Actual FY 2013 and Projected FY 2014 Payments Based on Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	42,400	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**23,149,045**	**11,000,759**	**23,703,317**	**11,259,544**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		341,481	110,488
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	333,821	N/A1	308,953	N/A1
	EpiPen Grants [14]	1,280	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	362,000	72,400	336,000	67,200
	Subtotal - Incentive Accounts [3]	**697,101**	**72,400**	**986,434**	**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**

Actual FY 2013 and Projected FY 2014 Payments Based on Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	949,683	562,310	970,805	574,817
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		22,901	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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**	**3,379,446**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	92,575	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**40,024,606**	**46,230,162**	**39,820,504**	**47,223,556**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	346,469	N/A1	323,528	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
	Technology - VPSA [6]	778,000	155,600	726,000	145,200
	Subtotal - Incentive Accounts [3]	**1,127,029**	**155,600**	**1,049,528**	**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**

Actual FY 2013 and Projected FY 2014 Payments Based on Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	29,369	N/A1	77,135	N/A1
	At-Risk	189,906	352,993	191,212	355,420
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		23,981	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	152,054	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**	**3,306,767**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	36,478	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**14,167,742**	**3,508,300**	**13,337,145**	**3,261,367**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	65,601	N/A1	51,522	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	79,620	N/A1	75,364	N/A1
	EpiPen Grants [14]	886	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	334,000	46,400	282,000	36,000
	Subtotal - Incentive Accounts [3]	**480,107**	**46,400**	**408,886**	**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**

Actual FY 2013 and Projected FY 2014 Payments Based on Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013		FY 2014	
Lottery-Funded Programs				
Foster Care [5]	85,132	N/A1	80,017	N/A1
At-Risk	247,858	73,910	233,084	69,505
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		5,586	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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	48,094	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**	**1,185,311**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	52,172	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**8,591,176**	**3,548,184**	**8,578,374**	**3,562,061**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		119,792	34,831
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	99,474	N/A1	93,638	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]	**227,769**	**25,600**	**341,430**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	154,939	82,443	155,603	82,796
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		6,941	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	97,866	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**	**733,461**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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 Programs 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 Programs below)	61,633	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**21,524,361**	**7,441,938**	**21,114,925**	**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] (Split funded - See Lottery Programs below)	267,829	N/A1	244,697	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**	**850,417**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	75,175	N/A1	72,686	N/A1
	At-Risk	407,147	180,791	399,616	177,447
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		18,138	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	115,626	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**	**2,633,094**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	55,445	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**11,682,626**	**3,914,554**	**11,962,111**	**4,058,139**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		168,989	38,548
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	127,682	N/A1	120,169	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts [3]	**282,076**	**30,800**	**443,158**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	26,142	N/A1	29,435	N/A1
	At-Risk	222,069	92,699	228,893	95,548
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		8,907	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	89,098	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**	**1,161,645**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	313,282	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**46,722,258**	**112,172,685**	**48,183,101**	**114,439,974**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		510,751	1,116,396
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	440,137	N/A1	412,833	N/A1
	EpiPen Grants [14]	3,545	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	882,000	176,400	868,800	173,760
	Subtotal - Incentive Accounts [3]	**1,325,682**	**176,400**	**1,792,384**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		30,601	N/A1
	Alternative Education [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]	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	461,553	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**	**4,612,974**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	0	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**45,983,951**	**20,031,102**	**45,671,979**	**19,878,393**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		619,961	192,805
	Academic Year Governor's School [4]	503,325	N/A1	511,636	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	482,561	N/A1	452,228	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
	Technology - VPSA [6]	674,000	119,200	648,000	114,000
	Subtotal - Incentive Accounts [3]	**1,662,249**	**119,200**	**2,231,825**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	136,980	N/A1	140,044	N/A1
	At-Risk	463,526	263,802	460,187	261,901
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		33,521	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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**	**3,973,130**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	134	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**1,427,750**	**3,341,549**	**1,432,510**	**3,277,972**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		14,383	31,440
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	11,310	N/A1	9,970	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]	**139,605**	**25,600**	**152,353**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013 ADM [2]	FY 2013 Payments	FY 2014 ADM [2]	FY 2014 Payments
Lottery-Funded Programs				
Foster Care [5]	0	N/A1	4,876	N/A1
At-Risk	10,407	41,628	10,275	41,100
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		739	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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**	**92,901**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	146,693	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**39,574,845**	**21,353,796**	**48,071,606**	**16,643,016**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		663,311	165,294
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	396,230	N/A1	408,881	N/A1
	EpiPen Grants [14]	2,166	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		40,744	18,580
	Technology - VPSA [6]	726,000	145,200	847,600	159,520
	Subtotal - Incentive Accounts [3]	**1,124,397**	**145,200**	**1,960,536**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	131,599	N/A1	204,352	N/A1
	At-Risk	432,630	322,133	551,868	251,667
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		30,308	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	311,537	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**	**4,098,175**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	3,980	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**4,827,690**	**1,730,780**	**4,689,766**	**1,660,618**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		66,478	15,784
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	51,189	N/A1	46,246	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	169,600	33,920
	Subtotal - Incentive Accounts [3]	**205,583**	**30,800**	**282,324**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	12,294	N/A1	15,036	N/A1
	At-Risk	54,595	23,722	52,615	22,862
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		3,428	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	659	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**	**263,780**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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	BOTETOURT	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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	22,393	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**22,854,421**	**10,429,287**	**22,453,668**	**10,123,063**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		305,853	98,579
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	184,575	N/A1	172,731	N/A1
	EpiPen Grants [14]	1,280	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	362,000	67,200	362,000	67,200
	Subtotal - Incentive Accounts [3]	**547,855**	**67,200**	**840,584**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	126,235	N/A1	101,589	N/A1
	At-Risk	70,592	41,637	69,099	40,756
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		12,804	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	36,297	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**	**886,094**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	63,029	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**11,080,085**	**3,432,550**	**10,809,080**	**3,382,958**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		154,522	33,444
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	172,639	N/A1	153,763	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]	258,000	46,400	278,000	50,400
	Subtotal - Incentive Accounts [3]	**431,230**	**46,400**	**586,285**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	13,290	N/A1	20,981	N/A1
	At-Risk	637,364	252,436	626,403	248,095
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		11,398	N/A1
	Alternative Education [4, 5]	393,384	N/A1	405,091	N/A1
	ISAEP	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	106,047	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**	**2,304,737**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	42,085	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**16,526,734**	**6,500,986**	**16,155,676**	**6,357,568**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	165,528	N/A1	151,409	N/A1
	EpiPen Grants [14]	1,083	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	362,000	72,400	324,400	64,880
	Subtotal - Incentive Accounts [3]	**528,611**	**72,400**	**475,809**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	553,929	268,290	542,931	262,963
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		11,223	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	44,931	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**	**1,586,484**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	53,732	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**11,100,191**	**3,987,305**	**11,079,766**	**4,002,767**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		156,947	38,604
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	116,568	N/A1	111,874	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]	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts [3]	**271,159**	**30,800**	**422,821**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	15,342	N/A1	14,174	N/A1
	At-Risk	358,211	161,237	359,632	161,876
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		8,293	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	64,910	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**	**1,360,648**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	198,580	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**39,520,707**	**11,237,214**	**38,971,528**	**11,199,418**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		556,601	109,942
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	464,221	N/A1	428,452	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
	Technology - VPSA [6]	414,000	82,800	480,000	96,000
	Subtotal - Incentive Accounts [3]	**879,698**	**82,800**	**1,465,053**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	156,457	N/A1	128,821	N/A1
	At-Risk	551,709	199,426	547,391	197,866
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		31,758	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	272,724	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**	**4,617,487**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	***Funded in Lottery in FY 2013***		***Funded in Lottery in FY 2014***	
⇨	**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 Programs below)	68,795	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**21,224,899**	**8,309,351**	**21,349,529**	**8,361,957**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		298,273	80,498
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	241,094	N/A1	227,976	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	180,000	36,000
	Subtotal - Incentive Accounts [3]	**447,685**	**41,200**	**706,249**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013		FY 2014	
Lottery-Funded Programs				
Foster Care [5]	15,945	N/A1	22,654	N/A1
At-Risk	417,277	206,083	420,044	207,449
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		16,899	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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	87,705	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**	**1,845,128**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	63,323	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**21,318,464**	**6,748,156**	**19,479,445**	**6,078,587**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		277,453	59,872
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	141,860	N/A1	133,110	N/A1
	EpiPen Grants [14]	1,280	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		42,529	16,794
	Technology - VPSA [6]	440,000	77,600	336,000	56,800
	Subtotal - Incentive Accounts [3]	**583,141**	**77,600**	**789,092**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	44,602	N/A1	100,241	N/A1
	At-Risk	556,964	219,942	508,217	200,692
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		9,867	N/A1
	Alternative Education [4, 5]	152,141	N/A1	156,666	N/A1
	ISAEP	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	95,285	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**	**2,570,922**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	8,523	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**3,768,400**	**2,318,606**	**3,640,362**	**2,206,803**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		49,362	21,918
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	38,416	N/A1	34,962	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]	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts [3]	**192,712**	**30,800**	**238,324**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013 ADM [2]	FY 2013	FY 2014 ADM [2]	FY 2014
Lottery-Funded Programs				
Foster Care [5]	3,968	N/A1	0	N/A1
At-Risk	123,912	100,688	119,284	96,928
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		2,591	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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	5,219	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**	**368,457**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	31,540	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**11,604,728**	**2,961,594**	**11,303,828**	**2,890,979**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		164,300	27,810
	Academic Year Governor's School [4]	497,327	N/A1	476,257	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	131,264	N/A1	124,941	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	36,000	206,000	36,000
	Subtotal - Incentive Accounts [3]	**835,182**	**36,000**	**971,498**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	14,479	N/A1	35,077	N/A1
	At-Risk	276,223	85,562	269,881	83,598
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		9,261	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	46,225	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**	**1,098,162**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	962,801	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**258,496,262**	**110,518,224**	**258,985,277**	**110,999,341**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		3,582,112	1,072,183
	Academic Year Governor's School [4]	1,012,624	N/A1	1,016,842	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	2,433,377	N/A1	2,291,555	N/A1
	EpiPen Grants [14]	6,302	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	1,714,000	337,600	1,689,200	332,640
	Subtotal - Incentive Accounts [3]	**5,166,303**	**337,600**	**8,579,709**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		169,859	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	1,357,804	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**	**14,952,784**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	8,063	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**8,161,611**	**5,664,782**	**7,987,817**	**5,493,900**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		102,769	53,783
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	68,477	N/A1	62,844	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts [3]	**222,870**	**30,800**	**319,613**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	14,089	N/A1	11,724	N/A1
	At-Risk	23,631	22,632	23,083	22,107
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		4,658	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	29,235	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**	**273,139**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	16,762	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**3,659,170**	**1,334,660**	**3,684,845**	**1,338,300**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		52,460	13,261
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	38,923	N/A1	35,689	N/A1
	EpiPen Grants [14]	197	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	102,000	20,400	102,000	20,400
	Subtotal - Incentive Accounts [3]	**141,120**	**20,400**	**190,149**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	3,124	N/A1	3,348	N/A1
	At-Risk	46,234	21,389	46,679	21,595
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		2,645	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	18,110	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**	**300,804**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	21,054	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**35,206,584**	**15,826,667**	**35,960,274**	**16,299,061**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		501,293	158,683
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	353,732	N/A1	336,791	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]	310,000	62,000	446,000	89,200
	Subtotal - Incentive Accounts [3]	**664,717**	**62,000**	**1,284,084**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	93,484	N/A1	104,520	N/A1
	At-Risk	450,841	261,163	460,630	266,834
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		24,964	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	48,220	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**	**3,614,332**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	73,654	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**6,938,665**	**2,257,958**	**6,987,201**	**2,321,450**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		98,789	22,818
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	102,456	N/A1	94,461	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
	Technology - VPSA [6]	128,000	25,600	174,400	34,880
	Subtotal - Incentive Accounts [3]	**230,751**	**25,600**	**409,349**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	2,765	N/A1	0	N/A1
	At-Risk	265,481	112,213	270,790	114,457
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		7,002	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	97,747	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**	**942,618**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	11,765	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**12,881,100**	**3,635,927**	**12,583,344**	**3,549,680**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		182,842	34,145
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	110,612	N/A1	101,297	N/A1
	EpiPen Grants [14]	788	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	232,000	46,400	206,000	41,200
	Subtotal - Incentive Accounts [3]	**343,400**	**46,400**	**490,139**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	11,351	N/A1	16,451	N/A1
	At-Risk	311,528	106,462	304,420	104,033
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		7,508	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	23,972	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**	**1,209,024**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	27,856	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**23,204,840**	**7,477,349**	**22,992,677**	**7,443,967**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		327,108	71,249
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	231,651	N/A1	219,581	N/A1
	EpiPen Grants [14]	788	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	258,000	51,600	392,800	78,560
	Subtotal - Incentive Accounts [3]	**490,439**	**51,600**	**939,489**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	10,114	N/A1	0	N/A1
	At-Risk	592,313	236,097	588,365	234,523
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		16,276	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	51,744	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**	**2,024,757**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	43,346	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**7,004,516**	**4,094,581**	**6,788,052**	**3,951,469**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		91,487	38,710
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	70,446	N/A1	66,383	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	169,200	33,840
	Subtotal - Incentive Accounts [3]	**224,840**	**30,800**	**327,070**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	281,554	218,010	273,452	211,736
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		4,921	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	35,722	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**	**838,829**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	1,530,708	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**518,303,681**	**737,651,117**	**519,597,557**	**734,384,238**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		6,242,040	7,211,755
	Academic Year Governor's School [4]	2,441,092	N/A1	2,559,720	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	4,075,421	N/A1	3,802,502	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
	Technology - VPSA [6]	5,120,000	1,018,800	5,553,400	1,105,480
	Subtotal - Incentive Accounts [3]	**11,656,798**	**1,018,800**	**18,157,662**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		281,856	N/A1
	Alternative Education [4, 5]	97,065	N/A1	98,698	N/A1
	ISAEP	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	2,232,944	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**	**34,337,229**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	15,837	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**42,209,000**	**35,908,357**	**42,289,099**	**36,007,169**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		538,516	342,266
	Academic Year Governor's School [4]	265,476	N/A1	264,519	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	352,149	N/A1	331,663	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
	Technology - VPSA [6]	596,000	108,800	596,000	108,800
	Subtotal - Incentive Accounts [3]	**1,215,791**	**108,800**	**1,730,698**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	63,743	N/A1	35,881	N/A1
	At-Risk	151,058	175,695	151,012	175,642
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		24,584	N/A1
	Alternative Education [4, 5]	160,185	N/A1	164,661	N/A1
	ISAEP	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	18,149	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**	**1,658,037**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	42,522	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**10,187,615**	**4,175,054**	**10,114,536**	**4,111,193**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		140,854	40,362
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	120,052	N/A1	112,504	N/A1
	EpiPen Grants [14]	492	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	180,000	36,000	180,000	36,000
	Subtotal - Incentive Accounts [3]	**300,544**	**36,000**	**433,358**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	35,508	N/A1	53,498	N/A1
	At-Risk	156,105	81,860	154,999	81,280
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		8,339	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	51,508	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**	**816,952**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	0	N/A1	*Funded in Lottery in FY 2014*	
	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
	Academic Year Governor's School [4]	443,415	N/A1	469,866	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	172,613	N/A1	161,332	N/A1
	EpiPen Grants [14]	788	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	284,000	41,200	258,000	36,000
	Subtotal - Incentive Accounts [3]	**900,816**	**41,200**	**1,101,880**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	40,310	N/A1	77,492	N/A1
	At-Risk	82,806	53,478	80,794	52,178
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		11,959	N/A1
	Alternative Education [4, 5]	237,364	N/A1	243,977	N/A1
	ISAEP	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**	**1,325,497**	**323,288**
	Total State & Local Funds	**$18,310,643**	**$8,302,554**	**$18,234,711**	**$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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	125,662	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**32,457,713**	**17,508,780**	**32,019,201**	**17,437,151**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		435,875	171,137
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	333,612	N/A1	309,699	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
	Technology - VPSA [6]	466,000	93,200	466,000	93,200
	Subtotal - Incentive Accounts [3]	**801,188**	**93,200**	**1,211,574**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	267,597	N/A1	267,776	N/A1
	At-Risk	607,822	436,725	602,158	432,656
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		22,956	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	168,171	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**	**3,357,003**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	0	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**60,428,052**	**26,582,293**	**60,347,411**	**26,456,269**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		833,771	256,393
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	603,305	N/A1	567,839	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
	Technology - VPSA [6]	570,000	108,800	544,000	103,600
	Subtotal - Incentive Accounts [3]	**1,175,176**	**108,800**	**1,945,610**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	193,872	N/A1	220,969	N/A1
	At-Risk	459,742	258,717	457,138	257,252
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		42,090	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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**	**4,323,949**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	17,638	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**13,472,093**	**4,059,381**	**13,490,252**	**4,089,306**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		194,316	39,393
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	148,501	N/A1	138,870	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	180,000	36,000
	Subtotal - Incentive Accounts [3]	**355,092**	**41,200**	**513,186**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	25,200	N/A1	70,458	N/A1
	At-Risk	197,048	73,103	197,805	73,384
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		10,294	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	19,665	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**	**949,433**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	4,791	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**23,902,463**	**11,132,206**	**23,862,769**	**11,140,583**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		321,517	107,591
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	299,348	N/A1	278,121	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]	284,000	51,600	472,400	89,280
	Subtotal - Incentive Accounts [3]	**584,333**	**51,600**	**1,072,038**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013 ADM [2]	FY 2013 Payments	FY 2014 ADM [2]	FY 2014 Payments
Lottery-Funded Programs				
Foster Care [5]	3,368	N/A1	10,100	N/A1
At-Risk	226,137	138,482	225,531	138,111
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		20,615	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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	53,391	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**	**1,777,004**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	11,956	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**5,734,789**	**10,665,301**	**5,796,460**	**11,123,919**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		50,382	110,126
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	55,864	N/A1	52,436	N/A1
	EpiPen Grants [14]	492	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	180,000	36,000	180,000	36,000
	Subtotal - Incentive Accounts [3]	**236,356**	**36,000**	**282,818**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	20,331	N/A1	44,333	N/A1
	At-Risk	17,864	71,456	18,446	73,784
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		3,887	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	22,515	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**	**190,402**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	38,879	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**10,251,383**	**4,188,370**	**10,009,275**	**4,080,501**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		142,928	39,967
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	104,025	N/A1	95,675	N/A1
	EpiPen Grants [14]	788	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	258,000	51,600	232,000	46,400
	Subtotal - Incentive Accounts [3]	**362,813**	**51,600**	**470,603**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	295,807	151,369	289,171	147,973
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		7,092	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	77,909	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**	**1,014,768**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	55,646	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**13,559,523**	**6,275,875**	**13,875,979**	**6,413,501**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	152,824	N/A1	139,745	N/A1
	EpiPen Grants [14]	689	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	180,000	36,000	180,000	36,000
	Subtotal - Incentive Accounts [3]	**333,514**	**36,000**	**319,745**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	49,574	N/A1	61,070	N/A1
	At-Risk	130,601	77,495	134,018	79,522
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		10,358	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	54,621	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**	**1,710,460**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	132,996	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**8,243,255**	**1,874,003**	**8,121,393**	**1,870,265**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		118,066	17,923
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	88,186	N/A1	79,672	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts [3]	**242,579**	**30,800**	**351,738**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	2,135	N/A1	3,147	N/A1
	At-Risk	373,324	103,706	373,791	103,836
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		5,906	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	165,836	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**	**1,420,652**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	185,342	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**29,647,211**	**10,018,354**	**28,892,793**	**9,788,164**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		414,587	94,479
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	277,003	N/A1	257,054	N/A1
	EpiPen Grants [14]	1,083	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	284,000	56,800	284,000	56,800
	Subtotal - Incentive Accounts [3]	**562,086**	**56,800**	**955,641**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	24,254	N/A1	27,704	N/A1
	At-Risk	886,371	369,646	868,182	362,060
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		19,054	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	249,012	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**	**3,434,847**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	***Funded in Lottery in FY 2013***		***Funded in Lottery in FY 2014***	
⇨	**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 Programs below)	150,109	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**76,942,729**	**43,012,074**	**76,594,364**	**42,786,190**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	729,463	N/A1	678,334	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
	Technology - VPSA [6]	648,000	129,600	648,000	129,600
	Subtotal - Incentive Accounts [3]	**1,380,024**	**129,600**	**1,326,334**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	139,102	N/A1	104,480	N/A1
	At-Risk	179,862	130,405	179,141	129,883
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		50,281	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	230,326	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**	**2,448,514**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	653,236	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**211,174,787**	**121,017,688**	**212,269,546**	**122,030,798**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	2,244,737	N/A1	2,097,140	N/A1
	EpiPen Grants [14]	7,779	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	1,896,000	379,200	2,190,800	438,160
	Subtotal - Incentive Accounts [3]	**4,148,516**	**379,200**	**4,287,940**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		155,448	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	817,921	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**	**15,289,834**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	134,747	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**37,398,007**	**9,616,200**	**36,937,252**	**9,522,256**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		534,149	93,696
	Academic Year Governor's School [4]	403,171	N/A1	412,375	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	461,258	N/A1	421,083	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
	Technology - VPSA [6]	492,000	82,800	492,000	82,800
	Subtotal - Incentive Accounts [3]	**1,358,103**	**82,800**	**1,859,607**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		31,212	N/A1
	Alternative Education [4, 5]	160,618	N/A1	165,253	N/A1
	ISAEP	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	162,560	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**	**6,499,386**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	1,008	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**640,691**	**1,546,145**	**652,603**	**1,522,329**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		6,806	14,876
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	12,510	N/A1	10,973	N/A1
	EpiPen Grants [14]	197	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	102,000	20,400	110,800	22,160
	Subtotal - Incentive Accounts [3]	**114,707**	**20,400**	**128,579**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	40,490	N/A1	47,235	N/A1
	At-Risk	14,000	56,000	13,963	55,852
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		813	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	2,081	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**	**676,363**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	46,476	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**23,600,278**	**13,329,699**	**23,290,471**	**13,235,620**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	170,874	N/A1	167,949	N/A1
	EpiPen Grants [14]	886	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	284,000	56,800	338,000	67,600
	Subtotal - Incentive Accounts [3]	**455,760**	**56,800**	**505,949**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	20,558	N/A1	35,269	N/A1
	At-Risk	221,783	164,464	219,513	162,781
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		12,449	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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**	**1,880,327**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	47,721	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**34,137,357**	**31,142,448**	**34,962,245**	**32,098,967**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		431,404	303,464
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	321,169	N/A1	309,832	N/A1
	EpiPen Grants [14]	0	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	0	0	0	0
	Subtotal - Incentive Accounts [3]	**321,169**	**0**	**741,236**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	206,621	265,980	212,495	273,541
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		22,966	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	61,418	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**	**1,675,657**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	35,890	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**18,345,448**	**8,583,479**	**18,606,736**	**8,831,593**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		253,150	84,317
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	174,941	N/A1	167,833	N/A1
	EpiPen Grants [14]	492	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	180,000	36,000	180,000	36,000
	Subtotal - Incentive Accounts [3]	**355,434**	**36,000**	**600,983**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013		FY 2014	
Lottery-Funded Programs				
Foster Care [5]	0	N/A1	6,664	N/A1
At-Risk	100,949	61,531	102,767	62,639
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		12,440	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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	56,424	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**	**587,092**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	0	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**4,055,996**	**2,488,320**	**3,767,034**	**2,268,517**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		50,923	22,484
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	42,983	N/A1	41,046	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]	154,000	30,800	145,600	29,120
	Subtotal - Incentive Accounts [3]	**197,278**	**30,800**	**237,569**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	196,285	158,597	181,012	146,256
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		3,042	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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**	**524,312**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	27,590	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**10,326,803**	**4,190,429**	**10,402,798**	**4,254,882**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		143,550	39,961
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	109,481	N/A1	105,812	N/A1
	EpiPen Grants [14]	492	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	180,000	30,800	180,000	30,800
	Subtotal - Incentive Accounts [3]	**289,973**	**30,800**	**429,362**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	115,665	58,924	117,149	59,680
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		7,843	N/A1
	Alternative Education [4, 5]	408,098	N/A1	420,413	N/A1
	ISAEP	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	48,885	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**	**1,130,779**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	36,983	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**2,793,482**	**5,583,193**	**2,664,535**	**5,265,315**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		24,776	51,993
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	38,374	N/A1	36,739	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	174,800	34,960
	Subtotal - Incentive Accounts [3]	**166,669**	**25,600**	**236,315**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	8,425	N/A1	0	N/A1
	At-Risk	87,035	334,238	82,660	317,437
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		2,723	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	45,343	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**	**353,304**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	***Funded in Lottery in FY 2013***		***Funded in Lottery in FY 2014***	
⇨	**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 Programs below)	0	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**21,541,536**	**4,036,510**	**21,533,127**	**4,016,012**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		319,713	39,028
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	212,928	N/A1	198,145	N/A1
	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]	362,000	72,400	386,000	77,200
	Subtotal - Incentive Accounts [3]	**576,306**	**72,400**	**903,858**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	11,686	N/A1	16,184	N/A1
	At-Risk	705,073	157,507	704,071	157,283
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		14,687	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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**	**1,856,943**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	146	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**239,496,023**	**234,903,510**	**244,759,337**	**239,211,991**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		3,150,044	2,250,367
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	2,059,168	N/A1	1,993,939	N/A1
	EpiPen Grants [14]	8,075	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	2,130,000	426,000	2,322,800	464,560
	Subtotal - Incentive Accounts [3]	**4,197,242**	**426,000**	**7,466,783**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	113,545	N/A1	114,193	N/A1
	At-Risk	426,129	557,094	432,490	565,410
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		147,799	N/A1
	Alternative Education [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**	**8,410,699**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	18,661	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**15,940,814**	**14,529,780**	**16,098,968**	**14,757,449**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		198,714	141,555
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	188,751	N/A1	178,592	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]	232,000	46,400	206,000	41,200
	Subtotal - Incentive Accounts [3]	**421,342**	**46,400**	**583,306**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	105,049	N/A1	77,880	N/A1
	At-Risk	227,258	296,257	230,145	300,021
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		13,238	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	33,263	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**	**1,609,442**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	56,661	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**8,574,464**	**2,338,568**	**8,511,207**	**2,321,819**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		123,348	22,889
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	94,046	N/A1	90,315	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	180,000	36,000	211,600	42,320
	Subtotal - Incentive Accounts [3]	**274,439**	**36,000**	**425,263**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013 Payments	FY 2013 Local Share	FY 2014 Payments	FY 2014 Local Share
Lottery-Funded Programs				
Foster Care [5]	2,789	N/A1	2,063	N/A1
At-Risk	326,724	110,950	326,127	110,748
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		6,694	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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	88,627	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**	**1,252,727**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	23,704	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**8,028,255**	**4,882,829**	**7,963,093**	**4,865,039**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		105,858	47,061
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	69,818	N/A1	63,993	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	180,000	36,000	154,000	30,800
	Subtotal - Incentive Accounts [3]	**250,212**	**36,000**	**323,851**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013		FY 2014	
Lottery-Funded Programs				
Foster Care [5]	9,041	N/A1	15,303	N/A1
At-Risk	75,644	61,541	75,260	61,229
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		4,743	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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	40,687	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**	**518,389**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	16,592	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**4,419,332**	**4,065,040**	**4,314,709**	**3,954,780**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		55,394	38,354
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	38,058	N/A1	36,097	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]	**166,353**	**25,600**	**219,491**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	12,802	N/A1	4,336	N/A1
	At-Risk	39,264	49,750	38,420	48,680
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		2,676	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	57,585	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**	**257,188**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	126,893	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**22,036,227**	**10,105,239**	**21,671,797**	**9,941,917**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		304,154	95,535
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	253,904	N/A1	233,092	N/A1
	EpiPen Grants [14]	886	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	284,000	56,800	319,200	63,840
	Subtotal - Incentive Accounts [3]	**538,790**	**56,800**	**856,446**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	757	N/A1	28,534	N/A1
	At-Risk	646,378	371,540	638,235	366,859
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		17,278	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	222,263	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**	**2,544,250**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	0	N/A1	*Funded in Lottery in FY 2014*	
	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
	Academic Year Governor's School [4]	527,091	N/A1	514,195	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	28,483	N/A1	28,208	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]	154,000	25,600	154,000	25,600
	Subtotal - Incentive Accounts [3]	**709,869**	**25,600**	**730,547**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	2,759	N/A1	13,630	N/A1
	At-Risk	50,098	130,892	51,214	133,808
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		2,091	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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**	**202,011**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	42,942	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**42,472,988**	**21,972,242**	**42,130,832**	**22,309,474**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		580,299	216,112
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	460,246	N/A1	432,116	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
	Technology - VPSA [6]	622,000	119,200	777,600	150,320
	Subtotal - Incentive Accounts [3]	**1,084,314**	**119,200**	**1,790,015**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	108,451	N/A1	93,221	N/A1
	At-Risk	444,094	302,659	443,726	302,408
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		32,030	N/A1
	Alternative Education [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	59,072	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**	**3,371,833**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	25,574	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**6,799,337**	**7,048,481**	**6,738,232**	**6,955,080**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		83,909	66,751
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	69,154	N/A1	65,038	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts [3]	**223,548**	**30,800**	**302,947**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	102,387	N/A1	123,996	N/A1
	At-Risk	113,520	165,262	112,434	163,681
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		4,821	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	36,788	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**	**801,069**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	0	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**11,677,105**	**6,995,500**	**11,661,051**	**6,905,742**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		153,684	66,360
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	104,024	N/A1	97,953	N/A1
	EpiPen Grants [14]	492	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	180,000	30,800
	Subtotal - Incentive Accounts [3]	**258,516**	**30,800**	**431,637**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	27,870	N/A1	30,229	N/A1
	At-Risk	49,017	38,733	48,743	38,516
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		7,261	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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**	**300,206**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	0	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**6,931,534**	**5,548,710**	**6,829,728**	**5,430,783**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		91,601	52,161
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	103,274	N/A1	96,647	N/A1
	EpiPen Grants [14]	492	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	206,000	36,000	231,200	41,040
	Subtotal - Incentive Accounts [3]	**309,766**	**36,000**	**419,448**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	12,869	N/A1	4,745	N/A1
	At-Risk	349,374	364,071	343,364	357,808
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		7,164	N/A1
	Alternative Education [4, 5]	78,429	N/A1	80,854	N/A1
	ISAEP	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**	**1,209,502**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	23,510	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**3,099,236**	**6,802,652**	**3,017,631**	**6,589,810**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		28,742	62,821
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	46,726	N/A1	43,572	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	180,000	30,800	154,000	25,600
	Subtotal - Incentive Accounts [3]	**227,120**	**30,800**	**226,314**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	33,767	N/A1
	At-Risk	52,012	208,048	50,559	202,236
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		3,230	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	34,056	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**	**273,436**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	71,281	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**12,239,646**	**3,250,233**	**12,106,980**	**3,226,899**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		176,133	31,182
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	117,183	N/A1	109,094	N/A1
	EpiPen Grants [14]	788	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	258,000	41,200	336,000	56,800
	Subtotal - Incentive Accounts [3]	**375,971**	**41,200**	**621,227**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	17,238	N/A1	10,834	N/A1
	At-Risk	437,780	141,831	435,390	141,056
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		8,087	N/A1
	Alternative Education [4, 5]	352,234	N/A1	363,118	N/A1
	ISAEP	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	102,175	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**	**1,964,436**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	22,543	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**22,017,130**	**10,589,266**	**21,978,660**	**10,535,373**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		297,320	101,366
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	222,910	N/A1	209,021	N/A1
	EpiPen Grants [14]	1,083	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	284,000	56,800	284,000	56,800
	Subtotal - Incentive Accounts [3]	**507,993**	**56,800**	**790,341**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	21,098	N/A1	36,895	N/A1
	At-Risk	307,313	191,734	306,508	191,232
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		15,493	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	48,934	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**	**1,539,195**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	***Funded in Lottery in FY 2013***		***Funded in Lottery in FY 2014***	
⇨	**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 Programs below)	37,768	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**17,303,587**	**6,332,258**	**16,957,740**	**6,160,439**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		235,247	58,923
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	187,900	N/A1	178,666	N/A1
	EpiPen Grants [14]	886	N/A1	***Not Funded in FY 2014***	
	Early Reading Specialists Initiative	***Not Funded in FY 2013***		0	0
	Technology - VPSA [6]	284,000	56,800	258,000	51,600
	Subtotal - Incentive Accounts [3]	**472,786**	**56,800**	**671,913**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	37,206	N/A1	50,753	N/A1
	At-Risk	405,515	185,873	397,338	182,125
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		13,243	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	72,976	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**	**2,362,372**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	17,251	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**13,841,780**	**4,594,689**	**14,538,450**	**4,865,215**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		209,715	46,039
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	128,565	N/A1	121,158	N/A1
	EpiPen Grants [14]	689	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	232,000	46,400	232,000	46,400
	Subtotal - Incentive Accounts [3]	**361,255**	**46,400**	**562,873**	**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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	6,172	N/A1	10,650	N/A1
	At-Risk	374,150	150,310	394,017	158,292
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		8,981	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	25,983	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**	**1,366,216**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	136,221	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**48,602,487**	**12,941,962**	**48,489,624**	**12,945,990**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		702,186	126,202
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	570,083	N/A1	528,434	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
	Technology - VPSA [6]	544,000	103,600	621,200	119,040
	Subtotal - Incentive Accounts [3]	**1,116,052**	**103,600**	**1,851,820**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		39,170	N/A1
	Alternative Education [4, 5]	184,227	N/A1	189,564	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	55,627	N/A1	194,695	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	603,893	198,623	602,767	198,252
	Subtotal - Lottery-Funded Programs [3]	**5,189,748**	**1,549,108**	**5,368,300**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	38,757	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**18,146,892**	**9,944,491**	**17,937,337**	**9,799,546**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		236,216	94,629
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	196,224	N/A1	183,646	N/A1
	EpiPen Grants [14]	788	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	232,000	41,200	232,000	41,200
	Subtotal - Incentive Accounts [3]	**429,012**	**41,200**	**651,862**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	0	N/A1	4,676	N/A1
	At-Risk	42,716	31,315	42,236	30,963
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		13,613	N/A1
	Alternative Education [4, 5]	162,968	N/A1	167,852	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	15,827	N/A1	74,235	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	219,165	160,670	216,502	158,718
	Subtotal - Lottery-Funded Programs [3]	**597,139**	**234,827**	**688,092**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
073	PRINCE EDWARD	2,165.06	2,165.06	2,124.85	2,124.85

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.3265	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]	5,939,042	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	42,525	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**11,445,320**	**4,173,176**	**11,200,225**	**4,107,194**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		155,940	41,310
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	130,404	N/A1	121,060	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		39,955	19,369
	Technology - VPSA [6]	154,000	30,800	128,000	25,600
	Subtotal - Incentive Accounts [3]	**284,798**	**30,800**	**444,955**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	408,214	197,894	401,253	194,520
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		8,973	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	55,749	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**	**1,615,133**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	92,031	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**32,344,581**	**8,968,504**	**32,103,279**	**8,922,035**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		459,183	84,221
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	374,834	N/A1	352,257	N/A1
	EpiPen Grants [14]	886	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	284,000	51,600	284,000	51,600
	Subtotal - Incentive Accounts [3]	**659,721**	**51,600**	**1,095,440**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	26,566	N/A1	15,805	N/A1
	At-Risk	297,354	99,806	296,054	99,370
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		26,111	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	159,007	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**	**2,224,958**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	1,620,697	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**370,717,701**	**179,653,909**	**369,447,063**	**179,175,610**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		5,247,882	1,747,942
	Academic Year Governor's School [4]	186,386	N/A1	254,864	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	3,867,010	N/A1	3,653,340	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
	Technology - VPSA [6]	2,442,000	472,800	3,192,800	622,960
	Subtotal - Incentive Accounts [3]	**6,504,258**	**472,800**	**12,348,886**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		270,800	N/A1
	Alternative Education [4, 5]	308,652	N/A1	313,801	N/A1
	ISAEP	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	2,527,030	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**	**51,831,814**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	***Funded in Lottery in FY 2013***		***Funded in Lottery in FY 2014***	
⇨	**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 Programs below)	75,372	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**22,789,966**	**7,984,851**	**22,576,304**	**7,926,480**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		320,396	76,906
	Academic Year Governor's School [4]	315,834	N/A1	350,765	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	297,708	N/A1	272,892	N/A1
	EpiPen Grants [14]	886	N/A1	***Not Funded in FY 2014***	
	Early Reading Specialists Initiative	***Not Funded in FY 2013***		0	0
	Technology - VPSA [6]	284,000	51,600	448,000	84,400
	Subtotal - Incentive Accounts [3]	**898,428**	**51,600**	**1,392,053**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	21,860	N/A1	2,855	N/A1
	At-Risk	540,007	237,205	535,286	235,131
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		20,228	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	30,779	N/A1	101,550	N/A1
⇨	**Textbooks** [8] **(Split funded - See SOQ Programs above)**	271,908	119,439	269,169	118,236
	Subtotal - Lottery-Funded Programs [3]	**2,087,521**	**855,465**	**2,160,866**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	403	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**2,207,911**	**4,660,744**	**2,192,323**	**4,599,851**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		21,843	47,747
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	14,611	N/A1	13,065	N/A1
	EpiPen Grants [14]	197	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	102,000	20,400	102,000	20,400
	Subtotal - Incentive Accounts [3]	**116,808**	**20,400**	**136,908**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	13,849	55,396	13,704	54,816
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		968	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	165	N/A1	851	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	16,220	64,879	16,019	64,078
	Subtotal - Lottery-Funded Programs [3]	**396,057**	**262,111**	**394,950**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	29,667	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**5,872,558**	**2,657,619**	**6,107,504**	**2,817,406**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		91,302	28,052
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	39,627	N/A1	38,116	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	25,600	154,000	25,600
	Subtotal - Incentive Accounts [3]	**194,021**	**25,600**	**283,418**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	23,512	N/A1	0	N/A1
	At-Risk	133,559	75,094	140,171	78,812
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		2,825	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	61,159	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**	**700,382**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	45,375	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**64,646,661**	**29,195,243**	**64,560,878**	**29,125,305**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	629,707	N/A1	587,045	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
	Technology - VPSA [6]	726,000	145,200	726,000	145,200
	Subtotal - Incentive Accounts [3]	**1,358,365**	**145,200**	**1,313,045**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	305,816	N/A1	243,328	N/A1
	At-Risk	262,601	151,400	262,139	151,134
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		43,514	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	76,806	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**	**2,704,464**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	0	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**10,089,988**	**6,943,787**	**10,199,239**	**7,016,194**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		140,218	73,706
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	102,293	N/A1	95,075	N/A1
	EpiPen Grants [14]	689	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	232,000	46,400	206,000	41,200
	Subtotal - Incentive Accounts [3]	**334,983**	**46,400**	**441,293**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	115,916	111,504	117,125	112,667
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		7,047	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	115,159	110,776	116,095	111,676
	Subtotal - Lottery-Funded Programs [3]	**648,614**	**549,261**	**637,130**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	271,906	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**48,899,441**	**21,536,950**	**49,242,242**	**21,479,416**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		675,012	214,317
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	558,249	N/A1	522,881	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
	Technology - VPSA [6]	674,000	129,600	674,000	129,600
	Subtotal - Incentive Accounts [3]	**1,234,613**	**129,600**	**1,871,893**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	101,372	N/A1	59,827	N/A1
	At-Risk	546,464	317,511	550,417	319,808
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		38,758	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	405,977	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**	**6,058,938**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	127,120	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**22,467,463**	**5,901,970**	**21,559,120**	**5,635,395**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		311,506	54,642
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	215,638	N/A1	199,638	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
	Technology - VPSA [6]	414,000	77,600	476,000	90,000
	Subtotal - Incentive Accounts [3]	**631,213**	**77,600**	**987,144**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	1,733	N/A1	0	N/A1
	At-Risk	540,952	173,648	520,624	167,122
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		14,798	N/A1
	Alternative Education [4, 5]	814,904	N/A1	838,759	N/A1
	ISAEP	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	160,411	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**	**3,224,029**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	82,582	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**21,835,902**	**4,207,773**	**21,675,660**	**4,189,963**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		319,483	39,131
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	148,203	N/A1	142,420	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
	Technology - VPSA [6]	414,000	77,600	414,000	77,600
	Subtotal - Incentive Accounts [3]	**563,680**	**77,600**	**875,903**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	10,573	N/A1	19,046	N/A1
	At-Risk	562,273	126,028	559,834	125,481
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		10,557	N/A1
	Alternative Education [4, 5]	379,471	N/A1	409,396	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	33,723	N/A1	106,645	N/A1
⇨	**Textbooks** [8] **(Split funded - See SOQ Programs above)**	267,195	59,889	265,839	59,585
	Subtotal - Lottery-Funded Programs [3]	**2,439,670**	**433,716**	**2,547,406**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	43,122	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**26,842,255**	**12,175,379**	**26,963,611**	**12,205,440**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		371,961	119,681
	Academic Year Governor's School [4]	173,768	N/A1	173,808	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	316,165	N/A1	297,317	N/A1
	EpiPen Grants [14]	1,083	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	310,000	56,800	310,000	56,800
	Subtotal - Incentive Accounts [3]	**801,016**	**56,800**	**1,153,086**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	38,239	N/A1	26,618	N/A1
	At-Risk	348,418	205,154	349,829	205,984
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		22,038	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	58,053	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**	**2,951,362**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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] **(Split funded - See Lottery Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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] (Split funded - See Lottery Programs below)	73,820	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**26,439,582**	**6,069,928**	**26,135,571**	**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, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	307,294	N/A1	282,372	N/A1
	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**	**1,082,062**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013 Payments	FY 2013 Local Match	FY 2014 Payments	FY 2014 Local Match
Lottery-Funded Programs				
Foster Care [5]	57,909	N/A1	56,635	N/A1
At-Risk	746,689	207,912	739,275	205,848
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		20,930	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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	132,083	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**	**3,296,582**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
087	SOUTHAMPTON	2,729.09	2,729.09	2,726.20	2,726.20

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.3171	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]	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	43,118	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**14,007,798**	**5,239,926**	**13,965,414**	**5,227,031**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		197,571	50,131
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	119,910	N/A1	113,264	N/A1
	EpiPen Grants [14]	689	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	232,000	46,400	206,000	41,200
	Subtotal - Incentive Accounts [3]	**352,599**	**46,400**	**516,835**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	1,431	N/A1	0	N/A1
	At-Risk	238,942	110,951	238,754	110,864
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		8,396	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	17,608	N/A1	56,527	N/A1
⇨	**Textbooks** [8] **(Split funded - See SOQ Programs above)**	167,229	77,652	167,052	77,570
	Subtotal - Lottery-Funded Programs [3]	**1,986,170**	**468,470**	**2,285,643**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	370,067	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**110,817,642**	**43,510,052**	**110,353,374**	**43,482,065**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	830,261	N/A1	849,233	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	1,185,839	N/A1	1,114,720	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
	Technology - VPSA [6]	830,000	160,800	830,000	160,800
	Subtotal - Incentive Accounts [3]	**2,849,546**	**160,800**	**2,793,953**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	188,913	N/A1	237,586	N/A1
	At-Risk	794,360	395,871	792,152	394,770
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		82,627	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	557,491	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**	**6,738,635**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	15,740	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**124,612,301**	**48,821,648**	**124,202,059**	**48,536,898**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		1,699,183	458,364
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	1,258,623	N/A1	1,183,784	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
	Technology - VPSA [6]	856,000	166,000	856,000	166,000
	Subtotal - Incentive Accounts [3]	**2,117,774**	**166,000**	**3,738,967**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	288,342	N/A1	245,873	N/A1
	At-Risk	555,199	274,075	552,127	272,559
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		87,747	N/A1
	Alternative Education [4, 5]	238,539	N/A1	245,050	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]	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] (Split funded - See SOQ Programs above)	6,427	N/A1	556,395	N/A1
⇨	**Textbooks** [8] **(Split funded - See SOQ Programs above)**	1,616,247	797,863	1,615,877	797,681
	Subtotal - Lottery-Funded Programs [3]	**5,338,482**	**2,178,905**	**6,161,969**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	***Funded in Lottery in FY 2013***		***Funded in Lottery in FY 2014***	
⇨	**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 Programs below)	8,790	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**2,426,391**	**4,524,720**	**2,459,517**	**4,718,417**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		25,795	45,682
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	25,378	N/A1	22,665	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]	**153,673**	**25,600**	**176,460**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	46,254	149,904	47,786	154,869
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		1,680	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	9,480	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**	**242,791**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	29,593	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**6,451,639**	**2,570,454**	**6,271,669**	**2,509,618**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		88,958	24,764
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	93,740	N/A1	85,230	N/A1
	EpiPen Grants [14]	394	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	170,000	34,000
	Subtotal - Incentive Accounts [3]	**300,134**	**41,200**	**344,188**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013		FY 2014	
Lottery-Funded Programs				
Foster Care [5]	5,056	N/A1	34,306	N/A1
At-Risk	344,116	175,304	336,280	171,312
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		6,318	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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	47,318	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**	**875,947**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	8,096	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**32,387,529**	**9,692,192**	**31,862,141**	**9,491,181**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		459,705	92,675
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	227,409	N/A1	221,981	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
	Technology - VPSA [6]	492,000	98,400	509,600	101,920
	Subtotal - Incentive Accounts [3]	**720,984**	**98,400**	**1,191,286**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	22,964	N/A1	15,524	N/A1
	At-Risk	641,678	236,731	630,562	232,630
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		16,454	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	3,306	N/A1	31,443	N/A1
⇨	**Textbooks** [8] **(Split funded - See SOQ Programs above)**	410,909	151,595	403,486	148,856
	Subtotal - Lottery-Funded Programs [3]	**2,915,733**	**1,042,389**	**2,882,885**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	19,905	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**23,957,230**	**11,354,330**	**23,850,666**	**11,313,045**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		324,712	112,968
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	284,035	N/A1	264,733	N/A1
	EpiPen Grants [14]	788	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	258,000	51,600	258,000	51,600
	Subtotal - Incentive Accounts [3]	**542,823**	**51,600**	**847,445**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	11,046	N/A1	20,535	N/A1
	At-Risk	259,915	165,478	258,484	164,567
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		19,623	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	36,703	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**	**1,484,861**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	104,905	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**32,528,674**	**13,663,828**	**32,546,030**	**13,806,815**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		452,222	135,002
	Academic Year Governor's School [4]	571,600	N/A1	505,135	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	337,769	N/A1	314,797	N/A1
	EpiPen Grants [14]	1,772	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	466,000	88,000	466,000	88,000
	Subtotal - Incentive Accounts [3]	**1,377,142**	**88,000**	**1,738,154**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	318,196	N/A1	372,371	N/A1
	At-Risk	523,292	285,881	525,730	287,213
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		23,334	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	148,662	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**	**3,178,805**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	66,494	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**7,169,690**	**4,536,007**	**7,092,765**	**4,608,919**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	100,694	N/A1	92,771	N/A1
	EpiPen Grants [14]	492	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	206,000	36,000	242,400	43,280
	Subtotal - Incentive Accounts [3]	**307,187**	**36,000**	**335,171**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	260,614	226,424	262,195	227,798
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		6,877	N/A1
	Alternative Education [4, 5]	129,913	N/A1	133,987	N/A1
	ISAEP	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	94,660	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**	**1,038,148**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
096	WISE	5,857.07	5,857.07	5,906.65	5,906.65

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.2045	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]	19,197,889	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	71,602	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**32,040,139**	**6,764,227**	**32,278,973**	**6,834,865**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		471,448	66,227
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	357,801	N/A1	334,168	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
	Technology - VPSA [6]	388,000	72,400	388,000	72,400
	Subtotal - Incentive Accounts [3]	**747,278**	**72,400**	**1,193,616**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	23,104	N/A1	14,095	N/A1
	At-Risk	931,927	239,571	940,451	241,763
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		24,770	N/A1
	Alternative Education [4, 5]	301,483	N/A1	310,374	N/A1
	ISAEP	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	115,892	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**	**3,900,999**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	17,118	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**20,175,020**	**7,613,017**	**20,007,117**	**7,485,734**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		281,550	72,535
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	218,460	N/A1	204,093	N/A1
	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	72,400	446,400	84,080
	Subtotal - Incentive Accounts [3]	**607,839**	**72,400**	**932,043**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	63,832	N/A1	52,922	N/A1
	At-Risk	391,182	184,424	387,233	182,562
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		15,128	N/A1
	Alternative Education [4, 5]	112,663	N/A1	116,048	N/A1
	ISAEP	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	32,467	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**	**1,984,569**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	73,550	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**52,186,829**	**27,141,778**	**52,225,298**	**27,366,831**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		698,593	259,735
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	532,993	N/A1	495,675	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
	Technology - VPSA [6]	544,000	108,800	615,900	123,180
	Subtotal - Incentive Accounts [3]	**1,078,864**	**108,800**	**1,810,168**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	36,692	N/A1	39,591	N/A1
	At-Risk	105,839	72,012	106,238	72,283
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		36,741	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	112,030	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**	**1,929,586**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
101	ALEXANDRIA CITY	12,730.27	12,730.27	13,220.15	13,220.15

	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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	74,089	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**28,272,862**	**62,181,797**	**29,050,295**	**63,371,773**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	748,551	N/A1	649,901	N/A1
	EpiPen Grants [14]	1,871	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		38,870	155,480
	Technology - VPSA [6]	648,000	129,600	544,000	108,800
	Subtotal - Incentive Accounts [3]	**1,398,422**	**129,600**	**1,232,771**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		48,173	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	75,585	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**	**3,554,820**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	55,349	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**11,681,036**	**4,355,558**	**11,526,923**	**4,298,480**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		164,816	42,189
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	102,102	N/A1	97,011	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
	Technology - VPSA [6]	284,000	51,600	232,000	41,200
	Subtotal - Incentive Accounts [3]	**386,890**	**51,600**	**534,227**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	35,561	N/A1	17,929	N/A1
	At-Risk	432,550	202,619	426,781	199,917
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		7,191	N/A1
	Alternative Education [4, 5]	116,844	N/A1	120,254	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	22,602	N/A1	83,427	N/A1
⇨	**Textbooks** [8] **(Split funded - See SOQ Programs above)**	136,375	63,882	134,403	62,958
	Subtotal - Lottery-Funded Programs [3]	**1,656,372**	**579,043**	**1,768,366**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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 Programs 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 Programs below)	35,115	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**6,183,759**	**1,242,709**	**6,099,955**	**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] (Split funded - See Lottery Programs below)	53,168	N/A1	47,781	N/A1
	EpiPen Grants [14]	492	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		48,082	11,242
	Technology - VPSA [6]	258,000	46,400	222,400	39,280
	Subtotal - Incentive Accounts [3]	**311,660**	**46,400**	**407,117**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013		FY 2014	
Lottery-Funded Programs				
Foster Care [5]	0	N/A1	0	N/A1
At-Risk	76,305	17,841	75,420	17,634
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		3,542	N/A1
Alternative Education [4, 5]	37,608	N/A1	38,713	N/A1
ISAEP	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] (Split funded - See SOQ Programs above)	14,339	N/A1	38,720	N/A1
⇨ **Textbooks** [8] **(Split funded - See SOQ Programs above)**	73,645	17,219	72,737	17,006
Subtotal - Lottery-Funded Programs [3]	**441,573**	**72,658**	**531,572**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
104	CHARLOTTESVILLE CITY	3,907.80	3,907.80	4,012.20	4,012.20

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.6861	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]	5,210,307	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	48,916	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**10,386,135**	**16,092,109**	**11,154,153**	**16,020,478**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	224,089	N/A1	206,702	N/A1
	EpiPen Grants [14]	1,083	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	310,000	56,800	310,000	56,800
	Subtotal - Incentive Accounts [3]	**535,172**	**56,800**	**516,702**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	127,512	N/A1	100,999	N/A1
	At-Risk	237,573	519,270	244,150	533,645
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		15,322	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	81,958	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**	**1,907,061**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
106	COLONIAL HEIGHTS CITY	2,812.88	2,812.88	2,796.00	2,796.00

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.4448	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]	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	35,988	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**11,848,981**	**7,333,878**	**11,749,149**	**7,294,407**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		158,623	69,443
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	111,619	N/A1	102,578	N/A1
	EpiPen Grants [14]	492	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	180,000	36,000	180,000	36,000
	Subtotal - Incentive Accounts [3]	**292,112**	**36,000**	**441,201**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	44,115	N/A1	61,921	N/A1
	At-Risk	113,047	90,568	112,431	90,074
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		7,603	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	51,209	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**	**725,481**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	17,229	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**4,777,617**	**1,498,362**	**4,914,018**	**1,549,250**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		71,731	15,055
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	44,260	N/A1	41,372	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]	180,000	36,000	153,200	30,640
	Subtotal - Incentive Accounts [3]	**224,555**	**36,000**	**266,303**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	15,265	N/A1	12,782	N/A1
	At-Risk	121,350	46,608	125,017	48,017
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		3,067	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	23,922	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**	**581,954**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	322,996	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**31,594,849**	**9,158,207**	**30,967,421**	**9,004,551**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		453,034	89,394
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	414,168	N/A1	387,899	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
	Technology - VPSA [6]	466,000	93,200	336,000	67,200
	Subtotal - Incentive Accounts [3]	**881,743**	**93,200**	**1,220,518**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		28,753	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	530,305	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**	**6,171,707**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	13,502	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**4,883,359**	**11,329,237**	**5,087,733**	**11,934,550**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		52,022	113,711
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	26,408	N/A1	24,793	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts [3]	**180,802**	**30,800**	**230,815**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		1,838	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	5,513	N/A1	22,136	N/A1
⇨	**Textbooks** [8] **(Split funded - See SOQ Programs above)**	40,202	160,808	42,935	171,740
	Subtotal - Lottery-Funded Programs [3]	**137,570**	**382,124**	**146,530**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	44,411	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**9,148,900**	**11,823,122**	**9,535,785**	**11,953,827**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		120,850	123,237
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	58,452	N/A1	49,070	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts [3]	**212,846**	**30,800**	**323,920**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	49,124	N/A1	43,053	N/A1
	At-Risk	210,535	392,890	215,678	402,488
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		3,637	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	18,135	N/A1	69,147	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	98,267	183,381	101,367	189,166
	Subtotal - Lottery-Funded Programs [3]	**1,069,018**	**1,702,970**	**1,207,845**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
111	GALAX CITY	1,256.60	1,256.60	1,264.25	1,264.25

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.2725	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]	3,857,883	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	30,053	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**6,430,661**	**2,014,842**	**6,448,453**	**2,029,606**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		97,339	19,924
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	56,672	N/A1	51,739	N/A1
	EpiPen Grants [14]	295	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		43,158	16,166
	Technology - VPSA [6]	128,000	25,600	128,000	25,600
	Subtotal - Incentive Accounts [3]	**184,968**	**25,600**	**320,236**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013 ADM [2]	FY 2013	FY 2014 ADM [2]	FY 2014
Lottery-Funded Programs				
Foster Care [5]	2,357	N/A1	0	N/A1
At-Risk	225,456	84,449	227,307	85,142
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		3,835	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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] (Split funded - See SOQ Programs above)	12,272	N/A1	46,110	N/A1
⇨ **Textbooks** [8] **(Split funded - See SOQ Programs above)**	82,029	30,726	82,528	30,913
Subtotal - Lottery-Funded Programs [3]	**982,939**	**319,516**	**1,043,757**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
112	HAMPTON CITY	20,396.45	20,396.45	20,139.40	20,139.40

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.2912	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]	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 Programs below)**	***Funded in Lottery in FY 2013***		***Funded in Lottery in FY 2014***	
⇨	**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 Programs below)	497,052	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**107,237,103**	**35,494,081**	**105,783,901**	**35,071,064**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		1,501,379	337,060
	Academic Year Governor's School [4]	338,526	N/A1	381,446	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	1,291,315	N/A1	1,175,105	N/A1
	EpiPen Grants [14]	3,250	N/A1	***Not Funded in FY 2014***	
	Early Reading Specialists Initiative	***Not Funded in FY 2013***		168,195	69,100
	Technology - VPSA [6]	1,064,000	202,400	1,208,400	231,280
	Subtotal - Incentive Accounts [3]	**2,697,091**	**202,400**	**4,434,525**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	2,898,435	1,190,779	2,985,447	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		87,103	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	755,681	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**	**13,318,622**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	150,578	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**21,304,966**	**12,090,314**	**21,536,297**	**12,750,672**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		306,516	125,022
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	307,595	N/A1	296,362	N/A1
	EpiPen Grants [14]	788	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	258,000	51,600	258,000	51,600
	Subtotal - Incentive Accounts [3]	**566,383**	**51,600**	**860,878**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	5,531	N/A1
	At-Risk	853,343	636,952	879,458	656,445
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		21,967	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	61,490	N/A1	147,066	N/A1
⇨	**Textbooks** [8] **(Split funded - See SOQ Programs above)**	250,320	186,844	257,814	192,438
	Subtotal - Lottery-Funded Programs [3]	**5,025,581**	**2,973,617**	**5,358,665**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	99,861	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**20,555,555**	**5,255,578**	**20,891,753**	**5,429,562**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		307,625	52,388
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	234,149	N/A1	215,480	N/A1
	EpiPen Grants [14]	689	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	319,200	63,840
	Subtotal - Incentive Accounts [3]	**440,838**	**41,200**	**842,305**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		15,972	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	40,779	N/A1	106,381	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	263,825	82,220	269,840	84,095
	Subtotal - Lottery-Funded Programs [3]	**3,400,939**	**1,026,121**	**3,619,358**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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] **(Split funded - See Lottery Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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] (Split funded - See Lottery Programs below)	123,248	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**36,555,463**	**16,436,517**	**36,839,481**	**16,256,310**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		506,217	164,350
	Academic Year Governor's School [4]	281,418	N/A1	303,742	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	468,992	N/A1	434,155	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
	Technology - VPSA [6]	622,000	108,800	786,400	141,680
	Subtotal - Incentive Accounts [3]	**1,374,379**	**108,800**	**2,030,514**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		32,181	N/A1
	Alternative Education [4, 5]	273,633	N/A1	285,868	N/A1
	ISAEP	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	120,169	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**	**6,252,589**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
116	MARTINSVILLE CITY	2,130.84	2,130.84	2,108.15	2,108.15

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.2175	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]	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	116,422	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**11,682,340**	**2,676,560**	**11,497,396**	**2,663,047**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		171,188	26,002
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	124,954	N/A1	115,405	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		46,421	12,903
	Technology - VPSA [6]	154,000	30,800	222,400	44,480
	Subtotal - Incentive Accounts [3]	**279,348**	**30,800**	**555,414**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	19,906	N/A1	21,197	N/A1
	At-Risk	554,624	154,161	549,738	152,803
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		8,554	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	147,679	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**	**2,190,107**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	466,447	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**138,551,590**	**45,764,596**	**138,902,404**	**46,304,815**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		1,983,222	449,994
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	1,613,866	N/A1	1,463,697	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
	Technology - VPSA [6]	1,298,000	249,200	1,442,800	278,160
	Subtotal - Incentive Accounts [3]	**2,915,904**	**249,200**	**4,889,719**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		108,495	N/A1
	Alternative Education [4, 5]	969,987	N/A1	998,243	N/A1
	ISAEP	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	597,254	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**	**23,154,525**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
118	NORFOLK CITY	30,259.82	30,259.82	29,907.10	29,907.10

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.3102	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]	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 Programs below)**	***Funded in Lottery in FY 2013***		***Funded in Lottery in FY 2014***	
⇨	**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 Programs below)	526,123	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**147,453,158**	**51,771,293**	**145,279,461**	**51,479,347**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		2,046,608	502,924
	Academic Year Governor's School [4]	991,070	N/A1	975,092	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	2,089,089	N/A1	1,909,799	N/A1
	EpiPen Grants [14]	5,022	N/A1	***Not Funded in FY 2014***	
	Early Reading Specialists Initiative	***Not Funded in FY 2013***		122,765	55,207
	Technology - VPSA [6]	1,714,000	327,200	1,654,400	315,280
	Subtotal - Incentive Accounts [3]	**4,799,180**	**327,200**	**6,708,664**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		141,562	N/A1
	Alternative Education [4, 5]	506,339	N/A1	521,187	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	214,848	N/A1	655,487	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	1,872,954	842,259	1,851,123	832,442
	Subtotal - Lottery-Funded Programs [3]	**28,926,108**	**10,532,319**	**30,101,935**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	7,681	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**4,062,637**	**1,690,055**	**3,888,664**	**1,601,270**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		57,060	15,178
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	7,385	N/A1	6,450	N/A1
	EpiPen Grants [14]	197	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	102,000	20,400	102,000	20,400
	Subtotal - Incentive Accounts [3]	**109,582**	**20,400**	**165,510**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013 ADM [2]	FY 2013	FY 2014 ADM [2]	FY 2014
Lottery-Funded Programs				
Foster Care [5]	2,671	N/A1	18,176	N/A1
At-Risk	101,064	49,195	95,613	46,541
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		478	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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] (Split funded - See SOQ Programs above)	3,136	N/A1	6,363	N/A1
⇨ **Textbooks** [8] **(Split funded - See SOQ Programs above)**	52,399	25,506	49,504	24,097
Subtotal - Lottery-Funded Programs [3]	**400,836**	**185,813**	**398,531**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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 Programs 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 Programs below)	154,581	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**22,550,078**	**6,082,162**	**22,653,540**	**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] (Split funded - See Lottery Programs below)	324,722	N/A1	286,256	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**	**1,055,917**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		21,218	N/A1
	Alternative Education [4, 5]	138,677	N/A1	142,077	N/A1
	ISAEP	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	248,503	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**	**4,960,730**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	127,745	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**73,124,861**	**22,330,254**	**72,282,792**	**22,019,753**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		1,057,571	219,756
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	812,752	N/A1	738,892	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
	Technology - VPSA [6]	674,000	134,800	840,800	168,160
	Subtotal - Incentive Accounts [3]	**1,489,017**	**134,800**	**2,637,263**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		54,769	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	203,900	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**	**13,291,657**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [16]	4,619,147	1,649,376	4,880,537	1,741,630
	Sales Tax [7]	1,192,951	N/A1	1,353,905	N/A1
⇨	**Textbooks** [8] **(Split funded - See Lottery Programs 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 Programs below)	12,376	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**7,696,291**	**2,317,338**	**8,153,695**	**2,426,519**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		116,365	22,692
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	87,618	N/A1	80,438	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts [3]	**242,011**	**30,800**	**350,803**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	39,959	N/A1	4,064	N/A1
	At-Risk	131,343	46,870	140,206	50,033
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		5,962	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	21,265	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**	**581,286**	**183,557**
	Total State & Local Funds	**$8,524,347**	**$2,522,560**	**$9,114,749**	**$2,663,568**

[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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
123	RICHMOND CITY	21,625.90	21,625.90	21,781.65	21,781.65

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.4779	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]	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] **(Split funded - See Lottery Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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] (Split funded - See Lottery Programs below)	612,316	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**94,854,650**	**64,375,983**	**94,756,436**	**65,164,439**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		1,312,092	656,291
	Academic Year Governor's School [4]	1,808,574	N/A1	1,826,822	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	1,651,427	N/A1	1,488,624	N/A1
	EpiPen Grants [14]	5,416	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		30,973	28,351
	Technology - VPSA [6]	1,662,000	322,000	1,913,600	372,320
	Subtotal - Incentive Accounts [3]	**5,127,416**	**322,000**	**6,572,111**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		110,343	N/A1
	Alternative Education [4, 5]	152,196	N/A1	156,743	N/A1
	ISAEP	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	956,203	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**	**16,071,877**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	224,549	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**56,546,241**	**25,781,431**	**57,133,052**	**26,425,823**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		804,028	261,150
	Academic Year Governor's School [4]	371,449	N/A1	374,143	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	563,065	N/A1	521,363	N/A1
	EpiPen Grants [14]	2,757	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	804,000	150,400	907,600	171,120
	Subtotal - Incentive Accounts [3]	**1,741,271**	**150,400**	**2,607,134**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		38,645	N/A1
	Alternative Education [4, 5]	279,249	N/A1	287,246	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	91,697	N/A1	628,931	N/A1
⇨	**Textbooks** [8] **(Split funded - See SOQ Programs above)**	700,751	416,518	712,296	423,380
	Subtotal - Lottery-Funded Programs [3]	**11,524,714**	**5,453,708**	**13,329,824**	**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.

[2] ADM values shown are based on final March 31, 2013, ADM for FY 2013 and projections used in the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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] **(Split funded - See Lottery Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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] (Split funded - See Lottery Programs below)	35,341	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**10,934,209**	**5,246,663**	**11,033,674**	**5,281,115**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		149,238	54,074
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	103,500	N/A1	96,314	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]	232,000	41,200	206,000	36,000
	Subtotal - Incentive Accounts [3]	**336,091**	**41,200**	**451,552**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	93,639	N/A1	65,116	N/A1
	At-Risk	272,416	180,629	273,867	181,591
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		7,139	N/A1
	Alternative Education [4, 5]	382,150	N/A1	393,278	N/A1
	ISAEP	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	85,040	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**	**2,349,977**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	215,775	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**64,987,407**	**27,410,943**	**65,108,103**	**27,546,820**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	731,077	N/A1	710,254	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
	Technology - VPSA [6]	622,000	119,200	898,400	174,480
	Subtotal - Incentive Accounts [3]	**1,355,144**	**119,200**	**1,608,654**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	192,223	N/A1	196,658	N/A1
	At-Risk	993,243	541,908	997,231	544,084
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		52,647	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	416,202	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**	**8,115,705**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
128	VIRGINIA BEACH CITY	68,614.14	68,614.14	68,853.20	68,853.20

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.4110	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]	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 Programs 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 Programs below)	212,850	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**289,985,175**	**153,658,905**	**290,460,838**	**154,950,515**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		3,877,549	1,478,539
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	3,479,228	N/A1	3,205,168	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
	Technology - VPSA [6]	2,208,000	441,600	2,745,600	549,120
	Subtotal - Incentive Accounts [3]	**5,695,598**	**441,600**	**9,828,317**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		237,580	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	325,958	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**	**22,671,478**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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 Programs 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 Programs below)	53,829	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**13,194,166**	**5,901,951**	**12,921,425**	**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] (Split funded - See Lottery Programs below)	150,816	N/A1	139,686	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**	**525,622**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	21,161	N/A1	36,866	N/A1
	At-Risk	399,502	233,623	391,695	229,058
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		10,354	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	21,981	N/A1	56,708	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	172,748	101,020	169,208	98,950
	Subtotal - Lottery-Funded Programs [3]	**1,879,538**	**1,051,575**	**1,910,991**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	5,105	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**1,997,353**	**4,887,466**	**2,148,700**	**4,769,457**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		20,767	45,392
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	12,926	N/A1	12,320	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
	Technology - VPSA [6]	440,000	88,000	440,000	88,000
	Subtotal - Incentive Accounts [3]	**454,403**	**88,000**	**473,087**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	FY 2013 ADM [2]	FY 2013	FY 2014 ADM [2]	FY 2014
Lottery-Funded Programs				
Foster Care [5]	71,866	N/A1	80,144	N/A1
At-Risk	9,940	39,760	9,936	39,744
Virginia Preschool Initiative [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
K-3 Primary Class Size Reduction	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
Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		913	N/A1
Alternative Education [4, 5]	0	N/A1	0	N/A1
ISAEP	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] (Split funded - See SOQ Programs above)	2,085	N/A1	14,758	N/A1
⇨ **Textbooks** [8] **(Split funded - See SOQ Programs above)**	18,058	72,231	18,043	72,172
Subtotal - Lottery-Funded Programs [3]	**324,553**	**285,387**	**409,758**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	155,569	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**16,164,947**	**10,782,188**	**16,050,872**	**10,678,537**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		226,794	107,499
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	150,492	N/A1	140,031	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]	**357,083**	**41,200**	**572,825**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	108,533	N/A1	78,401	N/A1
	At-Risk	396,818	344,205	395,144	342,753
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		10,380	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	223,910	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**	**2,899,243**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
134	FAIRFAX CITY	3,038.92	3,038.92	3,067.75	3,067.75

	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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	10,881	N/A1	***Funded in Lottery in FY 2014***	
	Subtotal - SOQ Accounts [3]	**6,925,243**	**15,108,691**	**6,712,615**	**15,151,239**
Incentive Programs:					
	Compensation Supplement [15]	***Not Funded in FY 2013***		68,042	148,726
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	63,875	N/A1	58,354	N/A1
	EpiPen Grants [14]	0	N/A1	***Not Funded in FY 2014***	
	Early Reading Specialists Initiative	***Not Funded in FY 2013***		0	0
	Technology - VPSA [6]	0	0	0	0
	Subtotal - Incentive Accounts [3]	**63,875**	**0**	**126,396**	**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 [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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	24,025	96,100	23,726	94,904
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		4,325	N/A1
	Alternative Education [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] (Split funded - See SOQ Programs above)	4,444	N/A1	20,055	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	54,536	218,146	55,054	220,215
	Subtotal - Lottery-Funded Programs [3]	**243,448**	**956,018**	**257,402**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
135	FRANKLIN CITY	1,162.65	1,162.65	1,166.45	1,166.45

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.3276	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]	3,180,767	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	86,266	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**6,304,914**	**2,386,124**	**6,282,224**	**2,424,160**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		90,443	24,079
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	98,665	N/A1	85,660	N/A1
	EpiPen Grants [14]	295	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		39,889	19,434
	Technology - VPSA [6]	206,000	41,200	165,600	33,120
	Subtotal - Incentive Accounts [3]	**304,960**	**41,200**	**381,592**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	34,785	N/A1	37,561	N/A1
	At-Risk	337,838	164,598	339,801	165,554
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		6,349	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	108,771	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**	**1,849,769**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	660,119	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**183,064,038**	**83,256,824**	**183,016,704**	**83,637,100**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		2,482,563	789,235
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	2,233,936	N/A1	2,077,137	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
	Technology - VPSA [6]	1,220,000	244,000	1,220,000	244,000
	Subtotal - Incentive Accounts [3]	**3,458,564**	**244,000**	**5,779,700**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		153,965	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	269,567	N/A1	784,357	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	2,191,878	1,275,186	2,197,349	1,278,369
	Subtotal - Lottery-Funded Programs [3]	**15,958,943**	**5,524,049**	**17,035,123**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
137	LEXINGTON CITY	688.85	688.85	668.85	668.85

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.5059	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]	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 Programs 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 Programs below)	10,289	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**2,446,728**	**2,053,485**	**2,369,535**	**1,996,049**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		33,600	18,800
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	17,287	N/A1	15,990	N/A1
	EpiPen Grants [14]	197	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	102,000	20,400	102,000	20,400
	Subtotal - Incentive Accounts [3]	**119,484**	**20,400**	**151,590**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	Lottery-Funded Programs				
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	8,649	8,856	8,441	8,643
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		1,185	N/A1
	Alternative Education [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] (Split funded - See SOQ Programs above)	4,201	N/A1	15,191	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	30,541	31,270	29,654	30,362
	Subtotal - Lottery-Funded Programs [3]	**68,822**	**59,029**	**89,871**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
138	EMPORIA	1,013.86	1,013.86	1,038.75	1,038.75

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.2594	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]	3,154,237	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	0	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**5,470,031**	**1,561,089**	**5,562,500**	**1,603,839**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		80,857	15,475
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	41,875	N/A1	34,415	N/A1
	EpiPen Grants [14]	0	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	0	0	0	0
	Subtotal - Incentive Accounts [3]	**41,875**	**0**	**115,272**	**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 [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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	5,599	N/A1	0	N/A1
	At-Risk	247,740	86,773	252,026	88,274
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		2,551	N/A1
	Alternative Education [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]	18,105	6,341	36,651	12,837
	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)**	67,375	23,599	69,029	24,178
	Subtotal - Lottery-Funded Programs [3]	**793,697**	**276,037**	**819,704**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs 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 Programs below)	54,143	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**16,536,180**	**7,509,905**	**16,491,041**	**7,432,044**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	134,631	N/A1	125,419	N/A1
	EpiPen Grants [14]	788	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]	**341,419**	**41,200**	**331,419**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	138,840	N/A1	65,138	N/A1
	At-Risk	108,727	61,905	108,384	61,710
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		9,297	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	22,110	N/A1	103,379	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	216,062	123,018	215,033	122,433
	Subtotal - Lottery-Funded Programs [3]	**1,279,194**	**362,063**	**1,388,128**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
140	BEDFORD CITY	809.51	809.51	N/A	N/A

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.3132	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]	2,246,057	1,024,265	0	0
	Sales Tax [7]	850,894	N/A1	0	N/A1
⇨	**Textbooks** [8] **(Split funded - See Lottery Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	11,533	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**3,846,259**	**1,360,712**	**0**	**0**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		0	0
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	45,664	N/A1	0	N/A1
	EpiPen Grants [14]	0	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [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 [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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		0	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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:					
⇨	***Basic Aid (Net of all Adjustments)*** [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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	28,661	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**9,503,646**	**4,466,469**	**9,241,052**	**4,372,006**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		124,644	42,031
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	75,891	N/A1	70,191	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	154,000	30,800
	Subtotal - Incentive Accounts [3]	**230,284**	**30,800**	**348,835**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	15,267	N/A1	11,871	N/A1
	At-Risk	11,415	7,044	11,160	6,887
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		5,203	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	11,704	N/A1	38,318	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	120,419	74,308	117,404	72,447
	Subtotal - Lottery-Funded Programs [3]	**350,097**	**99,899**	**374,414**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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] **(Split funded - See Lottery Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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] (Split funded - See Lottery Programs below)	148,120	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**33,613,399**	**14,993,023**	**32,930,563**	**14,588,933**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		491,852	151,118
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	344,899	N/A1	320,922	N/A1
	EpiPen Grants [14]	886	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		124,405	69,947
	Technology - VPSA [6]	284,000	56,800	485,200	97,040
	Subtotal - Incentive Accounts [3]	**629,785**	**56,800**	**1,422,379**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	55,624	N/A1	63,400	N/A1
	At-Risk	710,066	399,239	692,672	389,459
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		23,788	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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	199,524	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**	**7,784,614**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
144	MANASSAS PARK CITY	2,992.26	2,992.26	3,077.40	3,077.40

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.2600	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]	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	95,436	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**16,072,429**	**4,747,883**	**16,186,732**	**4,782,672**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		248,806	47,770
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	155,927	N/A1	145,217	N/A1
	EpiPen Grants [14]	394	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	154,000	30,800	250,800	50,160
	Subtotal - Incentive Accounts [3]	**310,321**	**30,800**	**644,823**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		10,764	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	38,972	N/A1	130,207	N/A1
⇨	**Textbooks** [8] **(Split funded - See SOQ Programs above)**	198,687	69,809	204,340	71,795
	Subtotal - Lottery-Funded Programs [3]	**3,549,530**	**758,764**	**3,932,568**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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]
202	COLONIAL BEACH	593.27	593.27	548.55	548.55

	2012-2014 Composite Index	FY 2013		FY 2014	
	0.3527	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]	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 Programs below)**	*Funded in Lottery in FY 2013*		*Funded in Lottery in FY 2014*	
⇨	**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 Programs below)	21,739	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**3,247,894**	**1,517,631**	**2,997,540**	**1,378,243**
Incentive Programs:					
	Compensation Supplement [15]	*Not Funded in FY 2013*		44,110	13,133
	Academic Year Governor's School [4]	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Lottery Programs below)	26,129	N/A1	26,225	N/A1
	EpiPen Grants [14]	197	N/A1	*Not Funded in FY 2014*	
	Early Reading Specialists Initiative	*Not Funded in FY 2013*		0	0
	Technology - VPSA [6]	102,000	20,400	128,000	25,600
	Subtotal - Incentive Accounts [3]	**128,326**	**20,400**	**198,335**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	0	N/A1	0	N/A1
	At-Risk	98,410	53,622	90,811	49,481
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		1,944	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	8,878	N/A1	15,615	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	34,458	18,776	31,861	17,360
	Subtotal - Lottery-Funded Programs [3]	**250,901**	**124,772**	**242,474**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

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 Programs 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 Programs below)	23,573	N/A1	*Funded in Lottery in FY 2014*	
	Subtotal - SOQ Accounts [3]	**3,705,366**	**1,233,443**	**3,818,096**	**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] (Split funded - See Lottery Programs below)	30,073	N/A1	29,084	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**	**211,793**	**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 [5]	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 Amendments Adopted by the 2014 Special Session I General Assembly to the FY 2014 Direct Aid Budget as Introduced (HB 5001)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of March 24, 2014

Lottery-Funded Programs					
	Foster Care [5]	2,294	N/A1	0	N/A1
	At-Risk	20,380	8,076	21,053	8,342
	Virginia Preschool Initiative [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
	K-3 Primary Class Size Reduction	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
	Additional Assistance with Retirement, Inflation & Preschool Costs [13] (Split funded - See Incentive Programs above)	***Funded in Incentive in FY 2013***		2,156	N/A1
	Alternative Education [4, 5]	0	N/A1	0	N/A1
	ISAEP	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] (Split funded - See SOQ Programs above)	9,626	N/A1	24,052	N/A1
⇨	**Textbooks [8] (Split funded - See SOQ Programs above)**	48,784	19,331	50,592	20,048
	Subtotal - Lottery-Funded Programs [3]	**175,973**	**36,991**	**180,233**	**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 the Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 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] The Amendments Adopted by the 2014 Special Session I General Assembly to the budget (HB 5001) assign the funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the payments in the Lottery Service Area.

[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 HB 5001.

[11] Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[12] Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in HB 5001.

[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] The Amendments Adopted by the 2014 Special Session I General Assembly to HB 5001 calculate 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.