733	84,980
⇒	Gifted Education	48,991	46,919	47,936	45,909
⇒	Special Education	513,883	492,153	502,818	481,555
⇒	Prevention, Intervention, & Remediation	57,330	54,905	56,095	53,723
⇒	VRS Retirement (Includes RHCC) ⁹	456,553	437,247	446,722	427,832
⇒	Social Security	273,098	261,550	268,237	256,895
⇒	Group Life	16,678	15,972	16,319	15,629
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	8,063	N/A1	14,782	N/A1
Subtotal - SOQ Accounts ³		8,161,611	5,664,782	8,002,599	5,493,900
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		102,769	53,783
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	68,477	N/A1	67,502	N/A1
	EpiPen Grants ¹⁴	394	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		222,870	30,800	324,271	84,583
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,443	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	8,572	N/A1	8,572	N/A1
	Special Education - Homebound ⁵	4,062	N/A1	7,798	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		12,635	0	18,814	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	14,089	N/A1	11,724	N/A1	
At-Risk	23,631	22,632	23,083	22,107	
<u>Virginia Preschool Initiative</u> ¹¹	39,842	38,157	39,842	38,157	
⇒ Early Reading Intervention ¹⁷	16,343	15,652	22,880	21,912	
Mentor Teacher Program	1,717	N/A1	1,717	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	8,405	8,050	8,327	7,975	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	53,976	N/A1	18,660	N/A1	
Career and Technical Education ^{4,5}	6,159	N/A1	6,159	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	6,855	6,565	7,478	7,162	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	3,293	N/A1	14,453	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	93,531	89,576	91,517	87,647	
Subtotal - Lottery-Funded Programs ³	275,700	180,632	253,699	184,960	
Total State & Local Funds	\$8,672,816	\$5,876,214	\$8,599,384	\$5,763,443	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
023	CRAIG	677.89	677.89	683.70	683.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.3163		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,068,302	956,858	2,068,233	956,826
	Sales Tax ⁷	757,466	N/A1	792,038	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	88,523	40,954	89,282	41,305
⇒	Gifted Education	21,320	9,863	21,503	9,948
⇒	Special Education	288,744	133,582	292,621	135,375
⇒	Prevention, Intervention, & Remediation	55,617	25,730	55,626	25,734
⇒	VRS Retirement (Includes RHCC) ⁹	221,540	102,491	223,439	103,370
⇒	Social Security	132,553	61,323	133,689	61,849
⇒	Group Life	8,343	3,859	8,414	3,893
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	16,762	N/A1	9,157	N/A1
Subtotal - SOQ Accounts ³		3,659,170	1,334,660	3,694,002	1,338,300
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		52,460	13,261
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	38,923	N/A1	38,334	N/A1
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	102,000	20,400
Subtotal - Incentive Accounts ³		141,120	20,400	192,794	33,661
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	4,108	N/A1	4,108	N/A1
	Special Education - Homebound ⁵	3,204	N/A1	1,640	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		7,312	0	5,747	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	3,124	N/A1	3,348	N/A1	
At-Risk	46,234	21,389	46,679	21,595	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	10,673	4,938	14,942	6,913	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	67,385	31,174	73,129	33,832	
School Breakfast ⁵	2,558	N/A1	2,520	N/A1	
⇒ SOL Algebra Readiness ¹⁷	8,741	4,044	8,741	4,044	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	0	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	77,451	N/A1	70,807	N/A1	
Career and Technical Education ^{4,5}	5,022	N/A1	5,022	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	4,077	1,886	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	6,845	N/A1	8,953	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	41,587	19,240	41,944	19,404	
Subtotal - Lottery-Funded Programs ³	270,601	80,785	289,002	87,674	
Total State & Local Funds	\$4,078,203	\$1,435,845	\$4,181,546	\$1,459,635	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

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¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
024	CULPEPER	7,666.87	7,666.87	7,877.50	7,877.50
2012-2014 Composite Index		FY 2013		FY 2014	
0.3668		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	20,389,751	11,822,083	20,998,890	12,164,234
	Sales Tax ⁷	7,882,740	N/A1	7,823,508	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	601,978	348,714	618,516	358,294
⇒	Gifted Education	228,169	132,174	234,438	135,805
⇒	Special Education	2,058,377	1,192,376	2,149,842	1,245,360
⇒	Prevention, Intervention, & Remediation	577,705	334,653	593,576	343,847
⇒	VRS Retirement (Includes RHCC) ⁹	2,106,923	1,220,498	2,164,806	1,254,029
⇒	Social Security	1,262,212	731,174	1,296,889	751,261
⇒	Group Life	77,675	44,995	79,809	46,231
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	21,054	N/A1	24,381	N/A1
Subtotal - SOQ Accounts ³		35,206,584	15,826,667	35,984,655	16,299,061
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		501,293	158,683
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	353,732	N/A1	361,755	N/A1
	EpiPen Grants ¹⁴	985	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	310,000	62,000	446,000	89,200
Subtotal - Incentive Accounts ³		664,717	62,000	1,309,048	247,883
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	38,117	N/A1	38,117	N/A1
	Special Education - Homebound ⁵	47,302	N/A1	49,253	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	175	N/A1	469	N/A1
Subtotal - Categorical Accounts ³		85,594	0	87,839	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	93,484	N/A1	104,520	N/A1	
At-Risk	450,841	261,163	460,630	266,834	
<u>Virginia Preschool Initiative</u> ¹¹	391,318	226,683	402,715	233,285	
⇒ Early Reading Intervention ¹⁷	127,633	73,935	135,737	78,630	
Mentor Teacher Program	10,056	N/A1	10,056	N/A1	
<u>K-3 Primary Class Size Reduction</u>	784,865	454,656	815,310	472,293	
School Breakfast ⁵	13,869	N/A1	5,040	N/A1	
⇒ SOL Algebra Readiness ¹⁷	80,841	46,830	82,963	48,059	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	22,115	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	667,771	N/A1	738,016	N/A1	
Career and Technical Education ^{4,5}	20,050	N/A1	20,050	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	271,531	157,292	302,817	175,416	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	8,597	N/A1	23,839	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	435,609	252,339	447,576	259,272	
Subtotal - Lottery-Funded Programs ³	3,378,580	1,472,898	3,564,987	1,533,789	
Total State & Local Funds	\$39,335,474	\$17,361,565	\$40,946,529	\$18,080,733	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
025	CUMBERLAND	1,306.85	1,306.85	1,331.90	1,331.90
2012-2014 Composite Index		FY 2013		FY 2014	
0.2971		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,978,845	1,682,937	4,103,874	1,734,615
	Sales Tax ⁷	1,525,741	N/A1	1,494,953	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	56,034	23,684	57,108	24,138
⇒	Gifted Education	42,255	17,860	43,065	18,203
⇒	Special Education	396,829	167,731	406,308	171,737
⇒	Prevention, Intervention, & Remediation	195,659	82,700	199,409	84,286
⇒	VRS Retirement (Includes RHCC) ⁹	408,770	172,778	416,606	176,090
⇒	Social Security	245,262	103,667	249,963	105,654
⇒	Group Life	15,616	6,601	15,915	6,727
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	73,654	N/A1	49,423	N/A1
Subtotal - SOQ Accounts ³		6,938,665	2,257,958	7,036,624	2,321,450
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		98,789	22,818
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	102,456	N/A1	101,463	N/A1
	EpiPen Grants ¹⁴	295	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		41,699	17,625
	<u>Technology - VPSA</u> ⁶	128,000	25,600	174,400	34,880
Subtotal - Incentive Accounts ³		230,751	25,600	416,351	75,323
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,064	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	8,808	N/A1	8,808	N/A1
	Special Education - Homebound ⁵	5,245	N/A1	16,585	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		14,053	0	27,457	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	2,765	N/A1	0	N/A1	
At-Risk	265,481	112,213	270,790	114,457	
<u>Virginia Preschool Initiative</u> ¹¹	210,870	89,130	210,870	89,130	
⇒ Early Reading Intervention ¹⁷	26,334	11,131	24,140	10,203	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	229,359	96,945	180,199	76,166	
School Breakfast ⁵	7,025	N/A1	6,314	N/A1	
⇒ SOL Algebra Readiness ¹⁷	22,467	9,496	29,156	12,324	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	11,058	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	2,774	N/A1	2,774	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	22,632	9,566	20,536	8,680	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	30,077	N/A1	48,324	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	82,425	34,839	84,005	35,507	
Subtotal - Lottery-Funded Programs ³	914,493	363,320	886,193	346,467	
Total State & Local Funds	\$8,097,963	\$2,646,878	\$8,366,624	\$2,743,240	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
026	DICKENSON	2,272.20	2,272.20	2,220.65	2,220.65
2012-2014 Composite Index		FY 2013		FY 2014	
0.2547		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	7,518,338	2,569,329	7,333,458	2,506,148
	Sales Tax ⁷	2,229,930	N/A1	2,196,317	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	596,102	203,713	582,578	199,091
⇒	Gifted Education	77,900	26,622	76,132	26,018
⇒	Special Education	801,012	273,739	786,149	268,660
⇒	Prevention, Intervention, & Remediation	287,890	98,384	281,359	96,152
⇒	VRS Retirement (Includes RHCC) ⁹	829,801	283,577	810,975	277,144
⇒	Social Security	497,880	170,146	486,585	166,286
⇒	Group Life	30,482	10,417	29,791	10,181
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	11,765	N/A1	12,121	N/A1
Subtotal - SOQ Accounts ³		12,881,100	3,635,927	12,595,465	3,549,680
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		182,842	34,145
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	110,612	N/A1	108,805	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	46,400	206,000	41,200
Subtotal - Incentive Accounts ³		343,400	46,400	497,647	75,345
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,976	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	15,814	N/A1	15,814	N/A1
	Special Education - Homebound ⁵	13,181	N/A1	11,603	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		28,995	0	31,393	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	11,351	N/A1	16,451	N/A1	
At-Risk	311,528	106,462	304,420	104,033	
<u>Virginia Preschool Initiative</u> ¹¹	237,005	80,994	232,534	79,467	
⇒ Early Reading Intervention ¹⁷	46,538	15,904	53,519	18,290	
Mentor Teacher Program	2,208	N/A1	2,208	N/A1	
<u>K-3 Primary Class Size Reduction</u>	349,523	119,447	337,046	115,183	
School Breakfast ⁵	9,026	N/A1	6,908	N/A1	
⇒ SOL Algebra Readiness ¹⁷	38,116	13,026	35,789	12,231	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	32,302	N/A1	32,302	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	0	0	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	4,804	N/A1	11,851	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	151,955	51,929	148,508	50,751	
Subtotal - Lottery-Funded Programs ³	1,202,215	387,762	1,189,395	379,955	
Total State & Local Funds	\$14,455,709	\$4,070,089	\$14,313,899	\$4,004,980	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

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⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
027	DINWIDDIE	4,436.89	4,436.89	4,403.45	4,403.45
2012-2014 Composite Index		FY 2013		FY 2014	
0.2850		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,632,260	5,433,894	13,590,444	5,417,170
	Sales Tax ⁷	4,418,164	N/A1	4,317,460	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	371,168	147,948	368,371	146,833
⇒	Gifted Education	145,929	58,168	144,829	57,729
⇒	Special Education	1,776,531	708,128	1,763,141	702,791
⇒	Prevention, Intervention, & Remediation	485,374	193,471	478,567	190,757
⇒	VRS Retirement (Includes RHCC) ⁹	1,433,914	571,560	1,423,107	567,252
⇒	Social Security	859,714	342,683	853,234	340,100
⇒	Group Life	53,930	21,497	53,524	21,335
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	27,856	N/A1	26,163	N/A1
Subtotal - SOQ Accounts ³		23,204,840	7,477,349	23,018,840	7,443,967
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		327,108	71,249
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	231,651	N/A1	235,857	N/A1
	EpiPen Grants ¹⁴	788	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	258,000	51,600	392,800	78,560
Subtotal - Incentive Accounts ³		490,439	51,600	955,765	149,809
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,916	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	20,756	N/A1	20,756	N/A1
	Special Education - Homebound ⁵	64,967	N/A1	85,737	N/A1
	Special Education - State-Operated Programs ⁵	96,216	N/A1	107,688	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		181,938	0	217,097	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	10,114	N/A1	0	N/A1	
At-Risk	592,313	236,097	588,365	234,523	
<u>Virginia Preschool Initiative</u> ¹¹	137,280	54,720	137,280	54,720	
⇒ Early Reading Intervention ¹⁷	84,827	33,812	102,686	40,931	
Mentor Teacher Program	4,170	N/A1	4,170	N/A1	
<u>K-3 Primary Class Size Reduction</u>	692,639	276,087	679,969	271,037	
School Breakfast ⁵	17,739	N/A1	15,438	N/A1	
⇒ SOL Algebra Readiness ¹⁷	73,133	29,151	70,901	28,261	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	18,958	N/A1	18,958	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	32,827	13,085	48,600	19,372	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	11,375	N/A1	25,581	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	284,657	113,465	282,512	112,610	
Subtotal - Lottery-Funded Programs ³	1,967,891	756,417	1,982,318	761,454	
Total State & Local Funds	\$25,845,108	\$8,285,366	\$26,174,020	\$8,355,230	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
028	ESSEX	1,530.01	1,530.01	1,485.00	1,485.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.4364		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,797,874	2,940,802	3,656,984	2,831,632
	Sales Tax ⁷	1,673,219	N/A1	1,684,825	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	81,057	62,763	78,673	60,917
⇒	Gifted Education	39,666	30,714	38,500	29,810
⇒	Special Education	498,417	385,928	483,755	374,575
⇒	Prevention, Intervention, & Remediation	216,441	167,592	210,073	162,662
⇒	VRS Retirement (Includes RHCC) ⁹	400,114	309,811	388,343	300,697
⇒	Social Security	239,723	185,620	232,671	180,159
⇒	Group Life	14,659	11,351	14,228	11,017
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	43,346	N/A1	18,062	N/A1
Subtotal - SOQ Accounts ³		7,004,516	4,094,581	6,806,114	3,951,469
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		91,487	38,710
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	70,446	N/A1	71,304	N/A1
	EpiPen Grants ¹⁴	394	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	169,200	33,840
Subtotal - Incentive Accounts ³		224,840	30,800	331,991	72,550
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	8,817	N/A1	8,817	N/A1
	Special Education - Homebound ⁵	8,537	N/A1	7,081	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		17,354	0	15,899	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	281,554	218,010	273,452	211,736
<u>Virginia Preschool Initiative</u> ¹¹	121,738	94,263	121,738	94,263
⇒ Early Reading Intervention ¹⁷	22,875	17,712	26,394	20,437
Mentor Teacher Program	2,943	N/A1	2,943	N/A1
<u>K-3 Primary Class Size Reduction</u>	241,596	187,070	233,869	181,087
School Breakfast ⁵	9,265	N/A1	8,306	N/A1
⇒ SOL Algebra Readiness ¹⁷	25,137	19,464	25,305	19,594
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	7,859	N/A1	7,859	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	3,058	N/A1	3,058	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	9,745	7,546	20,163	15,612
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,701	N/A1	17,660	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	77,375	59,912	75,099	58,150
Subtotal - Lottery-Funded Programs ³	820,846	603,977	815,846	600,879
Total State & Local Funds	\$8,067,557	\$4,729,358	\$7,969,850	\$4,624,898

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
029	FAIRFAX COUNTY	173,655.11	173,655.11	176,319.15	176,319.15
2012-2014 Composite Index		FY 2013		FY 2014	
0.6789		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	259,944,663	549,727,357	256,756,708	542,859,324
	Sales Tax ⁷	167,945,824	N/A1	172,255,123	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	1,449,777	3,065,256	1,472,018	3,112,280
⇒	Gifted Education	2,788,033	5,894,723	2,830,804	5,985,154
⇒	Special Education	38,028,767	80,404,018	38,895,246	82,236,010
⇒	Prevention, Intervention, & Remediation	3,959,007	8,370,506	4,019,742	8,498,918
⇒	VRS Retirement (Includes RHCC) ⁹	26,040,226	55,056,710	26,496,325	56,021,037
⇒	Social Security	15,612,984	33,010,447	15,852,502	33,516,860
⇒	Group Life	1,003,692	2,122,100	1,019,089	2,154,655
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	1,530,708	N/A1	1,129,030	N/A1
Subtotal - SOQ Accounts ³		518,303,681	737,651,117	520,726,587	734,384,238
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		6,242,040	7,211,755
	<u>Academic Year Governor's School</u> ⁴	2,441,092	N/A1	2,559,720	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	4,075,421	N/A1	4,084,358	N/A1
	EpiPen Grants ¹⁴	20,285	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	5,120,000	1,018,800	5,553,400	1,105,480
Subtotal - Incentive Accounts ³		11,656,798	1,018,800	18,439,518	8,317,235
Categorical Programs:					
	Adult Education ⁵	184,599	N/A1	141,131	N/A1
	Virtual Virginia ⁵	0	N/A1	195,000	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	720,487	N/A1	720,487	N/A1
	Special Education - Homebound ⁵	357,211	N/A1	368,794	N/A1
	Special Education - State-Operated Programs ⁵	2,258,755	N/A1	2,117,971	N/A1
	Special Education - Jails ⁵	253,112	N/A1	308,382	N/A1
Subtotal - Categorical Accounts ³		3,774,165	0	3,851,764	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	414,871	N/A1	312,825	N/A1	
At-Risk	2,197,472	4,646,103	2,184,435	4,618,539	
<u>Virginia Preschool Initiative</u> ¹¹	3,357,000	3,357,000	4,221,000	4,221,000	
⇒ Early Reading Intervention ¹⁷	1,260,704	2,665,500	1,222,168	2,584,023	
Mentor Teacher Program	216,336	N/A1	216,336	N/A1	
<u>K-3 Primary Class Size Reduction</u>	4,182,720	8,843,502	4,394,479	9,291,223	
School Breakfast ⁵	218,670	N/A1	253,469	N/A1	
⇒ SOL Algebra Readiness ¹⁷	592,934	1,253,637	605,413	1,280,021	
<u>Alternative Education</u> ^{4,5}	97,065	N/A1	98,698	N/A1	
ISAEF	102,162	N/A1	102,162	N/A1	
Special Education-Regional Tuition ^{4,5}	57,826	N/A1	49,466	N/A1	
Career and Technical Education ^{4,5}	671,393	N/A1	671,393	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	12,535,873	26,504,529	12,410,424	26,239,293	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	625,081	N/A1	1,103,914	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	5,003,404	10,578,669	5,080,161	10,740,957	
Subtotal - Lottery-Funded Programs ³	31,533,510	57,848,940	32,926,343	58,975,056	
Total State & Local Funds	\$565,268,153	\$796,518,857	\$575,944,212	\$801,676,529	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
030	FAUQUIER	10,938.36	10,938.36	10,988.95	10,988.95
2012-2014 Composite Index		FY 2013		FY 2014	
0.5377		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	22,696,172	26,421,409	22,712,844	26,417,253
	Sales Tax ⁷	11,340,366	N/A1	11,331,105	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	804,032	935,167	807,750	939,493
⇒	Gifted Education	237,670	276,433	238,769	277,712
⇒	Special Education	3,018,912	3,511,289	3,078,596	3,580,708
⇒	Prevention, Intervention, & Remediation	313,522	364,656	314,972	366,343
⇒	VRS Retirement (Includes RHCC) ⁹	2,310,959	2,687,871	2,326,728	2,706,211
⇒	Social Security	1,385,564	1,611,546	1,391,972	1,619,000
⇒	Group Life	85,966	99,986	86,363	100,449
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	15,837	N/A1	9,177	N/A1
Subtotal - SOQ Accounts ³		42,209,000	35,908,357	42,298,276	36,007,169
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		538,516	342,266
	<u>Academic Year Governor's School</u> ⁴	265,476	N/A1	264,519	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	352,149	N/A1	356,247	N/A1
	EpiPen Grants ¹⁴	2,166	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	596,000	108,800	596,000	108,800
Subtotal - Incentive Accounts ³		1,215,791	108,800	1,755,282	451,066
Categorical Programs:					
	Adult Education ⁵	0	N/A1	7,011	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	53,915	N/A1	53,915	N/A1
	Special Education - Homebound ⁵	25,513	N/A1	26,467	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		79,428	0	87,392	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	63,743	N/A1	35,881	N/A1	
At-Risk	151,058	175,695	151,012	175,642	
<u>Virginia Preschool Initiative</u> ¹¹	54,000	54,000	54,000	54,000	
⇒ Early Reading Intervention ¹⁷	107,976	125,587	99,102	115,265	
Mentor Teacher Program	4,660	N/A1	4,660	N/A1	
<u>K-3 Primary Class Size Reduction</u>	212,030	246,612	207,369	241,190	
School Breakfast ⁵	21,555	N/A1	20,198	N/A1	
⇒ SOL Algebra Readiness ¹⁷	48,457	56,360	48,457	56,360	
<u>Alternative Education</u> ^{4,5}	160,185	N/A1	164,661	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	11,632	N/A1	14,709	N/A1	
Career and Technical Education ^{4,5}	107,941	N/A1	107,941	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	217,703	253,210	235,751	274,201	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	6,467	N/A1	8,972	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	453,747	527,752	455,846	530,193	
Subtotal - Lottery-Funded Programs ³	1,636,871	1,439,216	1,624,276	1,446,851	
Total State & Local Funds	\$45,141,090	\$37,456,373	\$45,765,226	\$37,905,086	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
031	FLOYD	2,025.91	2,025.91	2,009.00	2,009.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.3440		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,878,180	3,082,991	5,768,201	3,024,789
	Sales Tax ⁷	2,184,374	N/A1	2,274,591	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	106,320	55,753	105,432	55,288
⇒	Gifted Education	61,134	32,058	60,624	31,790
⇒	Special Education	782,779	410,482	781,517	409,820
⇒	Prevention, Intervention, & Remediation	146,190	76,660	144,969	76,021
⇒	VRS Retirement (Includes RHCC) ⁹	602,036	315,702	598,328	313,758
⇒	Social Security	361,487	189,560	358,470	187,978
⇒	Group Life	22,593	11,848	22,404	11,749
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	42,522	N/A1	26,044	N/A1
Subtotal - SOQ Accounts ³		10,187,615	4,175,054	10,140,580	4,111,193
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		140,854	40,362
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	120,052	N/A1	120,843	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	180,000	36,000
Subtotal - Incentive Accounts ³		300,544	36,000	441,697	76,362
Categorical Programs:					
	Adult Education ⁵	0	N/A1	1,728	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	12,247	N/A1	12,247	N/A1
	Special Education - Homebound ⁵	3,315	N/A1	5,095	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		15,562	0	19,070	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	35,508	N/A1	53,498	N/A1
	At-Risk	156,105	81,860	154,999	81,280
	<u>Virginia Preschool Initiative</u> ¹¹	145,632	76,368	145,632	76,368
⇒	Early Reading Intervention ¹⁷	14,337	7,518	18,433	9,666
	Mentor Teacher Program	2,453	N/A1	2,453	N/A1
	<u>K-3 Primary Class Size Reduction</u>	141,691	74,301	157,017	82,338
	School Breakfast ⁵	10,233	N/A1	7,235	N/A1
⇒	SOL Algebra Readiness ¹⁷	25,162	13,195	25,162	13,195
	<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
	ISAEF	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
	Career and Technical Education ^{4,5}	32,532	N/A1	32,532	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	31,291	16,409	34,029	17,844
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,364	N/A1	25,464	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	119,251	62,534	118,256	62,012
Subtotal - Lottery-Funded Programs ³		739,417	332,185	782,569	342,703
Total State & Local Funds		\$11,243,138	\$4,543,239	\$11,383,916	\$4,530,258

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
032	FLUVANNA	3,652.11	3,652.11	3,561.60	3,561.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.3924		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	9,157,520	5,918,963	8,860,410	5,722,227
	Sales Tax ⁷	3,852,188	N/A1	3,902,067	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	159,770	103,182	155,810	100,625
⇒	Gifted Education	102,075	65,922	99,545	64,288
⇒	Special Education	1,120,606	723,709	1,120,967	723,942
⇒	Prevention, Intervention, & Remediation	150,893	97,450	147,154	95,035
⇒	VRS Retirement (Includes RHCC) ⁹	931,989	601,897	911,056	588,378
⇒	Social Security	556,975	359,705	545,335	352,188
⇒	Group Life	35,504	22,929	34,624	22,361
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	0	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		16,067,520	7,893,757	15,776,968	7,669,044
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		212,682	75,057
	<u>Academic Year Governor's School</u> ⁴	443,415	N/A1	469,866	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	172,613	N/A1	173,291	N/A1
	EpiPen Grants ¹⁴	788	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	284,000	41,200	258,000	36,000
Subtotal - Incentive Accounts ³		900,816	41,200	1,113,839	111,057
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,377	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	14,948	N/A1	14,948	N/A1
	Special Education - Homebound ⁵	9,447	N/A1	13,040	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		24,396	0	30,366	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	40,310	N/A1	77,492	N/A1	
At-Risk	82,806	53,478	80,794	52,178	
<u>Virginia Preschool Initiative</u> ¹¹	149,470	96,531	149,470	96,531	
⇒ Early Reading Intervention ¹⁷	20,867	13,476	20,867	13,476	
Mentor Teacher Program	1,472	N/A1	1,472	N/A1	
<u>K-3 Primary Class Size Reduction</u>	64,649	41,752	0	0	
School Breakfast ⁵	10,483	N/A1	10,152	N/A1	
⇒ SOL Algebra Readiness ¹⁷	23,306	15,051	23,396	15,110	
<u>Alternative Education</u> ^{4,5}	237,364	N/A1	244,417	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	439,804	N/A1	460,574	N/A1	
Career and Technical Education ^{4,5}	11,426	N/A1	11,426	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	28,983	18,718	31,881	20,589	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	199,113	128,591	194,178	125,404	
Subtotal - Lottery-Funded Programs ³	1,317,911	367,597	1,313,978	323,288	
Total State & Local Funds	\$18,310,643	\$8,302,554	\$18,235,151	\$8,103,389	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
033	FRANKLIN	7,094.89	7,094.89	7,025.05	7,025.05
2012-2014 Composite Index		FY 2013		FY 2014	
0.4181		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	17,113,661	12,296,862	17,041,177	12,244,228
	Sales Tax ⁷	7,964,586	N/A1	7,750,659	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	565,607	406,393	560,039	402,393
⇒	Gifted Education	189,912	136,453	188,042	135,110
⇒	Special Education	2,766,106	1,987,470	2,775,668	1,994,341
⇒	Prevention, Intervention, & Remediation	557,350	400,460	551,863	396,518
⇒	VRS Retirement (Includes RHCC) ⁹	1,940,403	1,394,196	1,925,390	1,383,409
⇒	Social Security	1,160,113	833,551	1,152,781	828,283
⇒	Group Life	74,313	53,395	73,582	52,869
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	125,662	N/A1	85,031	N/A1
Subtotal - SOQ Accounts ³		32,457,713	17,508,780	32,104,232	17,437,151
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		435,875	171,137
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	333,612	N/A1	332,655	N/A1
	EpiPen Grants ¹⁴	1,576	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	466,000	93,200	466,000	93,200
Subtotal - Incentive Accounts ³		801,188	93,200	1,234,530	264,337
Categorical Programs:					
	Adult Education ⁵	51,133	N/A1	9,082	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	39,663	N/A1	39,663	N/A1
	Special Education - Homebound ⁵	38,609	N/A1	37,338	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	3,100	N/A1
Subtotal - Categorical Accounts ³		129,405	0	89,183	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	267,597	N/A1	267,776	N/A1	
At-Risk	607,822	436,725	602,158	432,656	
<u>Virginia Preschool Initiative</u> ¹¹	583,064	418,936	583,064	418,936	
⇒ Early Reading Intervention ¹⁷	70,853	50,908	79,937	57,435	
Mentor Teacher Program	5,151	N/A1	5,151	N/A1	
<u>K-3 Primary Class Size Reduction</u>	606,720	435,933	602,073	432,594	
School Breakfast ⁵	29,732	N/A1	27,335	N/A1	
⇒ SOL Algebra Readiness ¹⁷	81,752	58,739	87,375	62,780	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	443,067	N/A1	448,719	N/A1	
Career and Technical Education ^{4,5}	16,394	N/A1	16,394	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	60,024	43,128	55,513	39,887	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	51,316	N/A1	83,140	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	370,452	266,173	366,805	263,553	
Subtotal - Lottery-Funded Programs ³	3,217,520	1,710,542	3,249,016	1,707,841	
Total State & Local Funds	\$36,605,826	\$19,312,522	\$36,676,961	\$19,409,329	

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

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¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

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¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
034	FREDERICK	12,984.80	12,984.80	12,973.20	12,973.20
2012-2014 Composite Index		FY 2013		FY 2014	
0.3601		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	35,387,506	19,914,564	35,050,426	19,724,423
	Sales Tax ⁷	13,191,949	N/A1	13,334,450	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	797,661	448,879	796,949	448,478
⇒	Gifted Education	390,522	219,764	390,173	219,568
⇒	Special Education	4,029,852	2,267,776	4,125,871	2,321,810
⇒	Prevention, Intervention, & Remediation	731,190	411,473	730,536	411,105
⇒	VRS Retirement (Includes RHCC) ⁹	3,606,095	2,029,309	3,619,476	2,036,839
⇒	Social Security	2,160,333	1,215,715	2,166,705	1,219,300
⇒	Group Life	132,944	74,813	132,825	74,746
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	0	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		60,428,052	26,582,293	60,347,411	26,456,269
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		833,771	256,393
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	603,305	N/A1	609,929	N/A1
	EpiPen Grants ¹⁴	1,871	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	570,000	108,800	544,000	103,600
Subtotal - Incentive Accounts ³		1,175,176	108,800	1,987,700	359,993
Categorical Programs:					
	Adult Education ⁵	0	N/A1	8,659	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	64,599	N/A1	64,599	N/A1
	Special Education - Homebound ⁵	72,893	N/A1	79,971	N/A1
	Special Education - State-Operated Programs ⁵	409,364	N/A1	446,525	N/A1
	Special Education - Jails ⁵	76,398	N/A1	80,504	N/A1
Subtotal - Categorical Accounts ³		623,254	0	680,258	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	193,872	N/A1	220,969	N/A1	
At-Risk	459,742	258,717	457,138	257,252	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	206,783	116,366	272,299	153,235	
Mentor Teacher Program	11,773	N/A1	11,773	N/A1	
<u>K-3 Primary Class Size Reduction</u>	614,202	345,639	608,110	342,210	
School Breakfast ⁵	34,481	N/A1	28,877	N/A1	
⇒ SOL Algebra Readiness ¹⁷	108,896	61,281	111,138	62,542	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	1,398,178	N/A1	1,328,970	N/A1	
Career and Technical Education ^{4,5}	112,273	N/A1	112,273	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	345,054	194,177	361,838	203,622	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	745,564	419,562	744,898	419,187	
Subtotal - Lottery-Funded Programs ³	4,254,394	1,395,742	4,281,859	1,438,048	
Total State & Local Funds	\$66,480,875	\$28,086,835	\$67,297,229	\$28,254,310	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
035	GILES	2,455.34	2,455.34	2,460.40	2,460.40
2012-2014 Composite Index		FY 2013		FY 2014	
0.2706		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	7,662,739	2,842,837	7,729,569	2,867,592
	Sales Tax ⁷	2,512,532	N/A1	2,467,563	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	406,540	150,822	407,378	151,133
⇒	Gifted Education	82,383	30,563	82,552	30,626
⇒	Special Education	1,158,728	429,877	1,164,706	432,094
⇒	Prevention, Intervention, & Remediation	232,820	86,374	235,095	87,218
⇒	VRS Retirement (Includes RHCC) ⁹	854,271	316,926	857,826	318,245
⇒	Social Security	512,205	190,023	513,260	190,414
⇒	Group Life	32,237	11,959	32,303	11,984
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	17,638	N/A1	9,943	N/A1
Subtotal - SOQ Accounts ³		13,472,093	4,059,381	13,500,195	4,089,306
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		194,316	39,393
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	148,501	N/A1	149,164	N/A1
	EpiPen Grants ¹⁴	591	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	206,000	41,200	180,000	36,000
Subtotal - Incentive Accounts ³		355,092	41,200	523,480	75,393
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,886	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	14,320	N/A1	14,320	N/A1
	Special Education - Homebound ⁵	5,859	N/A1	14,268	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		20,179	0	31,475	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	25,200	N/A1	70,458	N/A1	
At-Risk	197,048	73,103	197,805	73,384	
<u>Virginia Preschool Initiative</u> ¹¹	70,022	25,977	74,399	27,601	
⇒ Early Reading Intervention ¹⁷	38,713	14,362	56,931	21,121	
Mentor Teacher Program	2,943	N/A1	2,943	N/A1	
<u>K-3 Primary Class Size Reduction</u>	240,677	89,289	239,477	88,844	
School Breakfast ⁵	7,729	N/A1	6,410	N/A1	
⇒ SOL Algebra Readiness ¹⁷	32,640	12,109	37,303	13,839	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	61,813	N/A1	61,813	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	3,044	1,129	3,044	1,129	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	7,202	N/A1	9,722	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	160,700	59,618	161,031	59,741	
Subtotal - Lottery-Funded Programs ³	855,591	275,587	929,196	285,659	
Total State & Local Funds	\$14,702,955	\$4,376,168	\$14,984,346	\$4,450,358	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
036	GLOUCESTER	5,468.65	5,468.65	5,445.45	5,445.45
2012-2014 Composite Index		FY 2013		FY 2014	
0.3798		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	14,249,982	8,731,202	14,240,776	8,720,810
	Sales Tax ⁷	5,726,935	N/A1	5,670,590	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	227,241	139,159	226,277	138,568
⇒	Gifted Education	156,016	95,542	155,354	95,136
⇒	Special Education	1,017,497	623,098	1,050,330	643,205
⇒	Prevention, Intervention, & Remediation	305,249	186,929	303,954	186,136
⇒	VRS Retirement (Includes RHCC) ⁹	1,353,271	828,720	1,354,285	829,341
⇒	Social Security	810,606	496,401	810,544	496,364
⇒	Group Life	50,875	31,155	50,659	31,023
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	4,791	N/A1	26,996	N/A1
Subtotal - SOQ Accounts ³		23,902,463	11,132,206	23,889,765	11,140,583
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		321,517	107,591
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	299,348	N/A1	298,736	N/A1
	EpiPen Grants ¹⁴	985	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	51,600	472,400	89,280
Subtotal - Incentive Accounts ³		584,333	51,600	1,092,653	196,871
Categorical Programs:					
	Adult Education ⁵	0	N/A1	4,860	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	26,782	N/A1	26,782	N/A1
	Special Education - Homebound ⁵	23,778	N/A1	23,117	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		50,560	0	54,759	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	3,368	N/A1	10,100	N/A1	
At-Risk	226,137	138,482	225,531	138,111	
<u>Virginia Preschool Initiative</u> ¹¹	66,982	41,019	130,242	79,758	
⇒ Early Reading Intervention ¹⁷	42,599	26,087	54,217	33,202	
Mentor Teacher Program	2,208	N/A1	2,208	N/A1	
<u>K-3 Primary Class Size Reduction</u>	304,940	186,740	297,298	182,060	
School Breakfast ⁵	9,237	N/A1	8,705	N/A1	
⇒ SOL Algebra Readiness ¹⁷	49,513	30,321	45,733	28,006	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	533,069	N/A1	577,921	N/A1	
Career and Technical Education ^{4,5}	14,165	N/A1	14,165	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	8,875	5,435	18,120	11,096	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	1,956	N/A1	26,395	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	304,333	186,369	303,042	185,578	
Subtotal - Lottery-Funded Programs ³	1,583,098	614,453	1,729,393	657,811	
Total State & Local Funds	\$26,120,454	\$11,798,259	\$26,766,570	\$11,995,265	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
037	GOOCHLAND	2,314.98	2,314.98	2,386.85	2,386.85
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,899,067	7,613,230	1,992,842	7,971,368
	Sales Tax ⁷	3,060,748	N/A1	3,015,480	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	32,873	131,491	33,893	135,573
⇒	Gifted Education	21,298	85,191	21,959	87,836
⇒	Special Education	330,579	1,322,317	341,797	1,367,188
⇒	Prevention, Intervention, & Remediation	30,558	122,231	31,984	127,935
⇒	VRS Retirement (Includes RHCC) ⁹	212,515	850,061	219,113	876,451
⇒	Social Security	127,324	509,296	131,277	525,107
⇒	Group Life	7,871	31,484	8,115	32,461
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	11,956	N/A1	11,384	N/A1
Subtotal - SOQ Accounts ³		5,734,789	10,665,301	5,807,844	11,123,919
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		50,382	110,126
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	55,864	N/A1	56,323	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	180,000	36,000
Subtotal - Incentive Accounts ³		236,356	36,000	286,705	146,126
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,380	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	9,817	N/A1	9,817	N/A1
	Special Education - Homebound ⁵	1,654	N/A1	1,701	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		11,472	0	14,898	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	20,331	N/A1	44,333	N/A1	
At-Risk	17,864	71,456	18,446	73,784	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	5,620	22,480	6,869	27,476	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	20,125	80,500	21,965	87,860	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	0	0	5,114	20,456	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	10,363	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	7,841	N/A1	7,841	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	6,678	26,712	7,513	30,052	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	4,883	N/A1	11,131	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	41,545	166,179	42,834	171,338	
Subtotal - Lottery-Funded Programs ³	136,476	367,327	175,131	410,966	
Total State & Local Funds	\$6,119,093	\$11,068,628	\$6,284,578	\$11,681,011	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
038	GRAYSON	1,783.40	1,783.40	1,744.00	1,744.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.3385		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,936,330	3,037,755	5,774,133	2,954,715
	Sales Tax ⁷	2,027,630	N/A1	2,035,120	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	195,833	100,211	191,507	97,997
⇒	Gifted Education	54,267	27,769	53,068	27,156
⇒	Special Education	705,472	361,001	691,040	353,616
⇒	Prevention, Intervention, & Remediation	230,045	117,718	224,963	115,117
⇒	VRS Retirement (Includes RHCC) ⁹	648,846	332,024	634,511	324,689
⇒	Social Security	389,307	199,215	380,706	194,814
⇒	Group Life	24,774	12,677	24,227	12,397
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	38,879	N/A1	39,393	N/A1
Subtotal - SOQ Accounts ³		10,251,383	4,188,370	10,048,668	4,080,501
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		142,928	39,967
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	104,025	N/A1	102,767	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	258,000	51,600	232,000	46,400
Subtotal - Incentive Accounts ³		362,813	51,600	477,695	86,367
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	12,363	N/A1	12,363	N/A1
	Special Education - Homebound ⁵	20,255	N/A1	26,275	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		32,618	0	38,638	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	295,807	151,369	289,171	147,973
<u>Virginia Preschool Initiative</u> ¹¹	130,977	67,023	130,977	67,023
⇒ Early Reading Intervention ¹⁷	22,718	11,625	39,240	20,080
Mentor Teacher Program	0	N/A1	0	N/A1
<u>K-3 Primary Class Size Reduction</u>	139,952	71,616	145,962	74,691
School Breakfast ⁵	7,657	N/A1	5,337	N/A1
⇒ SOL Algebra Readiness ¹⁷	29,601	15,147	27,536	14,091
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	11,058	N/A1	7,859	N/A1
Special Education-Regional Tuition ^{4,5}	146,938	N/A1	134,560	N/A1
Career and Technical Education ^{4,5}	28,647	N/A1	28,647	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	21,299	10,899	16,960	8,679
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	15,877	N/A1	38,516	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	105,856	54,168	103,518	52,972
Subtotal - Lottery-Funded Programs ³	956,387	381,847	968,283	385,509
Total State & Local Funds	\$11,603,201	\$4,621,817	\$11,533,284	\$4,552,377

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
039	GREENE	2,895.52	2,895.52	2,967.60	2,967.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.3724		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	7,736,426	4,593,741	7,901,267	4,688,387
	Sales Tax ⁷	2,932,574	N/A1	3,067,404	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	199,895	118,612	204,871	121,565
⇒	Gifted Education	83,593	49,601	85,673	50,836
⇒	Special Education	1,052,175	624,331	1,080,230	640,978
⇒	Prevention, Intervention, & Remediation	181,723	107,829	186,247	110,513
⇒	VRS Retirement (Includes RHCC) ⁹	805,032	477,683	825,072	489,574
⇒	Social Security	481,566	285,747	493,553	292,861
⇒	Group Life	30,893	18,331	31,662	18,787
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	55,646	N/A1	27,618	N/A1
Subtotal - SOQ Accounts ³		13,559,523	6,275,875	13,903,597	6,413,501
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	152,824	N/A1	150,103	N/A1
	EpiPen Grants ¹⁴	689	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	180,000	36,000
Subtotal - Incentive Accounts ³		333,514	36,000	330,103	36,000
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,286	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	12,963	N/A1	12,963	N/A1
	Special Education - Homebound ⁵	18,897	N/A1	4,989	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		31,860	0	20,238	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	49,574	N/A1	61,070	N/A1	
At-Risk	130,601	77,495	134,018	79,522	
<u>Virginia Preschool Initiative</u> ¹¹	135,562	80,439	135,562	80,439	
⇒ Early Reading Intervention ¹⁷	50,945	30,229	56,823	33,717	
Mentor Teacher Program	2,208	N/A1	2,208	N/A1	
<u>K-3 Primary Class Size Reduction</u>	197,957	117,462	198,924	118,036	
School Breakfast ⁵	11,412	N/A1	10,736	N/A1	
⇒ SOL Algebra Readiness ¹⁷	26,125	15,502	26,125	15,502	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	562,312	N/A1	749,720	N/A1	
Career and Technical Education ^{4,5}	38,812	N/A1	38,812	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	49,769	29,532	56,505	33,528	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	22,724	N/A1	27,003	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	163,060	96,755	167,119	99,164	
Subtotal - Lottery-Funded Programs ³	1,448,920	447,414	1,672,484	459,908	
Total State & Local Funds	\$15,373,816	\$6,759,289	\$15,926,422	\$6,909,409	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
040	GREENSVILLE	1,400.93	1,400.93	1,399.00	1,399.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.2174		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,820,673	1,339,191	4,807,854	1,335,583
	Sales Tax ⁷	1,364,365	N/A1	1,388,779	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	118,408	32,893	118,245	32,847
⇒	Gifted Education	50,433	14,010	50,363	13,991
⇒	Special Education	646,857	179,692	647,061	179,748
⇒	Prevention, Intervention, & Remediation	278,477	77,359	278,094	77,252
⇒	VRS Retirement (Includes RHCC) ⁹	507,618	141,012	508,014	141,122
⇒	Social Security	304,790	84,668	304,370	84,552
⇒	Group Life	18,638	5,178	18,613	5,170
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	132,996	N/A1	83,851	N/A1
Subtotal - SOQ Accounts ³		8,243,255	1,874,003	8,205,244	1,870,265
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		118,066	17,923
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	88,186	N/A1	85,578	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		242,579	30,800	357,644	48,723
Categorical Programs:					
	Adult Education ⁵	0	N/A1	4,269	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	13,823	N/A1	13,823	N/A1
	Special Education - Homebound ⁵	49,495	N/A1	113,951	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	8,203	N/A1	13,100	N/A1
Subtotal - Categorical Accounts ³		71,521	0	145,143	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	2,135	N/A1	3,147	N/A1	
At-Risk	373,324	103,706	373,791	103,836	
<u>Virginia Preschool Initiative</u> ¹¹	215,998	60,003	215,998	60,003	
⇒ Early Reading Intervention ¹⁷	19,547	5,430	17,103	4,751	
Mentor Teacher Program	2,453	N/A1	2,453	N/A1	
<u>K-3 Primary Class Size Reduction</u>	345,699	96,032	398,478	110,694	
School Breakfast ⁵	6,776	N/A1	5,620	N/A1	
⇒ SOL Algebra Readiness ¹⁷	35,021	9,729	32,577	9,050	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	0	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	52,376	N/A1	41,666	N/A1	
Career and Technical Education ^{4,5}	31,911	N/A1	31,911	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	5,600	1,556	20,065	5,574	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	54,310	N/A1	81,985	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	98,377	27,328	98,242	27,291	
Subtotal - Lottery-Funded Programs ³	1,243,527	303,784	1,330,895	321,199	
Total State & Local Funds	\$9,800,882	\$2,208,587	\$10,038,926	\$2,240,187	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
041	HALIFAX	5,315.77	5,315.77	5,201.85	5,201.85
2012-2014 Composite Index		FY 2013		FY 2014	
0.2943		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	15,995,077	6,670,471	15,596,795	6,504,374
	Sales Tax ⁷	5,438,928	N/A1	5,421,819	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	510,182	212,763	499,249	208,203
⇒	Gifted Education	172,562	71,964	168,863	70,422
⇒	Special Education	3,522,507	1,469,001	3,461,702	1,443,643
⇒	Prevention, Intervention, & Remediation	735,262	306,628	715,834	298,526
⇒	VRS Retirement (Includes RHCC) ⁹	1,886,923	786,909	1,850,157	771,576
⇒	Social Security	1,129,153	470,894	1,108,626	462,333
⇒	Group Life	71,275	29,724	69,748	29,087
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	185,342	N/A1	125,906	N/A1
Subtotal - SOQ Accounts ³		29,647,211	10,018,354	29,018,699	9,788,164
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		414,587	94,479
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	277,003	N/A1	276,108	N/A1
	EpiPen Grants ¹⁴	1,083	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	56,800	284,000	56,800
Subtotal - Incentive Accounts ³		562,086	56,800	974,695	151,279
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,348	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	33,138	N/A1	33,138	N/A1
	Special Education - Homebound ⁵	146,387	N/A1	63,945	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	9,967	N/A1	8,185	N/A1
Subtotal - Categorical Accounts ³		189,492	0	108,616	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	24,254	N/A1	27,704	N/A1	
At-Risk	886,371	369,646	868,182	362,060	
<u>Virginia Preschool Initiative</u> ¹¹	664,769	277,230	656,301	273,699	
⇒ Early Reading Intervention ¹⁷	85,927	35,834	103,554	43,185	
Mentor Teacher Program	5,641	N/A1	5,641	N/A1	
<u>K-3 Primary Class Size Reduction</u>	979,945	408,669	969,250	404,209	
School Breakfast ⁵	14,499	N/A1	10,018	N/A1	
⇒ SOL Algebra Readiness ¹⁷	101,452	42,309	94,843	39,553	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	13,020	N/A1	31,173	N/A1	
Career and Technical Education ^{4,5}	20,636	N/A1	20,636	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	47,968	20,004	26,509	11,055	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	75,687	N/A1	123,106	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	336,608	140,376	329,394	137,368	
Subtotal - Lottery-Funded Programs ³	3,280,353	1,294,068	3,289,887	1,271,129	
Total State & Local Funds	\$33,679,142	\$11,369,222	\$33,391,897	\$11,210,572	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
042	HANOVER	18,016.20	18,016.20	17,927.70	17,927.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.4203		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	44,491,023	32,259,537	44,203,397	32,048,797
	Sales Tax ⁷	17,471,128	N/A1	17,581,387	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	574,420	416,471	571,598	414,426
⇒	Gifted Education	480,424	348,322	478,064	346,611
⇒	Special Education	6,078,403	4,407,026	6,090,115	4,415,517
⇒	Prevention, Intervention, & Remediation	428,204	310,461	426,100	308,936
⇒	VRS Retirement (Includes RHCC) ⁹	4,438,696	3,218,189	4,427,285	3,209,915
⇒	Social Security	2,663,218	1,930,913	2,650,135	1,921,428
⇒	Group Life	167,104	121,155	166,283	120,560
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	150,109	N/A1	116,458	N/A1
Subtotal - SOQ Accounts ³		76,942,729	43,012,074	76,710,822	42,786,190
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	729,463	N/A1	728,615	N/A1
	EpiPen Grants ¹⁴	2,560	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	648,000	129,600	648,000	129,600
Subtotal - Incentive Accounts ³		1,380,024	129,600	1,376,615	129,600
Categorical Programs:					
	Adult Education ⁵	0	N/A1	9,450	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	49,903	N/A1	49,903	N/A1
	Special Education - Homebound ⁵	49,859	N/A1	53,957	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	56,972	N/A1	80,977	N/A1
Subtotal - Categorical Accounts ³		156,734	0	194,288	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	139,102	N/A1	104,480	N/A1	
At-Risk	179,862	130,405	179,141	129,883	
<u>Virginia Preschool Initiative</u> ¹¹	125,215	90,785	187,823	136,177	
⇒ Early Reading Intervention ¹⁷	112,213	81,358	132,121	95,792	
Mentor Teacher Program	7,604	N/A1	7,604	N/A1	
<u>K-3 Primary Class Size Reduction</u>	303,573	220,100	298,111	216,139	
School Breakfast ⁵	15,572	N/A1	10,668	N/A1	
⇒ SOL Algebra Readiness ¹⁷	76,013	55,112	76,013	55,112	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	8,255	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	124,239	N/A1	124,239	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	80,536	58,391	91,596	66,410	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	61,298	N/A1	113,868	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	937,139	679,454	932,536	676,117	
Subtotal - Lottery-Funded Programs ³	2,194,196	1,315,605	2,281,775	1,375,630	
Total State & Local Funds	\$80,673,683	\$44,457,279	\$80,563,500	\$44,291,420	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
043	HENRICO	48,924.35	48,924.35	49,270.50	49,270.50
2012-2014 Composite Index		FY 2013		FY 2014	
0.4276		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	122,043,212	91,185,695	123,025,122	91,903,463
	Sales Tax ⁷	48,544,210	N/A1	48,914,943	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,596,245	1,192,443	1,607,539	1,200,880
⇒	Gifted Education	1,288,198	962,322	1,297,312	969,131
⇒	Special Education	14,674,252	10,962,107	14,862,683	11,102,871
⇒	Prevention, Intervention, & Remediation	2,800,430	2,092,005	2,820,243	2,106,807
⇒	VRS Retirement (Includes RHCC) ⁹	11,957,835	8,932,862	12,070,642	9,017,132
⇒	Social Security	7,169,100	5,355,533	7,219,823	5,393,425
⇒	Group Life	448,069	334,721	451,239	337,089
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	653,236	N/A1	413,561	N/A1
Subtotal - SOQ Accounts ³		211,174,787	121,017,688	212,683,107	122,030,798
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	2,244,737	N/A1	2,252,588	N/A1
	EpiPen Grants ¹⁴	7,779	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	1,896,000	379,200	2,190,800	438,160
Subtotal - Incentive Accounts ³		4,148,516	379,200	4,443,388	438,160
Categorical Programs:					
	Adult Education ⁵	0	N/A1	40,297	N/A1
	Virtual Virginia ⁵	0	N/A1	586,277	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	207,898	N/A1	207,898	N/A1
	Special Education - Homebound ⁵	163,128	N/A1	134,348	N/A1
	Special Education - State-Operated Programs ⁵	1,305,101	N/A1	1,296,784	N/A1
	Special Education - Jails ⁵	111,243	N/A1	113,667	N/A1
Subtotal - Categorical Accounts ³		1,787,370	0	2,379,271	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	565,673	N/A1	632,601	N/A1	
At-Risk	2,388,898	1,784,579	2,407,574	1,798,530	
<u>Virginia Preschool Initiative</u> ¹¹	1,439,014	1,074,987	1,748,110	1,305,891	
⇒ Early Reading Intervention ¹⁷	664,797	496,623	720,197	538,009	
Mentor Teacher Program	25,018	N/A1	25,018	N/A1	
<u>K-3 Primary Class Size Reduction</u>	3,094,418	2,311,623	3,218,332	2,404,191	
School Breakfast ⁵	228,248	N/A1	236,168	N/A1	
⇒ SOL Algebra Readiness ¹⁷	426,253	318,424	433,741	324,018	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	47,152	N/A1	47,152	N/A1	
Special Education-Regional Tuition ^{4,5}	43,723	N/A1	42,200	N/A1	
Career and Technical Education ^{4,5}	719,835	N/A1	719,835	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	1,567,220	1,170,760	1,554,933	1,161,582	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	266,756	N/A1	404,360	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	2,512,826	1,877,156	2,530,604	1,890,438	
Subtotal - Lottery-Funded Programs ³	13,989,832	9,034,152	14,720,825	9,422,659	
Total State & Local Funds	\$231,100,504	\$130,431,040	\$234,226,591	\$131,891,617	

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

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¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
044	HENRY	7,046.38	7,046.38	6,976.95	6,976.95
2012-2014 Composite Index		FY 2013		FY 2014	
0.2430		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	22,014,044	7,066,630	21,794,475	6,996,113
	Sales Tax ⁷	7,306,726	N/A1	7,273,266	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	437,397	140,406	433,087	139,023
⇒	Gifted Education	245,369	78,764	242,951	77,988
⇒	Special Education	2,459,025	789,357	2,440,077	783,274
⇒	Prevention, Intervention, & Remediation	986,810	316,770	977,087	313,649
⇒	VRS Retirement (Includes RHCC) ⁹	2,331,006	748,262	2,308,038	740,889
⇒	Social Security	1,397,537	448,615	1,383,766	444,194
⇒	Group Life	85,346	27,396	84,505	27,126
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	134,747	N/A1	82,194	N/A1
Subtotal - SOQ Accounts ³		37,398,007	9,616,200	37,019,446	9,522,256
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		534,149	93,696
	<u>Academic Year Governor's School</u> ⁴	403,171	N/A1	412,375	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	461,258	N/A1	452,295	N/A1
	EpiPen Grants ¹⁴	1,674	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	492,000	82,800	492,000	82,800
Subtotal - Incentive Accounts ³		1,358,103	82,800	1,890,819	176,496
Categorical Programs:					
	Adult Education ⁵	0	N/A1	11,739	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	43,147	N/A1	43,147	N/A1
	Special Education - Homebound ⁵	18,509	N/A1	29,479	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	4,956	N/A1	10,700	N/A1
Subtotal - Categorical Accounts ³		66,612	0	95,066	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	46,316	N/A1	42,815	N/A1	
At-Risk	1,326,898	425,940	1,315,092	422,150	
<u>Virginia Preschool Initiative</u> ¹¹	1,235,424	396,576	1,230,882	395,118	
⇒ Early Reading Intervention ¹⁷	127,625	40,968	172,530	55,383	
Mentor Teacher Program	2,698	N/A1	2,698	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,546,712	496,501	1,532,501	491,939	
School Breakfast ⁵	81,622	N/A1	82,408	N/A1	
⇒ SOL Algebra Readiness ¹⁷	145,065	46,566	142,928	45,880	
<u>Alternative Education</u> ^{4,5}	160,618	N/A1	165,253	N/A1	
ISAEF	32,434	N/A1	31,434	N/A1	
Special Education-Regional Tuition ^{4,5}	778,640	N/A1	781,778	N/A1	
Career and Technical Education ^{4,5}	26,713	N/A1	26,713	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	319,112	102,436	304,669	97,800	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	55,025	N/A1	80,366	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	478,630	153,642	473,914	152,128	
Subtotal - Lottery-Funded Programs ³	6,363,531	1,662,629	6,385,980	1,660,398	
Total State & Local Funds	\$45,186,254	\$11,361,629	\$45,391,311	\$11,359,150	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
045	HIGHLAND	192.12	192.12	190.05	190.05
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	272,034	1,088,592	267,388	1,069,554
	Sales Tax ⁷	253,261	N/A1	272,021	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	21,748	86,992	21,590	86,359
⇒	Gifted Education	1,806	7,224	1,786	7,146
⇒	Special Education	35,888	143,552	35,577	142,309
⇒	Prevention, Intervention, & Remediation	5,917	23,669	5,740	22,958
⇒	VRS Retirement (Includes RHCC) ⁹	29,971	119,883	29,648	118,591
⇒	Social Security	17,944	71,776	17,751	71,003
⇒	Group Life	1,114	4,457	1,102	4,409
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	1,008	N/A1	1,052	N/A1
Subtotal - SOQ Accounts ³		640,691	1,546,145	653,655	1,522,329
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		6,806	14,876
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	12,510	N/A1	11,786	N/A1
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	110,800	22,160
Subtotal - Incentive Accounts ³		114,707	20,400	129,392	37,036
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	1,502	N/A1	1,502	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		1,502	0	1,502	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	40,490	N/A1	47,235	N/A1	
At-Risk	14,000	56,000	13,963	55,852	
<u>Virginia Preschool Initiative</u> ¹¹	9,000	9,000	9,000	9,000	
⇒ Early Reading Intervention ¹⁷	624	2,496	624	2,496	
Mentor Teacher Program	491	N/A1	491	N/A1	
<u>K-3 Primary Class Size Reduction</u>	604	2,416	647	2,588	
School Breakfast ⁵	2,189	N/A1	2,049	N/A1	
⇒ SOL Algebra Readiness ¹⁷	1,279	5,116	1,279	5,116	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	2,266	N/A1	2,266	N/A1	
Supplemental Basic Aid	595,051	N/A1	584,645	N/A1	
⇒ English as a Second Language ¹²	239	956	0	0	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	411	N/A1	1,029	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	3,448	13,791	3,411	13,643	
Subtotal - Lottery-Funded Programs ³	677,951	89,775	674,498	88,695	
Total State & Local Funds	\$1,434,852	\$1,656,320	\$1,459,047	\$1,648,060	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
046	ISLE OF WIGHT	5,356.13	5,356.13	5,300.55	5,300.55
2012-2014 Composite Index		FY 2013		FY 2014	
0.4258		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,272,655	9,849,443	13,200,962	9,789,219
	Sales Tax ⁷	5,587,950	N/A1	5,441,969	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	295,247	218,941	292,183	216,670
⇒	Gifted Education	141,473	104,909	140,004	103,821
⇒	Special Education	1,746,878	1,295,404	1,731,795	1,284,218
⇒	Prevention, Intervention, & Remediation	289,096	214,380	286,096	212,156
⇒	VRS Retirement (Includes RHCC) ⁹	1,356,291	1,005,762	1,342,217	995,326
⇒	Social Security	811,929	602,089	803,504	595,841
⇒	Group Life	52,283	38,771	51,741	38,369
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	46,476	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		23,600,278	13,329,699	23,290,471	13,235,620
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	170,874	N/A1	180,398	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	56,800	338,000	67,600
Subtotal - Incentive Accounts ³		455,760	56,800	518,398	67,600
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	22,198	N/A1	22,198	N/A1
	Special Education - Homebound ⁵	22,044	N/A1	25,476	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		44,242	0	47,673	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	20,558	N/A1	35,269	N/A1	
At-Risk	221,783	164,464	219,513	162,781	
<u>Virginia Preschool Initiative</u> ¹¹	310,068	229,932	310,068	229,932	
⇒ Early Reading Intervention ¹⁷	35,854	26,588	41,232	30,576	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	314,092	232,916	304,390	225,721	
School Breakfast ⁵	9,135	N/A1	7,971	N/A1	
⇒ SOL Algebra Readiness ¹⁷	42,170	31,271	44,048	32,664	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	526,954	N/A1	592,581	N/A1	
Career and Technical Education ^{4,5}	8,971	N/A1	8,971	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	10,613	7,870	14,037	10,409	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	18,979	N/A1	0	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	275,964	204,642	273,100	202,518	
Subtotal - Lottery-Funded Programs ³	1,811,839	897,683	1,867,878	894,601	
Total State & Local Funds	\$25,912,119	\$14,284,182	\$25,724,419	\$14,197,821	

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

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¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

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¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
047	JAMES CITY	9,708.60	9,708.60	9,958.60	9,958.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.5628		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	18,305,132	23,563,880	18,892,232	24,319,644
	Sales Tax ⁷	9,897,243	N/A1	10,026,800	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	110,360	142,064	113,201	145,722
⇒	Gifted Education	195,252	251,344	200,279	257,816
⇒	Special Education	2,330,285	2,999,736	2,394,645	3,082,585
⇒	Prevention, Intervention, & Remediation	314,100	404,336	322,189	414,748
⇒	VRS Retirement (Includes RHCC) ⁹	1,795,466	2,311,272	1,841,700	2,370,788
⇒	Social Security	1,073,884	1,382,392	1,101,537	1,417,989
⇒	Group Life	67,914	87,424	69,662	89,675
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	47,721	N/A1	31,054	N/A1
Subtotal - SOQ Accounts ³		34,137,357	31,142,448	34,993,299	32,098,967
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		431,404	303,464
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	321,169	N/A1	332,798	N/A1
	EpiPen Grants ¹⁴	0	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	0	0	0	0
Subtotal - Incentive Accounts ³		321,169	0	764,202	303,464
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	0	N/A1	0	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		0	0	0	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	206,621	265,980	212,495	273,541
<u>Virginia Preschool Initiative</u> ¹¹	255,000	255,000	255,000	255,000
⇒ Early Reading Intervention ¹⁷	73,709	94,884	92,819	119,484
Mentor Teacher Program	0	N/A1	0	N/A1
<u>K-3 Primary Class Size Reduction</u>	111,480	143,506	198,853	255,980
School Breakfast ⁵	0	N/A1	0	N/A1
⇒ SOL Algebra Readiness ¹⁷	50,373	64,844	50,308	64,761
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	0	N/A1	0	N/A1
Special Education-Regional Tuition ^{4,5}	271,859	N/A1	248,791	N/A1
Career and Technical Education ^{4,5}	0	N/A1	0	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	110,789	142,617	142,332	183,222
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	19,488	N/A1	30,364	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	380,868	490,285	390,675	502,910
Subtotal - Lottery-Funded Programs ³	1,480,187	1,457,116	1,621,637	1,654,898
Total State & Local Funds	\$35,938,713	\$32,599,564	\$37,379,138	\$34,057,329

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
048	KING GEORGE	4,106.56	4,106.56	4,178.85	4,178.85
2012-2014 Composite Index		FY 2013		FY 2014	
0.3787		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	10,634,391	6,482,466	10,947,843	6,673,021
	Sales Tax ⁷	4,228,218	N/A1	4,117,513	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	170,944	104,195	173,953	106,030
⇒	Gifted Education	117,365	71,537	119,431	72,796
⇒	Special Education	1,206,815	735,588	1,256,619	765,945
⇒	Prevention, Intervention, & Remediation	201,561	122,857	205,109	125,020
⇒	VRS Retirement (Includes RHCC) ⁹	1,069,039	651,610	1,090,454	664,663
⇒	Social Security	640,403	390,344	654,273	398,798
⇒	Group Life	40,822	24,882	41,541	25,320
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	35,890	N/A1	28,529	N/A1
Subtotal - SOQ Accounts ³		18,345,448	8,583,479	18,635,265	8,831,593
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		253,150	84,317
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	174,941	N/A1	180,273	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	180,000	36,000
Subtotal - Incentive Accounts ³		355,434	36,000	613,423	120,317
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	15,791	N/A1	15,791	N/A1
	Special Education - Homebound ⁵	12,699	N/A1	14,710	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		28,490	0	30,501	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	6,664	N/A1
At-Risk	100,949	61,531	102,767	62,639
<u>Virginia Preschool Initiative</u> ¹¹	29,822	18,177	59,645	36,355
⇒ Early Reading Intervention ¹⁷	34,916	21,282	46,554	28,376
Mentor Teacher Program	5,641	N/A1	5,641	N/A1
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0
School Breakfast ⁵	5,056	N/A1	5,253	N/A1
⇒ SOL Algebra Readiness ¹⁷	27,803	16,947	27,803	16,947
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	7,859	N/A1	7,859	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	7,886	N/A1	7,886	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	15,929	9,709	15,188	9,258
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	14,656	N/A1	27,895	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	228,938	139,544	232,968	142,000
Subtotal - Lottery-Funded Programs ³	479,455	267,190	546,123	295,575
Total State & Local Funds	\$19,208,827	\$8,886,669	\$19,825,312	\$9,247,485

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
049	KING AND QUEEN	835.53	835.53	769.35	769.35
2012-2014 Composite Index		FY 2013		FY 2014	
0.4469		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,168,382	1,752,351	1,966,331	1,588,779
	Sales Tax ⁷	976,752	N/A1	959,436	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	50,834	41,074	46,808	37,820
⇒	Gifted Education	21,720	17,550	19,574	15,816
⇒	Special Education	336,894	272,207	312,763	252,710
⇒	Prevention, Intervention, & Remediation	118,306	95,590	108,935	88,019
⇒	VRS Retirement (Includes RHCC) ⁹	234,301	189,313	215,742	174,318
⇒	Social Security	140,026	113,140	129,360	104,522
⇒	Group Life	8,781	7,095	8,085	6,533
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	0	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		4,055,996	2,488,320	3,767,034	2,268,517
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		50,923	22,484
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	42,983	N/A1	44,088	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	145,600	29,120
Subtotal - Incentive Accounts ³		197,278	30,800	240,611	51,604
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	4,204	N/A1	4,204	N/A1
	Special Education - Homebound ⁵	4,576	N/A1	6,529	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		8,779	0	10,733	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	196,285	158,597	181,012	146,256
<u>Virginia Preschool Initiative</u> ¹¹	119,470	96,531	92,921	75,079
⇒ Early Reading Intervention ¹⁷	6,907	5,581	8,634	6,976
Mentor Teacher Program	981	N/A1	981	N/A1
<u>K-3 Primary Class Size Reduction</u>	176,826	142,874	175,585	141,871
School Breakfast ⁵	1,320	N/A1	0	N/A1
⇒ SOL Algebra Readiness ¹⁷	12,334	9,966	14,143	11,427
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	7,859	N/A1	0	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	2,556	N/A1	2,556	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	8,574	6,928	7,255	5,862
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	41,467	33,505	38,183	30,851
Subtotal - Lottery-Funded Programs ³	574,578	453,982	521,270	418,322
Total State & Local Funds	\$4,836,633	\$2,973,102	\$4,539,648	\$2,738,443

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
050	KING WILLIAM	2,179.61	2,179.61	2,203.50	2,203.50
2012-2014 Composite Index		FY 2013		FY 2014	
0.3375		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,223,883	3,170,863	6,327,410	3,223,398
	Sales Tax ⁷	2,073,958	N/A1	2,050,619	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	102,523	52,229	103,647	52,801
⇒	Gifted Education	66,424	33,838	67,152	34,209
⇒	Special Education	694,560	353,832	703,633	358,454
⇒	Prevention, Intervention, & Remediation	138,623	70,619	140,143	71,393
⇒	VRS Retirement (Includes RHCC) ⁹	610,808	311,167	617,503	314,577
⇒	Social Security	365,330	186,111	369,334	188,151
⇒	Group Life	23,104	11,770	23,357	11,899
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	27,590	N/A1	24,717	N/A1
Subtotal - SOQ Accounts ³		10,326,803	4,190,429	10,427,515	4,254,882
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		143,550	39,961
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	109,481	N/A1	113,655	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	30,800	180,000	30,800
Subtotal - Incentive Accounts ³		289,973	30,800	437,205	70,761
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,098	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	52,699	N/A1	45,094	N/A1
	School Lunch ⁵	10,336	N/A1	10,336	N/A1
	Special Education - Homebound ⁵	15,080	N/A1	9,271	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		78,115	0	66,799	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	115,665	58,924	117,149	59,680	
<u>Virginia Preschool Initiative</u> ¹¹	71,550	36,450	71,550	36,450	
⇒ Early Reading Intervention ¹⁷	16,547	8,430	28,957	14,752	
Mentor Teacher Program	245	N/A1	245	N/A1	
<u>K-3 Primary Class Size Reduction</u>	251,909	128,331	260,813	132,867	
School Breakfast ⁵	2,527	N/A1	1,076	N/A1	
⇒ SOL Algebra Readiness ¹⁷	21,176	10,788	21,176	10,788	
<u>Alternative Education</u> ^{4,5}	408,098	N/A1	420,413	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	4,342	N/A1	4,342	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	10,270	5,232	9,480	4,829	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	11,267	N/A1	24,168	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	129,569	66,007	130,990	66,731	
Subtotal - Lottery-Funded Programs ³	1,051,024	314,162	1,098,219	326,097	
Total State & Local Funds	\$11,745,915	\$4,535,391	\$12,029,738	\$4,651,740	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
051	LANCASTER	1,225.63	1,225.63	1,164.10	1,164.10
2012-2014 Composite Index		FY 2013		FY 2014	
0.7934		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,078,375	4,144,018	1,013,451	3,891,926
	Sales Tax ⁷	1,303,366	N/A1	1,293,456	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	30,639	117,662	29,101	111,755
⇒	Gifted Education	11,648	44,731	11,063	42,485
⇒	Special Education	88,879	341,318	85,619	328,801
⇒	Prevention, Intervention, & Remediation	62,291	239,214	59,164	227,205
⇒	VRS Retirement (Includes RHCC) ⁹	110,908	425,918	105,581	405,459
⇒	Social Security	66,342	254,773	63,252	242,906
⇒	Group Life	4,051	15,559	3,848	14,778
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	36,983	N/A1	22,927	N/A1
Subtotal - SOQ Accounts ³		2,793,482	5,583,193	2,687,462	5,265,315
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		24,776	51,993
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	38,374	N/A1	39,462	N/A1
	EpiPen Grants ¹⁴	295	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	174,800	34,960
Subtotal - Incentive Accounts ³		166,669	25,600	239,038	86,953
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	6,461	N/A1	6,461	N/A1
	Special Education - Homebound ⁵	1,996	N/A1	1,136	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		8,457	0	7,597	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	8,425	N/A1	0	N/A1	
At-Risk	87,035	334,238	82,660	317,437	
<u>Virginia Preschool Initiative</u> ¹¹	96,000	96,000	93,000	93,000	
⇒ Early Reading Intervention ¹⁷	6,450	24,770	7,740	29,724	
Mentor Teacher Program	2,208	N/A1	2,208	N/A1	
<u>K-3 Primary Class Size Reduction</u>	67,602	259,610	75,239	288,938	
School Breakfast ⁵	3,016	N/A1	2,281	N/A1	
⇒ SOL Algebra Readiness ¹⁷	7,280	27,957	7,249	27,838	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,944	N/A1	3,944	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	1,109	4,259	1,478	5,676	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	15,103	N/A1	22,416	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	22,721	87,255	21,580	82,874	
Subtotal - Lottery-Funded Programs ³	328,751	834,089	327,654	845,487	
Total State & Local Funds	\$3,297,360	\$6,442,882	\$3,261,751	\$6,197,755	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
052	LEE	3,188.09	3,188.09	3,182.90	3,182.90
2012-2014 Composite Index		FY 2013		FY 2014	
0.1826		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	11,932,239	2,665,558	11,845,267	2,646,129
	Sales Tax ⁷	3,472,297	N/A1	3,555,647	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	867,780	193,854	866,367	193,539
⇒	Gifted Education	119,873	26,779	119,678	26,735
⇒	Special Education	2,274,990	508,213	2,276,490	508,548
⇒	Prevention, Intervention, & Remediation	505,553	112,936	504,730	112,752
⇒	VRS Retirement (Includes RHCC) ⁹	1,446,299	323,091	1,443,945	322,565
⇒	Social Security	867,780	193,854	866,367	193,539
⇒	Group Life	54,725	12,225	54,636	12,205
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	0	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		21,541,536	4,036,510	21,533,127	4,016,012
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		319,713	39,028
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	212,928	N/A1	212,832	N/A1
	EpiPen Grants ¹⁴	1,379	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	362,000	72,400	386,000	77,200
Subtotal - Incentive Accounts ³		576,306	72,400	918,545	116,228
Categorical Programs:					
	Adult Education ⁵	0	N/A1	6,703	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	20,652	N/A1	20,652	N/A1
	Special Education - Homebound ⁵	53,527	N/A1	45,656	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		74,180	0	73,011	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	11,686	N/A1	16,184	N/A1	
At-Risk	705,073	157,507	704,071	157,283	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	96,976	21,664	112,288	25,084	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	595,196	132,962	607,023	135,604	
School Breakfast ⁵	7,279	N/A1	4,573	N/A1	
⇒ SOL Algebra Readiness ¹⁷	70,482	15,745	73,155	16,342	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	73,838	N/A1	73,838	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	1,462	327	975	218	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	233,831	52,236	233,451	52,151	
Subtotal - Lottery-Funded Programs ³	1,812,521	380,441	1,842,256	386,682	
Total State & Local Funds	\$24,004,543	\$4,489,351	\$24,366,939	\$4,518,922	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
053	LOUDOUN	67,494.38	67,494.38	70,019.00	70,019.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.5666		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	137,802,559	180,178,757	139,429,639	182,281,573
	Sales Tax ⁷	59,833,614	N/A1	61,782,851	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,287,091	1,682,662	1,335,234	1,745,602
⇒	Gifted Education	1,462,603	1,912,116	1,517,312	1,983,638
⇒	Special Education	16,322,652	21,339,212	17,054,584	22,296,094
⇒	Prevention, Intervention, & Remediation	1,199,335	1,567,935	1,244,196	1,626,583
⇒	VRS Retirement (Includes RHCC) ⁹	13,192,681	17,247,284	13,686,152	17,892,417
⇒	Social Security	7,898,057	10,325,425	8,193,483	10,711,647
⇒	Group Life	497,285	650,119	515,886	674,437
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	146	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		239,496,023	234,903,510	244,759,337	239,211,991
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		3,150,044	2,250,367
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	2,059,168	N/A1	2,141,738	N/A1
	EpiPen Grants ¹⁴	8,075	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	2,130,000	426,000	2,322,800	464,560
Subtotal - Incentive Accounts ³		4,197,242	426,000	7,614,582	2,714,927
Categorical Programs:					
	Adult Education ⁵	0	N/A1	10,506	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	209,828	N/A1	209,828	N/A1
	Special Education - Homebound ⁵	107,858	N/A1	108,149	N/A1
	Special Education - State-Operated Programs ⁵	594,713	N/A1	686,907	N/A1
	Special Education - Jails ⁵	109,287	N/A1	110,792	N/A1
Subtotal - Categorical Accounts ³		1,021,686	0	1,126,181	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	113,545	N/A1	114,193	N/A1
	At-Risk	426,129	557,094	432,490	565,410
	<u>Virginia Preschool Initiative</u> ¹¹	391,500	391,500	430,500	430,500
⇒	Early Reading Intervention ¹⁷	465,158	608,118	523,117	683,890
	Mentor Teacher Program	58,131	N/A1	58,131	N/A1
	<u>K-3 Primary Class Size Reduction</u>	493,623	645,332	583,729	763,131
	School Breakfast ⁵	122,200	N/A1	116,833	N/A1
⇒	SOL Algebra Readiness ¹⁷	194,697	254,535	205,384	268,506
	<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
	ISAEP	31,434	N/A1	31,434	N/A1
	Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
	Career and Technical Education ^{4,5}	250,300	N/A1	250,300	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	2,511,052	3,282,792	2,793,820	3,652,465
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	59	N/A1	0	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	2,624,788	3,431,483	2,722,968	3,559,837
Subtotal - Lottery-Funded Programs ³		7,682,616	9,170,854	8,262,900	9,923,739
Total State & Local Funds		\$252,397,567	\$244,500,364	\$261,762,999	\$251,850,657

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
054	LOUISA	4,561.44	4,561.44	4,617.15	4,617.15
2012-2014 Composite Index		FY 2013		FY 2014	
0.5659		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	8,135,895	10,624,244	8,285,871	10,801,599
	Sales Tax ⁷	4,790,334	N/A1	4,778,579	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	168,310	219,412	170,366	222,092
⇒	Gifted Education	91,086	118,741	92,198	120,191
⇒	Special Education	1,065,305	1,388,750	1,080,320	1,408,324
⇒	Prevention, Intervention, & Remediation	261,376	340,734	264,568	344,896
⇒	VRS Retirement (Includes RHCC) ⁹	861,353	1,122,874	871,873	1,136,588
⇒	Social Security	516,812	673,724	523,124	681,953
⇒	Group Life	31,682	41,301	32,069	41,806
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	18,661	N/A1	16,819	N/A1
Subtotal - SOQ Accounts ³		15,940,814	14,529,780	16,115,787	14,757,449
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		198,714	141,555
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	188,751	N/A1	191,830	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	46,400	206,000	41,200
Subtotal - Incentive Accounts ³		421,342	46,400	596,544	182,755
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	20,353	N/A1	20,353	N/A1
	Special Education - Homebound ⁵	18,704	N/A1	21,792	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		39,057	0	42,145	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	105,049	N/A1	77,880	N/A1	
At-Risk	227,258	296,257	230,145	300,021	
<u>Virginia Preschool Initiative</u> ¹¹	270,000	270,000	270,000	270,000	
⇒ Early Reading Intervention ¹⁷	40,659	53,004	55,567	72,438	
Mentor Teacher Program	8,094	N/A1	8,094	N/A1	
<u>K-3 Primary Class Size Reduction</u>	384,649	501,435	390,738	509,373	
School Breakfast ⁵	7,790	N/A1	12,094	N/A1	
⇒ SOL Algebra Readiness ¹⁷	34,656	45,178	36,076	47,029	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	247,899	N/A1	235,183	N/A1	
Career and Technical Education ^{4,5}	36,682	N/A1	36,682	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	15,789	20,583	22,777	29,692	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	7,621	N/A1	16,444	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	177,676	231,622	179,846	234,451	
Subtotal - Lottery-Funded Programs ³	1,571,681	1,418,079	1,579,385	1,463,004	
Total State & Local Funds	\$17,972,893	\$15,994,259	\$18,333,860	\$16,403,208	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
055	LUNENBURG	1,493.76	1,493.76	1,490.10	1,490.10
2012-2014 Composite Index		FY 2013		FY 2014	
0.2535		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,852,351	1,647,878	4,809,401	1,633,199
	Sales Tax ⁷	1,631,524	N/A1	1,673,975	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	190,681	64,752	190,214	64,594
⇒	Gifted Education	51,294	17,419	51,169	17,376
⇒	Special Education	664,595	225,686	662,966	225,133
⇒	Prevention, Intervention, & Remediation	260,931	88,608	260,292	88,391
⇒	VRS Retirement (Includes RHCC) ⁹	529,669	179,867	527,258	179,049
⇒	Social Security	316,686	107,542	315,910	107,278
⇒	Group Life	20,072	6,816	20,022	6,799
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	56,661	N/A1	44,812	N/A1
Subtotal - SOQ Accounts ³		8,574,464	2,338,568	8,556,019	2,321,819
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		123,348	22,889
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	94,046	N/A1	97,009	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	211,600	42,320
Subtotal - Incentive Accounts ³		274,439	36,000	431,957	65,209
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,754	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	10,200	N/A1	10,200	N/A1
	Special Education - Homebound ⁵	21,864	N/A1	23,209	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		32,063	0	36,163	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	2,789	N/A1	2,063	N/A1	
At-Risk	326,724	110,950	326,127	110,748	
<u>Virginia Preschool Initiative</u> ¹¹	214,992	73,008	214,992	73,008	
⇒ Early Reading Intervention ¹⁷	20,976	7,123	27,968	9,498	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	361,339	122,705	380,176	129,102	
School Breakfast ⁵	7,692	N/A1	6,236	N/A1	
⇒ SOL Algebra Readiness ¹⁷	33,405	11,344	30,964	10,515	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	7,353	N/A1	7,353	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	42,285	14,359	53,857	18,289	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	23,138	N/A1	43,815	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	100,057	33,978	99,812	33,895	
Subtotal - Lottery-Funded Programs ³	1,148,609	373,467	1,201,221	385,055	
Total State & Local Funds	\$10,029,575	\$2,748,035	\$10,225,361	\$2,772,083	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
056	MADISON	1,805.48	1,805.48	1,795.40	1,795.40
2012-2014 Composite Index		FY 2013		FY 2014	
0.4486		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,339,074	3,530,232	4,323,656	3,517,577
	Sales Tax ⁷	2,002,922	N/A1	1,983,195	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	145,349	118,251	144,538	117,591
⇒	Gifted Education	45,795	37,257	45,539	37,049
⇒	Special Education	624,205	507,831	622,700	506,607
⇒	Prevention, Intervention, & Remediation	102,541	83,424	101,968	82,958
⇒	VRS Retirement (Includes RHCC) ⁹	454,963	370,142	453,412	368,881
⇒	Social Security	272,778	221,923	271,255	220,684
⇒	Group Life	16,924	13,769	16,830	13,692
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	23,704	N/A1	20,572	N/A1
Subtotal - SOQ Accounts ³		8,028,255	4,882,829	7,983,665	4,865,039
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		105,858	47,061
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	69,818	N/A1	68,736	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	154,000	30,800
Subtotal - Incentive Accounts ³		250,212	36,000	328,594	77,861
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	9,837	N/A1	9,837	N/A1
	Special Education - Homebound ⁵	12,605	N/A1	6,920	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		22,442	0	16,757	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	9,041	N/A1	15,303	N/A1	
At-Risk	75,644	61,541	75,260	61,229	
<u>Virginia Preschool Initiative</u> ¹¹	29,776	24,225	29,776	24,225	
⇒ Early Reading Intervention ¹⁷	17,215	14,006	30,987	25,210	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	163,656	133,145	163,965	133,396	
School Breakfast ⁵	14,852	N/A1	14,096	N/A1	
⇒ SOL Algebra Readiness ¹⁷	14,099	11,470	14,099	11,470	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	13,364	N/A1	20,784	N/A1	
Career and Technical Education ^{4,5}	7,735	N/A1	7,735	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	4,932	4,013	2,301	1,872	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	9,680	N/A1	20,115	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	89,330	72,676	88,831	72,270	
Subtotal - Lottery-Funded Programs ³	459,146	321,076	493,074	329,672	
Total State & Local Funds	\$8,760,055	\$5,239,905	\$8,822,091	\$5,272,572	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
057	MATHEWS	1,173.31	1,173.31	1,143.30	1,143.30
2012-2014 Composite Index		FY 2013		FY 2014	
0.5589		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,294,257	2,906,961	2,229,103	2,824,406
	Sales Tax ⁷	1,194,495	N/A1	1,193,482	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	112,308	142,301	109,435	138,661
⇒	Gifted Education	24,325	30,821	23,703	30,033
⇒	Special Education	321,914	407,885	314,689	398,730
⇒	Prevention, Intervention, & Remediation	53,307	67,544	51,944	65,816
⇒	VRS Retirement (Includes RHCC) ⁹	245,835	311,487	239,547	303,520
⇒	Social Security	146,983	186,237	143,728	182,112
⇒	Group Life	9,316	11,804	9,078	11,502
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	16,592	N/A1	29,116	N/A1
Subtotal - SOQ Accounts ³		4,419,332	4,065,040	4,343,825	3,954,780
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		55,394	38,354
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	38,058	N/A1	38,773	N/A1
	EpiPen Grants ¹⁴	295	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		166,353	25,600	222,167	63,954
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,118	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	6,674	N/A1	6,674	N/A1
	Special Education - Homebound ⁵	2,980	N/A1	1,919	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		9,653	0	10,711	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	12,802	N/A1	4,336	N/A1	
At-Risk	39,264	49,750	38,420	48,680	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	8,263	10,470	9,640	12,214	
Mentor Teacher Program	736	N/A1	736	N/A1	
<u>K-3 Primary Class Size Reduction</u>	74,105	93,895	74,352	94,208	
School Breakfast ⁵	736	N/A1	1,819	N/A1	
⇒ SOL Algebra Readiness ¹⁷	8,459	10,718	8,459	10,718	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,688	N/A1	3,688	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	1,315	1,666	2,367	2,999	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	6,776	N/A1	28,469	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	46,439	58,842	45,252	57,337	
Subtotal - Lottery-Funded Programs ³	210,441	225,341	225,396	226,156	
Total State & Local Funds	\$4,805,779	\$4,315,981	\$4,802,099	\$4,244,890	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
058	MECKLENBURG	4,503.44	4,503.44	4,442.00	4,442.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.3650		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,375,341	7,113,604	12,156,951	6,987,854
	Sales Tax ⁷	4,329,368	N/A1	4,375,585	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	509,024	292,588	502,079	288,597
⇒	Gifted Education	131,545	75,613	129,751	74,581
⇒	Special Education	1,870,234	1,075,016	1,850,360	1,063,592
⇒	Prevention, Intervention, & Remediation	474,708	272,863	468,231	269,141
⇒	VRS Retirement (Includes RHCC) ⁹	1,355,490	779,140	1,336,998	768,510
⇒	Social Security	812,150	466,827	801,070	460,458
⇒	Group Life	51,474	29,588	50,772	29,184
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	126,893	N/A1	112,382	N/A1
Subtotal - SOQ Accounts ³		22,036,227	10,105,239	21,784,179	9,941,917
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		304,154	95,535
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	253,904	N/A1	250,370	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	56,800	319,200	63,840
Subtotal - Incentive Accounts ³		538,790	56,800	873,724	159,375
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	27,126	N/A1	27,126	N/A1
	Special Education - Homebound ⁵	31,725	N/A1	25,249	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	440	N/A1	600	N/A1
Subtotal - Categorical Accounts ³		59,291	0	52,974	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	757	N/A1	28,534	N/A1	
At-Risk	646,378	371,540	638,235	366,859	
<u>Virginia Preschool Initiative</u> ¹¹	400,050	229,950	476,250	273,750	
⇒ Early Reading Intervention ¹⁷	35,686	20,512	47,581	27,350	
Mentor Teacher Program	3,189	N/A1	3,189	N/A1	
<u>K-3 Primary Class Size Reduction</u>	739,687	425,174	709,903	408,054	
School Breakfast ⁵	7,787	N/A1	4,271	N/A1	
⇒ SOL Algebra Readiness ¹⁷	73,069	42,000	73,069	42,000	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	6,357	N/A1	3,770	N/A1	
Career and Technical Education ^{4,5}	13,609	N/A1	13,609	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	31,425	18,063	37,483	21,545	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	51,818	N/A1	109,881	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	256,599	147,494	253,099	145,482	
Subtotal - Lottery-Funded Programs ³	2,282,127	1,254,733	2,414,590	1,285,040	
Total State & Local Funds	\$24,916,436	\$11,416,772	\$25,125,468	\$11,386,332	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
059	MIDDLESEX	1,130.41	1,130.41	1,151.75	1,151.75
2012-2014 Composite Index		FY 2013		FY 2014	
0.7232		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,398,889	3,672,255	1,455,402	3,802,552
	Sales Tax ⁷	1,225,380	N/A1	1,182,632	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	42,241	110,364	43,039	112,448
⇒	Gifted Education	14,393	37,606	14,665	38,315
⇒	Special Education	156,449	408,756	160,359	418,972
⇒	Prevention, Intervention, & Remediation	41,615	108,729	42,401	110,782
⇒	VRS Retirement (Includes RHCC) ⁹	139,239	363,793	141,868	370,661
⇒	Social Security	83,544	218,276	85,121	222,396
⇒	Group Life	5,319	13,898	5,420	14,160
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	0	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		3,107,069	4,933,677	3,130,907	5,090,286
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		34,144	48,749
	<u>Academic Year Governor's School</u> ⁴	527,091	N/A1	514,195	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	28,483	N/A1	30,299	N/A1
	EpiPen Grants ¹⁴	295	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	154,000	25,600	154,000	25,600
Subtotal - Incentive Accounts ³		709,869	25,600	732,638	74,349
Categorical Programs:					
	Adult Education ⁵	13,851	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	6,416	N/A1	6,416	N/A1
	Special Education - Homebound ⁵	5,034	N/A1	3,846	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	1,332	N/A1	2,150	N/A1
Subtotal - Categorical Accounts ³		26,634	0	12,412	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	2,759	N/A1	13,630	N/A1	
At-Risk	50,098	130,892	51,214	133,808	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	7,778	20,322	7,778	20,322	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	68,419	178,759	69,224	180,863	
School Breakfast ⁵	5,408	N/A1	4,875	N/A1	
⇒ SOL Algebra Readiness ¹⁷	6,173	16,128	7,078	18,493	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	35,807	N/A1	4,247	N/A1	
Career and Technical Education ^{4,5}	3,358	N/A1	3,358	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	495	1,293	825	2,155	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	28,076	73,355	28,606	74,740	
Subtotal - Lottery-Funded Programs ³	217,456	420,749	199,920	430,381	
Total State & Local Funds	\$4,061,028	\$5,380,026	\$4,075,878	\$5,595,016	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
060	MONTGOMERY	9,473.83	9,473.83	9,462.60	9,462.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.4053		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	23,010,359	15,701,942	23,511,551	16,023,594
	Sales Tax ⁷	10,219,224	N/A1	9,395,959	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	692,993	472,288	692,171	471,729
⇒	Gifted Education	259,168	176,628	258,861	176,419
⇒	Special Education	3,436,793	2,342,243	3,460,856	2,358,643
⇒	Prevention, Intervention, & Remediation	636,652	433,891	635,897	433,377
⇒	VRS Retirement (Includes RHCC) ⁹	2,552,241	1,739,404	2,549,216	1,737,342
⇒	Social Security	1,526,837	1,040,570	1,530,655	1,043,172
⇒	Group Life	95,779	65,276	95,666	65,198
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	42,942	N/A1	29,868	N/A1
Subtotal - SOQ Accounts ³		42,472,988	21,972,242	42,160,700	22,309,474
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		580,299	216,112
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	460,246	N/A1	464,146	N/A1
	EpiPen Grants ¹⁴	2,068	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	622,000	119,200	777,600	150,320
Subtotal - Incentive Accounts ³		1,084,314	119,200	1,822,045	366,432
Categorical Programs:					
	Adult Education ⁵	0	N/A1	9,781	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	47,689	N/A1	47,689	N/A1
	Special Education - Homebound ⁵	62,351	N/A1	55,138	N/A1
	Special Education - State-Operated Programs ⁵	136,182	N/A1	359,562	N/A1
	Special Education - Jails ⁵	0	N/A1	3,100	N/A1
Subtotal - Categorical Accounts ³		246,222	0	475,270	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	108,451	N/A1	93,221	N/A1
At-Risk	444,094	302,659	443,726	302,408
<u>Virginia Preschool Initiative</u> ¹¹	642,276	437,724	642,276	437,724
⇒ Early Reading Intervention ¹⁷	159,677	108,823	183,815	125,274
Mentor Teacher Program	6,132	N/A1	6,132	N/A1
<u>K-3 Primary Class Size Reduction</u>	789,155	537,825	795,054	541,845
School Breakfast ⁵	17,593	N/A1	14,242	N/A1
⇒ SOL Algebra Readiness ¹⁷	83,550	56,941	87,440	59,592
<u>Alternative Education</u> ^{4,5}	273,083	N/A1	281,099	N/A1
ISAEP	15,717	N/A1	15,717	N/A1
Special Education-Regional Tuition ^{4,5}	7,272	N/A1	0	N/A1
Career and Technical Education ^{4,5}	85,764	N/A1	85,764	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	139,708	95,214	127,298	86,756
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,536	N/A1	29,204	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	505,547	344,540	504,947	344,132
Subtotal - Lottery-Funded Programs ³	3,295,555	1,883,726	3,309,935	1,897,731
Total State & Local Funds	\$47,099,079	\$23,975,168	\$47,767,950	\$24,573,637

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
062	NELSON	1,924.97	1,924.97	1,906.35	1,906.35
2012-2014 Composite Index		FY 2013		FY 2014	
0.5928		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,497,685	5,101,727	3,452,426	5,026,026
	Sales Tax ⁷	1,938,834	N/A1	1,960,721	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	111,306	162,039	110,230	160,472
⇒	Gifted Education	36,057	52,492	35,708	51,984
⇒	Special Education	489,121	712,060	485,166	706,303
⇒	Prevention, Intervention, & Remediation	110,523	160,898	109,453	159,342
⇒	VRS Retirement (Includes RHCC) ⁹	360,570	524,916	357,082	519,839
⇒	Social Security	216,342	314,950	214,249	311,903
⇒	Group Life	13,325	19,399	13,197	19,211
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	25,574	N/A1	18,601	N/A1
Subtotal - SOQ Accounts ³		6,799,337	7,048,481	6,756,833	6,955,080
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		83,909	66,751
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	69,154	N/A1	69,859	N/A1
	EpiPen Grants ¹⁴	394	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		223,548	30,800	307,768	97,551
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	10,965	N/A1	10,965	N/A1
	Special Education - Homebound ⁵	6,190	N/A1	10,158	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		17,155	0	21,124	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	102,387	N/A1	123,996	N/A1	
At-Risk	113,520	165,262	112,434	163,681	
<u>Virginia Preschool Initiative</u> ¹¹	105,000	105,000	105,000	105,000	
⇒ Early Reading Intervention ¹⁷	17,798	25,910	21,612	31,463	
Mentor Teacher Program	2,208	N/A1	2,208	N/A1	
<u>K-3 Primary Class Size Reduction</u>	149,456	217,577	146,546	213,341	
School Breakfast ⁵	7,624	N/A1	6,777	N/A1	
⇒ SOL Algebra Readiness ¹⁷	15,619	22,738	15,619	22,738	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	84,343	N/A1	83,199	N/A1	
Career and Technical Education ^{4,5}	41,403	N/A1	41,403	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	16,510	24,035	15,296	22,268	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	10,443	N/A1	18,187	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	70,335	102,393	69,654	101,402	
Subtotal - Lottery-Funded Programs ³	752,363	662,915	777,647	659,893	
Total State & Local Funds	\$7,792,403	\$7,742,196	\$7,863,371	\$7,712,524	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
063	NEW KENT	2,898.62	2,898.62	2,881.70	2,881.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.4414		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,857,812	5,419,216	6,754,564	5,337,387
	Sales Tax ⁷	2,824,475	N/A1	2,921,706	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	34,003	26,868	33,804	26,712
⇒	Gifted Education	74,482	58,855	74,047	58,511
⇒	Special Education	715,673	565,517	713,105	563,488
⇒	Prevention, Intervention, & Remediation	95,531	75,488	94,973	75,047
⇒	VRS Retirement (Includes RHCC) ⁹	657,383	519,457	653,545	516,425
⇒	Social Security	393,458	310,907	391,161	309,092
⇒	Group Life	24,288	19,192	24,146	19,080
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	0	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		11,677,105	6,995,500	11,661,051	6,905,742
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		153,684	66,360
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	104,024	N/A1	105,214	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	180,000	30,800
Subtotal - Incentive Accounts ³		258,516	30,800	438,898	97,160
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	8,283	N/A1	8,283	N/A1
	Special Education - Homebound ⁵	8,760	N/A1	10,097	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		17,043	0	18,380	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	27,870	N/A1	30,229	N/A1	
At-Risk	49,017	38,733	48,743	38,516	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	31,392	24,806	24,416	19,293	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	7,234	N/A1	6,477	N/A1	
⇒ SOL Algebra Readiness ¹⁷	14,283	11,286	14,283	11,286	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	8,159	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,878	N/A1	3,878	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	7,994	6,317	10,658	8,422	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	145,288	114,805	144,440	114,135	
Subtotal - Lottery-Funded Programs ³	297,077	195,947	292,945	191,652	
Total State & Local Funds	\$12,249,741	\$7,222,247	\$12,411,274	\$7,194,554	

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

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

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
065	NORTHAMPTON	1,585.80	1,585.80	1,556.10	1,556.10
2012-2014 Composite Index		FY 2013		FY 2014	
0.5103		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,676,069	3,830,708	3,593,017	3,744,163
	Sales Tax ⁷	1,606,816	N/A1	1,618,176	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	123,474	128,668	121,162	126,258
⇒	Gifted Education	35,722	37,225	35,053	36,528
⇒	Special Education	577,765	602,070	566,944	590,794
⇒	Prevention, Intervention, & Remediation	273,351	284,850	268,232	279,515
⇒	VRS Retirement (Includes RHCC) ⁹	389,836	406,235	383,297	399,421
⇒	Social Security	233,746	243,579	229,369	239,017
⇒	Group Life	14,755	15,375	14,478	15,087
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	0	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		6,931,534	5,548,710	6,829,728	5,430,783
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		91,601	52,161
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	103,274	N/A1	103,811	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	206,000	36,000	231,200	41,040
Subtotal - Incentive Accounts ³		309,766	36,000	426,612	93,201
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,638	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	10,270	N/A1	10,270	N/A1
	Special Education - Homebound ⁵	1,895	N/A1	7,750	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	200	N/A1
Subtotal - Categorical Accounts ³		12,164	0	20,857	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	12,869	N/A1	4,745	N/A1	
At-Risk	349,374	364,071	343,364	357,808	
<u>Virginia Preschool Initiative</u> ¹¹	219,000	219,000	219,000	219,000	
⇒ Early Reading Intervention ¹⁷	15,289	15,932	19,876	20,712	
Mentor Teacher Program	7,604	N/A1	7,604	N/A1	
<u>K-3 Primary Class Size Reduction</u>	348,433	363,090	331,327	345,265	
School Breakfast ⁵	1,202	N/A1	3,447	N/A1	
⇒ SOL Algebra Readiness ¹⁷	28,174	29,359	28,174	29,359	
<u>Alternative Education</u> ^{4,5}	78,429	N/A1	80,854	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	8,629	N/A1	9,026	N/A1	
Career and Technical Education ^{4,5}	3,647	N/A1	3,647	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	87,303	90,976	75,040	78,197	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	69,681	72,613	68,376	71,253	
Subtotal - Lottery-Funded Programs ³	1,237,492	1,155,041	1,202,338	1,121,594	
Total State & Local Funds	\$8,490,957	\$6,739,751	\$8,479,536	\$6,645,578	

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

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⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
066	NORTHUMBERLAND	1,397.63	1,397.63	1,356.60	1,356.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,269,562	5,106,487	1,235,046	4,940,184
	Sales Tax ⁷	1,382,124	N/A1	1,370,180	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	31,307	125,228	30,388	121,551
⇒	Gifted Education	12,858	51,433	12,481	49,923
⇒	Special Education	134,172	536,690	130,776	523,105
⇒	Prevention, Intervention, & Remediation	42,208	168,834	40,969	163,877
⇒	VRS Retirement (Includes RHCC) ⁹	124,389	497,556	120,737	482,950
⇒	Social Security	74,354	297,416	72,442	289,770
⇒	Group Life	4,752	19,008	4,612	18,450
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	23,510	N/A1	17,220	N/A1
Subtotal - SOQ Accounts ³		3,099,236	6,802,652	3,034,851	6,589,810
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		28,742	62,821
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	46,726	N/A1	46,802	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	30,800	154,000	25,600
Subtotal - Incentive Accounts ³		227,120	30,800	229,544	88,421
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	6,376	N/A1	6,376	N/A1
	Special Education - Homebound ⁵	2,055	N/A1	758	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		8,431	0	7,134	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	33,767	N/A1	
At-Risk	52,012	208,048	50,559	202,236	
<u>Virginia Preschool Initiative</u> ¹¹	36,000	36,000	36,000	36,000	
⇒ Early Reading Intervention ¹⁷	3,122	12,488	4,995	19,980	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	58,282	233,128	56,148	224,592	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	6,393	25,572	6,393	25,572	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	10,563	N/A1	10,563	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	4,293	17,172	4,293	17,172	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	9,600	N/A1	16,836	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	25,082	100,327	24,346	97,382	
Subtotal - Lottery-Funded Programs ³	214,433	632,735	252,986	622,934	
Total State & Local Funds	\$3,549,219	\$7,466,187	\$3,524,514	\$7,301,165	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
067	NOTTOWAY	2,159.83	2,159.83	2,146.70	2,146.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.2447		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	7,248,832	2,348,595	7,192,528	2,330,215
	Sales Tax ⁷	2,136,501	N/A1	2,146,718	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	261,011	84,562	259,424	84,048
⇒	Gifted Education	75,041	24,311	74,585	24,164
⇒	Special Education	869,493	281,696	865,829	280,509
⇒	Prevention, Intervention, & Remediation	324,633	105,174	322,659	104,534
⇒	VRS Retirement (Includes RHCC) ⁹	765,089	247,871	760,438	246,365
⇒	Social Security	458,401	148,511	455,614	147,609
⇒	Group Life	29,364	9,513	29,185	9,455
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	71,281	N/A1	51,662	N/A1
Subtotal - SOQ Accounts ³		12,239,646	3,250,233	12,158,642	3,226,899
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		176,133	31,182
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	117,183	N/A1	117,181	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	258,000	41,200	336,000	56,800
Subtotal - Incentive Accounts ³		375,971	41,200	629,314	87,982
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	13,502	N/A1	13,502	N/A1
	Special Education - Homebound ⁵	5,212	N/A1	6,620	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		18,714	0	20,122	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	17,238	N/A1	10,834	N/A1	
At-Risk	437,780	141,831	435,390	141,056	
<u>Virginia Preschool Initiative</u> ¹¹	226,590	73,410	231,122	74,878	
⇒ Early Reading Intervention ¹⁷	30,656	9,932	35,372	11,460	
Mentor Teacher Program	1,472	N/A1	1,472	N/A1	
<u>K-3 Primary Class Size Reduction</u>	466,673	151,191	465,983	150,968	
School Breakfast ⁵	11,004	N/A1	8,976	N/A1	
⇒ SOL Algebra Readiness ¹⁷	45,926	14,879	40,986	13,279	
<u>Alternative Education</u> ^{4,5}	352,234	N/A1	363,118	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	43,174	N/A1	43,174	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	60,347	19,551	64,400	20,864	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	29,108	N/A1	50,513	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	146,378	47,423	145,488	47,135	
Subtotal - Lottery-Funded Programs ³	1,876,439	458,217	1,904,687	459,640	
Total State & Local Funds	\$14,510,770	\$3,749,650	\$14,712,766	\$3,774,521	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

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⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
068	ORANGE	4,959.79	4,959.79	4,945.10	4,945.10
2012-2014 Composite Index		FY 2013		FY 2014	
0.3842		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,943,230	8,079,654	12,869,602	8,029,395
	Sales Tax ⁷	5,028,924	N/A1	5,092,449	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	158,820	99,089	158,350	98,795
⇒	Gifted Education	140,495	87,655	140,079	87,396
⇒	Special Education	1,288,889	804,143	1,291,162	805,561
⇒	Prevention, Intervention, & Remediation	348,183	217,233	347,152	216,589
⇒	VRS Retirement (Includes RHCC) ⁹	1,273,618	794,615	1,269,845	792,261
⇒	Social Security	763,560	476,388	761,298	474,977
⇒	Group Life	48,868	30,489	48,723	30,399
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	22,543	N/A1	24,742	N/A1
Subtotal - SOQ Accounts ³		22,017,130	10,589,266	22,003,402	10,535,373
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		297,320	101,366
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	222,910	N/A1	224,514	N/A1
	EpiPen Grants ¹⁴	1,083	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	56,800	284,000	56,800
Subtotal - Incentive Accounts ³		507,993	56,800	805,834	158,166
Categorical Programs:					
	Adult Education ⁵	22,356	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	22,000	N/A1	22,000	N/A1
	Special Education - Homebound ⁵	3,654	N/A1	5,591	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	5,870	N/A1	9,401	N/A1
Subtotal - Categorical Accounts ³		53,880	0	36,992	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	21,098	N/A1	36,895	N/A1	
At-Risk	307,313	191,734	306,508	191,232	
<u>Virginia Preschool Initiative</u> ¹¹	62,812	39,189	203,214	126,786	
⇒ Early Reading Intervention ¹⁷	71,136	44,382	67,291	41,983	
Mentor Teacher Program	3,924	N/A1	3,924	N/A1	
<u>K-3 Primary Class Size Reduction</u>	442,245	275,918	433,617	270,535	
School Breakfast ⁵	8,468	N/A1	4,839	N/A1	
⇒ SOL Algebra Readiness ¹⁷	53,190	33,185	51,176	31,929	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	16,805	N/A1	16,805	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	62,419	38,943	69,395	43,296	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	9,206	N/A1	24,192	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	274,057	170,985	273,245	170,479	
Subtotal - Lottery-Funded Programs ³	1,340,533	794,336	1,498,960	876,240	
Total State & Local Funds	\$23,919,536	\$11,440,402	\$24,345,187	\$11,569,779	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
069	PAGE	3,402.83	3,402.83	3,331.15	3,331.15
2012-2014 Composite Index		FY 2013		FY 2014	
0.3143		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	10,407,721	4,770,774	10,105,181	4,631,848
	Sales Tax ⁷	3,451,449	N/A1	3,517,672	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	457,331	209,624	447,697	205,208
⇒	Gifted Education	107,333	49,197	105,072	48,161
⇒	Special Education	786,329	360,425	769,765	352,832
⇒	Prevention, Intervention, & Remediation	391,998	179,678	383,740	175,893
⇒	VRS Retirement (Includes RHCC) ⁹	1,017,328	466,306	995,898	456,483
⇒	Social Security	608,997	279,142	596,168	273,262
⇒	Group Life	37,333	17,112	36,547	16,752
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	37,768	N/A1	36,898	N/A1
Subtotal - SOQ Accounts ³		17,303,587	6,332,258	16,994,638	6,160,439
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		235,247	58,923
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	187,900	N/A1	191,909	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	56,800	258,000	51,600
Subtotal - Incentive Accounts ³		472,786	56,800	685,156	110,523
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,880	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	22,231	N/A1	22,231	N/A1
	Special Education - Homebound ⁵	12,266	N/A1	12,770	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	3,667	N/A1	3,900	N/A1
Subtotal - Categorical Accounts ³		38,165	0	41,781	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	37,206	N/A1	50,753	N/A1	
At-Risk	405,515	185,873	397,338	182,125	
<u>Virginia Preschool Initiative</u> ¹¹	366,164	167,836	366,164	167,836	
⇒ Early Reading Intervention ¹⁷	57,802	26,494	64,225	29,438	
Mentor Teacher Program	3,189	N/A1	3,189	N/A1	
<u>K-3 Primary Class Size Reduction</u>	505,044	231,494	479,301	219,694	
School Breakfast ⁵	17,477	N/A1	14,362	N/A1	
⇒ SOL Algebra Readiness ¹⁷	50,461	23,129	54,742	25,092	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	621,423	N/A1	571,791	N/A1	
Career and Technical Education ^{4,5}	42,573	N/A1	42,573	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	13,901	6,372	11,039	5,060	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	15,423	N/A1	36,078	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	209,369	95,967	204,959	93,946	
Subtotal - Lottery-Funded Programs ³	2,361,264	737,165	2,312,231	723,191	
Total State & Local Funds	\$20,175,802	\$7,126,223	\$20,033,807	\$6,994,153	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
070	PATRICK	2,582.57	2,582.57	2,717.60	2,717.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.2866		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	8,289,780	3,331,227	8,799,050	3,534,914
	Sales Tax ⁷	2,389,762	N/A1	2,428,039	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	267,149	107,324	281,117	112,935
⇒	Gifted Education	84,751	34,048	89,182	35,828
⇒	Special Education	1,098,074	441,138	1,157,425	464,982
⇒	Prevention, Intervention, & Remediation	285,573	114,726	300,504	120,724
⇒	VRS Retirement (Includes RHCC) ⁹	860,403	345,657	905,390	363,730
⇒	Social Security	515,874	207,246	542,846	218,082
⇒	Group Life	33,163	13,323	34,897	14,020
	Remedial Summer School ^{5,10} (Split funded - See Lottery section below)	17,251	N/A1	13,138	N/A1
Subtotal - SOQ Accounts ³		13,841,780	4,594,689	14,551,588	4,865,215
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		209,715	46,039
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	128,565	N/A1	130,139	N/A1
	EpiPen Grants ¹⁴	689	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	232,000	46,400	232,000	46,400
Subtotal - Incentive Accounts ³		361,255	46,400	571,854	92,439
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	15,942	N/A1	15,942	N/A1
	Special Education - Homebound ⁵	10,330	N/A1	17,095	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	600	N/A1
Subtotal - Categorical Accounts ³		26,272	0	33,637	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	6,172	N/A1	10,650	N/A1	
At-Risk	374,150	150,310	394,017	158,292	
<u>Virginia Preschool Initiative</u> ¹¹	214,020	85,980	175,496	70,503	
⇒ Early Reading Intervention ¹⁷	62,365	25,054	80,183	32,213	
Mentor Teacher Program	1,717	N/A1	1,717	N/A1	
<u>K-3 Primary Class Size Reduction</u>	334,075	134,211	352,699	141,693	
School Breakfast ⁵	8,504	N/A1	3,875	N/A1	
⇒ SOL Algebra Readiness ¹⁷	43,378	17,427	41,045	16,489	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	37,003	N/A1	37,003	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	62,529	25,120	52,745	21,190	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	7,045	N/A1	12,845	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	165,319	66,415	173,963	69,887	
Subtotal - Lottery-Funded Programs ³	1,324,136	504,517	1,344,097	510,267	
Total State & Local Funds	\$15,553,442	\$5,145,606	\$16,501,175	\$5,467,921	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
071	PITTSYLVANIA	8,943.67	8,943.67	8,927.00	8,927.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.2475		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	27,560,929	9,070,448	27,551,553	9,061,806
	Sales Tax ⁷	9,134,372	N/A1	9,128,588	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	1,346,022	442,712	1,343,514	441,887
⇒	Gifted Education	309,585	101,824	309,008	101,634
⇒	Special Education	3,990,956	1,312,640	4,023,823	1,323,450
⇒	Prevention, Intervention, & Remediation	1,009,517	332,034	1,007,635	331,415
⇒	VRS Retirement (Includes RHCC) ⁹	3,129,502	1,029,305	3,130,386	1,029,596
⇒	Social Security	1,870,971	615,369	1,874,201	616,432
⇒	Group Life	114,412	37,630	120,916	39,770
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	136,221	N/A1	98,443	N/A1
Subtotal - SOQ Accounts ³		48,602,487	12,941,962	48,588,067	12,945,990
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		702,186	126,202
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	570,083	N/A1	567,604	N/A1
	EpiPen Grants ¹⁴	1,969	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	544,000	103,600	621,200	119,040
Subtotal - Incentive Accounts ³		1,116,052	103,600	1,890,990	245,242
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	58,259	N/A1	58,259	N/A1
	Special Education - Homebound ⁵	98,051	N/A1	74,783	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	1,443	N/A1	2,353	N/A1
Subtotal - Categorical Accounts ³		157,753	0	135,396	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	32,776	N/A1	40,037	N/A1	
At-Risk	1,179,110	387,814	1,178,205	387,516	
<u>Virginia Preschool Initiative</u> ¹¹	1,006,845	331,155	1,011,360	332,640	
⇒ Early Reading Intervention ¹⁷	169,155	55,636	206,745	67,999	
Mentor Teacher Program	8,585	N/A1	8,585	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,474,051	484,821	1,463,055	481,204	
School Breakfast ⁵	42,425	N/A1	35,612	N/A1	
⇒ SOL Algebra Readiness ¹⁷	161,096	52,985	156,397	51,440	
<u>Alternative Education</u> ^{4,5}	184,227	N/A1	189,564	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	53,038	N/A1	41,136	N/A1	
Career and Technical Education ^{4,5}	79,585	N/A1	79,585	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	115,759	38,074	97,812	32,171	
Remedial Summer School ^{5,10}	55,627	N/A1	96,252	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	603,893	198,623	602,767	198,252	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	5,189,748	1,549,108	5,230,687	1,551,222	
Total State & Local Funds	\$55,066,040	\$14,594,670	\$55,845,141	\$14,742,454	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
072	POWHATAN	4,233.09	4,233.09	4,181.65	4,181.65
2012-2014 Composite Index		FY 2013		FY 2014	
0.4230		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	10,255,307	7,518,233	10,090,632	7,397,465
	Sales Tax ⁷	4,543,250	N/A1	4,570,107	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	210,054	153,991	207,502	152,120
⇒	Gifted Education	112,355	82,367	110,989	81,367
⇒	Special Education	1,211,476	888,136	1,201,580	880,881
⇒	Prevention, Intervention, & Remediation	100,142	73,414	98,925	72,522
⇒	VRS Retirement (Includes RHCC) ⁹	1,023,405	750,260	1,013,381	742,912
⇒	Social Security	613,066	449,440	605,616	443,978
⇒	Group Life	39,080	28,650	38,605	28,301
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	38,757	N/A1	37,535	N/A1
Subtotal - SOQ Accounts ³		18,146,892	9,944,491	17,974,872	9,799,546
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		236,216	94,629
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	196,224	N/A1	197,259	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	41,200	232,000	41,200
Subtotal - Incentive Accounts ³		429,012	41,200	665,475	135,829
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	14,487	N/A1	14,487	N/A1
	Special Education - Homebound ⁵	44,361	N/A1	40,997	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		58,848	0	55,484	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	4,676	N/A1
At-Risk	42,716	31,315	42,236	30,963
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0
⇒ Early Reading Intervention ¹⁷	32,426	23,772	45,036	33,016
Mentor Teacher Program	2,453	N/A1	2,453	N/A1
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0
School Breakfast ⁵	6,111	N/A1	4,640	N/A1
⇒ SOL Algebra Readiness ¹⁷	18,443	13,521	18,443	13,521
<u>Alternative Education</u> ^{4,5}	162,968	N/A1	167,852	N/A1
ISAEF	15,717	N/A1	15,717	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	73,744	N/A1	73,744	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	7,569	5,549	8,945	6,558
Remedial Summer School ^{5,10}	15,827	N/A1	36,700	N/A1
(Split funded - See SOQ Programs above)				
⇒ Textbooks ⁸	219,165	160,670	216,502	158,718
(Split funded - See SOQ Programs above)				
Subtotal - Lottery-Funded Programs ³	597,139	234,827	636,944	242,776
Total State & Local Funds	\$19,231,891	\$10,220,518	\$19,332,774	\$10,178,151

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality

programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
073	PRINCE EDWARD	2,165.06	2,165.06	2,124.85	2,124.85
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.3265		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,939,042	2,880,977	5,854,809	2,838,300
	Sales Tax ⁷	2,798,222	N/A1	2,727,959	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	137,068	66,448	134,522	65,214
⇒	Gifted Education	68,534	33,224	67,261	32,607
⇒	Special Education	965,307	467,963	947,379	459,271
⇒	Prevention, Intervention, & Remediation	360,167	174,602	354,909	172,053
⇒	VRS Retirement (Includes RHCC) ⁹	692,630	335,774	679,766	329,538
⇒	Social Security	415,578	201,464	407,860	197,723
⇒	Group Life	26,247	12,724	25,760	12,488
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	42,525	N/A1	28,188	N/A1
Subtotal - SOQ Accounts ³		11,445,320	4,173,176	11,228,413	4,107,194
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		155,940	41,310
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	130,404	N/A1	130,033	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		39,955	19,369
	<u>Technology - VPSA</u> ⁶	154,000	30,800	128,000	25,600
Subtotal - Incentive Accounts ³		284,798	30,800	453,928	86,279
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	12,809	N/A1	12,809	N/A1
	Special Education - Homebound ⁵	22,686	N/A1	20,894	N/A1
	Special Education - State-Operated Programs ⁶	273,183	N/A1	324,361	N/A1
	Special Education - Jails ⁵	40,239	N/A1	37,730	N/A1
Subtotal - Categorical Accounts ³		348,918	0	395,794	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	408,214	197,894	401,253	194,520	
<u>Virginia Preschool Initiative</u> ¹¹	476,838	231,162	476,838	231,162	
⇒ Early Reading Intervention ¹⁷	23,130	11,213	33,644	16,310	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	395,817	191,885	404,435	196,062	
School Breakfast ⁵	8,386	N/A1	9,181	N/A1	
⇒ SOL Algebra Readiness ¹⁷	40,852	19,804	40,852	19,804	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	38,345	N/A1	38,345	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	9,638	4,672	7,630	3,699	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,365	N/A1	27,561	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	130,841	63,429	128,411	62,251	
Subtotal - Lottery-Funded Programs ³	1,559,248	720,059	1,577,972	723,808	
Total State & Local Funds	\$13,638,283	\$4,924,035	\$13,656,107	\$4,917,281	

- ¹ "N/A" = no local match required for this program.
 - ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
 - ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
 - ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
 - ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
 - ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
 - ⁷ 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.
 - ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
 - ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
 - ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.
 - ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
 - ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
 - ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
 - ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
 - ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
 - ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
 - ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
074	PRINCE GEORGE	6,231.88	6,231.88	6,199.05	6,199.05
2012-2014 Composite Index		FY 2013		FY 2014	
0.2513		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	19,965,680	6,702,400	19,860,987	6,666,310
	Sales Tax ⁷	5,535,445	N/A1	5,521,792	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	335,938	112,757	334,168	112,163
⇒	Gifted Education	214,627	72,039	213,497	71,660
⇒	Special Education	2,505,539	840,980	2,496,981	838,108
⇒	Prevention, Intervention, & Remediation	419,923	140,946	417,711	140,204
⇒	VRS Retirement (Includes RHCC) ⁹	2,001,632	671,845	1,991,087	668,305
⇒	Social Security	1,199,113	402,480	1,192,796	400,360
⇒	Group Life	74,653	25,057	74,260	24,925
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	92,031	N/A1	80,398	N/A1
Subtotal - SOQ Accounts ³		32,344,581	8,968,504	32,183,677	8,922,035
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		459,183	84,221
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	374,834	N/A1	378,368	N/A1
	EpiPen Grants ¹⁴	886	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	284,000	51,600	284,000	51,600
Subtotal - Incentive Accounts ³		659,721	51,600	1,121,551	135,821
Categorical Programs:					
	Adult Education ⁵	33,988	N/A1	4,501	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	29,231	N/A1	29,231	N/A1
	Special Education - Homebound ⁵	41,181	N/A1	27,528	N/A1
	Special Education - State-Operated Programs ⁶	384,270	N/A1	408,809	N/A1
	Special Education - Jails ⁵	193,172	N/A1	142,173	N/A1
Subtotal - Categorical Accounts ³		681,842	0	612,242	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	26,566	N/A1	15,805	N/A1	
At-Risk	297,354	99,806	296,054	99,370	
<u>Virginia Preschool Initiative</u> ¹¹	404,298	135,702	404,298	135,702	
⇒ Early Reading Intervention ¹⁷	123,888	41,583	149,601	50,213	
Mentor Teacher Program	4,660	N/A1	4,660	N/A1	
<u>K-3 Primary Class Size Reduction</u>	685,091	229,950	560,566	188,153	
School Breakfast ⁵	16,829	N/A1	17,237	N/A1	
⇒ SOL Algebra Readiness ¹⁷	67,006	22,490	64,669	21,706	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	51,742	N/A1	51,742	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	53,123	17,831	50,891	17,081	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	37,582	N/A1	78,609	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	418,663	140,524	416,457	139,783	
Subtotal - Lottery-Funded Programs ³	2,194,661	687,886	2,118,449	652,008	
Total State & Local Funds	\$35,880,804	\$9,707,990	\$36,035,919	\$9,709,864	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
075	PRINCE WILLIAM	81,312.12	81,312.12	82,673.70	82,673.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.3787		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	232,882,361	141,963,400	230,829,974	140,697,427
	Sales Tax ⁷	74,379,118	N/A1	75,489,295	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	1,717,653	1,046,959	1,746,416	1,064,490
⇒	Gifted Education	2,525,961	1,539,645	2,568,258	1,565,427
⇒	Special Education	16,822,900	10,254,036	17,361,427	10,582,283
⇒	Prevention, Intervention, & Remediation	5,304,518	3,233,254	5,393,343	3,287,396
⇒	VRS Retirement (Includes RHCC) ⁹	21,672,745	13,210,154	22,035,658	13,431,359
⇒	Social Security	12,983,440	7,913,775	13,200,849	8,046,292
⇒	Group Life	808,308	492,686	821,843	500,936
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	1,620,697	N/A1	1,277,727	N/A1
Subtotal - SOQ Accounts ³		370,717,701	179,653,909	370,724,790	179,175,610
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		5,247,882	1,747,942
	<u>Academic Year Governor's School</u> ⁴	186,386	N/A1	254,864	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	3,867,010	N/A1	3,924,140	N/A1
	EpiPen Grants ¹⁴	8,862	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	2,442,000	472,800	3,192,800	622,960
Subtotal - Incentive Accounts ³		6,504,258	472,800	12,619,686	2,370,902
Categorical Programs:					
	Adult Education ⁵	0	N/A1	18,900	N/A1
	Virtual Virginia ⁵	0	N/A1	392,000	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	442,409	N/A1	442,409	N/A1
	Special Education - Homebound ⁵	316,796	N/A1	288,862	N/A1
	Special Education - State-Operated Programs ⁶	1,094,789	N/A1	1,140,297	N/A1
	Special Education - Jails ⁵	239,781	N/A1	275,459	N/A1
Subtotal - Categorical Accounts ³		2,093,776	0	2,557,927	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	336,979	N/A1	228,797	N/A1	
At-Risk	3,923,268	2,391,343	3,903,750	2,379,447	
<u>Virginia Preschool Initiative</u> ¹¹	134,201	81,799	134,201	81,799	
⇒ Early Reading Intervention ¹⁷	1,216,480	741,479	1,346,437	820,692	
Mentor Teacher Program	59,848	N/A1	59,848	N/A1	
<u>K-3 Primary Class Size Reduction</u>	6,273,348	3,823,784	6,360,477	3,876,891	
School Breakfast ⁵	242,106	N/A1	264,823	N/A1	
⇒ SOL Algebra Readiness ¹⁷	776,550	473,329	796,132	485,265	
<u>Alternative Education</u> ^{4,5}	308,652	N/A1	313,801	N/A1	
ISAE ⁶	47,152	N/A1	47,152	N/A1	
Special Education-Regional Tuition ^{4,5}	18,800,482	N/A1	21,282,583	N/A1	
Career and Technical Education ^{4,5}	432,830	N/A1	432,830	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	9,254,156	5,640,671	9,254,156	5,640,671	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	661,829	N/A1	1,249,303	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	4,533,090	2,763,047	4,608,997	2,809,314	
Subtotal - Lottery-Funded Programs ³	47,000,971	15,915,452	50,283,287	16,094,079	
Total State & Local Funds	\$426,316,706	\$196,042,161	\$436,185,691	\$197,640,591	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
077	PULASKI	4,361.38	4,361.38	4,317.45	4,317.45
2012-2014 Composite Index		FY 2013		FY 2014	
0.3052		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,756,339	5,603,525	12,624,373	5,545,421
	Sales Tax ⁷	4,537,073	N/A1	4,531,357	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	427,270	187,684	422,967	185,794
⇒	Gifted Education	139,393	61,230	137,989	60,614
⇒	Special Education	2,018,171	886,508	2,042,839	897,344
⇒	Prevention, Intervention, & Remediation	518,179	227,617	512,960	225,324
⇒	VRS Retirement (Includes RHCC) ⁹	1,415,144	621,621	1,406,889	617,995
⇒	Social Security	848,480	372,706	842,934	370,270
⇒	Group Life	54,545	23,960	53,996	23,718
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	75,372	N/A1	51,346	N/A1
Subtotal - SOQ Accounts ³		22,789,966	7,984,851	22,627,650	7,926,480
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		320,396	76,906
	<u>Academic Year Governor's School</u> ⁴	315,834	N/A1	350,765	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	297,708	N/A1	293,120	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	51,600	448,000	84,400
Subtotal - Incentive Accounts ³		898,428	51,600	1,412,281	161,306
Categorical Programs:					
	Adult Education ⁵	0	N/A1	6,164	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	27,392	N/A1	27,392	N/A1
	Special Education - Homebound ⁵	45,991	N/A1	55,436	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	550	N/A1	10,187	N/A1
Subtotal - Categorical Accounts ³		73,933	0	99,179	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	21,860	N/A1	2,855	N/A1	
At-Risk	540,007	237,205	535,286	235,131	
<u>Virginia Preschool Initiative</u> ¹¹	358,517	157,483	362,686	159,315	
⇒ Early Reading Intervention ¹⁷	75,923	33,350	91,108	40,020	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	612,796	269,179	616,198	270,673	
School Breakfast ⁵	21,743	N/A1	17,194	N/A1	
⇒ SOL Algebra Readiness ¹⁷	75,508	33,168	73,339	32,215	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	22,115	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	43,522	N/A1	43,522	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	12,843	5,641	12,014	5,277	
Remedial Summer School ^{5,10}	30,779	N/A1	50,204	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	271,908	119,439	269,169	118,236	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	2,087,521	855,465	2,089,292	860,867	
Total State & Local Funds	\$25,849,848	\$8,891,916	\$26,228,402	\$8,948,653	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
078	RAPPAHANNOCK	903.81	903.81	892.65	892.65
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	832,967	3,338,290	823,432	3,293,726
	Sales Tax ⁷	1,043,928	N/A1	1,042,359	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	24,041	96,165	23,744	94,978
⇒	Gifted Education	8,315	33,260	8,212	32,850
⇒	Special Education	140,452	561,808	138,718	554,871
⇒	Prevention, Intervention, & Remediation	16,630	66,520	16,425	65,699
⇒	VRS Retirement (Includes RHCC) ⁹	86,223	344,894	85,159	340,635
⇒	Social Security	51,698	206,792	51,060	204,238
⇒	Group Life	3,254	13,015	3,214	12,854
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	403	N/A1	430	N/A1
Subtotal - SOQ Accounts ³		2,207,911	4,660,744	2,192,753	4,599,851
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		21,843	47,747
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	14,611	N/A1	14,033	N/A1
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	102,000	20,400
Subtotal - Incentive Accounts ³		116,808	20,400	137,876	68,147
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	3,943	N/A1	3,943	N/A1
	Special Education - Homebound ⁵	65	N/A1	225	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		4,007	0	4,168	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	13,849	55,396	13,704	54,816	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	6,244	24,976	8,117	32,468	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	25,465	101,860	24,425	97,700	
School Breakfast ⁵	5,670	N/A1	6,831	N/A1	
⇒ SOL Algebra Readiness ¹⁷	2,557	10,228	2,557	10,228	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	16,623	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,543	N/A1	3,543	N/A1	
Supplemental Basic Aid	294,707	N/A1	305,848	N/A1	
⇒ English as a Second Language ¹²	1,193	4,772	2,266	9,064	
Remedial Summer School ^{5,10}	165	N/A1	421	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	16,220	64,879	16,019	64,078	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	396,057	262,111	393,552	268,354	
Total State & Local Funds	\$2,724,784	\$4,943,255	\$2,728,349	\$4,936,352	

- ¹ "N/A" = no local match required for this program.
- ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
- ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
- ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
- ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
- ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
- ⁷ 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.
- ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
- ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
- ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.
- ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
- ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
- ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
- ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
- ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
079	RICHMOND	1,162.11	1,162.11	1,219.25	1,219.25
2012-2014 Composite Index		FY 2013		FY 2014	
0.3599		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,323,450	1,868,812	3,538,202	1,989,375
	Sales Tax ⁷	1,116,509	N/A1	1,096,609	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	101,166	56,881	106,140	59,678
⇒	Gifted Education	34,218	19,239	35,900	20,185
⇒	Special Education	566,826	318,701	595,477	334,811
⇒	Prevention, Intervention, & Remediation	111,580	62,737	117,066	65,821
⇒	VRS Retirement (Includes RHCC) ⁹	360,031	202,430	377,734	212,383
⇒	Social Security	215,721	121,291	226,328	127,254
⇒	Group Life	13,390	7,528	14,048	7,899
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	29,667	N/A1	30,923	N/A1
Subtotal - SOQ Accounts ³		5,872,558	2,657,619	6,138,427	2,817,406
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		91,302	28,052
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	39,627	N/A1	40,941	N/A1
	EpiPen Grants ¹⁴	394	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	154,000	25,600	154,000	25,600
Subtotal - Incentive Accounts ³		194,021	25,600	286,243	53,652
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	5,892	N/A1	5,892	N/A1
	Special Education - Homebound ⁵	1,168	N/A1	2,844	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	4,655	N/A1	7,500	N/A1
Subtotal - Categorical Accounts ³		11,715	0	16,236	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	23,512	N/A1	0	N/A1	
At-Risk	133,559	75,094	140,171	78,812	
<u>Virginia Preschool Initiative</u> ¹¹	80,653	45,348	80,653	45,348	
⇒ Early Reading Intervention ¹⁷	19,985	11,237	19,985	11,237	
Mentor Teacher Program	245	N/A1	245	N/A1	
<u>K-3 Primary Class Size Reduction</u>	171,064	96,182	186,071	104,620	
School Breakfast ⁵	6,928	N/A1	6,806	N/A1	
⇒ SOL Algebra Readiness ¹⁷	16,367	9,202	16,367	9,202	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	63,558	N/A1	63,558	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	34,349	19,313	44,654	25,107	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	12,115	N/A1	30,236	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	66,747	37,529	70,029	39,374	
Subtotal - Lottery-Funded Programs ³	636,942	293,905	666,634	313,700	
Total State & Local Funds	\$6,715,237	\$2,977,124	\$7,107,540	\$3,184,758	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
080	ROANOKE	13,958.01	13,958.01	13,922.75	13,922.75
2012-2014 Composite Index		FY 2013		FY 2014	
0.3657		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	36,886,377	21,283,354	36,811,291	21,223,221
	Sales Tax ⁷	13,991,882	N/A1	14,043,565	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	451,532	260,327	450,391	259,669
⇒	Gifted Education	407,264	234,804	406,235	234,211
⇒	Special Education	5,958,450	3,435,291	5,961,060	3,436,796
⇒	Prevention, Intervention, & Remediation	469,239	270,536	468,054	269,852
⇒	VRS Retirement (Includes RHCC) ⁹	3,930,983	2,266,373	3,921,053	2,260,648
⇒	Social Security	2,355,048	1,357,782	2,349,099	1,354,352
⇒	Group Life	150,511	86,776	150,130	86,556
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	45,375	N/A1	38,835	N/A1
Subtotal - SOQ Accounts ³		64,646,661	29,195,243	64,599,713	29,125,305
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	629,707	N/A1	630,559	N/A1
	EpiPen Grants ¹⁴	2,659	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	726,000	145,200	726,000	145,200
Subtotal - Incentive Accounts ³		1,358,365	145,200	1,356,559	145,200
Categorical Programs:					
	Adult Education ⁵	0	N/A1	8,392	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	59,474	N/A1	59,474	N/A1
	Special Education - Homebound ⁵	22,242	N/A1	26,023	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	57,874	N/A1	91,950	N/A1
Subtotal - Categorical Accounts ³		139,589	0	185,839	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	305,816	N/A1	243,328	N/A1	
At-Risk	262,601	151,400	262,139	151,134	
<u>Virginia Preschool Initiative</u> ¹¹	479,531	276,469	479,531	276,469	
⇒ Early Reading Intervention ¹⁷	148,526	85,631	144,565	83,348	
Mentor Teacher Program	9,321	N/A1	9,321	N/A1	
<u>K-3 Primary Class Size Reduction</u>	360,891	208,068	266,051	153,389	
School Breakfast ⁵	43,490	N/A1	42,656	N/A1	
⇒ SOL Algebra Readiness ¹⁷	85,153	49,094	85,247	49,148	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,917	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	24,871	N/A1	15,707	N/A1	
Career and Technical Education ^{4,5}	84,876	N/A1	84,876	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	164,139	94,633	142,582	82,204	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	18,530	N/A1	37,971	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	794,430	458,022	792,424	456,865	
Subtotal - Lottery-Funded Programs ³	2,798,091	1,323,317	2,622,115	1,252,557	
Total State & Local Funds	\$68,942,707	\$30,663,760	\$68,764,225	\$30,523,062	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
081	ROCKBRIDGE	2,517.94	2,517.94	2,538.40	2,538.40
2012-2014 Composite Index		FY 2013		FY 2014	
0.4903		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,192,162	5,004,315	5,256,035	5,055,982
	Sales Tax ⁷	2,881,613	N/A1	2,905,432	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	168,125	161,726	169,491	163,040
⇒	Gifted Education	59,036	56,789	59,516	57,251
⇒	Special Education	693,033	666,655	702,546	675,806
⇒	Prevention, Intervention, & Remediation	146,307	140,738	147,496	141,882
⇒	VRS Retirement (Includes RHCC) ⁹	580,094	558,015	586,102	563,794
⇒	Social Security	347,800	334,562	350,626	337,281
⇒	Group Life	21,818	20,987	21,995	21,158
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	0	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		10,089,988	6,943,787	10,199,239	7,016,194
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		140,218	73,706
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	102,293	N/A1	102,122	N/A1
	EpiPen Grants ¹⁴	689	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	46,400	206,000	41,200
Subtotal - Incentive Accounts ³		334,983	46,400	448,340	114,906
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	13,025	N/A1	13,025	N/A1
	Special Education - Homebound ⁵	14,019	N/A1	8,374	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		27,045	0	21,400	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	115,916	111,504	117,125	112,667
<u>Virginia Preschool Initiative</u> ¹¹	94,804	91,196	88,688	85,312
⇒ Early Reading Intervention ¹⁷	44,557	42,861	52,514	50,515
Mentor Teacher Program	0	N/A1	0	N/A1
<u>K-3 Primary Class Size Reduction</u>	169,761	163,300	152,462	146,659
School Breakfast ⁵	3,346	N/A1	4,637	N/A1
⇒ SOL Algebra Readiness ¹⁷	19,551	18,807	19,551	18,807
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	28,576	N/A1	23,576	N/A1
Special Education-Regional Tuition ^{4,5}	4,245	N/A1	0	N/A1
Career and Technical Education ^{4,5}	41,455	N/A1	41,455	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	11,245	10,817	13,980	13,448
Remedial Summer School ^{5,10}	0	N/A1	0	N/A1
(Split funded - See SOQ Programs above)				
⇒ Textbooks ⁸	115,159	110,776	116,095	111,676
(Split funded - See SOQ Programs above)				
Subtotal - Lottery-Funded Programs ³	648,614	549,261	630,083	539,084
Total State & Local Funds	\$11,100,629	\$7,539,448	\$11,299,061	\$7,670,184

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
082	ROCKINGHAM	11,223.07	11,223.07	11,301.00	11,301.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.3675		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	28,516,993	16,583,452	28,369,073	16,483,216
	Sales Tax ⁷	11,585,133	N/A1	12,274,266	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	681,465	395,950	686,197	398,699
⇒	Gifted Education	326,535	189,726	328,803	191,043
⇒	Special Education	2,094,085	1,216,721	2,122,921	1,233,476
⇒	Prevention, Intervention, & Remediation	674,366	391,825	679,049	394,546
⇒	VRS Retirement (Includes RHCC) ⁹	2,903,324	1,686,912	2,923,484	1,698,625
⇒	Social Security	1,739,155	1,010,497	1,751,231	1,017,514
⇒	Group Life	106,479	61,867	107,218	62,297
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	271,906	N/A1	205,272	N/A1
Subtotal - SOQ Accounts ³		48,899,441	21,536,950	49,447,514	21,479,416
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		675,012	214,317
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	558,249	N/A1	561,639	N/A1
	EpiPen Grants ¹⁴	2,363	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	674,000	129,600	674,000	129,600
Subtotal - Incentive Accounts ³		1,234,613	129,600	1,910,651	343,917
Categorical Programs:					
	Adult Education ⁵	0	N/A1	16,784	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	66,664	N/A1	66,664	N/A1
	Special Education - Homebound ⁵	45,600	N/A1	46,919	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		112,264	0	130,367	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	101,372	N/A1	59,827	N/A1
	At-Risk	546,464	317,511	550,417	319,808
	<u>Virginia Preschool Initiative</u> ¹¹	880,440	511,560	880,440	511,560
⇒	Early Reading Intervention ¹⁷	122,433	71,137	148,105	86,053
	Mentor Teacher Program	8,585	N/A1	8,585	N/A1
	<u>K-3 Primary Class Size Reduction</u>	929,988	540,349	928,363	539,405
	School Breakfast ⁵	29,986	N/A1	24,602	N/A1
⇒	SOL Algebra Readiness ¹⁷	107,197	62,284	109,171	63,431
	<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
	ISAEF	32,834	N/A1	31,434	N/A1
	Special Education-Regional Tuition ^{4,5}	1,518,750	N/A1	1,501,200	N/A1
	Career and Technical Education ^{4,5}	355,061	N/A1	355,061	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	379,391	220,437	375,620	218,246
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	111,035	N/A1	200,705	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	636,957	370,089	641,379	372,659
	Subtotal - Lottery-Funded Programs ³	5,760,493	2,093,367	5,814,908	2,111,162
	Total State & Local Funds	\$56,006,811	\$23,759,917	\$57,303,441	\$23,934,495

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
083	RUSSELL	4,093.98	4,093.98	3,936.10	3,936.10
2012-2014 Composite Index		FY 2013		FY 2014	
0.2430		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,319,918	4,276,406	12,674,900	4,068,693
	Sales Tax ⁷	3,956,426	N/A1	4,003,590	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	399,789	128,334	384,372	123,385
⇒	Gifted Education	142,561	45,763	137,063	43,998
⇒	Special Education	1,689,033	542,186	1,632,836	524,147
⇒	Prevention, Intervention, & Remediation	495,863	159,174	476,740	153,036
⇒	VRS Retirement (Includes RHCC) ⁹	1,428,705	458,620	1,376,588	441,890
⇒	Social Security	855,363	274,575	822,377	263,986
⇒	Group Life	52,685	16,912	50,654	16,260
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	127,120	N/A1	81,108	N/A1
Subtotal - SOQ Accounts ³		22,467,463	5,901,970	21,640,228	5,635,395
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		311,506	54,642
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	215,638	N/A1	214,436	N/A1
	EpiPen Grants ¹⁴	1,576	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	414,000	77,600	476,000	90,000
Subtotal - Incentive Accounts ³		631,213	77,600	1,001,942	144,642
Categorical Programs:					
	Adult Education ⁵	31,563	N/A1	6,338	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	23,145	N/A1	23,145	N/A1
	Special Education - Homebound ⁵	15,337	N/A1	32,224	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		70,045	0	61,707	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	1,733	N/A1	0	N/A1	
At-Risk	540,952	173,648	520,624	167,122	
<u>Virginia Preschool Initiative</u> ¹¹	467,826	150,174	485,994	156,006	
⇒ Early Reading Intervention ¹⁷	85,083	27,312	96,901	31,106	
Mentor Teacher Program	2,943	N/A1	2,943	N/A1	
<u>K-3 Primary Class Size Reduction</u>	662,121	212,543	658,961	211,529	
School Breakfast ⁵	15,729	N/A1	12,924	N/A1	
⇒ SOL Algebra Readiness ¹⁷	72,814	23,374	63,023	20,231	
<u>Alternative Education</u> ^{4,5}	814,904	N/A1	838,759	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	82,452	N/A1	82,452	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	6,770	2,173	3,160	1,014	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	51,911	N/A1	79,303	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	278,086	89,267	267,362	85,824	
Subtotal - Lottery-Funded Programs ³	3,099,041	678,491	3,128,123	672,832	
Total State & Local Funds	\$26,267,763	\$6,658,061	\$25,832,000	\$6,452,869	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
084	SCOTT	3,645.21	3,645.21	3,626.70	3,626.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.1831		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,665,995	3,063,117	13,600,708	3,048,463
	Sales Tax ⁷	2,980,446	N/A1	2,982,155	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	407,955	91,439	405,883	90,975
⇒	Gifted Education	136,978	30,702	136,282	30,546
⇒	Special Education	1,837,285	411,809	1,839,806	412,374
⇒	Prevention, Intervention, & Remediation	419,866	94,109	417,734	93,631
⇒	VRS Retirement (Includes RHCC) ⁹	1,408,486	315,698	1,401,334	314,095
⇒	Social Security	842,709	188,885	838,430	187,926
⇒	Group Life	53,600	12,014	53,328	11,953
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	82,582	N/A1	53,922	N/A1
Subtotal - SOQ Accounts ³		21,835,902	4,207,773	21,729,582	4,189,963
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		319,483	39,131
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	148,203	N/A1	152,977	N/A1
	EpiPen Grants ¹⁴	1,477	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	414,000	77,600	414,000	77,600
Subtotal - Incentive Accounts ³		563,680	77,600	886,460	116,731
Categorical Programs:					
	Adult Education ⁵	0	N/A1	5,300	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	23,839	N/A1	23,839	N/A1
	Special Education - Homebound ⁵	40,669	N/A1	34,518	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	819	N/A1	4,776	N/A1
Subtotal - Categorical Accounts ³		65,327	0	68,433	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	10,573	N/A1	19,046	N/A1	
At-Risk	562,273	126,028	559,834	125,481	
<u>Virginia Preschool Initiative</u> ¹¹	264,676	59,324	259,774	58,226	
⇒ Early Reading Intervention ¹⁷	102,018	22,866	112,220	25,153	
Mentor Teacher Program	245	N/A1	245	N/A1	
<u>K-3 Primary Class Size Reduction</u>	650,287	145,755	647,637	145,161	
School Breakfast ⁵	16,852	N/A1	13,597	N/A1	
⇒ SOL Algebra Readiness ¹⁷	70,560	15,815	70,560	15,815	
<u>Alternative Education</u> ^{4,5}	379,471	N/A1	409,396	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	55,916	N/A1	55,916	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	18,022	4,039	8,280	1,856	
Remedial Summer School ^{5,10}	33,723	N/A1	52,723	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	267,195	59,889	265,839	59,585	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	2,439,670	433,716	2,482,927	431,277	
Total State & Local Funds	\$24,904,580	\$4,719,089	\$25,167,402	\$4,737,971	

- ¹ "N/A" = no local match required for this program.
- ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
- ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
- ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
- ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
- ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
- ⁷ 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.
- ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
- ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
- ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.
- ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
- ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
- ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
- ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
- ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
085	SHENANDOAH	6,001.30	6,001.30	6,018.60	6,018.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.3706		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	15,588,366	9,195,110	15,637,612	9,207,657
	Sales Tax ⁷	6,149,294	N/A1	6,234,782	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	502,370	295,803	503,818	296,656
⇒	Gifted Education	173,752	102,308	174,253	102,603
⇒	Special Education	1,393,794	820,686	1,409,176	829,743
⇒	Prevention, Intervention, & Remediation	411,717	242,425	412,904	243,124
⇒	VRS Retirement (Includes RHCC) ⁹	1,575,100	927,442	1,583,429	932,346
⇒	Social Security	944,305	556,020	947,027	557,623
⇒	Group Life	60,435	35,585	60,610	35,688
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	43,122	N/A1	29,353	N/A1
Subtotal - SOQ Accounts ³		26,842,255	12,175,379	26,992,964	12,205,440
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		371,961	119,681
	<u>Academic Year Governor's School</u> ⁴	173,768	N/A1	173,808	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	316,165	N/A1	319,355	N/A1
	EpiPen Grants ¹⁴	1,083	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	310,000	56,800	310,000	56,800
Subtotal - Incentive Accounts ³		801,016	56,800	1,175,124	176,481
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,071	N/A1
	Virtual Virginia ⁵	869	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	28,876	N/A1	28,876	N/A1
	Special Education - Homebound ⁵	12,445	N/A1	8,646	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		42,190	0	39,594	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	38,239	N/A1	26,618	N/A1
At-Risk	348,418	205,154	349,829	205,984
<u>Virginia Preschool Initiative</u> ¹¹	377,640	222,360	377,640	222,360
⇒ Early Reading Intervention ¹⁷	84,497	49,753	102,183	60,167
Mentor Teacher Program	5,396	N/A1	5,396	N/A1
<u>K-3 Primary Class Size Reduction</u>	416,260	245,100	425,072	250,289
School Breakfast ⁵	19,107	N/A1	16,059	N/A1
⇒ SOL Algebra Readiness ¹⁷	60,354	35,537	60,354	35,537
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	15,717	N/A1	15,717	N/A1
Special Education-Regional Tuition ^{4,5}	842,563	N/A1	844,416	N/A1
Career and Technical Education ^{4,5}	121,940	N/A1	121,940	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	177,883	104,740	186,139	109,601
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,610	N/A1	28,700	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	338,930	199,567	339,907	200,142
Subtotal - Lottery-Funded Programs ³	2,864,554	1,062,211	2,899,971	1,084,080
Total State & Local Funds	\$30,550,016	\$13,294,390	\$31,107,652	\$13,466,001

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
086	SMYTH	4,661.64	4,661.64	4,608.05	4,608.05
2012-2014 Composite Index		FY 2013		FY 2014	
0.2178		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	Basic Aid (Net of all Adjustments) ¹⁶	15,742,786	4,383,507	15,597,040	4,342,924
	Sales Tax ⁷	4,566,414	N/A1	4,501,133	N/A1
⇒	Textbooks ⁸	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
	(Split funded - See Lottery section below)				
⇒	Vocational Education	674,572	187,831	666,817	185,672
⇒	Gifted Education	167,731	46,704	165,803	46,167
⇒	Special Education	1,819,521	506,637	1,841,857	512,857
⇒	Prevention, Intervention, & Remediation	652,694	181,740	645,191	179,650
⇒	VRS Retirement (Includes RHCC) ⁹	1,677,314	467,040	1,661,636	462,675
⇒	Social Security	1,002,742	279,209	994,819	277,003
⇒	Group Life	61,988	17,260	61,275	17,062
	Remedial Summer School ^{5, 10}	73,820	N/A1	66,784	N/A1
	(Split funded - See Lottery section below)				
Subtotal - SOQ Accounts ³		26,439,582	6,069,928	26,202,355	6,024,010
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		379,690	57,772
	Academic Year Governor's School ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement,	307,294	N/A1	303,302	N/A1
	Inflation & Preschool Costs ¹³				
	EpiPen Grants ¹⁴	1,379	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	Technology - VPSA ⁶	388,000	77,600	420,000	84,000
Subtotal - Incentive Accounts ³		696,672	77,600	1,102,992	141,772
Categorical Programs:					
	Adult Education ⁵	0	N/A1	11,961	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	30,334	N/A1	30,334	N/A1
	Special Education - Homebound ⁵	15,656	N/A1	11,451	N/A1
	Special Education - State-Operated Programs ⁶	111,833	N/A1	42,152	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		157,823	0	95,898	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	57,909	N/A1	56,635	N/A1	
At-Risk	746,689	207,912	739,275	205,848	
<u>Virginia Preschool Initiative</u> ¹¹	577,264	160,737	567,877	158,123	
⇒ Early Reading Intervention ¹⁷	73,263	20,400	85,474	23,800	
Mentor Teacher Program	3,679	N/A1	3,679	N/A1	
<u>K-3 Primary Class Size Reduction</u>	884,629	246,321	880,827	245,262	
School Breakfast ⁵	12,752	N/A1	10,052	N/A1	
⇒ SOL Algebra Readiness ¹⁷	87,565	24,382	87,448	24,349	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	279,855	N/A1	280,023	N/A1	
Career and Technical Education ^{4,5}	75,951	N/A1	75,951	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	10,261	2,857	9,328	2,597	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	30,145	N/A1	65,299	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	327,186	91,103	323,424	90,056	
Subtotal - Lottery-Funded Programs ³	3,190,724	753,712	3,208,868	750,035	
Total State & Local Funds	\$30,484,802	\$6,901,240	\$30,610,113	\$6,915,817	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
087	SOUTHAMPTON	2,729.09	2,729.09	2,726.20	2,726.20
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.3171		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	8,120,040	3,770,486	8,091,903	3,757,420
	Sales Tax ⁷	2,680,085	N/A1	2,708,584	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	141,641	65,770	141,491	65,700
⇒	Gifted Education	85,730	39,808	85,639	39,766
⇒	Special Education	1,271,040	590,199	1,271,556	590,438
⇒	Prevention, Intervention, & Remediation	260,917	121,155	262,503	121,891
⇒	VRS Retirement (Includes RHCC) ⁹	859,164	398,947	858,254	398,524
⇒	Social Security	514,380	238,849	513,835	238,596
⇒	Group Life	31,683	14,712	31,649	14,696
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	43,118	N/A1	28,581	N/A1
Subtotal - SOQ Accounts ³		14,007,798	5,239,926	13,993,995	5,227,031
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		197,571	50,131
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	119,910	N/A1	121,660	N/A1
	EpiPen Grants ¹⁴	689	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	46,400	206,000	41,200
Subtotal - Incentive Accounts ³		352,599	46,400	525,231	91,331
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,078	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	13,352	N/A1	13,352	N/A1
	Special Education - Homebound ⁵	1,495	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		14,847	0	16,430	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	1,431	N/A1	0	N/A1	
At-Risk	238,942	110,951	238,754	110,864	
<u>Virginia Preschool Initiative</u> ¹¹	233,552	108,448	233,552	108,448	
⇒ Early Reading Intervention ¹⁷	42,642	19,801	53,302	24,750	
Mentor Teacher Program	736	N/A1	736	N/A1	
<u>K-3 Primary Class Size Reduction</u>	293,830	136,438	298,240	138,486	
School Breakfast ⁵	10,147	N/A1	9,564	N/A1	
⇒ SOL Algebra Readiness ¹⁷	32,691	15,180	34,823	16,170	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	908,347	N/A1	1,145,682	N/A1	
Career and Technical Education ^{4,5}	23,299	N/A1	23,299	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	0	0	
Remedial Summer School ^{5,10}	17,608	N/A1	27,946	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	167,229	77,652	167,052	77,570	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	1,986,170	468,470	2,248,666	476,288	
Total State & Local Funds	\$16,361,414	\$5,754,796	\$16,784,323	\$5,794,650	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
088	SPOTSYLVANIA	23,263.86	23,263.86	23,308.40	23,308.40
2012-2014 Composite Index		FY 2013		FY 2014	
0.3326		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	66,282,744	33,056,609	66,157,774	32,969,846
	Sales Tax ⁷	23,188,798	N/A1	23,101,629	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	1,117,894	557,104	1,120,034	558,171
⇒	Gifted Education	729,736	363,665	731,133	364,362
⇒	Special Education	7,064,467	3,520,590	7,155,772	3,566,092
⇒	Prevention, Intervention, & Remediation	1,242,104	619,005	1,244,482	620,190
⇒	VRS Retirement (Includes RHCC) ⁹	6,614,204	3,296,200	6,626,867	3,302,511
⇒	Social Security	3,959,207	1,973,078	3,966,787	1,976,855
⇒	Group Life	248,421	123,801	248,896	124,038
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	370,067	N/A1	281,881	N/A1
Subtotal - SOQ Accounts ³		110,817,642	43,510,052	110,635,255	43,482,065
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		0	0
	<u>Academic Year Governor's School</u> ⁴	830,261	N/A1	849,233	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	1,185,839	N/A1	1,197,347	N/A1
	EpiPen Grants ¹⁴	3,446	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	830,000	160,800	830,000	160,800
Subtotal - Incentive Accounts ³		2,849,546	160,800	2,876,580	160,800
Categorical Programs:					
	Adult Education ⁵	33,279	N/A1	4,640	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	111,021	N/A1	111,021	N/A1
	Special Education - Homebound ⁵	84,618	N/A1	67,132	N/A1
	Special Education - State-Operated Programs ⁶	951,453	N/A1	953,809	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		1,180,370	0	1,136,602	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	188,913	N/A1	237,586	N/A1
	At-Risk	794,360	395,871	792,152	394,770
	<u>Virginia Preschool Initiative</u> ¹¹	360,396	179,604	360,396	179,604
⇒	Early Reading Intervention ¹⁷	363,009	180,906	390,768	194,740
	Mentor Teacher Program	12,019	N/A1	12,019	N/A1
	<u>K-3 Primary Class Size Reduction</u>	1,010,921	503,794	978,556	487,665
	School Breakfast ⁵	106,572	N/A1	96,970	N/A1
⇒	SOL Algebra Readiness ¹⁷	190,039	94,706	194,614	96,986
	<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
	ISAEF	31,434	N/A1	31,434	N/A1
	Special Education-Regional Tuition ^{4,5}	482,538	N/A1	742,175	N/A1
	Career and Technical Education ^{4,5}	253,309	N/A1	253,309	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	603,333	300,672	612,697	305,339
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	151,121	N/A1	275,610	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	1,393,175	694,291	1,395,842	695,621
	Subtotal - Lottery-Funded Programs ³	5,941,139	2,349,844	6,374,127	2,354,725
	Total State & Local Funds	\$120,788,697	\$46,020,696	\$121,022,564	\$45,997,590

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

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Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
089	STAFFORD	26,904.16	26,904.16	26,898.00	26,898.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.3305		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	77,332,151	38,178,134	76,694,235	37,860,261
	Sales Tax ⁷	25,703,645	N/A1	25,879,963	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	1,260,863	622,428	1,260,575	622,285
⇒	Gifted Education	846,580	417,916	846,386	417,820
⇒	Special Education	6,340,342	3,129,922	6,392,915	3,155,875
⇒	Prevention, Intervention, & Remediation	1,116,765	551,293	1,116,509	551,167
⇒	VRS Retirement (Includes RHCC) ⁹	7,331,020	3,618,973	7,347,350	3,627,034
⇒	Social Security	4,395,010	2,169,605	4,394,003	2,169,109
⇒	Group Life	270,185	133,377	270,123	133,347
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	15,740	N/A1	281,327	N/A1
Subtotal - SOQ Accounts ³		124,612,301	48,821,648	124,483,386	48,536,898
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		1,699,183	458,364
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	1,258,623	N/A1	1,271,531	N/A1
	EpiPen Grants ¹⁴	3,151	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	856,000	166,000	856,000	166,000
Subtotal - Incentive Accounts ³		2,117,774	166,000	3,826,714	624,364
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	131,385	N/A1	131,385	N/A1
	Special Education - Homebound ⁵	95,775	N/A1	99,498	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	259,198	N/A1	309,652	N/A1
Subtotal - Categorical Accounts ³		486,359	0	540,535	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	288,342	N/A1	245,873	N/A1	
At-Risk	555,199	274,075	552,127	272,559	
<u>Virginia Preschool Initiative</u> ¹¹	241,020	118,980	393,666	194,334	
⇒ Early Reading Intervention ¹⁷	302,031	149,098	400,566	197,740	
Mentor Teacher Program	23,301	N/A1	23,301	N/A1	
<u>K-3 Primary Class Size Reduction</u>	698,663	344,896	718,348	354,614	
School Breakfast ⁵	87,169	N/A1	88,238	N/A1	
⇒ SOL Algebra Readiness ¹⁷	173,297	85,548	175,541	86,656	
<u>Alternative Education</u> ^{4,5}	238,539	N/A1	245,050	N/A1	
ISAEF	31,434	N/A1	31,434	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	249,418	N/A1	249,418	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	827,395	408,445	778,388	384,253	
Remedial Summer School ^{5,10}	6,427	N/A1	275,068	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	1,616,247	797,863	1,615,877	797,681	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	5,338,482	2,178,905	5,792,895	2,287,837	
Total State & Local Funds	\$132,554,916	\$51,166,553	\$134,643,530	\$51,449,099	

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

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¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
090	SURRY	838.96	838.96	866.90	866.90
2012-2014 Composite Index		FY 2013		FY 2014	
0.7642		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	941,064	3,050,113	985,751	3,194,701
	Sales Tax ⁷	1,021,536	N/A1	1,003,610	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	84,472	273,764	87,081	282,219
⇒	Gifted Education	9,298	30,133	9,608	31,137
⇒	Special Education	146,392	474,439	151,472	490,901
⇒	Prevention, Intervention, & Remediation	36,004	116,686	37,204	120,572
⇒	VRS Retirement (Includes RHCC) ⁹	109,200	353,906	112,837	365,692
⇒	Social Security	65,481	212,215	67,661	219,283
⇒	Group Life	4,154	13,464	4,293	13,912
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	8,790	N/A1	4,793	N/A1
Subtotal - SOQ Accounts ³		2,426,391	4,524,720	2,464,310	4,718,417
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		25,795	45,682
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	25,378	N/A1	24,345	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		153,673	25,600	178,140	71,282
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,280	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	4,709	N/A1	4,709	N/A1
	Special Education - Homebound ⁵	0	N/A1	14	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		4,709	0	7,003	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	46,254	149,904	47,786	154,869
<u>Virginia Preschool Initiative</u> ¹¹	117,000	117,000	117,000	117,000
⇒ Early Reading Intervention ¹⁷	2,945	9,544	4,417	14,315
Mentor Teacher Program	736	N/A1	736	N/A1
<u>K-3 Primary Class Size Reduction</u>	38,604	125,111	21,870	70,878
School Breakfast ⁵	4,872	N/A1	3,752	N/A1
⇒ SOL Algebra Readiness ¹⁷	5,258	17,041	6,029	19,539
<u>Alternative Education</u> ^{4, 5}	0	N/A1	0	N/A1
ISAEF	7,859	N/A1	7,859	N/A1
Special Education-Regional Tuition ^{4, 5}	0	N/A1	0	N/A1
Career and Technical Education ^{4, 5}	3,419	N/A1	3,419	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	0	0	422	1,368
Remedial Summer School ^{5, 10} (Split funded - See SOQ Programs above)	3,590	N/A1	4,687	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	17,751	57,529	18,342	59,445
Subtotal - Lottery-Funded Programs ³	248,287	476,129	236,318	437,414
Total State & Local Funds	\$2,833,061	\$5,026,449	\$2,885,771	\$5,227,113

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality

programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
091	SUSSEX	1,120.05	1,120.05	1,092.20	1,092.20
2012-2014 Composite Index		FY 2013		FY 2014	
0.3375		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,311,194	1,687,029	3,234,553	1,647,791
	Sales Tax ⁷	1,376,719	N/A1	1,345,380	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	105,369	53,678	102,749	52,344
⇒	Gifted Education	34,134	17,389	33,285	16,956
⇒	Special Education	698,253	355,714	682,338	347,606
⇒	Prevention, Intervention, & Remediation	243,387	123,990	236,611	120,538
⇒	VRS Retirement (Includes RHCC) ⁹	399,214	203,373	389,287	198,316
⇒	Social Security	238,935	121,721	232,994	118,695
⇒	Group Life	14,841	7,560	14,472	7,372
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	29,593	N/A1	23,925	N/A1
Subtotal - SOQ Accounts ³		6,451,639	2,570,454	6,295,594	2,509,618
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		88,958	24,764
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	93,740	N/A1	91,548	N/A1
	EpiPen Grants ¹⁴	394	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	206,000	41,200	170,000	34,000
Subtotal - Incentive Accounts ³		300,134	41,200	350,506	58,764
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,290	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	7,258	N/A1	7,258	N/A1
	Special Education - Homebound ⁵	3,768	N/A1	18,475	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		11,026	0	28,024	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	5,056	N/A1	34,306	N/A1	
At-Risk	344,116	175,304	336,280	171,312	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	26,889	13,698	28,957	14,752	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	293,382	149,459	288,849	147,149	
School Breakfast ⁵	8,383	N/A1	9,263	N/A1	
⇒ SOL Algebra Readiness ¹⁷	29,646	15,103	27,578	14,049	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	23,286	N/A1	10,671	N/A1	
Career and Technical Education ^{4,5}	3,705	N/A1	3,705	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	7,900	4,025	8,690	4,427	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	12,084	N/A1	23,393	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	66,583	33,919	64,927	33,076	
Subtotal - Lottery-Funded Programs ³	830,116	391,508	845,704	384,765	
Total State & Local Funds	\$7,592,915	\$3,003,162	\$7,519,828	\$2,953,147	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
092	TAZEWELL	6,268.85	6,268.85	6,155.60	6,155.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.2695		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	18,543,972	6,845,461	18,145,179	6,694,217
	Sales Tax ⁷	6,119,180	N/A1	6,135,583	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	714,386	263,555	701,480	258,794
⇒	Gifted Education	210,652	77,715	206,847	76,311
⇒	Special Education	2,669,787	984,952	2,626,053	968,818
⇒	Prevention, Intervention, & Remediation	677,750	250,039	665,507	245,522
⇒	VRS Retirement (Includes RHCC) ⁹	2,106,522	777,149	2,068,466	763,110
⇒	Social Security	1,259,334	464,600	1,236,583	456,207
⇒	Group Life	77,850	28,721	76,443	28,202
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	8,096	N/A1	15,898	N/A1
Subtotal - SOQ Accounts ³		32,387,529	9,692,192	31,878,039	9,491,181
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		459,705	92,675
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	227,409	N/A1	238,435	N/A1
	EpiPen Grants ¹⁴	1,576	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	492,000	98,400	509,600	101,920
Subtotal - Incentive Accounts ³		720,984	98,400	1,207,740	194,595
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	36,030	N/A1	36,030	N/A1
	Special Education - Homebound ⁵	83,244	N/A1	86,159	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	100	N/A1
Subtotal - Categorical Accounts ³		119,274	0	122,289	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	22,964	N/A1	15,524	N/A1	
At-Risk	641,678	236,731	630,562	232,630	
<u>Virginia Preschool Initiative</u> ¹¹	552,258	203,742	539,109	198,891	
⇒ Early Reading Intervention ¹⁷	120,877	44,595	107,193	39,546	
Mentor Teacher Program	4,170	N/A1	4,170	N/A1	
<u>K-3 Primary Class Size Reduction</u>	965,635	356,247	950,476	350,655	
School Breakfast ⁵	10,273	N/A1	9,171	N/A1	
⇒ SOL Algebra Readiness ¹⁷	95,787	35,338	88,727	32,734	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	25,971	N/A1	25,971	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	38,329	14,141	37,023	13,659	
Remedial Summer School ^{5,10}	3,306	N/A1	15,545	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	410,909	151,595	403,486	148,856	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	2,915,733	1,042,389	2,850,533	1,016,971	
Total State & Local Funds	\$36,143,521	\$10,832,981	\$36,058,601	\$10,702,747	

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

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¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
093	WARREN	5,391.78	5,391.78	5,389.90	5,389.90
2012-2014 Composite Index		FY 2013		FY 2014	
0.3890		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,073,263	8,331,974	13,020,494	8,289,644
	Sales Tax ⁷	6,116,864	N/A1	6,081,334	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	283,316	180,377	283,218	180,314
⇒	Gifted Education	154,836	98,578	154,782	98,544
⇒	Special Education	1,591,184	1,013,045	1,593,923	1,014,789
⇒	Prevention, Intervention, & Remediation	368,970	234,909	368,842	234,827
⇒	VRS Retirement (Includes RHCC) ⁹	1,436,349	914,467	1,435,848	914,149
⇒	Social Security	859,833	547,422	859,533	547,231
⇒	Group Life	52,710	33,558	52,692	33,547
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	19,905	N/A1	18,558	N/A1
Subtotal - SOQ Accounts ³		23,957,230	11,354,330	23,869,224	11,313,045
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		324,712	112,968
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	284,035	N/A1	284,356	N/A1
	EpiPen Grants ¹⁴	788	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	258,000	51,600	258,000	51,600
Subtotal - Incentive Accounts ³		542,823	51,600	867,068	164,568
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,125	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	27,174	N/A1	27,174	N/A1
	Special Education - Homebound ⁵	12,987	N/A1	25,750	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	12,770	N/A1	13,770	N/A1
Subtotal - Categorical Accounts ³		52,931	0	68,820	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	11,046	N/A1	20,535	N/A1	
At-Risk	259,915	165,478	258,484	164,567	
<u>Virginia Preschool Initiative</u> ¹¹	161,304	102,696	164,970	105,030	
⇒ Early Reading Intervention ¹⁷	80,151	51,029	87,970	56,007	
Mentor Teacher Program	4,906	N/A1	4,906	N/A1	
<u>K-3 Primary Class Size Reduction</u>	420,175	267,509	421,994	268,667	
School Breakfast ⁵	16,625	N/A1	19,983	N/A1	
⇒ SOL Algebra Readiness ¹⁷	54,083	34,433	50,081	31,885	
<u>Alternative Education</u> ^{4, 5}	0	N/A1	0	N/A1	
ISAEF	17,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4, 5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4, 5}	9,753	N/A1	9,753	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	68,950	43,898	78,641	50,068	
Remedial Summer School ^{5, 10} (Split funded - See SOQ Programs above)	8,128	N/A1	18,145	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	295,605	188,200	295,501	188,134	
Subtotal - Lottery-Funded Programs ³	1,408,357	853,243	1,446,680	864,358	
Total State & Local Funds	\$25,961,341	\$12,259,173	\$26,251,791	\$12,341,971	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
094	WASHINGTON	7,123.36	7,123.36	7,146.60	7,146.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.3533		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	18,367,659	10,034,771	18,562,048	10,140,670
	Sales Tax ⁷	7,413,281	N/A1	7,273,266	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	718,642	392,603	720,986	393,883
⇒	Gifted Education	211,907	115,767	212,598	116,145
⇒	Special Education	1,856,491	1,014,223	1,899,521	1,037,731
⇒	Prevention, Intervention, & Remediation	585,048	319,619	586,957	320,662
⇒	VRS Retirement (Includes RHCC) ⁹	1,999,298	1,092,240	2,010,442	1,098,329
⇒	Social Security	1,197,736	654,338	1,206,265	658,997
⇒	Group Life	73,707	40,267	73,947	40,398
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	104,905	N/A1	75,167	N/A1
Subtotal - SOQ Accounts ³		32,528,674	13,663,828	32,621,197	13,806,815
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		452,222	135,002
	<u>Academic Year Governor's School</u> ⁴	571,600	N/A1	505,135	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	337,769	N/A1	338,131	N/A1
	EpiPen Grants ¹⁴	1,772	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	466,000	88,000	466,000	88,000
Subtotal - Incentive Accounts ³		1,377,142	88,000	1,761,488	223,002
Categorical Programs:					
	Adult Education ⁵	42,113	N/A1	4,200	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	39,213	N/A1	39,213	N/A1
	Special Education - Homebound ⁵	35,159	N/A1	62,144	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	1,530	N/A1	1,850	N/A1
Subtotal - Categorical Accounts ³		118,015	0	107,407	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	318,196	N/A1	372,371	N/A1
	At-Risk	523,292	285,881	525,730	287,213
	<u>Virginia Preschool Initiative</u> ¹¹	349,218	190,782	419,062	228,939
⇒	Early Reading Intervention ¹⁷	48,457	26,473	68,648	37,503
	Mentor Teacher Program	4,660	N/A1	4,660	N/A1
	<u>K-3 Primary Class Size Reduction</u>	737,890	403,118	734,923	401,497
	School Breakfast ⁵	15,572	N/A1	13,464	N/A1
⇒	SOL Algebra Readiness ¹⁷	84,799	46,327	88,837	48,533
	<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
	ISAEF	33,173	N/A1	23,576	N/A1
	Special Education-Regional Tuition ^{4,5}	99,060	N/A1	137,541	N/A1
	Career and Technical Education ^{4,5}	172,443	N/A1	172,443	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	32,776	17,906	30,848	16,853
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	42,839	N/A1	73,495	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	413,357	225,822	414,706	226,559
	Subtotal - Lottery-Funded Programs ³	2,875,732	1,196,309	3,080,304	1,247,097
	Total State & Local Funds	\$36,899,562	\$14,948,137	\$37,570,396	\$15,276,914

- ¹ "N/A" = no local match required for this program.
- ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
- ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
- ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
- ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
- ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
- ⁷ 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.
- ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
- ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
- ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
- ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
- ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
- ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
- ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
095	WESTMORELAND	1,575.65	1,575.65	1,581.95	1,581.95
2012-2014 Composite Index		FY 2013		FY 2014	
0.4649		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,711,108	3,228,460	3,795,555	3,297,614
	Sales Tax ⁷	1,887,101	N/A1	1,787,898	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	76,725	66,659	76,185	66,190
⇒	Gifted Education	38,784	33,696	38,939	33,831
⇒	Special Education	521,055	452,697	523,138	454,507
⇒	Prevention, Intervention, & Remediation	209,939	182,397	210,779	183,127
⇒	VRS Retirement (Includes RHCC) ⁹	402,173	349,412	403,781	350,809
⇒	Social Security	241,135	209,501	241,253	209,603
⇒	Group Life	15,176	13,185	15,237	13,238
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	66,494	N/A1	47,862	N/A1
Subtotal - SOQ Accounts ³		7,169,690	4,536,007	7,140,627	4,608,919
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	100,694	N/A1	99,648	N/A1
	EpiPen Grants ¹⁴	492	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	206,000	36,000	242,400	43,280
Subtotal - Incentive Accounts ³		307,187	36,000	342,048	43,280
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	8,995	N/A1	8,995	N/A1
	Special Education - Homebound ⁵	25,304	N/A1	21,382	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		34,299	0	30,377	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	260,614	226,424	262,195	227,798	
<u>Virginia Preschool Initiative</u> ¹¹	166,951	145,049	160,530	139,470	
⇒ Early Reading Intervention ¹⁷	25,060	21,772	30,071	26,126	
Mentor Teacher Program	3,434	N/A1	3,434	N/A1	
<u>K-3 Primary Class Size Reduction</u>	161,026	139,901	185,199	160,903	
School Breakfast ⁵	5,227	N/A1	6,195	N/A1	
⇒ SOL Algebra Readiness ¹⁷	23,945	20,804	22,275	19,353	
<u>Alternative Education</u> ^{4,5}	129,913	N/A1	133,987	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	5,517	N/A1	5,517	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	51,687	44,906	43,391	37,699	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	27,154	N/A1	46,798	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	75,654	65,729	75,957	65,992	
Subtotal - Lottery-Funded Programs ³	944,041	664,585	983,409	677,341	
Total State & Local Funds	\$8,455,216	\$5,236,592	\$8,496,462	\$5,329,540	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
096	WISE	5,857.07	5,857.07	5,906.65	5,906.65
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.2045		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	19,197,889	4,935,231	19,393,686	4,985,555
	Sales Tax ⁷	5,655,898	N/A1	5,691,515	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	824,696	212,005	831,677	213,800
⇒	Gifted Education	214,328	55,097	216,142	55,564
⇒	Special Education	1,896,335	487,493	1,921,785	494,035
⇒	Prevention, Intervention, & Remediation	778,103	200,028	784,690	201,721
⇒	VRS Retirement (Includes RHCC) ⁹	2,078,047	534,206	2,100,337	539,936
⇒	Social Security	1,244,033	319,805	1,259,262	323,720
⇒	Group Life	79,208	20,362	79,879	20,534
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	71,602	N/A1	58,598	N/A1
Subtotal - SOQ Accounts ³		32,040,139	6,764,227	32,337,571	6,834,865
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		471,448	66,227
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	357,801	N/A1	358,938	N/A1
	EpiPen Grants ¹⁴	1,477	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	388,000	72,400	388,000	72,400
Subtotal - Incentive Accounts ³		747,278	72,400	1,218,386	138,627
Categorical Programs:					
	Adult Education ⁵	23,655	N/A1	8,813	N/A1
	Virtual Virginia ⁵	0	N/A1	453,300	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	32,846	N/A1	32,846	N/A1
	Special Education - Homebound ⁵	94,337	N/A1	69,064	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		150,838	0	564,023	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	23,104	N/A1	14,095	N/A1
At-Risk	931,927	239,571	940,451	241,763
<u>Virginia Preschool Initiative</u> ¹¹	620,490	159,510	620,490	159,510
⇒ Early Reading Intervention ¹⁷	131,632	33,839	171,371	44,055
Mentor Teacher Program	0	N/A1	0	N/A1
<u>K-3 Primary Class Size Reduction</u>	1,005,299	258,433	1,012,015	260,160
School Breakfast ⁵	21,149	N/A1	21,075	N/A1
⇒ SOL Algebra Readiness ¹⁷	109,277	28,092	119,330	30,676
<u>Alternative Education</u> ^{4,5}	301,483	N/A1	310,374	N/A1
ISAEF	23,576	N/A1	23,576	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	86,495	N/A1	86,495	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	3,320	853	19,447	4,999
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	29,239	N/A1	57,294	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	418,079	107,476	421,618	108,386
Subtotal - Lottery-Funded Programs ³	3,705,070	827,774	3,817,631	849,549
Total State & Local Funds	\$36,643,326	\$7,664,401	\$37,937,611	\$7,823,041

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality

programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
097	WYTHE	4,207.51	4,207.51	4,161.80	4,161.80
2012-2014 Composite Index		FY 2013		FY 2014	
0.3204		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,121,901	5,716,261	11,895,649	5,608,249
	Sales Tax ⁷	4,012,792	N/A1	4,129,138	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	526,134	248,048	520,418	245,353
⇒	Gifted Education	131,533	62,012	130,105	61,338
⇒	Special Education	903,578	425,995	896,590	422,701
⇒	Prevention, Intervention, & Remediation	431,773	203,561	427,082	201,350
⇒	VRS Retirement (Includes RHCC) ⁹	1,240,990	585,069	1,227,508	578,713
⇒	Social Security	743,450	350,502	735,373	346,695
⇒	Group Life	45,751	21,569	45,254	21,335
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	17,118	N/A1	16,416	N/A1
Subtotal - SOQ Accounts ³		20,175,020	7,613,017	20,023,533	7,485,734
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		281,550	72,535
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	218,460	N/A1	219,221	N/A1
	EpiPen Grants ¹⁴	1,379	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	388,000	72,400	446,400	84,080
Subtotal - Incentive Accounts ³		607,839	72,400	947,171	156,615
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	25,147	N/A1	25,147	N/A1
	Special Education - Homebound ⁵	66,227	N/A1	68,597	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		91,374	0	93,744	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	63,832	N/A1	52,922	N/A1
	At-Risk	391,182	184,424	387,233	182,562
	<u>Virginia Preschool Initiative</u> ¹¹	338,441	159,559	342,518	161,481
⇒	Early Reading Intervention ¹⁷	63,653	30,009	70,019	33,011
	Mentor Teacher Program	3,189	N/A1	3,189	N/A1
	<u>K-3 Primary Class Size Reduction</u>	498,423	234,983	484,444	228,393
	School Breakfast ⁵	11,037	N/A1	8,937	N/A1
⇒	SOL Algebra Readiness ¹⁷	58,600	27,627	60,822	28,675
	<u>Alternative Education</u> ^{4,5}	112,663	N/A1	116,048	N/A1
	ISAEF	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition ^{4,5}	84,210	N/A1	85,453	N/A1
	Career and Technical Education ^{4,5}	49,805	N/A1	49,805	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	8,104	3,821	6,078	2,865
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	6,991	N/A1	16,051	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	256,576	120,964	253,789	119,650
	Subtotal - Lottery-Funded Programs ³	1,962,423	761,387	1,953,025	756,637
	Total State & Local Funds	\$22,836,656	\$8,446,804	\$23,017,473	\$8,398,986

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
098	YORK	12,225.99	12,225.99	12,265.70	12,265.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.4049		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	31,035,613	21,137,060	31,360,905	21,337,642
	Sales Tax ⁷	12,252,259	N/A1	12,003,020	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	327,406	222,764	328,469	223,487
⇒	Gifted Education	334,682	227,714	335,769	228,454
⇒	Special Education	3,033,961	2,064,276	3,051,115	2,075,948
⇒	Prevention, Intervention, & Remediation	269,200	183,161	270,075	183,756
⇒	VRS Retirement (Includes RHCC) ⁹	2,968,480	2,019,724	2,978,122	2,026,284
⇒	Social Security	1,782,543	1,212,824	1,788,333	1,216,764
⇒	Group Life	109,135	74,255	109,490	74,496
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	73,550	N/A1	56,645	N/A1
Subtotal - SOQ Accounts ³		52,186,829	27,141,778	52,281,943	27,366,831
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		698,593	259,735
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	532,993	N/A1	532,416	N/A1
	EpiPen Grants ¹⁴	1,871	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	544,000	108,800	615,900	123,180
Subtotal - Incentive Accounts ³		1,078,864	108,800	1,846,909	382,915
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,712	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	45,956	N/A1	45,956	N/A1
	Special Education - Homebound ⁵	36,581	N/A1	27,746	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		82,536	0	77,414	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	36,692	N/A1	39,591	N/A1
	At-Risk	105,839	72,012	106,238	72,283
	<u>Virginia Preschool Initiative</u> ¹¹	57,130	38,871	71,412	48,588
⇒	Early Reading Intervention ¹⁷	61,313	41,717	74,318	50,565
	Mentor Teacher Program	5,887	N/A1	5,887	N/A1
	<u>K-3 Primary Class Size Reduction</u>	142,634	97,047	136,968	93,192
	School Breakfast ⁵	13,913	N/A1	13,182	N/A1
⇒	SOL Algebra Readiness ¹⁷	47,509	32,325	47,598	32,385
	<u>Alternative Education</u> ^{4, 5}	0	N/A1	0	N/A1
	ISAEF	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition ^{4, 5}	431,284	N/A1	429,970	N/A1
	Career and Technical Education ^{4, 5}	21,036	N/A1	21,036	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	113,900	77,496	163,931	111,537
	Remedial Summer School ^{5, 10} (Split funded - See SOQ Programs above)	30,035	N/A1	55,385	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	652,847	444,191	654,968	445,633
	Subtotal - Lottery-Funded Programs ³	1,735,736	803,659	1,836,200	854,183
	Total State & Local Funds	\$55,083,965	\$28,054,237	\$56,042,466	\$28,603,929

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

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Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
101	ALEXANDRIA CITY	12,730.27	12,730.27	13,220.15	13,220.15
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.8000		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	11,138,976	44,776,972	11,316,364	45,265,456
	Sales Tax ⁷	12,708,591	N/A1	13,207,352	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	196,046	784,185	203,590	814,361
⇒	Gifted Education	129,849	519,395	134,846	539,382
⇒	Special Education	1,474,165	5,896,661	1,538,825	6,155,302
⇒	Prevention, Intervention, & Remediation	539,763	2,159,054	560,534	2,242,137
⇒	VRS Retirement (Includes RHCC) ⁹	1,229,744	4,918,976	1,277,066	5,108,266
⇒	Social Security	735,810	2,943,238	764,125	3,056,499
⇒	Group Life	45,829	183,316	47,593	190,370
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	74,089	N/A1	38,218	N/A1
Subtotal - SOQ Accounts ³		28,272,862	62,181,797	29,088,513	63,371,773
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	748,551	N/A1	698,074	N/A1
	EpiPen Grants ¹⁴	1,871	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		38,870	155,480
	<u>Technology - VPSA</u> ⁶	648,000	129,600	544,000	108,800
Subtotal - Incentive Accounts ³		1,398,422	129,600	1,280,944	264,280
Categorical Programs:					
	Adult Education ⁵	0	N/A1	63,349	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	68,751	N/A1	68,751	N/A1
	Special Education - Homebound ⁵	16,116	N/A1	26,100	N/A1
	Special Education - State-Operated Programs ⁶	1,448,374	N/A1	1,589,297	N/A1
	Special Education - Jails ⁵	0	N/A1	100	N/A1
Subtotal - Categorical Accounts ³		1,533,242	0	1,747,598	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	12,495	N/A1	0	N/A1	
At-Risk	433,532	1,734,128	440,511	1,762,044	
<u>Virginia Preschool Initiative</u> ¹¹	1,008,000	1,008,000	1,113,000	1,113,000	
⇒ Early Reading Intervention ¹⁷	89,840	359,360	101,498	405,992	
Mentor Teacher Program	15,453	N/A1	15,453	N/A1	
<u>K-3 Primary Class Size Reduction</u>	486,896	1,947,584	492,635	1,970,540	
School Breakfast ⁵	51,143	N/A1	53,668	N/A1	
⇒ SOL Algebra Readiness ¹⁷	47,030	188,120	50,491	201,964	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	0	N/A1	31,434	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	3,853	N/A1	
Career and Technical Education ^{4,5}	76,304	N/A1	76,304	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	718,468	2,873,872	814,967	3,259,868	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	30,255	N/A1	37,367	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	228,457	913,830	237,249	948,995	
Subtotal - Lottery-Funded Programs ³	3,197,872	9,024,894	3,468,429	9,662,403	
Total State & Local Funds	\$34,402,399	\$71,336,291	\$35,585,484	\$73,298,456	

- ¹ "N/A" = no local match required for this program.
 - ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
 - ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
 - ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
 - ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
 - ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
 - ⁷ 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.
 - ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
 - ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
 - ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.
 - ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
 - ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
 - ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
 - ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
 - ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
 - ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
 - ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
102	BRISTOL CITY	2,231.78	2,231.78	2,199.50	2,199.50
2012-2014 Composite Index		FY 2013		FY 2014	
0.3190		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,394,797	2,995,756	6,272,032	2,938,000
	Sales Tax ⁷	2,327,991	N/A1	2,350,540	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	167,183	78,313	164,765	77,180
⇒	Gifted Education	69,913	32,749	68,902	32,275
⇒	Special Education	1,155,080	541,073	1,172,824	549,385
⇒	Prevention, Intervention, & Remediation	294,849	138,116	290,585	136,118
⇒	VRS Retirement (Includes RHCC) ⁹	743,203	348,138	736,947	345,207
⇒	Social Security	445,314	208,598	441,869	206,984
⇒	Group Life	27,357	12,815	28,459	13,331
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	55,349	N/A1	42,183	N/A1
Subtotal - SOQ Accounts ³		11,681,036	4,355,558	11,569,106	4,298,480
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		164,816	42,189
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	102,102	N/A1	104,202	N/A1
	EpiPen Grants ¹⁴	788	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		40,400	18,925
	<u>Technology - VPSA</u> ⁶	284,000	51,600	232,000	41,200
Subtotal - Incentive Accounts ³		386,890	51,600	541,418	102,314
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	14,494	N/A1	14,494	N/A1
	Special Education - Homebound ⁵	8,538	N/A1	24,280	N/A1
	Special Education - State-Operated Programs ⁶	801,359	N/A1	999,380	N/A1
	Special Education - Jails ⁵	919	N/A1	6,485	N/A1
Subtotal - Categorical Accounts ³		825,310	0	1,044,638	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	35,561	N/A1	17,929	N/A1
	At-Risk	432,550	202,619	426,781	199,917
	<u>Virginia Preschool Initiative</u> ¹¹	130,752	61,248	196,128	91,872
⇒	Early Reading Intervention ¹⁷	31,892	14,939	38,271	17,927
	Mentor Teacher Program	1,962	N/A1	1,962	N/A1
	<u>K-3 Primary Class Size Reduction</u>	439,007	205,644	439,054	205,666
	School Breakfast ⁵	9,232	N/A1	10,755	N/A1
⇒	SOL Algebra Readiness ¹⁷	43,636	20,440	41,307	19,349
	<u>Alternative Education</u> ^{4, 5}	116,844	N/A1	120,254	N/A1
	ISAEF	7,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition ^{4, 5}	192,222	N/A1	185,542	N/A1
	Career and Technical Education ^{4, 5}	33,952	N/A1	33,952	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	21,926	10,271	23,551	11,032
	Remedial Summer School ^{5, 10}	22,602	N/A1	41,244	N/A1
	(Split funded - See SOQ Programs above)				
⇒	Textbooks ⁸	136,375	63,882	134,403	62,958
	(Split funded - See SOQ Programs above)				
	Subtotal - Lottery-Funded Programs ³	1,656,372	579,043	1,718,992	608,721
Total State & Local Funds		\$14,549,607	\$4,986,201	\$14,874,154	\$5,009,515

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
103	BUENA VISTA CITY	1,012.64	1,012.64	1,000.15	1,000.15
2012-2014 Composite Index		FY 2013		FY 2014	
0.1895		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	Basic Aid (Net of all Adjustments) ¹⁶	3,827,645	895,379	3,695,769	864,094
	Sales Tax ⁷	835,451	N/A1	936,961	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	116,546	27,249	115,108	26,913
⇒	Gifted Education	38,575	9,019	38,099	8,908
⇒	Special Education	554,003	129,529	547,170	127,932
⇒	Prevention, Intervention, & Remediation	108,338	25,330	107,002	25,018
⇒	VRS Retirement (Includes RHCC) ⁹	407,910	95,372	402,879	94,196
⇒	Social Security	244,582	57,185	241,565	56,479
⇒	Group Life	15,594	3,646	15,402	3,601
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	35,115	N/A1	19,578	N/A1
Subtotal - SOQ Accounts ³		6,183,759	1,242,709	6,119,533	1,207,141
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		88,854	11,352
	Academic Year Governor's School ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	53,168	N/A1	51,323	N/A1
	EpiPen Grants ¹⁴	492	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative Technology - VPSA ⁶	258,000	46,400	48,082	11,242
				222,400	39,280
Subtotal - Incentive Accounts ³		311,660	46,400	410,659	61,874
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	4,663	N/A1	4,663	N/A1
	Special Education - Homebound ⁵	8,648	N/A1	4,759	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		13,311	0	9,422	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	76,305	17,841	75,420	17,634	
<u>Virginia Preschool Initiative</u> ¹¹	43,767	10,233	77,808	18,192	
⇒ Early Reading Intervention ¹⁷	30,366	7,100	43,018	10,058	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	73,660	17,222	73,630	17,215	
School Breakfast ⁵	2,549	N/A1	3,800	N/A1	
⇒ SOL Algebra Readiness ¹⁷	13,013	3,043	12,893	3,014	
<u>Alternative Education</u> ^{4,5}	37,608	N/A1	38,713	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	52,145	N/A1	67,115	N/A1	
Career and Technical Education ^{4,5}	15,336	N/A1	15,336	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	0	0	
Remedial Summer School ^{5,10}	14,339	N/A1	19,142	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	73,645	17,219	72,737	17,006	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	441,573	72,658	508,452	83,119	
Total State & Local Funds	\$6,950,304	\$1,361,767	\$7,048,066	\$1,352,134	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
104	CHARLOTTESVILLE CITY	3,907.80	3,907.80	4,012.20	4,012.20
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.6861		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,210,307	11,437,647	5,143,215	11,241,669
	Sales Tax ⁷	2,997,433	N/A1	3,824,568	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	96,906	211,810	99,495	217,469
⇒	Gifted Education	56,426	123,333	57,934	126,627
⇒	Special Education	786,288	1,718,612	807,294	1,764,526
⇒	Prevention, Intervention, & Remediation	264,958	579,127	272,037	594,598
⇒	VRS Retirement (Includes RHCC) ⁹	565,490	1,236,006	580,597	1,269,027
⇒	Social Security	338,558	739,995	347,603	759,765
⇒	Group Life	20,853	45,579	21,410	46,797
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	48,916	N/A1	41,440	N/A1
Subtotal - SOQ Accounts ³		10,386,135	16,092,109	11,195,593	16,020,478
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	224,089	N/A1	222,024	N/A1
	EpiPen Grants ¹⁴	1,083	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	310,000	56,800	310,000	56,800
Subtotal - Incentive Accounts ³		535,172	56,800	532,024	56,800
Categorical Programs:					
	Adult Education ⁵	29,386	N/A1	9,595	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	19,200	N/A1	19,200	N/A1
	Special Education - Homebound ⁵	13,103	N/A1	6,048	N/A1
	Special Education - State-Operated Programs ⁶	2,824,073	N/A1	2,797,745	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		2,885,763	0	2,832,589	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	127,512	N/A1	100,999	N/A1	
At-Risk	237,573	519,270	244,150	533,645	
<u>Virginia Preschool Initiative</u> ¹¹	240,000	240,000	240,000	240,000	
⇒ Early Reading Intervention ¹⁷	26,461	57,837	38,221	83,541	
Mentor Teacher Program	4,660	N/A1	4,660	N/A1	
<u>K-3 Primary Class Size Reduction</u>	321,390	702,471	355,684	777,428	
School Breakfast ⁵	9,307	N/A1	7,365	N/A1	
⇒ SOL Algebra Readiness ¹⁷	23,100	50,490	23,053	50,388	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	448,568	N/A1	405,172	N/A1	
Career and Technical Education ^{4,5}	133,919	N/A1	133,919	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	132,137	288,816	127,832	279,406	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	19,976	N/A1	40,518	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	110,068	240,579	113,009	247,006	
Subtotal - Lottery-Funded Programs ³	1,850,388	2,099,463	1,850,299	2,211,414	
Total State & Local Funds	\$15,657,458	\$18,248,372	\$16,410,505	\$18,288,692	

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

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¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
106	COLONIAL HEIGHTS CITY	2,812.88	2,812.88	2,796.00	2,796.00
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.4448		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,665,951	5,340,766	6,632,013	5,313,255
	Sales Tax ⁷	2,659,237	N/A1	2,644,260	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	146,801	117,610	145,920	116,904
⇒	Gifted Education	73,400	58,805	72,960	58,452
⇒	Special Education	944,835	756,957	939,165	752,415
⇒	Prevention, Intervention, & Remediation	167,103	133,875	166,100	133,072
⇒	VRS Retirement (Includes RHCC) ⁹	705,893	565,528	701,657	562,135
⇒	Social Security	423,224	339,067	420,684	337,032
⇒	Group Life	26,549	21,270	26,390	21,142
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	35,988	N/A1	25,893	N/A1
Subtotal - SOQ Accounts ³		11,848,981	7,333,878	11,775,042	7,294,407
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		158,623	69,443
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	111,619	N/A1	110,181	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	180,000	36,000
Subtotal - Incentive Accounts ³		292,112	36,000	448,804	105,443
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,075	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	11,913	N/A1	11,913	N/A1
	Special Education - Homebound ⁵	27,402	N/A1	37,546	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		39,315	0	52,533	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	44,115	N/A1	61,921	N/A1	
At-Risk	113,047	90,568	112,431	90,074	
<u>Virginia Preschool Initiative</u> ¹¹	59,962	48,039	59,962	48,039	
⇒ Early Reading Intervention ¹⁷	13,867	11,110	31,201	24,997	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	131,827	105,614	131,827	105,614	
School Breakfast ⁵	10,518	N/A1	9,939	N/A1	
⇒ SOL Algebra Readiness ¹⁷	23,111	18,515	23,029	18,450	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	42,545	N/A1	42,545	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	46,676	37,395	45,683	36,599	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	14,696	N/A1	25,316	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	140,132	112,267	139,291	111,594	
Subtotal - Lottery-Funded Programs ³	649,336	423,508	691,985	435,367	
Total State & Local Funds	\$12,829,744	\$7,793,386	\$12,968,365	\$7,835,217	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
107	COVINGTON CITY	870.50	870.50	898.05	898.05
2012-2014 Composite Index		FY 2013		FY 2014	
0.2775		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,687,153	1,032,145	2,778,771	1,067,279
	Sales Tax ⁷	859,388	N/A1	880,387	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	96,227	36,959	99,273	38,129
⇒	Gifted Education	28,931	11,112	29,847	11,464
⇒	Special Education	458,495	176,100	474,952	182,421
⇒	Prevention, Intervention, & Remediation	123,900	47,588	127,822	49,094
⇒	VRS Retirement (Includes RHCC) ⁹	309,437	118,849	319,230	122,611
⇒	Social Security	185,536	71,261	191,408	73,517
⇒	Group Life	11,321	4,348	12,328	4,735
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	17,229	N/A1	12,096	N/A1
Subtotal - SOQ Accounts ³		4,777,617	1,498,362	4,926,114	1,549,250
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		71,731	15,055
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	44,260	N/A1	44,439	N/A1
	EpiPen Grants ¹⁴	295	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	153,200	30,640
Subtotal - Incentive Accounts ³		224,555	36,000	269,370	45,695
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	5,034	N/A1	5,034	N/A1
	Special Education - Homebound ⁵	1,233	N/A1	426	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		6,267	0	5,460	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	15,265	N/A1	12,782	N/A1	
At-Risk	121,350	46,608	125,017	48,017	
<u>Virginia Preschool Initiative</u> ¹¹	86,700	33,300	91,035	34,965	
⇒ Early Reading Intervention ¹⁷	22,557	8,664	33,836	12,996	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	175,940	67,576	199,141	76,487	
School Breakfast ⁵	7,278	N/A1	5,471	N/A1	
⇒ SOL Algebra Readiness ¹⁷	13,856	5,322	16,112	6,188	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	2,475	N/A1	2,475	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	862	331	3,016	1,158	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	7,035	N/A1	11,826	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	56,434	21,676	58,221	22,362	
Subtotal - Lottery-Funded Programs ³	517,611	183,477	566,791	202,173	
Total State & Local Funds	\$5,526,050	\$1,717,839	\$5,767,735	\$1,797,118	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
108	DANVILLE CITY	6,029.66	6,029.66	5,955.30	5,955.30
2012-2014 Composite Index		FY 2013		FY 2014	
0.2653		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	17,492,307	6,320,394	17,165,825	6,198,576
	Sales Tax ⁷	5,920,741	N/A1	6,030,960	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	425,279	153,568	420,034	151,674
⇒	Gifted Education	203,780	73,585	201,267	72,677
⇒	Special Education	2,569,395	927,808	2,546,459	919,526
⇒	Prevention, Intervention, & Remediation	1,213,818	438,309	1,198,848	432,904
⇒	VRS Retirement (Includes RHCC) ⁹	2,104,246	759,843	2,078,295	750,472
⇒	Social Security	1,262,547	455,906	1,246,977	450,283
⇒	Group Life	79,740	28,794	78,756	28,439
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	322,996	N/A1	268,135	N/A1
Subtotal - SOQ Accounts ³		31,594,849	9,158,207	31,235,556	9,004,551
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		453,034	89,394
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	414,168	N/A1	416,652	N/A1
	EpiPen Grants ¹⁴	1,576	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		43,585	15,739
	<u>Technology - VPSA</u> ⁶	466,000	93,200	336,000	67,200
Subtotal - Incentive Accounts ³		881,743	93,200	1,249,271	172,333
Categorical Programs:					
	Adult Education ⁵	0	N/A1	20,442	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	40,920	N/A1	40,920	N/A1
	Special Education - Homebound ⁵	80,984	N/A1	129,042	N/A1
	Special Education - State-Operated Programs ⁶	823,066	N/A1	839,317	N/A1
	Special Education - Jails ⁵	1,972	N/A1	11,565	N/A1
Subtotal - Categorical Accounts ³		946,942	0	1,041,285	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	18,265	N/A1	32,144	N/A1	
At-Risk	1,659,535	599,258	1,639,958	592,188	
<u>Virginia Preschool Initiative</u> ¹¹	983,029	354,972	965,396	348,604	
⇒ Early Reading Intervention ¹⁷	185,798	67,092	183,505	66,264	
Mentor Teacher Program	2,698	N/A1	2,698	N/A1	
<u>K-3 Primary Class Size Reduction</u>	2,145,942	774,899	2,022,895	730,467	
School Breakfast ⁵	40,388	N/A1	29,928	N/A1	
⇒ SOL Algebra Readiness ¹⁷	143,086	51,668	140,902	50,880	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	39,742	N/A1	39,742	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	147,628	53,308	139,305	50,303	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	131,899	N/A1	262,170	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	397,503	143,538	392,601	141,768	
Subtotal - Lottery-Funded Programs ³	5,919,088	2,044,735	5,874,819	1,980,474	
Total State & Local Funds	\$39,342,622	\$11,296,142	\$39,400,931	\$11,157,358	

- ¹ "N/A" = no local match required for this program.
 - ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
 - ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
 - ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
 - ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
 - ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
 - ⁷ 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.
 - ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
 - ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
 - ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.
 - ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
 - ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
 - ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
 - ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
 - ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
 - ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
 - ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
109	FALLS CHURCH CITY	2,240.16	2,240.16	2,392.45	2,392.45
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,067,121	8,284,414	2,170,205	8,680,819
	Sales Tax ⁷	2,041,528	N/A1	2,104,094	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	98,567	394,268	105,268	421,071
⇒	Gifted Education	22,402	89,606	23,925	95,698
⇒	Special Education	274,644	1,098,574	293,793	1,175,171
⇒	Prevention, Intervention, & Remediation	8,513	34,050	9,091	36,365
⇒	VRS Retirement (Includes RHCC) ⁹	218,192	872,766	233,025	932,099
⇒	Social Security	130,825	523,301	139,719	558,876
⇒	Group Life	8,065	32,258	8,613	34,451
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	13,502	N/A1	11,193	N/A1
Subtotal - SOQ Accounts ³		4,883,359	11,329,237	5,098,926	11,934,550
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		52,022	113,711
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	26,408	N/A1	26,631	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		180,802	30,800	232,653	144,511
Categorical Programs:					
	Adult Education ⁵	0	N/A1	1,637	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	6,480	N/A1	6,480	N/A1
	Special Education - Homebound ⁵	2,575	N/A1	1,674	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		9,055	0	9,791	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	1,483	5,932	1,549	6,196	
Virginia Preschool Initiative ¹¹	28,500	28,500	31,500	31,500	
⇒ Early Reading Intervention ¹⁷	20,574	82,296	6,172	24,688	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	2,970	N/A1	2,853	N/A1	
⇒ SOL Algebra Readiness ¹⁷	1,404	5,616	1,404	5,616	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	4,322	N/A1	4,322	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	24,743	98,972	23,962	95,848	
Remedial Summer School ^{5,10}	5,513	N/A1	10,943	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	40,202	160,808	42,935	171,740	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	137,570	382,124	133,499	335,588	
Total State & Local Funds	\$5,210,786	\$11,742,161	\$5,474,868	\$12,414,649	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
110	FREDERICKSBURG CITY	3,138.84	3,138.84	3,237.85	3,237.85
2012-2014 Composite Index		FY 2013		FY 2014	
0.6511		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,545,320	8,498,024	4,565,348	8,519,627
	Sales Tax ⁷	2,777,374	N/A1	3,130,178	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	91,992	171,671	94,894	177,086
⇒	Gifted Education	51,472	96,054	53,095	99,084
⇒	Special Education	594,662	1,109,728	615,679	1,148,949
⇒	Prevention, Intervention, & Remediation	229,980	429,177	237,234	442,714
⇒	VRS Retirement (Includes RHCC) ⁹	497,194	927,839	512,877	957,107
⇒	Social Security	297,878	555,886	307,275	573,421
⇒	Group Life	18,617	34,743	19,205	35,839
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	44,411	N/A1	34,962	N/A1
Subtotal - SOQ Accounts ³		9,148,900	11,823,122	9,570,747	11,953,827
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		120,850	123,237
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	58,452	N/A1	52,707	N/A1
	EpiPen Grants ¹⁴	394	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		212,846	30,800	327,557	154,037
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	17,989	N/A1	17,989	N/A1
	Special Education - Homebound ⁵	9,251	N/A1	9,219	N/A1
	Special Education - State-Operated Programs ⁶	82,661	N/A1	28,819	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		109,901	0	56,027	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	49,124	N/A1	43,053	N/A1	
At-Risk	210,535	392,890	215,678	402,488	
<u>Virginia Preschool Initiative</u> ¹¹	108,000	108,000	162,000	162,000	
⇒ Early Reading Intervention ¹⁷	41,303	77,078	48,001	89,577	
Mentor Teacher Program	3,434	N/A1	3,434	N/A1	
<u>K-3 Primary Class Size Reduction</u>	337,692	630,184	356,136	664,603	
School Breakfast ⁵	9,983	N/A1	8,701	N/A1	
⇒ SOL Algebra Readiness ¹⁷	22,804	42,556	26,312	49,102	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	9,941	N/A1	9,941	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	144,083	268,881	144,721	270,071	
Remedial Summer School ^{5,10}	18,135	N/A1	34,185	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	98,267	183,381	101,367	189,166	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	1,069,018	1,702,970	1,169,246	1,827,007	
Total State & Local Funds	\$10,540,665	\$13,556,892	\$11,123,578	\$13,934,871	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
111	GALAX CITY	1,256.60	1,256.60	1,264.25	1,264.25
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.2725		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,857,883	1,445,049	3,883,444	1,454,623
	Sales Tax ⁷	1,021,536	N/A1	1,029,960	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	105,130	39,379	105,770	39,618
⇒	Gifted Education	42,052	15,751	42,308	15,847
⇒	Special Education	477,200	178,745	483,784	181,211
⇒	Prevention, Intervention, & Remediation	202,033	75,676	203,263	76,136
⇒	VRS Retirement (Includes RHCC) ⁹	425,092	159,227	427,680	160,196
⇒	Social Security	254,141	95,194	256,608	96,118
⇒	Group Life	15,541	5,821	15,636	5,857
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	30,053	N/A1	23,314	N/A1
Subtotal - SOQ Accounts ³		6,430,661	2,014,842	6,471,767	2,029,606
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		97,339	19,924
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	56,672	N/A1	55,574	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		43,158	16,166
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		184,968	25,600	324,071	61,690
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,768	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	8,915	N/A1	8,915	N/A1
	Special Education - Homebound ⁵	3,927	N/A1	5,641	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		12,841	0	18,323	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	2,357	N/A1	0	N/A1	
At-Risk	225,456	84,449	227,307	85,142	
<u>Virginia Preschool Initiative</u> ¹¹	100,395	37,605	100,395	37,605	
⇒ Early Reading Intervention ¹⁷	24,985	9,359	24,985	9,359	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	242,701	90,909	256,665	96,139	
School Breakfast ⁵	3,145	N/A1	2,612	N/A1	
⇒ SOL Algebra Readiness ¹⁷	25,633	9,601	27,905	10,452	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	99,544	N/A1	120,874	N/A1	
Career and Technical Education ^{4,5}	3,761	N/A1	3,761	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	151,820	56,867	137,939	51,668	
Remedial Summer School ^{5,10}	12,272	N/A1	22,796	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	82,029	30,726	82,528	30,913	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	982,939	319,516	1,016,608	321,278	
Total State & Local Funds	\$7,611,409	\$2,359,958	\$7,830,768	\$2,412,574	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
112	HAMPTON CITY	20,396.45	20,396.45	20,139.40	20,139.40
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.2912		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	60,592,927	24,898,108	59,699,178	24,526,525
	Sales Tax ⁷	20,355,829	N/A1	20,418,619	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,156,560	475,156	1,141,985	469,167
⇒	Gifted Education	665,022	273,215	656,641	269,771
⇒	Special Education	10,322,301	4,240,765	10,363,510	4,257,695
⇒	Prevention, Intervention, & Remediation	2,587,804	1,063,161	2,555,190	1,049,762
⇒	VRS Retirement (Includes RHCC) ⁹	6,751,421	2,773,721	6,680,610	2,744,630
⇒	Social Security	4,047,961	1,663,045	4,011,221	1,647,951
⇒	Group Life	260,226	106,910	256,947	105,563
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	497,052	N/A1	382,091	N/A1
Subtotal - SOQ Accounts ³		107,237,103	35,494,081	106,165,992	35,071,064
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		1,501,379	337,060
	<u>Academic Year Governor's School</u> ⁴	338,526	N/A1	381,446	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	1,291,315	N/A1	1,262,208	N/A1
	EpiPen Grants ¹⁴	3,250	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		168,195	69,100
	<u>Technology - VPSA</u> ⁶	1,064,000	202,400	1,208,400	231,280
Subtotal - Incentive Accounts ³		2,697,091	202,400	4,521,628	637,440
Categorical Programs:					
	Adult Education ⁵	0	N/A1	21,194	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	119,818	N/A1	119,818	N/A1
	Special Education - Homebound ⁵	91,499	N/A1	131,844	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	859	N/A1	2,300	N/A1
Subtotal - Categorical Accounts ³		212,176	0	275,156	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	126,113	N/A1	112,651	N/A1	
At-Risk	2,330,695	957,532	2,303,982	946,557	
<u>Virginia Preschool Initiative</u> ¹¹	2,623,978	1,078,023	2,623,978	1,078,023	
⇒ Early Reading Intervention ¹⁷	292,109	120,009	347,432	142,737	
Mentor Teacher Program	26,735	N/A1	26,735	N/A1	
<u>K-3 Primary Class Size Reduction</u>	2,898,435	1,190,779	2,895,447	1,226,527	
School Breakfast ⁵	75,878	N/A1	78,050	N/A1	
⇒ SOL Algebra Readiness ¹⁷	303,482	124,681	303,482	124,681	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	31,434	N/A1	31,434	N/A1	
Special Education-Regional Tuition ^{4,5}	1,745,668	N/A1	1,850,769	N/A1	
Career and Technical Education ^{4,5}	290,105	N/A1	290,105	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	259,490	106,608	240,895	98,968	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	202,976	N/A1	373,590	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	1,297,227	532,947	1,280,878	526,230	
Subtotal - Lottery-Funded Programs ³	12,504,325	4,110,579	12,849,428	4,143,723	
Total State & Local Funds	\$122,650,696	\$39,807,060	\$123,812,205	\$39,852,227	

- ¹ "N/A" = no local match required for this program.
- ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
- ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
- ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
- ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
- ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
- ⁷ 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.
- ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
- ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
- ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.
- ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
- ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
- ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
- ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
- ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
113	HARRISONBURG CITY	4,872.00	4,872.00	5,017.85	5,017.85
2012-2014 Composite Index		FY 2013		FY 2014	
0.4274		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,189,933	9,114,718	12,973,733	9,683,852
	Sales Tax ⁷	4,977,963	N/A1	4,453,858	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	262,232	195,736	270,083	201,595
⇒	Gifted Education	128,327	95,785	132,168	98,653
⇒	Special Education	981,977	732,967	1,011,374	754,909
⇒	Prevention, Intervention, & Remediation	633,264	472,680	652,221	486,831
⇒	VRS Retirement (Includes RHCC) ⁹	1,210,733	903,715	1,249,851	932,914
⇒	Social Security	725,324	541,396	747,037	557,604
⇒	Group Life	44,635	33,317	45,972	34,314
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	150,578	N/A1	74,360	N/A1
Subtotal - SOQ Accounts ³		21,304,966	12,090,314	21,610,657	12,750,672
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		306,516	125,022
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	307,595	N/A1	318,329	N/A1
	EpiPen Grants ¹⁴	788	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	258,000	51,600	258,000	51,600
Subtotal - Incentive Accounts ³		566,383	51,600	882,845	176,622
Categorical Programs:					
	Adult Education ⁵	0	N/A1	4,205	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	31,038	N/A1	31,038	N/A1
	Special Education - Homebound ⁵	10,504	N/A1	10,734	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	9,935	N/A1	10,011	N/A1
Subtotal - Categorical Accounts ³		51,476	0	55,987	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	5,531	N/A1	
At-Risk	853,343	636,952	879,458	656,445	
<u>Virginia Preschool Initiative</u> ¹¹	604,666	451,335	639,022	476,979	
⇒ Early Reading Intervention ¹⁷	100,112	74,726	110,838	82,732	
Mentor Teacher Program	6,377	N/A1	6,377	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,116,450	833,340	1,134,911	847,120	
School Breakfast ⁵	40,396	N/A1	42,917	N/A1	
⇒ SOL Algebra Readiness ¹⁷	74,997	55,979	76,870	57,377	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	905,238	N/A1	1,015,850	N/A1	
Career and Technical Education ^{4,5}	20,381	N/A1	20,381	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	983,952	734,441	991,804	740,302	
Remedial Summer School ^{5,10}	61,490	N/A1	72,706	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	250,320	186,844	257,814	192,438	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	5,025,581	2,973,617	5,262,338	3,053,393	
Total State & Local Funds	\$26,948,406	\$15,115,531	\$27,811,827	\$15,980,687	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
114	HOPEWELL CITY	3,856.52	3,856.52	3,944.45	3,944.45
2012-2014 Composite Index		FY 2013		FY 2014	
0.2376		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	11,721,287	3,652,954	12,153,430	3,787,585
	Sales Tax ⁷	3,591,978	N/A1	3,469,623	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	199,934	62,309	204,493	63,730
⇒	Gifted Education	135,250	42,150	138,333	43,111
⇒	Special Education	1,784,708	556,200	1,834,422	571,693
⇒	Prevention, Intervention, & Remediation	808,558	251,985	823,986	256,793
⇒	VRS Retirement (Includes RHCC) ⁹	1,352,497	421,502	1,386,342	432,050
⇒	Social Security	811,498	252,901	830,001	258,668
⇒	Group Life	49,984	15,577	51,123	15,932
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	99,861	N/A1	53,789	N/A1
Subtotal - SOQ Accounts ³		20,555,555	5,255,578	20,945,542	5,429,562
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		307,625	52,388
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	234,149	N/A1	231,452	N/A1
	EpiPen Grants ¹⁴	689	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	206,000	41,200	319,200	63,840
Subtotal - Incentive Accounts ³		440,838	41,200	858,277	116,228
Categorical Programs:					
	Adult Education ⁵	0	N/A1	6,684	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	24,525	N/A1	24,525	N/A1
	Special Education - Homebound ⁵	17,316	N/A1	13,475	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		41,841	0	44,684	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	20,570	N/A1	24,976	N/A1	
At-Risk	1,009,381	314,571	1,033,276	322,018	
<u>Virginia Preschool Initiative</u> ¹¹	576,374	179,625	649,565	202,435	
⇒ Early Reading Intervention ¹⁷	123,775	38,574	114,254	35,607	
Mentor Teacher Program	4,660	N/A1	4,660	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,142,298	355,994	1,184,287	369,080	
School Breakfast ⁵	19,525	N/A1	21,162	N/A1	
⇒ SOL Algebra Readiness ¹⁷	95,096	29,636	92,602	28,859	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	7,114	N/A1	7,114	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	81,825	25,501	79,552	24,792	
Remedial Summer School ^{5,10}	40,779	N/A1	52,592	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	263,825	82,220	269,840	84,095	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	3,400,939	1,026,121	3,549,597	1,066,886	
Total State & Local Funds	\$24,439,173	\$6,322,899	\$25,398,100	\$6,612,676	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
115	LYNCHBURG CITY	8,100.55	8,100.55	8,114.90	8,114.90
2012-2014 Composite Index		FY 2013		FY 2014	
0.3727		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	20,076,545	11,935,077	19,715,476	11,713,627
	Sales Tax ⁷	8,779,190	N/A1	9,478,108	N/A1
⇒	Textbooks ⁸ <i>(Split funded - See Lottery section below)</i>	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	284,563	169,068	285,067	169,368
⇒	Gifted Education	233,748	138,877	234,162	139,123
⇒	Special Education	2,225,686	1,322,355	2,275,443	1,351,917
⇒	Prevention, Intervention, & Remediation	1,178,902	700,425	1,180,991	701,666
⇒	VRS Retirement (Includes RHCC) ⁹	2,230,768	1,325,374	2,239,810	1,330,746
⇒	Social Security	1,336,428	794,017	1,343,886	798,448
⇒	Group Life	86,385	51,324	86,538	51,415
	Remedial Summer School ^{5, 10} <i>(Split funded - See Lottery section below)</i>	123,248	N/A1	60,760	N/A1
Subtotal - SOQ Accounts ³		36,555,463	16,436,517	36,900,241	16,256,310
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		506,217	164,350
	<u>Academic Year Governor's School</u> ⁴	281,418	N/A1	303,742	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	468,992	N/A1	466,336	N/A1
	EpiPen Grants ¹⁴	1,969	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	622,000	108,800	786,400	141,680
Subtotal - Incentive Accounts ³		1,374,379	108,800	2,062,695	306,030
Categorical Programs:					
	Adult Education ⁵	0	N/A1	19,175	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	45,904	N/A1	45,904	N/A1
	Special Education - Homebound ⁵	200,898	N/A1	199,896	N/A1
	Special Education - State-Operated Programs ⁶	856,806	N/A1	868,633	N/A1
	Special Education - Jails ⁵	175,944	N/A1	194,728	N/A1
Subtotal - Categorical Accounts ³		1,279,553	0	1,328,337	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	67,504	N/A1	70,037	N/A1
	At-Risk	1,226,865	728,922	1,230,121	730,856
	<u>Virginia Preschool Initiative</u> ¹¹	1,215,707	722,292	1,215,707	722,292
⇒	Early Reading Intervention ¹⁷	146,887	87,271	164,513	97,743
	Mentor Teacher Program	6,623	N/A1	6,623	N/A1
	<u>K-3 Primary Class Size Reduction</u>	1,587,611	943,253	1,616,146	960,207
	School Breakfast ⁵	31,008	N/A1	29,826	N/A1
⇒	SOL Algebra Readiness ¹⁷	126,180	74,968	130,376	77,461
	<u>Alternative Education</u> ^{4, 5}	273,633	N/A1	285,868	N/A1
	ISAEF	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition ^{4, 5}	703,496	N/A1	721,465	N/A1
	Career and Technical Education ^{4, 5}	42,990	N/A1	42,990	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	80,790	48,000	106,224	63,111
	Remedial Summer School ^{5, 10} (Split funded - See SOQ Programs above)	50,329	N/A1	59,409	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	455,961	270,902	456,768	271,381
	Subtotal - Lottery-Funded Programs ³	6,039,160	2,875,608	6,159,648	2,923,051
	Total State & Local Funds	\$45,248,554	\$19,420,925	\$46,450,921	\$19,485,391

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
116	MARTINSVILLE CITY	2,130.84	2,130.84	2,108.15	2,108.15
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.2175		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,696,474	1,861,337	6,637,914	1,845,043
	Sales Tax ⁷	1,936,518	N/A1	1,916,546	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	155,067	43,102	153,415	42,643
⇒	Gifted Education	76,700	21,319	75,883	21,092
⇒	Special Education	960,412	266,952	984,828	273,738
⇒	Prevention, Intervention, & Remediation	470,202	130,695	465,195	129,303
⇒	VRS Retirement (Includes RHCC) ⁹	777,000	215,971	772,026	214,589
⇒	Social Security	465,200	129,305	461,896	128,386
⇒	Group Life	28,345	7,879	29,693	8,253
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	116,422	N/A1	74,670	N/A1
Subtotal - SOQ Accounts ³		11,682,340	2,676,560	11,572,066	2,663,047
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		171,188	26,002
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	124,954	N/A1	123,959	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		46,421	12,903
	<u>Technology - VPSA</u> ⁶	154,000	30,800	222,400	44,480
Subtotal - Incentive Accounts ³		279,348	30,800	563,968	83,385
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	14,641	N/A1	14,641	N/A1
	Special Education - Homebound ⁵	11,663	N/A1	16,017	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	129	N/A1	200	N/A1
Subtotal - Categorical Accounts ³		26,434	0	30,859	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	19,906	N/A1	21,197	N/A1	
At-Risk	554,624	154,161	549,738	152,803	
<u>Virginia Preschool Initiative</u> ¹¹	342,735	95,265	323,955	90,045	
⇒ Early Reading Intervention ¹⁷	53,747	14,939	58,633	16,297	
Mentor Teacher Program	1,717	N/A1	1,717	N/A1	
<u>K-3 Primary Class Size Reduction</u>	626,910	174,253	683,412	189,958	
School Breakfast ⁵	18,087	N/A1	17,485	N/A1	
⇒ SOL Algebra Readiness ¹⁷	57,468	15,974	52,698	14,648	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	22,115	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	77,051	N/A1	81,875	N/A1	
Career and Technical Education ^{4,5}	5,709	N/A1	5,709	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	73,717	20,490	73,717	20,490	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	47,542	N/A1	73,009	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	149,614	41,586	148,021	41,143	
Subtotal - Lottery-Funded Programs ³	2,050,943	516,668	2,106,883	525,384	
Total State & Local Funds	\$14,039,064	\$3,224,028	\$14,273,776	\$3,271,816	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
117	NEWPORT NEWS CITY	27,589.65	27,589.65	27,746.40	27,746.40
2012-2014 Composite Index		FY 2013		FY 2014	
0.2934		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	78,840,726	32,740,058	79,833,980	33,149,292
	Sales Tax ⁷	27,877,209	N/A1	27,385,765	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	857,773	356,171	862,647	358,195
⇒	Gifted Education	896,763	372,361	901,858	374,477
⇒	Special Education	11,443,475	4,751,650	11,606,519	4,819,350
⇒	Prevention, Intervention, & Remediation	3,937,959	1,635,150	3,960,332	1,644,440
⇒	VRS Retirement (Includes RHCC) ⁹	8,694,702	3,610,282	8,763,706	3,638,935
⇒	Social Security	5,205,124	2,161,312	5,254,302	2,181,733
⇒	Group Life	331,412	137,612	333,295	138,393
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	466,447	N/A1	301,986	N/A1
Subtotal - SOQ Accounts ³		138,551,590	45,764,596	139,204,390	46,304,815
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		1,983,222	449,994
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	1,613,866	N/A1	1,572,192	N/A1
	EpiPen Grants ¹⁴	4,037	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	1,298,000	249,200	1,442,800	278,160
Subtotal - Incentive Accounts ³		2,915,904	249,200	4,998,214	728,154
Categorical Programs:					
	Adult Education ⁵	48,524	N/A1	28,077	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	168,898	N/A1	168,898	N/A1
	Special Education - Homebound ⁵	131,550	N/A1	152,528	N/A1
	Special Education - State-Operated Programs ⁶	1,280,462	N/A1	1,241,146	N/A1
	Special Education - Jails ⁵	13,454	N/A1	14,422	N/A1
Subtotal - Categorical Accounts ³		1,642,888	0	1,605,071	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	158,071	N/A1	99,112	N/A1
	At-Risk	3,615,827	1,501,392	3,639,278	1,511,130
	<u>Virginia Preschool Initiative</u> ¹¹	4,905,217	2,036,783	4,905,217	2,036,783
⇒	Early Reading Intervention ¹⁷	458,864	190,533	575,786	239,082
	Mentor Teacher Program	24,283	N/A1	24,283	N/A1
	<u>K-3 Primary Class Size Reduction</u>	5,215,765	2,165,731	5,382,831	2,235,101
	School Breakfast ⁵	157,323	N/A1	179,914	N/A1
⇒	SOL Algebra Readiness ¹⁷	433,535	180,016	433,640	180,059
	<u>Alternative Education</u> ^{4,5}	969,987	N/A1	998,243	N/A1
	ISAEF	63,145	N/A1	47,152	N/A1
	Special Education-Regional Tuition ^{4,5}	3,624,774	N/A1	3,398,393	N/A1
	Career and Technical Education ^{4,5}	280,220	N/A1	280,220	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	657,665	273,081	725,496	301,246
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	214,363	N/A1	295,268	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	1,749,273	726,347	1,759,211	730,473
	Subtotal - Lottery-Funded Programs ³	22,528,311	7,073,883	22,744,044	7,233,874
Total State & Local Funds		\$165,638,694	\$53,087,679	\$168,551,719	\$54,266,843

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
118	NORFOLK CITY	30,259.82	30,259.82	29,907.10	29,907.10
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.3102		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	81,877,125	36,827,833	81,488,760	36,645,134
	Sales Tax ⁷	31,819,737	N/A1	30,803,464	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,398,506	628,902	1,382,204	621,571
⇒	Gifted Education	960,168	431,783	948,976	426,750
⇒	Special Education	10,687,091	4,805,937	10,686,297	4,805,580
⇒	Prevention, Intervention, & Remediation	4,967,827	2,234,010	4,909,920	2,207,969
⇒	VRS Retirement (Includes RHCC) ⁹	9,288,585	4,177,035	9,200,943	4,137,623
⇒	Social Security	5,573,151	2,506,221	5,508,188	2,477,008
⇒	Group Life	354,845	159,572	350,709	157,712
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	526,123	N/A1	331,430	N/A1
Subtotal - SOQ Accounts ³		147,453,158	51,771,293	145,610,891	51,479,347
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		2,046,608	502,924
	<u>Academic Year Governor's School</u> ⁴	991,070	N/A1	975,092	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	2,089,089	N/A1	2,051,361	N/A1
	EpiPen Grants ¹⁴	5,022	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		122,765	55,207
	<u>Technology - VPSA</u> ⁶	1,714,000	327,200	1,654,400	315,280
Subtotal - Incentive Accounts ³		4,799,180	327,200	6,850,226	873,411
Categorical Programs:					
	Adult Education ⁵	0	N/A1	49,557	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	188,285	N/A1	188,285	N/A1
	Special Education - Homebound ⁵	145,814	N/A1	95,908	N/A1
	Special Education - State-Operated Programs ⁶	3,151,025	N/A1	3,337,673	N/A1
	Special Education - Jails ⁵	198,011	N/A1	182,794	N/A1
Subtotal - Categorical Accounts ³		3,683,135	0	3,854,217	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	95,423	N/A1	211,030	N/A1	
At-Risk	5,592,100	2,514,743	5,532,367	2,487,881	
<u>Virginia Preschool Initiative</u> ¹¹	7,561,588	3,400,413	7,561,588	3,400,413	
⇒ Early Reading Intervention ¹⁷	637,473	286,669	678,392	305,070	
Mentor Teacher Program	26,245	N/A1	26,245	N/A1	
<u>K-3 Primary Class Size Reduction</u>	6,789,535	3,053,224	7,288,898	3,277,785	
School Breakfast ⁵	167,351	N/A1	181,203	N/A1	
⇒ SOL Algebra Readiness ¹⁷	548,648	246,725	542,187	243,819	
<u>Alternative Education</u> ^{4,5}	506,339	N/A1	521,187	N/A1	
ISAEF	62,869	N/A1	62,869	N/A1	
Special Education-Regional Tuition ^{4,5}	4,194,027	N/A1	4,163,121	N/A1	
Career and Technical Education ^{4,5}	238,012	N/A1	238,012	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	418,697	188,286	446,664	200,863	
Remedial Summer School ^{5,10}	214,848	N/A1	324,057	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	1,872,954	842,259	1,851,123	832,442	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	28,926,108	10,532,319	29,628,943	10,748,273	
Total State & Local Funds	\$184,861,582	\$62,630,812	\$185,944,278	\$63,101,031	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

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¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

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¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

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¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

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¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
119	NORTON CITY	868.22	868.22	820.25	820.25
2012-2014 Composite Index		FY 2013		FY 2014	
0.3274		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,499,109	1,216,486	2,334,053	1,136,142
	Sales Tax ⁷	582,963	N/A1	599,066	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	33,286	16,203	31,447	15,307
⇒	Gifted Education	26,862	13,076	25,378	12,353
⇒	Special Education	377,825	183,913	387,294	188,522
⇒	Prevention, Intervention, & Remediation	95,186	46,334	89,375	43,505
⇒	VRS Retirement (Includes RHCC) ⁹	268,624	130,757	257,644	125,413
⇒	Social Security	161,174	78,454	154,476	75,194
⇒	Group Life	9,927	4,832	9,931	4,834
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	7,681	N/A1	3,217	N/A1
Subtotal - SOQ Accounts ³		4,062,637	1,690,055	3,891,881	1,601,270
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		57,060	15,178
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	7,385	N/A1	6,928	N/A1
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	102,000	20,400
Subtotal - Incentive Accounts ³		109,582	20,400	165,988	35,578
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	4,955	N/A1	4,955	N/A1
	Special Education - Homebound ⁵	4,369	N/A1	7,540	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		9,324	0	12,495	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	2,671	N/A1	18,176	N/A1	
At-Risk	101,064	49,195	95,613	46,541	
<u>Virginia Preschool Initiative</u> ¹¹	56,498	27,501	60,534	29,466	
⇒ Early Reading Intervention ¹⁷	14,699	7,155	14,699	7,155	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	140,159	68,225	123,355	60,045	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	12,899	6,279	12,899	6,279	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	4,461	N/A1	4,461	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	4,010	1,952	3,609	1,757	
Remedial Summer School ^{5,10}	3,136	N/A1	3,146	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	52,399	25,506	49,504	24,097	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	400,836	185,813	394,836	175,340	
Total State & Local Funds	\$4,582,378	\$1,896,268	\$4,465,200	\$1,812,188	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
120	PETERSBURG CITY	4,029.69	4,029.69	4,073.50	4,073.50
2012-2014 Composite Index		FY 2013		FY 2014	
0.2516		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	Basic Aid (Net of all Adjustments) ¹⁶	12,069,016	4,057,463	12,263,561	4,122,811
	Sales Tax ⁷	4,303,888	N/A1	4,298,861	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	422,215	141,942	426,805	143,485
⇒	Gifted Education	138,728	46,638	140,236	47,145
⇒	Special Education	1,839,650	618,461	1,862,699	626,209
⇒	Prevention, Intervention, & Remediation	1,206,328	405,548	1,219,443	409,957
⇒	VRS Retirement (Includes RHCC) ⁹	1,477,752	496,796	1,493,818	502,197
⇒	Social Security	883,635	297,064	893,242	300,294
⇒	Group Life	54,285	18,250	54,875	18,448
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	154,581	N/A1	125,649	N/A1
Subtotal - SOQ Accounts ³		22,550,078	6,082,162	22,779,189	6,170,546
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		338,463	62,179
	Academic Year Governor's School ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	324,722	N/A1	307,474	N/A1
	EpiPen Grants ¹⁴	886	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		44,398	14,926
	Technology - VPSA ⁶	414,000	77,600	386,800	72,160
Subtotal - Incentive Accounts ³		739,608	77,600	1,077,135	149,265
Categorical Programs:					
	Adult Education ⁵	0	N/A1	8,748	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	23,069	N/A1	23,069	N/A1
	Special Education - Homebound ⁵	31,977	N/A1	36,316	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	83,327	N/A1	84,690	N/A1
Subtotal - Categorical Accounts ³		138,373	0	152,823	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	15,695	N/A1	7,191	N/A1	
At-Risk	1,286,700	432,568	1,302,812	437,984	
<u>Virginia Preschool Initiative</u> ¹¹	880,118	295,881	880,118	295,881	
⇒ Early Reading Intervention ¹⁷	100,473	33,777	142,531	47,917	
Mentor Teacher Program	3,679	N/A1	3,679	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,526,074	513,041	1,631,223	548,391	
School Breakfast ⁵	9,236	N/A1	9,807	N/A1	
⇒ SOL Algebra Readiness ¹⁷	103,029	34,637	93,349	31,382	
<u>Alternative Education</u> ^{4, 5}	138,677	N/A1	142,077	N/A1	
ISAEF	28,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4, 5}	29,807	N/A1	0	N/A1	
Career and Technical Education ^{4, 5}	86,939	N/A1	86,939	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	102,634	34,504	94,155	31,653	
Remedial Summer School ^{5, 10} (Split funded - See SOQ Programs above)	63,125	N/A1	122,854	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	270,610	90,975	273,552	91,964	
Subtotal - Lottery-Funded Programs ³	4,645,372	1,435,383	4,813,863	1,485,172	
Total State & Local Funds	\$28,073,430	\$7,595,145	\$28,823,010	\$7,804,983	

- ¹ "N/A" = no local match required for this program.
- ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
- ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
- ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
- ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
- ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
- ⁷ 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.
- ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
- ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
- ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.
- ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
- ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
- ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
- ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
- ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
121	PORTSMOUTH CITY	14,214.78	14,214.78	14,047.75	14,047.75
2012-2014 Composite Index		FY 2013		FY 2014	
0.2755		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	41,221,187	15,684,510	40,625,201	15,448,230
	Sales Tax ⁷	14,299,192	N/A1	14,376,035	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	875,382	332,875	865,096	328,963
⇒	Gifted Education	473,736	180,144	468,169	178,027
⇒	Special Education	6,199,762	2,357,535	6,137,090	2,333,704
⇒	Prevention, Intervention, & Remediation	2,275,992	865,474	2,249,248	855,304
⇒	VRS Retirement (Includes RHCC) ⁹	4,675,568	1,777,942	4,620,628	1,757,050
⇒	Social Security	2,801,221	1,065,199	2,768,306	1,052,682
⇒	Group Life	175,076	66,575	173,019	65,793
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	127,745	N/A1	103,097	N/A1
Subtotal - SOQ Accounts ³		73,124,861	22,330,254	72,385,889	22,019,753
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		1,057,571	219,756
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	812,752	N/A1	793,661	N/A1
	EpiPen Grants ¹⁴	2,265	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	674,000	134,800	840,800	168,160
Subtotal - Incentive Accounts ³		1,489,017	134,800	2,692,032	387,916
Categorical Programs:					
	Adult Education ⁵	134,399	N/A1	46,635	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	75,774	N/A1	75,774	N/A1
	Special Education - Homebound ⁵	113,029	N/A1	119,975	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	78,492	N/A1	80,996	N/A1
Subtotal - Categorical Accounts ³		401,694	0	323,381	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	115,259	N/A1	148,940	N/A1	
At-Risk	2,553,902	971,153	2,525,973	960,532	
<u>Virginia Preschool Initiative</u> ¹¹	2,690,793	1,023,207	2,690,793	1,023,207	
⇒ Early Reading Intervention ¹⁷	334,770	127,300	436,559	166,007	
Mentor Teacher Program	9,811	N/A1	9,811	N/A1	
<u>K-3 Primary Class Size Reduction</u>	3,222,337	1,225,333	3,241,739	1,232,711	
School Breakfast ⁵	43,769	N/A1	27,391	N/A1	
⇒ SOL Algebra Readiness ¹⁷	263,996	100,388	259,257	98,586	
<u>Alternative Education</u> ^{4, 5}	0	N/A1	0	N/A1	
ISAEF	39,293	N/A1	39,293	N/A1	
Special Education-Regional Tuition ^{4, 5}	2,766,779	N/A1	2,682,203	N/A1	
Career and Technical Education ^{4, 5}	16,754	N/A1	16,754	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	57,454	21,848	41,038	15,605	
Remedial Summer School ^{5, 10} (Split funded - See SOQ Programs above)	52,166	N/A1	100,803	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	924,094	351,398	913,236	347,269	
Subtotal - Lottery-Funded Programs ³	13,091,178	3,820,627	13,133,791	3,843,917	
Total State & Local Funds	\$88,106,749	\$26,285,681	\$88,535,092	\$26,251,586	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
122	RADFORD CITY	1,534.61	1,534.61	1,573.50	1,573.50
2012-2014 Composite Index		FY 2013		FY 2014	
0.2630		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,619,147	1,649,376	4,649,763	1,659,278
	Sales Tax ⁷	1,192,951	N/A1	1,353,905	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	96,136	34,306	98,572	35,176
⇒	Gifted Education	52,026	18,566	53,345	19,036
⇒	Special Education	730,631	260,727	749,146	267,335
⇒	Prevention, Intervention, & Remediation	145,900	52,065	148,438	52,970
⇒	VRS Retirement (Includes RHCC) ⁹	518,001	184,850	531,129	189,534
⇒	Social Security	309,896	110,587	318,909	113,803
⇒	Group Life	19,227	6,861	19,714	7,035
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	12,376	N/A1	10,752	N/A1
Subtotal - SOQ Accounts ³		7,696,291	2,317,338	7,933,673	2,344,167
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		116,365	22,692
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	87,618	N/A1	86,400	N/A1
	EpiPen Grants ¹⁴	394	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		242,011	30,800	356,765	53,492
Categorical Programs:					
	Adult Education ⁵	0	N/A1	1,517	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	7,869	N/A1	7,869	N/A1
	Special Education - Homebound ⁵	7,376	N/A1	19,579	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		15,244	0	28,965	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	39,959	N/A1	4,064	N/A1
	At-Risk	131,343	46,870	134,701	48,068
	<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0
⇒	Early Reading Intervention ¹⁷	20,709	7,390	23,010	8,211
	Mentor Teacher Program	491	N/A1	491	N/A1
	<u>K-3 Primary Class Size Reduction</u>	202,233	72,167	205,534	73,345
	School Breakfast ⁵	6,480	N/A1	6,089	N/A1
⇒	SOL Algebra Readiness ¹⁷	21,147	7,546	23,557	8,406
	<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
	ISAEF	8,859	N/A1	7,859	N/A1
	Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
	Career and Technical Education ^{4,5}	21,176	N/A1	21,176	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	11,865	4,234	18,017	6,429
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	5,054	N/A1	10,513	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	101,485	36,215	104,057	37,133
	Subtotal - Lottery-Funded Programs ³	570,801	174,422	559,067	181,592
Total State & Local Funds		\$8,524,347	\$2,522,560	\$8,878,470	\$2,579,251

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
123	RICHMOND CITY	21,625.90	21,625.90	21,781.65	21,781.65
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.4779		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	45,506,125	41,680,285	46,195,270	42,284,465
	Sales Tax ⁷	23,941,630	N/A1	23,565,072	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery section below)				
⇒	Vocational Education	688,744	630,436	693,704	634,976
⇒	Gifted Education	519,381	475,411	523,121	478,835
⇒	Special Education	10,342,448	9,466,876	10,439,679	9,555,876
⇒	Prevention, Intervention, & Remediation	3,748,573	3,431,226	3,775,570	3,455,938
⇒	VRS Retirement (Includes RHCC) ⁹	5,803,514	5,312,199	5,845,311	5,350,458
⇒	Social Security	3,477,592	3,183,185	3,502,637	3,206,111
⇒	Group Life	214,527	196,365	216,072	197,780
	Remedial Summer School ^{5, 10}	612,316	N/A1	483,479	N/A1
	(Split funded - See Lottery section below)				
Subtotal - SOQ Accounts ³		94,854,850	64,375,983	95,239,915	65,164,439
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		1,312,092	656,291
	<u>Academic Year Governor's School</u> ⁴	1,808,574	N/A1	1,826,822	N/A1
	Additional Assistance with Retirement,	1,651,427	N/A1	1,598,967	N/A1
	Inflation & Preschool Costs ¹³				
	EpiPen Grants ¹⁴	5,416	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		30,973	28,351
	<u>Technology - VPSA</u> ⁶	1,662,000	322,000	1,913,600	372,320
Subtotal - Incentive Accounts ³		5,127,416	322,000	6,682,454	1,056,962
Categorical Programs:					
	Adult Education ⁵	123,265	N/A1	48,870	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	123,101	N/A1	123,101	N/A1
	Special Education - Homebound ⁵	93,873	N/A1	71,109	N/A1
	Special Education - State-Operated Programs ⁶	3,992,721	N/A1	4,532,622	N/A1
	Special Education - Jails ⁵	182,753	N/A1	194,439	N/A1
Subtotal - Categorical Accounts ³		4,515,712	0	4,970,141	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	184,682	N/A1	124,865	N/A1
	At-Risk	4,550,838	4,165,573	4,587,225	4,198,879
	<u>Virginia Preschool Initiative</u> ¹¹	2,762,953	2,529,047	2,819,340	2,580,660
⇒	Early Reading Intervention ¹⁷	363,501	332,728	474,344	434,187
	Mentor Teacher Program	20,358	N/A1	20,358	N/A1
	<u>K-3 Primary Class Size Reduction</u>	4,382,904	4,011,856	3,913,869	3,582,528
	School Breakfast ⁵	146,944	N/A1	131,494	N/A1
⇒	SOL Algebra Readiness ¹⁷	338,575	309,912	340,206	311,405
	<u>Alternative Education</u> ^{4,5}	152,196	N/A1	156,743	N/A1
	ISAEF	47,152	N/A1	47,152	N/A1
	Special Education-Regional Tuition ^{4,5}	9,077	N/A1	9,514	N/A1
	Career and Technical Education ^{4,5}	739,058	N/A1	739,058	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	662,451	606,369	620,736	568,186
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	250,045	N/A1	472,724	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	1,013,131	927,361	1,020,427	934,040
	Subtotal - Lottery-Funded Programs ³	15,623,865	12,882,846	15,478,055	12,609,885
	Total State & Local Funds	\$120,121,844	\$77,580,829	\$122,370,564	\$78,831,286

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
124	ROANOKE CITY	12,451.46	12,451.46	12,656.60	12,656.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.3728		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	30,635,581	18,210,486	31,479,903	18,711,269
	Sales Tax ⁷	12,948,726	N/A1	12,674,160	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	382,668	227,453	388,973	231,201
⇒	Gifted Education	359,240	213,528	365,158	217,046
⇒	Special Education	3,990,683	2,372,013	4,080,245	2,425,248
⇒	Prevention, Intervention, & Remediation	2,249,152	1,336,868	2,286,207	1,358,894
⇒	VRS Retirement (Includes RHCC) ⁹	3,514,300	2,088,857	3,580,137	2,127,990
⇒	Social Security	2,108,580	1,253,314	2,143,319	1,273,963
⇒	Group Life	132,762	78,912	134,950	80,212
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	224,549	N/A1	318,003	N/A1
Subtotal - SOQ Accounts ³		56,546,241	25,781,431	57,451,055	26,425,823
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		804,028	261,150
	<u>Academic Year Governor's School</u> ⁴	371,449	N/A1	374,143	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	563,065	N/A1	560,008	N/A1
	EpiPen Grants ¹⁴	2,757	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	804,000	150,400	907,600	171,120
Subtotal - Incentive Accounts ³		1,741,271	150,400	2,645,779	432,270
Categorical Programs:					
	Adult Education ⁵	0	N/A1	23,039	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	75,235	N/A1	75,235	N/A1
	Special Education - Homebound ⁵	48,363	N/A1	50,781	N/A1
	Special Education - State-Operated Programs ⁶	928,182	N/A1	1,032,975	N/A1
	Special Education - Jails ⁵	96,764	N/A1	107,594	N/A1
Subtotal - Categorical Accounts ³		1,148,544	0	1,289,624	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	45,381	N/A1	109,432	N/A1	
At-Risk	2,454,168	1,458,727	2,496,517	1,483,899	
<u>Virginia Preschool Initiative</u> ¹¹	1,761,178	1,046,823	1,761,178	1,046,823	
⇒ Early Reading Intervention ¹⁷	238,898	141,998	289,811	172,260	
Mentor Teacher Program	12,264	N/A1	12,264	N/A1	
<u>K-3 Primary Class Size Reduction</u>	3,159,981	1,878,254	3,299,691	1,961,296	
School Breakfast ⁵	54,072	N/A1	52,757	N/A1	
⇒ SOL Algebra Readiness ¹⁷	228,355	135,731	236,654	140,664	
<u>Alternative Education</u> ^{4, 5}	279,249	N/A1	287,246	N/A1	
ISAEF	0	N/A1	39,293	N/A1	
Special Education-Regional Tuition ^{4, 5}	1,824,274	N/A1	2,694,404	N/A1	
Career and Technical Education ^{4, 5}	42,439	N/A1	42,439	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	632,006	375,657	628,266	373,434	
Remedial Summer School ^{5, 10}	91,697	N/A1	310,928	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	700,751	416,518	712,296	423,380	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	11,524,714	5,453,708	12,973,176	5,601,756	
Total State & Local Funds	\$70,960,770	\$31,385,539	\$74,359,635	\$32,459,849	

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

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¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

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¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
126	STAUNTON CITY	2,516.48	2,516.48	2,525.90	2,525.90
2012-2014 Composite Index		FY 2013		FY 2014	
0.3987		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	Basic Aid (Net of all Adjustments) ¹⁶	5,742,275	3,835,994	5,797,359	3,844,016
	Sales Tax ⁷	3,029,091	N/A1	3,068,954	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery section below)				
⇒	Vocational Education	160,395	106,352	160,995	106,750
⇒	Gifted Education	69,605	46,153	69,866	46,326
⇒	Special Education	581,053	385,275	610,567	404,845
⇒	Prevention, Intervention, & Remediation	251,184	166,551	252,125	167,175
⇒	VRS Retirement (Includes RHCC) ⁹	650,659	431,428	656,132	435,057
⇒	Social Security	390,395	258,857	393,375	260,833
⇒	Group Life	24,211	16,053	24,301	16,113
	Remedial Summer School ^{5, 10}	35,341	N/A1	42,998	N/A1
	(Split funded - See Lottery section below)				
Subtotal - SOQ Accounts ³		10,934,209	5,246,663	11,076,672	5,281,115
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		149,238	54,074
	Academic Year Governor's School ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement,	103,500	N/A1	103,453	N/A1
	Inflation & Preschool Costs ¹³				
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	Technology - VPSA ⁶	232,000	41,200	206,000	36,000
Subtotal - Incentive Accounts ³		336,091	41,200	458,691	90,074
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	14,725	N/A1	14,725	N/A1
	Special Education - Homebound ⁵	3,485	N/A1	5,081	N/A1
	Special Education - State-Operated Programs ⁶	2,270,177	N/A1	2,505,408	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		2,288,386	0	2,525,214	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	93,639	N/A1	65,116	N/A1
	At-Risk	272,416	180,629	273,867	181,591
	<u>Virginia Preschool Initiative</u> ¹¹	158,743	105,257	223,684	148,317
⇒	Early Reading Intervention ¹⁷	35,669	23,651	35,669	23,651
	Mentor Teacher Program	1,717	N/A1	1,717	N/A1
	<u>K-3 Primary Class Size Reduction</u>	404,473	268,191	402,098	266,616
	School Breakfast ⁵	9,120	N/A1	9,397	N/A1
⇒	SOL Algebra Readiness ¹⁷	34,506	22,880	32,718	21,694
	<u>Alternative Education</u> ^{4,5}	382,150	N/A1	393,278	N/A1
	ISAEF	15,717	N/A1	15,717	N/A1
	Special Education-Regional Tuition ^{4,5}	582,192	N/A1	636,939	N/A1
	Career and Technical Education ^{4,5}	5,142	N/A1	5,142	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	21,870	14,501	26,172	17,354
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	14,432	N/A1	42,042	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	135,776	90,028	136,284	90,365
	Subtotal - Lottery-Funded Programs ³	2,167,562	705,137	2,299,840	749,588
Total State & Local Funds		\$15,726,248	\$5,993,000	\$16,360,417	\$6,120,777

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
127	SUFFOLK CITY	13,857.95	13,857.95	13,903.80	13,903.80
2012-2014 Composite Index		FY 2013		FY 2014	
0.3530		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	36,404,446	19,877,484	36,582,054	19,958,988
	Sales Tax ⁷	14,559,402	N/A1	14,618,606	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	717,287	391,349	719,661	392,643
⇒	Gifted Education	412,440	225,025	413,805	225,770
⇒	Special Education	5,003,080	2,729,656	5,055,616	2,758,319
⇒	Prevention, Intervention, & Remediation	1,228,355	670,184	1,232,419	672,402
⇒	VRS Retirement (Includes RHCC) ⁹	3,936,115	2,147,525	3,958,134	2,159,538
⇒	Social Security	2,358,083	1,286,558	2,374,880	1,295,723
⇒	Group Life	152,424	83,162	152,928	83,437
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	215,775	N/A1	210,442	N/A1
Subtotal - SOQ Accounts ³		64,987,407	27,410,943	65,318,545	27,546,820
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	731,077	N/A1	762,901	N/A1
	EpiPen Grants ¹⁴	2,068	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	622,000	119,200	898,400	174,480
Subtotal - Incentive Accounts ³		1,355,144	119,200	1,661,301	174,480
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	80,197	N/A1	80,197	N/A1
	Special Education - Homebound ⁵	44,393	N/A1	34,226	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	66,466	N/A1	74,250	N/A1
Subtotal - Categorical Accounts ³		191,056	0	188,673	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	192,223	N/A1	196,658	N/A1
	At-Risk	993,243	541,908	997,231	544,084
	<u>Virginia Preschool Initiative</u> ¹¹	1,560,564	851,436	1,560,564	851,436
⇒	Early Reading Intervention ¹⁷	165,640	90,372	193,920	105,802
	Mentor Teacher Program	6,132	N/A1	6,132	N/A1
	<u>K-3 Primary Class Size Reduction</u>	1,574,661	859,127	1,570,221	856,705
	School Breakfast ⁵	74,229	N/A1	81,730	N/A1
⇒	SOL Algebra Readiness ¹⁷	0	0	155,151	84,650
	<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
	ISAEF	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition ^{4,5}	1,729,516	N/A1	1,885,581	N/A1
	Career and Technical Education ^{4,5}	151,929	N/A1	151,929	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	40,506	22,100	16,974	9,261
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	88,114	N/A1	205,760	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	804,528	438,946	807,189	440,399
	Subtotal - Lottery-Funded Programs ³	7,404,861	2,803,889	7,852,616	2,892,337
Total State & Local Funds		\$73,938,468	\$30,334,032	\$75,021,134	\$30,613,637

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
128	VIRGINIA BEACH CITY	68,614.14	68,614.14	68,853.20	68,853.20
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.4110		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	166,717,721	116,349,760	168,282,722	117,426,484
	Sales Tax ⁷	69,587,240	N/A1	68,402,802	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	2,505,651	1,748,426	2,514,381	1,754,517
⇒	Gifted Education	1,859,032	1,297,219	1,865,509	1,301,739
⇒	Special Education	18,388,246	12,831,187	18,573,977	12,960,789
⇒	Prevention, Intervention, & Remediation	3,313,926	2,312,434	3,325,472	2,320,491
⇒	VRS Retirement (Includes RHCC) ⁹	16,731,284	11,674,970	16,789,577	11,715,647
⇒	Social Security	10,022,605	6,993,702	10,057,525	7,018,069
⇒	Group Life	646,620	451,207	648,873	452,779
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	212,850	N/A1	164,812	N/A1
Subtotal - SOQ Accounts ³		289,985,175	153,658,905	290,625,650	154,950,515
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		3,877,549	1,478,539
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	3,479,228	N/A1	3,442,748	N/A1
	EpiPen Grants ¹⁴	8,370	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	2,208,000	441,600	2,745,600	549,120
Subtotal - Incentive Accounts ³		5,695,598	441,600	10,065,897	2,027,659
Categorical Programs:					
	Adult Education ⁵	0	N/A1	59,977	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	291,425	N/A1	291,425	N/A1
	Special Education - Homebound ⁵	92,709	N/A1	82,129	N/A1
	Special Education - State-Operated Programs ⁶	897,870	N/A1	954,359	N/A1
	Special Education - Jails ⁵	200,866	N/A1	221,297	N/A1
Subtotal - Categorical Accounts ³		1,482,870	0	1,609,188	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	244,380	N/A1	218,512	N/A1	
At-Risk	1,945,431	1,357,508	1,953,323	1,363,015	
<u>Virginia Preschool Initiative</u> ¹¹	2,487,936	1,736,064	2,487,936	1,736,064	
⇒ Early Reading Intervention ¹⁷	709,822	495,309	833,029	581,282	
Mentor Teacher Program	46,358	N/A1	46,358	N/A1	
<u>K-3 Primary Class Size Reduction</u>	3,010,285	2,100,555	3,092,809	2,158,140	
School Breakfast ⁵	216,437	N/A1	192,679	N/A1	
⇒ SOL Algebra Readiness ¹⁷	472,327	329,586	478,281	333,741	
<u>Alternative Education</u> ^{4, 5}	0	N/A1	0	N/A1	
ISAEF	66,869	N/A1	62,869	N/A1	
Special Education-Regional Tuition ^{4, 5}	8,200,951	N/A1	8,295,794	N/A1	
Career and Technical Education ^{4, 5}	287,278	N/A1	287,278	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	556,287	388,173	520,114	362,932	
Remedial Summer School ^{5, 10} (Split funded - See SOQ Programs above)	86,920	N/A1	161,146	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	3,626,324	2,530,423	3,638,958	2,539,239	
Subtotal - Lottery-Funded Programs ³	21,957,604	8,937,618	22,269,086	9,074,413	
Total State & Local Funds	\$319,121,247	\$163,038,123	\$324,569,820	\$166,052,587	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
130	WAYNESBORO CITY	3,051.02	3,051.02	2,988.50	2,988.50
2012-2014 Composite Index		FY 2013		FY 2014	
0.3690		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	Basic Aid (Net of all Adjustments) ¹⁶	7,498,686	4,389,968	7,317,463	4,279,150
	Sales Tax ⁷	3,056,116	N/A1	3,061,979	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	163,641	95,695	160,288	93,734
⇒	Gifted Education	88,559	51,788	86,744	50,727
⇒	Special Education	639,164	373,774	633,610	370,526
⇒	Prevention, Intervention, & Remediation	375,413	219,536	367,720	215,038
⇒	VRS Retirement (Includes RHCC) ⁹	804,731	470,595	790,127	462,055
⇒	Social Security	483,224	282,582	473,322	276,792
⇒	Group Life	30,803	18,013	30,172	17,644
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	53,829	N/A1	28,673	N/A1
Subtotal - SOQ Accounts ³		13,194,166	5,901,951	12,950,098	5,765,666
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		179,936	57,500
	Academic Year Governor's School ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	150,816	N/A1	150,040	N/A1
	EpiPen Grants ¹⁴	591	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	Technology - VPSA ⁶	206,000	41,200	206,000	41,200
Subtotal - Incentive Accounts ³		357,407	41,200	535,976	98,700
Categorical Programs:					
	Adult Education ⁵	50,520	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	15,718	N/A1	15,718	N/A1
	Special Education - Homebound ⁵	3,698	N/A1	4,408	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		69,936	0	20,126	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	21,161	N/A1	36,866	N/A1	
At-Risk	399,502	233,623	391,695	229,058	
<u>Virginia Preschool Initiative</u> ¹¹	408,888	239,112	412,674	241,326	
⇒ Early Reading Intervention ¹⁷	51,221	29,953	45,311	26,497	
Mentor Teacher Program	3,679	N/A1	3,679	N/A1	
<u>K-3 Primary Class Size Reduction</u>	640,228	374,396	626,526	366,384	
School Breakfast ⁵	11,330	N/A1	9,923	N/A1	
⇒ SOL Algebra Readiness ¹⁷	44,372	25,948	44,372	25,948	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	7,444	N/A1	7,444	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	81,266	47,523	80,514	47,083	
Remedial Summer School ^{5,10}	21,981	N/A1	28,035	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	172,748	101,020	169,208	98,950	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	1,879,538	1,051,575	1,871,964	1,035,246	
Total State & Local Funds	\$15,501,046	\$6,994,726	\$15,378,164	\$6,899,612	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

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Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
131	WILLIAMSBURG	1,006.23	1,006.23	1,005.40	1,005.40
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	923,336	3,725,068	898,989	3,595,954
	Sales Tax ⁷	778,313	N/A1	956,336	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	5,434	21,735	5,630	22,521
⇒	Gifted Education	9,660	38,639	9,853	39,412
⇒	Special Education	114,911	459,646	116,023	464,093
⇒	Prevention, Intervention, & Remediation	15,496	61,984	15,684	62,737
⇒	VRS Retirement (Includes RHCC) ⁹	88,548	354,193	89,280	357,118
⇒	Social Security	53,129	212,516	53,487	213,949
⇒	Group Life	3,421	13,685	3,418	13,673
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	5,105	N/A1	7,462	N/A1
Subtotal - SOQ Accounts ³		1,997,353	4,887,466	2,156,162	4,769,457
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		20,767	45,392
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	12,926	N/A1	13,233	N/A1
	EpiPen Grants ¹⁴	1,477	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	440,000	88,000	440,000	88,000
Subtotal - Incentive Accounts ³		454,403	88,000	474,000	133,392
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	40,330	N/A1	40,330	N/A1
	Special Education - Homebound ⁵	9,075	N/A1	7,580	N/A1
	Special Education - State-Operated Programs ⁶	1,028,508	N/A1	1,115,531	N/A1
	Special Education - Jails ⁵	97,903	N/A1	108,925	N/A1
Subtotal - Categorical Accounts ³		1,175,817	0	1,272,365	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	71,866	N/A1	80,144	N/A1	
At-Risk	9,940	39,760	9,936	39,744	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	3,000	3,000	
⇒ Early Reading Intervention ¹⁷	4,371	17,484	5,620	22,480	
Mentor Teacher Program	5,887	N/A1	5,887	N/A1	
<u>K-3 Primary Class Size Reduction</u>	22,588	90,352	31,538	126,152	
School Breakfast ⁵	23,420	N/A1	20,449	N/A1	
⇒ SOL Algebra Readiness ¹⁷	2,557	10,228	2,557	10,228	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	61,861	N/A1	107,360	N/A1	
Career and Technical Education ^{4,5}	72,371	N/A1	72,371	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	13,833	55,332	21,465	85,860	
Remedial Summer School ^{5,10}	2,085	N/A1	7,296	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	18,058	72,231	18,043	72,172	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	324,553	285,387	401,383	359,636	
Total State & Local Funds	\$3,952,126	\$5,260,853	\$4,303,910	\$5,262,485	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
132	WINCHESTER CITY	4,099.91	4,099.91	4,105.90	4,105.90
2012-2014 Composite Index		FY 2013		FY 2014	
0.4645		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	9,046,532	7,858,922	8,933,560	7,749,092
	Sales Tax ⁷	3,592,750	N/A1	3,740,094	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	180,031	156,161	180,294	156,390
⇒	Gifted Education	103,189	89,507	103,339	89,638
⇒	Special Education	1,062,623	921,734	1,068,573	926,895
⇒	Prevention, Intervention, & Remediation	410,559	356,124	408,960	354,737
⇒	VRS Retirement (Includes RHCC) ⁹	985,780	855,079	987,221	856,329
⇒	Social Security	590,590	512,286	591,453	513,034
⇒	Group Life	37,324	32,375	37,378	32,422
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	155,569	N/A1	113,214	N/A1
Subtotal - SOQ Accounts ³		16,164,947	10,782,188	16,164,086	10,678,537
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		226,794	107,499
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	150,492	N/A1	150,411	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	206,000	41,200	206,000	41,200
Subtotal - Incentive Accounts ³		357,083	41,200	583,205	148,699
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	21,367	N/A1	21,367	N/A1
	Special Education - Homebound ⁵	34,389	N/A1	17,205	N/A1
	Special Education - State-Operated Programs ⁶	88,743	N/A1	23,268	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		144,500	0	61,840	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	108,533	N/A1	78,401	N/A1	
At-Risk	396,818	344,205	395,144	342,753	
<u>Virginia Preschool Initiative</u> ¹¹	115,668	100,332	115,668	100,332	
⇒ Early Reading Intervention ¹⁷	114,793	99,573	113,080	98,087	
Mentor Teacher Program	3,924	N/A1	3,924	N/A1	
<u>K-3 Primary Class Size Reduction</u>	601,336	521,607	607,021	526,538	
School Breakfast ⁵	14,787	N/A1	15,673	N/A1	
⇒ SOL Algebra Readiness ¹⁷	45,606	39,559	49,033	42,532	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	556,726	N/A1	609,275	N/A1	
Career and Technical Education ^{4,5}	15,584	N/A1	15,584	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	480,502	416,794	449,143	389,593	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	63,528	N/A1	110,696	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	197,002	170,883	197,290	171,132	
Subtotal - Lottery-Funded Programs ³	2,730,524	1,692,953	2,775,649	1,670,967	
Total State & Local Funds	\$19,397,054	\$12,516,341	\$19,584,779	\$12,498,203	

- ¹ "N/A" = no local match required for this program.
 - ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
 - ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
 - ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
 - ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
 - ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
 - ⁷ 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.
 - ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
 - ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
 - ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.
 - ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
 - ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
 - ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
 - ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
 - ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
 - ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
 - ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
134	FAIRFAX CITY	3,038.92	3,038.92	3,067.75	3,067.75
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.8000		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,804,718	11,218,873	2,803,675	11,214,702
	Sales Tax ⁷	3,137,190	N/A1	2,924,806	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	15,802	63,210	15,952	63,809
⇒	Gifted Education	30,997	123,988	31,291	125,164
⇒	Special Education	415,724	1,662,897	422,122	1,688,490
⇒	Prevention, Intervention, & Remediation	43,153	172,611	43,562	174,248
⇒	VRS Retirement (Includes RHCC) ⁹	285,051	1,140,203	287,755	1,151,020
⇒	Social Security	170,787	683,149	172,408	689,630
⇒	Group Life	10,940	43,760	11,044	44,176
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	10,881	N/A1	10,140	N/A1
Subtotal - SOQ Accounts ³		6,925,243	15,108,691	6,722,755	15,151,239
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		68,042	148,726
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	63,875	N/A1	62,679	N/A1
	EpiPen Grants ¹⁴	0	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	0	0	0	0
Subtotal - Incentive Accounts ³		63,875	0	130,721	148,726
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	0	N/A1	0	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		0	0	0	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	24,025	96,100	23,726	94,904	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	13,030	52,120	12,344	49,376	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	917	3,668	481	1,924	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	7,022	28,088	7,022	28,088	
<u>Alternative Education</u> ^{4, 5}	0	N/A1	0	N/A1	
ISAEP	0	N/A1	0	N/A1	
Special Education-Regional Tuition ^{4, 5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4, 5}	0	N/A1	0	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	139,474	557,896	134,395	537,580	
Remedial Summer School ^{5, 10}	4,444	N/A1	9,915	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	54,536	218,146	55,054	220,215	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	243,448	956,018	242,937	932,087	
Total State & Local Funds	\$7,232,566	\$16,064,709	\$7,096,413	\$16,232,052	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
135	FRANKLIN CITY	1,162.65	1,162.65	1,166.45	1,166.45
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.3276		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,180,767	1,549,701	3,212,440	1,565,133
	Sales Tax ⁷	1,321,125	N/A1	1,306,630	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	168,861	82,271	169,413	82,540
⇒	Gifted Education	35,961	17,521	36,079	17,578
⇒	Special Education	583,197	284,140	619,614	301,882
⇒	Prevention, Intervention, & Remediation	263,455	128,358	264,316	128,777
⇒	VRS Retirement (Includes RHCC) ⁹	406,518	198,060	411,769	200,618
⇒	Social Security	243,129	118,455	246,277	119,989
⇒	Group Life	15,635	7,618	15,686	7,643
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	86,266	N/A1	54,997	N/A1
Subtotal - SOQ Accounts ³		6,304,914	2,386,124	6,337,221	2,424,160
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		90,443	24,079
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	98,665	N/A1	92,009	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		39,889	19,434
	<u>Technology - VPSA</u> ⁶	206,000	41,200	165,600	33,120
Subtotal - Incentive Accounts ³		304,960	41,200	387,941	76,633
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,044	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	7,366	N/A1	7,366	N/A1
	Special Education - Homebound ⁵	2,456	N/A1	4,271	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		9,822	0	13,682	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	34,785	N/A1	37,561	N/A1	
At-Risk	337,838	164,598	339,801	165,554	
<u>Virginia Preschool Initiative</u> ¹¹	242,064	117,936	238,030	115,971	
⇒ Early Reading Intervention ¹⁷	25,192	12,274	20,993	10,228	
Mentor Teacher Program	2,698	N/A1	2,698	N/A1	
<u>K-3 Primary Class Size Reduction</u>	469,302	228,649	462,645	225,405	
School Breakfast ⁵	5,328	N/A1	8,684	N/A1	
⇒ SOL Algebra Readiness ¹⁷	25,791	12,566	23,692	11,543	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	452,370	N/A1	490,079	N/A1	
Career and Technical Education ^{4,5}	27,419	N/A1	27,419	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	1,203	586	4,811	2,344	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	35,227	N/A1	53,774	N/A1	
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	70,148	34,177	70,377	34,288	
Subtotal - Lottery-Funded Programs ³	1,737,224	570,786	1,788,423	565,333	
Total State & Local Funds	\$8,356,921	\$2,998,110	\$8,527,268	\$3,066,126	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
136	CHESAPEAKE CITY	38,638.86	38,638.86	38,735.30	38,735.30
2012-2014 Composite Index		FY 2013		FY 2014	
0.3678		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	104,687,501	60,916,546	105,142,920	61,169,829
	Sales Tax ⁷	39,316,409	N/A1	39,255,488	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	2,735,879	1,591,674	2,742,707	1,595,646
⇒	Gifted Education	1,123,664	653,723	1,126,469	655,355
⇒	Special Education	14,949,622	8,697,360	15,084,889	8,776,055
⇒	Prevention, Intervention, & Remediation	2,003,054	1,165,333	2,008,053	1,168,241
⇒	VRS Retirement (Includes RHCC) ⁹	10,748,094	6,253,004	10,774,921	6,268,611
⇒	Social Security	6,424,429	3,737,591	6,464,953	3,761,167
⇒	Group Life	415,267	241,593	416,304	242,196
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	660,119	N/A1	396,590	N/A1
Subtotal - SOQ Accounts ³		183,064,038	83,256,824	183,413,294	83,637,100
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		2,482,563	789,235
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	2,233,936	N/A1	2,231,102	N/A1
	EpiPen Grants ¹⁴	4,628	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	1,220,000	244,000	1,220,000	244,000
Subtotal - Incentive Accounts ³		3,458,564	244,000	5,933,665	1,033,235
Categorical Programs:					
	Adult Education ⁵	0	N/A1	6,849	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	150,766	N/A1	150,766	N/A1
	Special Education - Homebound ⁵	284,673	N/A1	297,076	N/A1
	Special Education - State-Operated Programs ⁶	1,408,782	N/A1	1,313,022	N/A1
	Special Education - Jails ⁵	99,453	N/A1	105,197	N/A1
Subtotal - Categorical Accounts ³		1,943,674	0	1,872,911	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	735,349	N/A1	732,452	N/A1	
At-Risk	1,634,530	950,933	1,639,488	953,818	
Virginia Preschool Initiative ¹¹	1,153,133	670,867	1,153,133	670,867	
⇒ Early Reading Intervention ¹⁷	485,553	282,484	473,710	275,594	
Mentor Teacher Program	14,717	N/A1	14,717	N/A1	
K-3 Primary Class Size Reduction	3,258,469	1,895,705	3,316,811	1,929,647	
School Breakfast ⁵	101,144	N/A1	121,075	N/A1	
⇒ SOL Algebra Readiness ¹⁷	341,457	198,652	343,618	199,909	
Alternative Education ^{4,5}	0	N/A1	0	N/A1	
ISAEF	48,414	N/A1	47,152	N/A1	
Special Education-Regional Tuition ^{4,5}	5,122,747	N/A1	5,434,201	N/A1	
Career and Technical Education ^{4,5}	171,887	N/A1	171,887	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	430,099	250,222	451,208	262,503	
Remedial Summer School ^{5,10}	269,567	N/A1	387,767	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	2,191,878	1,275,186	2,197,349	1,278,369	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	15,958,943	5,524,049	16,484,568	5,570,707	
Total State & Local Funds	\$204,425,219	\$89,024,873	\$207,704,437	\$90,241,042	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
137	LEXINGTON CITY	688.85	688.85	668.85	668.85
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.5059		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,524,998	1,561,418	1,482,194	1,517,592
	Sales Tax ⁷	430,852	N/A1	420,044	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	29,611	30,319	28,752	29,438
⇒	Gifted Education	14,976	15,334	14,872	15,227
⇒	Special Education	160,991	164,835	156,647	160,388
⇒	Prevention, Intervention, & Remediation	22,123	22,652	21,481	21,994
⇒	VRS Retirement (Includes RHCC) ⁹	154,524	158,214	150,037	153,621
⇒	Social Security	92,578	94,789	89,890	92,037
⇒	Group Life	5,786	5,924	5,618	5,752
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	10,289	N/A1	7,681	N/A1
Subtotal - SOQ Accounts ³		2,446,728	2,053,485	2,377,216	1,996,049
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		33,600	18,800
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	17,287	N/A1	17,175	N/A1
	EpiPen Grants ¹⁴	197	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	102,000	20,400
Subtotal - Incentive Accounts ³		119,484	20,400	152,775	39,200
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	1,552	N/A1	1,552	N/A1
	Special Education - Homebound ⁵	0	N/A1	185	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		1,552	0	1,737	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	8,649	8,856	8,441	8,643	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	6,171	6,318	7,713	7,897	
Mentor Teacher Program	491	N/A1	491	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	0	N/A1	104	N/A1	
⇒ SOL Algebra Readiness ¹⁷	3,159	3,234	3,159	3,234	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEP	0	N/A1	0	N/A1	
Special Education-Regional Tuition ^{4,5}	6,477	N/A1	15,980	N/A1	
Career and Technical Education ^{4,5}	0	N/A1	0	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	9,133	9,351	7,954	8,144	
Remedial Summer School ^{5,10}	4,201	N/A1	7,510	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	30,541	31,270	29,654	30,362	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	68,822	59,029	81,005	58,280	
Total State & Local Funds	\$2,636,585	\$2,132,914	\$2,612,733	\$2,093,529	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
138	EMPORIA	1,013.86	1,013.86	1,038.75	1,038.75
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.2594		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,154,237	1,104,792	3,245,075	1,136,609
	Sales Tax ⁷	1,013,043	N/A1	983,460	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	80,343	28,140	82,315	28,831
⇒	Gifted Education	34,540	12,098	35,388	12,395
⇒	Special Education	437,003	153,063	447,732	156,821
⇒	Prevention, Intervention, & Remediation	187,716	65,749	192,325	67,363
⇒	VRS Retirement (Includes RHCC) ⁹	343,896	120,452	352,339	123,409
⇒	Social Security	206,488	72,324	210,788	73,830
⇒	Group Life	12,765	4,471	13,078	4,581
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	0	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		5,470,031	1,561,089	5,562,500	1,603,839
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		80,857	15,475
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	41,875	N/A1	36,966	N/A1
	EpiPen Grants ¹⁴	0	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	0	0	0	0
Subtotal - Incentive Accounts ³		41,875	0	117,823	15,475
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	0	N/A1	0	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		0	0	0	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	5,599	N/A1	0	N/A1	
At-Risk	247,740	86,773	252,026	88,274	
<u>Virginia Preschool Initiative</u> ¹¹	142,195	49,805	146,639	51,361	
⇒ Early Reading Intervention ¹⁷	16,186	5,669	11,561	4,049	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	272,935	95,597	277,574	97,222	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	23,562	8,253	23,673	8,292	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	0	N/A1	0	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	0	N/A1	0	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	18,105	6,341	36,651	12,837	
Remedial Summer School ^{5,10}	0	N/A1	0	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	67,375	23,599	69,029	24,178	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	793,697	276,037	817,153	286,213	
Total State & Local Funds	\$6,305,603	\$1,837,126	\$6,497,476	\$1,905,527	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
139	SALEM CITY	3,778.90	3,778.90	3,760.90	3,760.90
2012-2014 Composite Index		FY 2013		FY 2014	
0.3628		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	9,845,054	5,605,606	9,712,548	5,529,994
	Sales Tax ⁷	3,292,389	N/A1	3,437,849	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	192,633	109,679	191,716	109,156
⇒	Gifted Education	110,764	63,065	110,236	62,765
⇒	Special Education	1,196,734	681,380	1,200,619	683,592
⇒	Prevention, Intervention, & Remediation	158,922	90,485	158,165	90,054
⇒	VRS Retirement (Includes RHCC) ⁹	1,030,588	586,782	1,025,679	583,987
⇒	Social Security	616,426	350,972	615,886	350,665
⇒	Group Life	38,527	21,936	38,343	21,831
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	54,143	N/A1	52,271	N/A1
Subtotal - SOQ Accounts ³		16,536,180	7,509,905	16,543,312	7,432,044
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	134,631	N/A1	134,716	N/A1
	EpiPen Grants ¹⁴	788	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	<u>Technology - VPSA</u> ⁶	206,000	41,200	206,000	41,200
Subtotal - Incentive Accounts ³		341,419	41,200	340,716	41,200
Categorical Programs:					
	Adult Education ⁵	41,002	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	19,913	N/A1	19,913	N/A1
	Special Education - Homebound ⁵	13,642	N/A1	26,158	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	436	N/A1	2,568	N/A1
Subtotal - Categorical Accounts ³		74,993	0	48,639	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	138,840	N/A1	65,138	N/A1	
At-Risk	108,727	61,905	108,384	61,710	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	43,767	24,919	57,693	32,848	
Mentor Teacher Program	491	N/A1	491	N/A1	
<u>K-3 Primary Class Size Reduction</u>	195,526	111,326	198,658	113,109	
School Breakfast ⁵	8,163	N/A1	7,324	N/A1	
⇒ SOL Algebra Readiness ¹⁷	28,514	16,235	28,514	16,235	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	11,058	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	450,711	N/A1	535,692	N/A1	
Career and Technical Education ^{4,5}	11,914	N/A1	11,914	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	43,312	24,660	38,753	22,065	
Remedial Summer School ^{5,10}	22,110	N/A1	51,108	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	216,062	123,018	215,033	122,433	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	1,279,194	362,063	1,326,560	368,400	
Total State & Local Funds	\$18,231,786	\$7,913,168	\$18,259,227	\$7,841,644	

- ¹ "N/A" = no local match required for this program.
 - ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
 - ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
 - ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
 - ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
 - ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
 - ⁷ 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.
 - ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
 - ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
 - ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.
 - ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
 - ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
 - ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
 - ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
 - ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
 - ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
 - ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
140	BEDFORD CITY	809.51	809.51	N/A	N/A
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.3132		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,246,057	1,024,265	0	0
	Sales Tax ⁷	850,894	N/A1	0	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	37,250	16,987	0	0
⇒	Gifted Education	25,575	11,663	0	0
⇒	Special Education	234,064	106,740	0	0
⇒	Prevention, Intervention, & Remediation	59,489	27,129	0	0
⇒	VRS Retirement (Includes RHCC) ⁹	232,952	106,233	0	0
⇒	Social Security	139,549	63,638	0	0
⇒	Group Life	8,896	4,057	0	0
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	11,533	N/A1	0	N/A1
Subtotal - SOQ Accounts ³		3,846,259	1,360,712	0	0
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	45,664	N/A1	0	N/A1
	EpiPen Grants ¹⁴	0	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative <u>Technology - VPSA</u> ⁶	0	0	0	0
Subtotal - Incentive Accounts ³		45,664	0	0	0
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	0	N/A1	0	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		0	0	0	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	44,300	20,202	0	0
Virginia Preschool Initiative ¹¹	86,537	39,463	0	0
⇒ Early Reading Intervention ¹⁷	12,866	5,867	0	0
Mentor Teacher Program	0	N/A1	0	N/A1
K-3 Primary Class Size Reduction	149,735	68,283	0	0
School Breakfast ⁵	0	N/A1	0	N/A1
⇒ SOL Algebra Readiness ¹⁷	8,781	4,004	0	0
Alternative Education ^{4,5}	0	N/A1	0	N/A1
ISAEF	0	N/A1	0	N/A1
Special Education-Regional Tuition ^{4,5}	31,753	N/A1	0	N/A1
Career and Technical Education ^{4,5}	0	N/A1	0	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	3,686	1,681	0	0
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	4,710	N/A1	0	N/A1
⇒ Textbooks ⁸ (Split funded - See SOQ Programs above)	49,887	22,750	0	0
Subtotal - Lottery-Funded Programs ³	392,255	162,250	0	0
Total State & Local Funds	\$4,284,179	\$1,522,962	\$0	\$0

Note: For FY 2013, this calculation tool still shows estimated payments, required local effort, and required local match amounts separately.

Users must separately select Bedford County AND Bedford City and then add together the estimated payments, required local effort, and required local match to get the correct total for the combined Bedford County for FY 2013. See the Bedford County-City worksheet for more detail.

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

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

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Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
142	POQUOSON CITY	2,170.14	2,170.14	2,115.80	2,115.80
2012-2014 Composite Index		FY 2013		FY 2014	
0.3816		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,433,262	3,355,123	5,323,912	3,285,260
	Sales Tax ⁷	2,240,740	N/A1	2,156,018	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	92,599	57,141	90,280	55,710
⇒	Gifted Education	61,733	38,094	60,187	37,140
⇒	Special Education	684,427	422,344	672,523	414,998
⇒	Prevention, Intervention, & Remediation	37,576	23,188	36,636	22,607
⇒	VRS Retirement (Includes RHCC) ⁹	564,988	348,641	550,841	339,911
⇒	Social Security	338,188	208,688	329,720	203,462
⇒	Group Life	21,472	13,250	20,935	12,918
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	28,661	N/A1	19,375	N/A1
Subtotal - SOQ Accounts ³		9,503,646	4,466,469	9,260,427	4,372,006
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		124,644	42,031
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	75,891	N/A1	75,394	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		230,284	30,800	354,038	72,831
Categorical Programs:					
	Adult Education ⁵	0	N/A1	1,348	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	7,811	N/A1	7,811	N/A1
	Special Education - Homebound ⁵	19,424	N/A1	12,414	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		27,235	0	21,572	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	15,267	N/A1	11,871	N/A1	
At-Risk	11,415	7,044	11,160	6,887	
<u>Virginia Preschool Initiative</u> ¹¹	7,421	4,579	7,421	4,579	
⇒ Early Reading Intervention ¹⁷	7,723	4,766	15,446	9,531	
Mentor Teacher Program	491	N/A1	491	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	6,130	N/A1	4,682	N/A1	
⇒ SOL Algebra Readiness ¹⁷	7,906	4,879	7,906	4,879	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	139,782	N/A1	132,674	N/A1	
Career and Technical Education ^{4,5}	6,974	N/A1	6,974	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	7,006	4,323	7,006	4,323	
Remedial Summer School ^{5,10}	11,704	N/A1	18,943	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	120,419	74,308	117,404	72,447	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	350,097	99,899	349,836	102,646	
Total State & Local Funds	\$10,111,261	\$4,597,168	\$9,985,873	\$4,547,483	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
143	MANASSAS CITY	6,952.63	6,952.63	6,928.05	6,928.05
2012-2014 Composite Index		FY 2013		FY 2014	
0.3599		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	Basic Aid (Net of all Adjustments) ¹⁶	19,879,426	11,182,094	19,179,873	10,783,997
	Sales Tax ⁷	6,807,926	N/A1	6,983,421	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery section below)				
⇒	Vocational Education	218,069	122,610	217,298	122,177
⇒	Gifted Education	222,519	125,113	221,732	124,670
⇒	Special Education	2,122,831	1,193,574	2,124,195	1,194,341
⇒	Prevention, Intervention, & Remediation	867,824	487,939	864,756	486,214
⇒	VRS Retirement (Includes RHCC) ⁹	2,047,174	1,151,036	2,039,937	1,146,966
⇒	Social Security	1,223,854	688,119	1,223,962	688,180
⇒	Group Life	75,656	42,538	75,389	42,388
	Remedial Summer School ^{5, 10}	148,120	N/A1	100,884	N/A1
	(Split funded - See Lottery section below)				
Subtotal - SOQ Accounts ³		33,613,399	14,993,023	33,031,447	14,588,933
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		491,852	151,118
	<i>Academic Year Governor's School</i> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement,	344,899	N/A1	344,710	N/A1
	Inflation & Preschool Costs ¹³				
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		124,405	69,947
	<i>Technology - VPSA</i> ⁶	284,000	56,800	485,200	97,040
Subtotal - Incentive Accounts ³		629,785	56,800	1,446,167	318,105
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	36,766	N/A1	36,766	N/A1
	Special Education - Homebound ⁵	41,494	N/A1	46,056	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		78,259	0	82,822	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
	Foster Care ⁵	55,624	N/A1	63,400	N/A1
	At-Risk	710,066	399,239	692,672	389,459
	<u>Virginia Preschool Initiative</u> ¹¹	207,392	116,607	414,785	233,215
⇒	Early Reading Intervention ¹⁷	188,762	106,133	223,880	125,878
	Mentor Teacher Program	11,283	N/A1	11,283	N/A1
	<u>K-3 Primary Class Size Reduction</u>	1,107,428	622,658	1,148,096	645,524
	School Breakfast ⁵	48,622	N/A1	50,785	N/A1
⇒	SOL Algebra Readiness ¹⁷	92,088	51,777	92,088	51,777
	<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
	ISAEF	23,576	N/A1	23,576	N/A1
	Special Education-Regional Tuition ^{4,5}	2,350,672	N/A1	2,758,185	N/A1
	Career and Technical Education ^{4,5}	21,620	N/A1	21,620	N/A1
	Supplemental Basic Aid	0	N/A1	0	N/A1
⇒	English as a Second Language ¹²	1,621,748	911,837	1,663,011	935,038
	Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	60,487	N/A1	98,640	N/A1
⇒	Textbooks ⁸ (Split funded - See SOQ Programs above)	399,332	224,527	397,921	223,733
	Subtotal - Lottery-Funded Programs ³	6,898,700	2,432,778	7,659,942	2,604,624
Total State & Local Funds		\$41,220,143	\$17,482,601	\$42,220,377	\$17,511,662

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
144	MANASSAS PARK CITY	2,992.26	2,992.26	3,077.40	3,077.40
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.2600		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	10,356,791	3,640,806	10,364,825	3,641,695
	Sales Tax ⁷	2,469,292	N/A1	2,574,511	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	79,714	28,008	84,259	29,605
⇒	Gifted Education	112,928	39,677	113,864	40,006
⇒	Special Education	923,352	324,421	954,179	335,252
⇒	Prevention, Intervention, & Remediation	391,926	137,704	403,078	141,622
⇒	VRS Retirement (Includes RHCC) ⁹	1,003,065	352,428	1,033,883	363,256
⇒	Social Security	602,282	211,613	619,419	217,634
⇒	Group Life	37,643	13,226	38,714	13,602
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	95,436	N/A1	65,836	N/A1
Subtotal - SOQ Accounts ³		16,072,429	4,747,883	16,252,568	4,782,672
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		248,806	47,770
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	155,927	N/A1	155,981	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	250,800	50,160
Subtotal - Incentive Accounts ³		310,321	30,800	655,587	97,930
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	19,081	N/A1	19,081	N/A1
	Special Education - Homebound ⁵	6,643	N/A1	12,769	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		25,724	0	31,849	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	414,606	145,672	417,302	146,620
Virginia Preschool Initiative ¹¹	159,840	56,160	159,840	56,160
⇒ Early Reading Intervention ¹⁷	68,511	24,071	78,661	27,638
Mentor Teacher Program	0	N/A1	0	N/A1
K-3 Primary Class Size Reduction	541,029	190,091	537,125	188,720
School Breakfast ⁵	15,048	N/A1	13,521	N/A1
⇒ SOL Algebra Readiness ¹⁷	49,303	17,323	57,036	20,040
Alternative Education ^{4,5}	0	N/A1	0	N/A1
ISAE ^P	7,859	N/A1	7,859	N/A1
Special Education-Regional Tuition ^{4,5}	1,322,079	N/A1	1,537,506	N/A1
Career and Technical Education ^{4,5}	6,012	N/A1	6,012	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	727,584	255,638	772,395	271,382
Remedial Summer School ^{5,10}	38,972	N/A1	64,371	N/A1
(Split funded - See SOQ Programs above)				
⇒ Textbooks ⁸	198,687	69,809	204,340	71,795
(Split funded - See SOQ Programs above)				
Subtotal - Lottery-Funded Programs ³	3,549,530	758,764	3,855,968	782,355
Total State & Local Funds	\$19,958,004	\$5,537,447	\$20,795,973	\$5,662,957

- ¹ "N/A" = no local match required for this program.
- ² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.
- ³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
- ⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
- ⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
- ⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
- ⁷ 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.
- ⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.
Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.
- ⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
- ¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.
- ¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.
- ¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
- ¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
- ¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
- ¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.
- ¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
- ⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013	Final FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
202	COLONIAL BEACH	593.27	593.27	548.55	548.55
		FY 2013		FY 2014	
2012-2014 Composite Index		FY 2013 State Share		FY 2014 State Share	
0.3527		FY 2013 Local Share		FY 2014 Local Share	
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,882,810	1,025,903	1,696,794	924,547
	Sales Tax ⁷	440,890	N/A1	468,093	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	61,444	33,479	56,812	30,956
⇒	Gifted Education	17,665	9,625	15,978	8,706
⇒	Special Education	405,145	220,755	373,895	203,728
⇒	Prevention, Intervention, & Remediation	67,972	37,037	62,849	34,245
⇒	VRS Retirement (Includes RHCC) ⁹	213,901	116,550	197,422	107,571
⇒	Social Security	128,264	69,888	118,240	64,427
⇒	Group Life	8,064	4,394	7,457	4,063
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	21,739	N/A1	7,895	N/A1
Subtotal - SOQ Accounts ³		3,247,894	1,517,631	3,005,435	1,378,243
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		44,110	13,133
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	26,129	N/A1	28,169	N/A1
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	128,000	25,600
Subtotal - Incentive Accounts ³		128,326	20,400	200,279	38,733
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	2,601	N/A1	2,601	N/A1
	Special Education - Homebound ⁵	2,125	N/A1	2,007	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		4,726	0	4,607	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	98,410	53,622	90,811	49,481
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0
⇒ Early Reading Intervention ¹⁷	8,084	4,405	10,105	5,506
Mentor Teacher Program	2,453	N/A1	2,453	N/A1
<u>K-3 Primary Class Size Reduction</u>	67,904	36,999	60,710	33,080
School Breakfast ⁵	75	N/A1	266	N/A1
⇒ SOL Algebra Readiness ¹⁷	12,414	6,764	12,414	6,764
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	7,859	N/A1	7,859	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	2,647	N/A1	2,647	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	7,719	4,206	5,789	3,154
Remedial Summer School ^{5,10}	8,878	N/A1	7,720	N/A1
(Split funded - See SOQ Programs above)				
⇒ Textbooks ⁸	34,458	18,776	31,861	17,360
(Split funded - See SOQ Programs above)				
Subtotal - Lottery-Funded Programs ³	250,901	124,772	232,635	115,345
Total State & Local Funds	\$3,631,846	\$1,662,803	\$3,442,957	\$1,532,321

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

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⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality

programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Projected FY 2014 Unadjusted ADM ²	Projected FY 2014 Adjusted ADM ²
207	WEST POINT	759.11	759.11	787.25	787.25
2012-2014 Composite Index		FY 2013		FY 2014	
0.2838		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	Basic Aid (Net of all Adjustments) ¹⁶	2,487,503	985,693	2,586,692	1,024,997
	Sales Tax ⁷	569,064	N/A1	583,566	N/A1
⇒	Textbooks ⁸ (Split funded - See Lottery section below)	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	53,280	21,113	54,691	21,672
⇒	Gifted Education	25,553	10,125	25,936	10,277
⇒	Special Education	138,637	54,936	143,776	56,972
⇒	Prevention, Intervention, & Remediation	31,533	12,495	33,266	13,182
⇒	VRS Retirement (Includes RHCC) ⁹	229,974	91,129	238,499	94,507
⇒	Social Security	137,550	54,505	142,649	56,526
⇒	Group Life	8,699	3,447	9,021	3,575
	Remedial Summer School ^{5, 10} (Split funded - See Lottery section below)	23,573	N/A1	12,161	N/A1
Subtotal - SOQ Accounts ³		3,705,366	1,233,443	3,830,257	1,281,708
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		54,709	11,846
	Academic Year Governor's School ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	30,073	N/A1	31,240	N/A1
	EpiPen Grants ¹⁴	295	N/A1	Not Funded in FY 2014	
	Early Reading Specialists Initiative	Not Funded in FY 2013		0	0
	Technology - VPSA ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		158,368	25,600	213,949	37,446
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	2,919	N/A1	2,919	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		2,919	0	2,919	0

Actual FY 2013 and Projected FY 2014 Payments Based on the Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB 29/SB 29)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 16, 2013

Lottery-Funded Programs					
Foster Care ⁵	2,294	N/A1	0	N/A1	
At-Risk	20,380	8,076	21,053	8,342	
<u>Virginia Preschool Initiative</u> ¹¹	12,892	5,109	8,594	3,405	
⇒ Early Reading Intervention ¹⁷	2,236	886	4,472	1,772	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	3,287	N/A1	5,020	N/A1	
⇒ SOL Algebra Readiness ¹⁷	6,921	2,743	4,579	1,814	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	56,493	N/A1	42,385	N/A1	
Career and Technical Education ^{4,5}	3,066	N/A1	3,066	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	2,135	846	6,406	2,538	
Remedial Summer School ^{5,10}	9,626	N/A1	11,891	N/A1	
(Split funded - See SOQ Programs above)					
⇒ Textbooks ⁸	48,784	19,331	50,592	20,048	
(Split funded - See SOQ Programs above)					
Subtotal - Lottery-Funded Programs ³	175,973	36,991	165,916	37,919	
Total State & Local Funds	\$4,042,627	\$1,296,034	\$4,213,042	\$1,357,073	

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

² ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) for FY 2014.

³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.

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

⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.

⁷ 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.

⁸ Governor's Proposed Amendments to the FY 2014 Direct Aid Budget (HB/SB 29) assigns the funding for Textbooks to the Lottery Service Area.

Required Local Effort for Textbooks is based on the payments in the Lottery Service Areas.

⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY2014 Direct Aid Budget.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Governor's Proposed Amendments to the FY 2014 Direct Aid Budget.

¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.

¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.

¹⁵ HB/SB 29 calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional

and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014

(equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).

¹⁶ For further details on the full FY 2013 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2013 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality

programs, and are no longer included as optional Incentive and Lottery-funded programs.

⇒ = 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.