

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
001	ACCOMACK	4,860.03	4,860.03	4,976.58	4,976.58
2012-2014 Composite Index		FY 2013		FY 2014	
0.3719		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,539,021	8,016,667	13,844,513	8,197,450
	Sales Tax ⁷	4,527,807	N/A1	4,687,130	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	476,203	281,961	487,623	288,723
⇒	Gifted Education	143,471	84,950	146,912	86,987
⇒	Special Education	1,382,821	818,773	1,472,247	871,722
⇒	Prevention, Intervention, & Remediation	692,937	410,290	709,554	420,129
⇒	VRS Retirement (Includes RHCC) ⁹	1,431,662	847,692	1,472,247	871,722
⇒	Social Security	857,776	507,892	881,473	521,923
⇒	Group Life	54,947	32,534	56,264	33,314
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	42,400	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		23,149,045	11,000,759	23,757,963	11,291,970
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		342,310	110,756
	<u>Academic Year Governor's School</u> 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	308,999	N/A1
	EpiPen Grants ¹⁴	1,280	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	362,000	72,400	336,000	67,200
Subtotal - Incentive Accounts ³		697,101	72,400	987,309	177,956
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 ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		48,678	0	57,920	0

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	3,334	N/A1	
At-Risk	949,683	562,310	973,482	576,402	
<u>Virginia Preschool Initiative</u> ¹¹	407,009	240,991	440,926	261,074	
⇒ Early Reading Intervention ¹⁷	100,011	59,217	105,894	62,700	
Mentor Teacher Program	8,585	N/A1	8,585	N/A1	
<u>K-3 Primary Class Size Reduction</u>	913,882	541,112	839,820	497,260	
School Breakfast ⁵	21,514	N/A1	26,572	N/A1	
⇒ SOL Algebra Readiness ¹⁷	88,242	52,248	92,257	54,626	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			22,855	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	19,769	N/A1	11,708	N/A1	
Career and Technical Education ^{4,5}	64,145	N/A1	64,145	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	455,772	269,864	500,338	296,252	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,315	N/A1	0	N/A1	
⇒ Textbooks ⁸	273,908	162,182	280,477	166,071	
Subtotal - Lottery-Funded Programs ³	3,335,551	1,887,924	3,386,109	1,914,385	
Total State & Local Funds	\$27,230,376	\$12,961,083	\$28,189,301	\$13,384,311	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
002	ALBEMARLE	12,894.21	12,894.21	13,016.38	13,016.38
2012-2014 Composite Index		FY 2013		FY 2014	
0.6502		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	18,384,549	34,191,003	18,871,426	35,101,887
	Sales Tax ⁷	15,070,556	N/A1	14,414,784	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	252,582	469,494	254,975	473,942
⇒	Gifted Education	207,478	385,656	209,444	389,310
⇒	Special Education	2,516,800	4,678,169	2,631,709	4,891,759
⇒	Prevention, Intervention, & Remediation	306,707	570,099	309,613	575,501
⇒	VRS Retirement (Includes RHCC) ⁹	1,953,001	3,630,192	1,985,165	3,689,977
⇒	Social Security	1,168,192	2,171,408	1,188,367	2,208,908
⇒	Group Life	72,166	134,141	72,850	135,412
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	92,575	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		40,024,606	46,230,162	39,938,333	47,466,696
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	346,469	N/A1	323,576	N/A1
	EpiPen Grants ¹⁴	2,560	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	778,000	155,600	726,000	145,200
Subtotal - Incentive Accounts ³		1,127,029	155,600	1,049,576	145,200
Categorical Programs:					
	Adult Education ⁵	0	N/A1	8,306	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	54,219	N/A1	54,219	N/A1
	Special Education - Homebound ⁵	13,908	N/A1	9,287	N/A1
	Special Education - State-Operated Programs ⁵	0	N/A1	0	N/A1
	Special Education - Jails ⁵	94,986	N/A1	101,391	N/A1
Subtotal - Categorical Accounts ³		163,113	0	173,204	0

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Lottery-Funded Programs					
Foster Care ⁵	29,369	N/A1	77,456	N/A1	
At-Risk	189,906	352,993	192,025	356,932	
<u>Virginia Preschool Initiative</u> ¹¹	411,000	411,000	409,500	409,500	
⇒ Early Reading Intervention ¹⁷	92,829	172,548	115,764	215,179	
Mentor Teacher Program	9,566	N/A1	9,566	N/A1	
<u>K-3 Primary Class Size Reduction</u>	367,811	683,678	378,444	703,443	
School Breakfast ⁵	30,326	N/A1	26,298	N/A1	
⇒ SOL Algebra Readiness ¹⁷	48,052	89,318	48,103	89,413	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			23,933	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	1,086,432	N/A1	1,123,199	N/A1	
Career and Technical Education ^{4,5}	11,615	N/A1	11,615	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	301,381	560,200	309,515	575,319	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	37,804	N/A1	152,054	N/A1	
⇒ Textbooks ⁸	404,718	752,280	408,552	759,407	
Subtotal - Lottery-Funded Programs ³	3,044,386	3,022,017	3,309,600	3,109,193	
Total State & Local Funds	\$44,359,134	\$49,407,779	\$44,470,713	\$50,721,089	

¹ "N/A" = no local match required for this program.
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⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
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NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
003	ALLEGHANY	2,556.15	2,556.15	2,380.43	2,380.43
2012-2014 Composite Index		FY 2013		FY 2014	
0.2297		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	8,624,108	2,571,798	7,891,473	2,353,209
	Sales Tax ⁷	2,366,598	N/A1	2,400,139	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	208,714	62,238	194,366	57,959
⇒	Gifted Education	90,574	27,009	84,348	25,152
⇒	Special Education	1,100,672	328,216	1,028,675	306,746
⇒	Prevention, Intervention, & Remediation	273,691	81,614	254,877	76,003
⇒	VRS Retirement (Includes RHCC) ⁹	895,896	267,152	836,142	249,334
⇒	Social Security	537,538	160,291	500,585	149,272
⇒	Group Life	33,473	9,982	31,172	9,295
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	36,478	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		14,167,742	3,508,300	13,221,777	3,226,970
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	65,601	N/A1	51,522	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	79,620	N/A1	75,375	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	334,000	46,400	282,000	36,000
Subtotal - Incentive Accounts ³		480,107	46,400	408,897	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 ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		38,911	0	35,716	0

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Lottery-Funded Programs					
Foster Care ⁵	85,132	N/A1	79,976	N/A1	
At-Risk	247,858	73,910	231,008	68,886	
<u>Virginia Preschool Initiative</u> ¹¹	203,359	60,641	166,385	49,615	
⇒ Early Reading Intervention ¹⁷	36,074	10,757	67,339	20,080	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	294,381	87,783	309,090	92,169	
School Breakfast ⁵	10,461	N/A1	6,356	N/A1	
⇒ SOL Algebra Readiness ¹⁷	36,875	10,996	36,990	11,030	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	5,575	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	39,984	N/A1	39,984	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	22,046	6,574	16,534	4,930	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	14,896	N/A1	48,094	N/A1	
⇒ Textbooks ⁸	176,679	52,685	164,533	49,063	
Subtotal - Lottery-Funded Programs ³	1,177,566	303,346	1,181,686	295,773	
Total State & Local Funds	\$15,864,325	\$3,858,046	\$14,848,076	\$3,558,743	

¹ "N/A" = no local match required for this program.
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004	AMELIA	1,728.99	1,728.99	1,735.57	1,735.57
2012-2014 Composite Index		FY 2013		FY 2014	
0.3473		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,829,771	2,570,005	4,852,354	2,581,925
	Sales Tax ⁷	1,870,886	N/A1	1,883,997	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	58,683	31,225	58,906	31,344
⇒	Gifted Education	53,040	28,222	53,242	28,330
⇒	Special Education	705,320	375,299	711,403	378,535
⇒	Prevention, Intervention, & Remediation	185,076	98,478	185,780	98,853
⇒	VRS Retirement (Includes RHCC) ⁹	511,216	272,017	513,161	273,052
⇒	Social Security	305,827	162,730	306,991	163,349
⇒	Group Life	19,185	10,208	19,258	10,247
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	52,172	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		8,591,176	3,548,184	8,585,092	3,565,635
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		119,893	34,861
	<u>Academic Year Governor's School</u> 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	93,652	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		227,769	25,600	341,545	60,461
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	154,939	82,443	155,603	82,796
<u>Virginia Preschool Initiative</u> ¹¹	82,240	43,760	82,240	43,760
⇒ Early Reading Intervention ¹⁷	28,529	15,180	36,680	19,517
Mentor Teacher Program	1,472	N/A1	1,472	N/A1
<u>K-3 Primary Class Size Reduction</u>	183,487	97,633	185,680	98,800
School Breakfast ⁵	4,306	N/A1	4,048	N/A1
⇒ SOL Algebra Readiness ¹⁷	20,863	11,101	22,901	12,186
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	6,927	N/A1
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	7,859	N/A1	7,859	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	4,926	N/A1	4,926	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	15,178	8,076	25,685	13,667
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	21,305	N/A1	97,866	N/A1
⇒ Textbooks ⁸	101,261	53,881	101,647	54,086
Subtotal - Lottery-Funded Programs ³	626,365	312,074	733,533	324,812
Total State & Local Funds	\$9,468,527	\$3,885,858	\$9,688,726	\$3,950,908

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
005	AMHERST	4,177.89	4,177.89	4,083.24	4,083.24
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,096,402	5,372,284	11,746,031	5,215,823
	Sales Tax ⁷	4,705,399	N/A1	4,744,479	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	292,212	129,755	285,592	126,815
⇒	Gifted Education	133,087	59,096	130,072	57,757
⇒	Special Education	1,646,224	730,995	1,620,240	719,457
⇒	Prevention, Intervention, & Remediation	416,619	184,997	407,181	180,806
⇒	VRS Retirement (Includes RHCC) ⁹	1,327,974	589,678	1,300,716	577,574
⇒	Social Security	795,627	353,293	777,602	345,289
⇒	Group Life	49,184	21,840	48,070	21,345
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	61,633	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		21,524,361	7,441,938	21,059,983	7,244,866
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		294,896	71,555
	<u>Academic Year Governor's School</u> 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	244,733	N/A1
	EpiPen Grants ¹⁴	985	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	336,000	67,200	310,000	62,000
Subtotal - Incentive Accounts ³		604,814	67,200	849,629	133,555
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	75,175	N/A1	72,979	N/A1	
At-Risk	407,147	180,791	398,382	176,899	
<u>Virginia Preschool Initiative</u> ¹¹	353,175	156,825	344,865	153,135	
⇒ Early Reading Intervention ¹⁷	49,727	22,081	64,862	28,802	
Mentor Teacher Program	3,189	N/A1	3,189	N/A1	
<u>K-3 Primary Class Size Reduction</u>	392,562	174,315	422,007	187,389	
School Breakfast ⁵	24,193	N/A1	21,151	N/A1	
⇒ SOL Algebra Readiness ¹⁷	59,815	26,560	55,388	24,595	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			18,102	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	259,606	115,276	253,724	112,665	
Subtotal - Lottery-Funded Programs ³	2,550,915	678,598	2,631,407	686,052	
Total State & Local Funds	\$24,787,543	\$8,187,736	\$24,647,222	\$8,064,473	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
006	APPOMATTOX	2,186.20	2,186.20	2,235.22	2,235.22
2012-2014 Composite Index		FY 2013		FY 2014	
0.2945		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,823,787	2,850,293	7,027,094	2,935,000
	Sales Tax ⁷	2,253,866	N/A1	2,240,491	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	317,727	132,630	324,851	135,604
⇒	Gifted Education	70,949	29,616	72,540	30,281
⇒	Special Education	792,775	330,932	813,705	339,669
⇒	Prevention, Intervention, & Remediation	225,185	94,000	230,234	96,108
⇒	VRS Retirement (Includes RHCC) ⁹	698,691	291,658	714,357	298,197
⇒	Social Security	417,981	174,480	427,353	178,392
⇒	Group Life	26,220	10,945	26,808	11,191
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	55,445	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		11,682,626	3,914,554	11,877,433	4,024,442
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		167,782	38,272
	<u>Academic Year Governor's School</u> 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	120,186	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		282,076	30,800	441,968	69,072
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	26,142	N/A1	29,574	N/A1	
At-Risk	222,069	92,699	227,346	94,902	
<u>Virginia Preschool Initiative</u> ¹¹	148,155	61,845	135,456	56,544	
⇒ Early Reading Intervention ¹⁷	24,229	10,114	22,026	9,194	
Mentor Teacher Program	1,472	N/A1	1,472	N/A1	
<u>K-3 Primary Class Size Reduction</u>	248,901	103,900	261,938	109,342	
School Breakfast ⁵	2,552	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	36,081	15,061	33,878	14,142	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			8,890	N/A1	
<u>Alternative Education</u> ^{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	138,396	57,771	141,500	59,067	
Subtotal - Lottery-Funded Programs ³	1,117,649	342,619	1,159,203	344,069	
Total State & Local Funds	\$13,123,667	\$4,287,973	\$13,513,509	\$4,437,583	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
007	ARLINGTON	21,549.59	21,549.59	22,416.21	22,416.21
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	19,839,624	79,365,588	20,007,311	80,049,765
	Sales Tax ⁷	18,367,578	N/A1	19,573,107	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	275,835	1,103,339	286,927	1,147,710
⇒	Gifted Education	219,806	879,223	228,645	914,581
⇒	Special Education	3,697,910	14,791,639	3,900,421	15,601,682
⇒	Prevention, Intervention, & Remediation	452,541	1,810,166	470,740	1,882,962
⇒	VRS Retirement (Includes RHCC) ⁹	2,172,199	8,688,795	2,264,037	9,056,149
⇒	Social Security	1,301,595	5,206,381	1,358,422	5,433,689
⇒	Group Life	81,888	327,554	85,182	340,726
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	313,282	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		46,722,258	112,172,685	48,174,792	114,427,264
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		510,703	1,116,291
	<u>Academic Year Governor's School</u> 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	412,894	N/A1
	EpiPen Grants ¹⁴	3,545	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	882,000	176,400	868,800	173,760
Subtotal - Incentive Accounts ³		1,325,682	176,400	1,792,397	1,290,051
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 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	
<u>Virginia Preschool Initiative</u> ¹¹	1,611,000	1,611,000	1,611,000	1,611,000	
⇒ Early Reading Intervention ¹⁷	87,097	348,388	93,955	375,820	
Mentor Teacher Program	23,792	N/A1	23,792	N/A1	
<u>K-3 Primary Class Size Reduction</u>	414,799	1,659,196	425,636	1,702,544	
School Breakfast ⁵	915	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	52,647	210,588	56,827	227,308	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	30,540	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEP	31,434	N/A1	31,434	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	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	386,729	1,546,916	402,281	1,609,125	
Subtotal - Lottery-Funded Programs ³	4,255,208	10,493,180	4,612,873	10,660,841	
Total State & Local Funds	\$52,472,252	\$122,842,265	\$54,883,220	\$126,378,156	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
008	AUGUSTA	10,414.45	10,414.45	10,324.73	10,324.73
2012-2014 Composite Index		FY 2013		FY 2014	
0.3627		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	27,425,277	15,615,414	27,173,487	15,486,252
	Sales Tax ⁷	10,799,871	N/A1	10,743,664	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,353,974	770,573	1,342,310	763,935
⇒	Gifted Education	305,308	173,757	302,678	172,260
⇒	Special Education	1,075,215	611,926	1,072,532	610,399
⇒	Prevention, Intervention, & Remediation	623,890	355,068	618,515	352,009
⇒	VRS Retirement (Includes RHCC) ⁹	2,688,037	1,529,815	2,664,880	1,516,636
⇒	Social Security	1,612,822	917,889	1,598,928	909,981
⇒	Group Life	99,557	56,660	98,699	56,172
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	0	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		45,983,951	20,031,102	45,615,693	19,867,644
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		619,681	192,718
	<u>Academic Year Governor's School</u> 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	452,295	N/A1
	EpiPen Grants ¹⁴	2,363	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	674,000	119,200	648,000	114,000
Subtotal - Incentive Accounts ³		1,662,249	119,200	2,231,612	306,718
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	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	136,980	N/A1	140,181	N/A1	
At-Risk	463,526	263,802	460,029	261,812	
<u>Virginia Preschool Initiative</u> ¹¹	573,570	326,430	569,746	324,254	
⇒ Early Reading Intervention ¹⁷	115,403	65,678	167,136	95,120	
Mentor Teacher Program	8,585	N/A1	8,585	N/A1	
<u>K-3 Primary Class Size Reduction</u>	875,668	498,360	866,091	492,909	
School Breakfast ⁵	16,814	N/A1	16,942	N/A1	
⇒ SOL Algebra Readiness ¹⁷	95,693	54,461	95,787	54,514	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			33,454	N/A1	
<u>Alternative Education</u> ^{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	595,550	338,939	590,419	336,019	
Subtotal - Lottery-Funded Programs ³	3,986,415	1,610,169	3,972,775	1,629,073	
Total State & Local Funds	\$51,708,888	\$21,760,471	\$51,909,167	\$21,803,435	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
009	BATH	610.57	610.57	594.57	594.57
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	603,126	2,412,504	582,292	2,332,130
	Sales Tax ⁷	592,229	N/A1	613,016	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	33,093	132,372	32,226	128,903
⇒	Gifted Education	5,617	22,469	5,470	21,880
⇒	Special Education	78,764	315,054	77,294	309,176
⇒	Prevention, Intervention, & Remediation	13,310	53,242	12,962	51,847
⇒	VRS Retirement (Includes RHCC) ⁹	62,034	248,136	60,408	241,633
⇒	Social Security	37,123	148,491	36,150	144,599
⇒	Group Life	2,320	9,281	2,259	9,037
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	134	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		1,427,750	3,341,549	1,422,077	3,239,205
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		14,236	31,118
	<u>Academic Year Governor's School</u> 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	9,971	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		139,605	25,600	152,207	56,718
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	4,224	N/A1	4,224	N/A1
	Special Education - Homebound ⁵	134	N/A1	206	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		4,357	0	4,430	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	4,876	N/A1	
At-Risk	10,407	41,628	10,217	40,868	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	1,873	7,492	1,873	7,492	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	18,256	73,024	19,264	77,056	
School Breakfast ⁵	1,974	N/A1	1,854	N/A1	
⇒ SOL Algebra Readiness ¹⁷	2,557	10,228	1,933	7,732	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	738	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	31,181	N/A1	31,181	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	2,385	9,540	2,266	9,064	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	55	N/A1	0	N/A1	
⇒ Textbooks ⁸	10,957	43,829	10,670	42,681	
Subtotal - Lottery-Funded Programs ³	87,504	185,741	92,731	184,893	
Total State & Local Funds	\$1,659,216	\$3,552,890	\$1,671,445	\$3,480,816	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
010	BEDFORD COUNTY	9,413.47	9,413.47	9,973.70	9,973.70
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	27,134,556	12,374,310
	Sales Tax ⁷	10,750,454	N/A1	11,576,002	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	361,519	269,184	458,946	209,292
⇒	Gifted Education	248,207	184,813	315,097	143,693
⇒	Special Education	2,282,424	1,699,474	2,911,223	1,327,599
⇒	Prevention, Intervention, & Remediation	582,747	433,908	732,943	334,243
⇒	VRS Retirement (Includes RHCC) ⁹	2,271,632	1,691,439	2,883,824	1,315,104
⇒	Social Security	1,359,742	1,012,453	1,726,184	787,188
⇒	Group Life	86,333	64,283	109,599	49,980
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	146,693	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		39,574,845	21,353,796	47,848,374	16,541,409
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		659,994	164,467
	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	408,942	N/A1
	EpiPen Grants ¹⁴	2,166	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		40,744	18,580
	Technology - VPSA ⁶	726,000	145,200	847,600	159,520
Subtotal - Incentive Accounts ³		1,124,397	145,200	1,957,280	342,567
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	131,599	N/A1	204,787	N/A1	
At-Risk	432,630	322,133	549,150	250,428	
<u>Virginia Preschool Initiative</u> ¹¹	412,704	307,296	572,791	261,209	
⇒ Early Reading Intervention ¹⁷	107,375	79,951	158,675	72,360	
Mentor Teacher Program	7,113	N/A1	7,113	N/A1	
<u>K-3 Primary Class Size Reduction</u>	618,697	460,677	929,207	423,744	
School Breakfast ⁵	12,611	N/A1	6,289	N/A1	
⇒ SOL Algebra Readiness ¹⁷	82,489	61,421	105,372	48,053	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			30,247	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	484,165	360,505	614,645	280,295	
Subtotal - Lottery-Funded Programs ³	2,816,148	1,642,116	4,092,734	1,375,492	
Total State & Local Funds	\$43,644,176	\$23,141,112	\$54,061,159	\$18,259,468	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
011	BLAND	884.39	884.39	854.64	854.64
2012-2014 Composite Index		FY 2013		FY 2014	
0.3029		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,972,696	1,293,865	2,844,000	1,236,982
	Sales Tax ⁷	845,489	N/A1	867,987	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	74,598	32,414	72,088	31,323
⇒	Gifted Education	28,359	12,323	27,405	11,908
⇒	Special Education	352,643	153,228	344,355	149,627
⇒	Prevention, Intervention, & Remediation	67,816	29,467	65,535	28,476
⇒	VRS Retirement (Includes RHCC) ⁹	294,691	128,047	285,374	123,999
⇒	Social Security	176,321	76,614	170,986	74,296
⇒	Group Life	11,097	4,822	10,724	4,660
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	3,980	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		4,827,690	1,730,780	4,688,454	1,661,271
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		66,500	15,790
	<u>Academic Year Governor's School</u> 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	46,253	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	169,600	33,920
Subtotal - Incentive Accounts ³		205,583	30,800	282,353	49,710
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	12,294	N/A1	15,036	N/A1	
At-Risk	54,595	23,722	52,820	22,951	
<u>Virginia Preschool Initiative</u> ¹¹	20,913	9,087	20,913	9,087	
⇒ Early Reading Intervention ¹⁷	13,058	5,674	21,764	9,457	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	75,579	32,840	71,359	31,007	
School Breakfast ⁵	3,163	N/A1	1,758	N/A1	
⇒ SOL Algebra Readiness ¹⁷	8,912	3,872	8,912	3,872	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	3,421	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	4,075	N/A1	4,075	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	0	0	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	1,625	N/A1	659	N/A1	
⇒ Textbooks ⁸	55,319	24,037	53,458	23,228	
Subtotal - Lottery-Funded Programs ³	259,354	99,232	263,996	99,602	
Total State & Local Funds	\$5,300,076	\$1,860,812	\$5,245,210	\$1,810,583	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
012	BOTETOVRT	4,876.37	4,876.37	4,777.05	4,777.05
2012-2014 Composite Index		FY 2013		FY 2014	
0.3710		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,942,162	7,639,603	12,540,788	7,401,853
	Sales Tax ⁷	5,160,187	N/A1	5,290,846	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	368,068	217,096	360,572	212,674
⇒	Gifted Education	141,093	83,220	138,219	81,525
⇒	Special Education	1,821,939	1,074,625	1,790,840	1,056,282
⇒	Prevention, Intervention, & Remediation	153,362	90,457	150,238	88,614
⇒	VRS Retirement (Includes RHCC) ⁹	1,371,055	808,683	1,343,130	792,212
⇒	Social Security	822,019	484,848	805,277	474,973
⇒	Group Life	52,143	30,755	51,081	30,129
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	22,393	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		22,854,421	10,429,287	22,470,991	10,138,262
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		306,237	98,703
	<u>Academic Year Governor's School</u> 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	172,757	N/A1
	EpiPen Grants ¹⁴	1,280	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	362,000	67,200	362,000	67,200
Subtotal - Incentive Accounts ³		547,855	67,200	840,994	165,903
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	126,235	N/A1	101,589	N/A1	
At-Risk	70,592	41,637	69,189	40,809	
<u>Virginia Preschool Initiative</u> ¹¹	113,220	66,780	113,220	66,780	
⇒ Early Reading Intervention ¹⁷	53,023	31,274	47,131	27,799	
Mentor Teacher Program	2,943	N/A1	2,943	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	8,870	N/A1	5,156	N/A1	
⇒ SOL Algebra Readiness ¹⁷	24,127	14,231	24,127	14,231	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			12,778	N/A1	
<u>Alternative Education</u> ^{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	275,223	162,334	269,618	159,027	
Subtotal - Lottery-Funded Programs ³	891,047	329,750	886,497	319,928	
Total State & Local Funds	\$24,365,853	\$10,826,237	\$24,255,594	\$10,624,093	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
013	BRUNSWICK	1,882.93	1,882.93	1,856.98	1,856.98
2012-2014 Composite Index		FY 2013		FY 2014	
0.2837		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,830,267	2,309,153	5,797,775	2,296,362
	Sales Tax ⁷	2,350,383	N/A1	2,267,616	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	194,219	76,923	191,542	75,863
⇒	Gifted Education	62,042	24,573	61,187	24,234
⇒	Special Education	1,064,158	421,474	1,049,492	415,665
⇒	Prevention, Intervention, & Remediation	395,182	156,517	389,735	154,360
⇒	VRS Retirement (Includes RHCC) ⁹	685,161	271,367	675,719	267,627
⇒	Social Security	410,018	162,393	404,367	160,155
⇒	Group Life	25,626	10,150	25,273	10,010
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	63,029	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		11,080,085	3,432,550	10,862,706	3,404,276
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		155,338	33,620
	<u>Academic Year Governor's School</u> 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	153,786	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	258,000	46,400	278,000	50,400
Subtotal - Incentive Accounts ³		431,230	46,400	587,124	84,020
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	13,290	N/A1	21,365	N/A1	
At-Risk	637,364	252,436	629,760	249,425	
<u>Virginia Preschool Initiative</u> ¹¹	232,081	91,919	232,081	91,919	
⇒ Early Reading Intervention ¹⁷	42,491	16,829	55,909	22,143	
Mentor Teacher Program	2,453	N/A1	2,453	N/A1	
<u>K-3 Primary Class Size Reduction</u>	641,690	254,150	621,322	246,083	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	43,555	17,251	43,448	17,208	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	11,375	N/A1	
<u>Alternative Education</u> ^{4,5}	393,384	N/A1	405,091	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	29,957	N/A1	29,957	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	8,115	3,214	23,063	9,134	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	25,739	N/A1	106,047	N/A1	
⇒ Textbooks ⁸	121,023	47,933	119,355	47,272	
Subtotal - Lottery-Funded Programs ³	2,199,001	683,732	2,309,085	683,184	
Total State & Local Funds	\$13,736,742	\$4,162,682	\$13,848,818	\$4,171,480	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
014	BUCHANAN	3,142.69	3,142.69	3,075.30	3,075.30
2012-2014 Composite Index		FY 2013		FY 2014	
0.3263		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	9,465,252	4,584,402	9,252,616	4,481,414
	Sales Tax ⁷	3,062,293	N/A1	3,029,430	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	721,976	349,682	706,494	342,183
⇒	Gifted Education	97,393	47,171	95,304	46,160
⇒	Special Education	1,003,567	486,068	982,047	475,645
⇒	Prevention, Intervention, & Remediation	434,032	210,219	422,653	204,708
⇒	VRS Retirement (Includes RHCC) ⁹	1,039,560	503,501	1,017,268	492,704
⇒	Social Security	622,466	301,485	609,118	295,020
⇒	Group Life	38,110	18,458	37,293	18,062
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	42,085	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		16,526,734	6,500,986	16,152,223	6,355,896
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	165,528	N/A1	151,431	N/A1
	EpiPen Grants ¹⁴	1,083	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	362,000	72,400	324,400	64,880
Subtotal - Incentive Accounts ³		528,611	72,400	475,831	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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 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)			11,201	N/A1	
Alternative Education ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	189,979	92,015	185,905	90,041	
Subtotal - Lottery-Funded Programs ³	1,590,165	723,809	1,586,419	703,479	
Total State & Local Funds	\$18,710,895	\$7,297,195	\$18,307,226	\$7,124,255	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
015	BUCKINGHAM	1,978.93	1,978.93	1,963.88	1,963.88
2012-2014 Composite Index		FY 2013		FY 2014	
0.3104		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,266,716	2,820,825	6,216,462	2,798,242
	Sales Tax ⁷	2,188,234	N/A1	2,187,017	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	255,193	114,867	253,253	113,993
⇒	Gifted Education	62,775	28,256	62,297	28,041
⇒	Special Education	910,235	409,711	904,667	407,205
⇒	Prevention, Intervention, & Remediation	262,017	117,938	260,024	117,041
⇒	VRS Retirement (Includes RHCC) ⁹	672,782	302,830	667,666	300,527
⇒	Social Security	402,578	181,207	399,516	179,829
⇒	Group Life	25,929	11,671	25,732	11,582
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	53,732	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		11,100,191	3,987,305	10,976,634	3,956,460
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		155,395	38,222
	<u>Academic Year Governor's School</u> 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	111,891	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		271,159	30,800	421,286	69,022
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	15,342	N/A1	14,174	N/A1	
At-Risk	358,211	161,237	355,806	160,154	
<u>Virginia Preschool Initiative</u> ¹¹	289,632	130,368	289,632	130,368	
⇒ Early Reading Intervention ¹⁷	40,907	18,413	38,754	17,444	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	289,118	130,137	383,459	172,601	
School Breakfast ⁵	10,384	N/A1	9,058	N/A1	
⇒ SOL Algebra Readiness ¹⁷	30,962	13,936	30,859	13,890	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			8,276	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	29,480	N/A1	29,480	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	822	370	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	21,942	N/A1	64,910	N/A1	
⇒ Textbooks ⁸	122,452	55,118	121,521	54,698	
Subtotal - Lottery-Funded Programs ³	1,217,270	509,209	1,355,591	549,525	
Total State & Local Funds	\$12,613,086	\$4,527,314	\$12,774,342	\$4,575,007	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
016	CAMPBELL	7,994.87	7,994.87	7,876.18	7,876.18
2012-2014 Composite Index		FY 2013		FY 2014	
0.2655		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	23,189,140	8,382,266	22,959,018	8,299,112
	Sales Tax ⁷	8,234,834	N/A1	7,988,580	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	528,501	191,037	520,655	188,201
⇒	Gifted Education	270,123	97,641	266,112	96,192
⇒	Special Education	2,343,021	846,933	2,314,022	836,450
⇒	Prevention, Intervention, & Remediation	710,540	256,839	705,777	255,117
⇒	VRS Retirement (Includes RHCC) ⁹	2,472,210	893,631	2,435,508	880,364
⇒	Social Security	1,479,802	534,905	1,457,834	526,964
⇒	Group Life	93,956	33,962	92,561	33,458
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	198,580	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		39,520,707	11,237,214	38,740,067	11,115,858
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		553,121	109,255
	<u>Academic Year Governor's School</u> 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	428,515	N/A1
	EpiPen Grants ¹⁴	1,477	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	414,000	82,800	480,000	96,000
Subtotal - Incentive Accounts ³		879,698	82,800	1,461,636	205,255
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	156,457	N/A1	129,322	N/A1	
At-Risk	551,709	199,426	544,078	196,668	
<u>Virginia Preschool Initiative</u> ¹¹	780,039	281,961	766,818	277,182	
⇒ Early Reading Intervention ¹⁷	128,418	46,419	137,591	49,735	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,092,693	394,976	1,086,610	392,777	
School Breakfast ⁵	31,743	N/A1	25,825	N/A1	
⇒ SOL Algebra Readiness ¹⁷	96,311	34,814	98,604	35,642	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			31,695	N/A1	
<u>Alternative Education</u> ^{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	526,915	190,464	519,093	187,637	
Subtotal - Lottery-Funded Programs ³	4,320,297	1,181,779	4,611,335	1,176,051	
Total State & Local Funds	\$44,889,466	\$12,501,793	\$45,001,254	\$12,497,164	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
017	CAROLINE	4,204.00	4,204.00	4,190.11	4,190.11
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	11,896,575	5,875,626
	Sales Tax ⁷	4,331,685	N/A1	4,418,209	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	213,876	105,628	213,169	105,279
⇒	Gifted Education	129,451	63,933	129,024	63,722
⇒	Special Education	1,902,371	939,533	1,926,939	951,667
⇒	Prevention, Intervention, & Remediation	469,964	232,104	465,607	229,952
⇒	VRS Retirement (Includes RHCC) ⁹	1,288,884	636,548	1,287,431	635,830
⇒	Social Security	771,079	380,817	771,336	380,944
⇒	Group Life	47,841	23,627	47,683	23,549
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	68,795	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		21,224,899	8,309,351	21,155,973	8,266,569
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		295,383	79,718
	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	228,010	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	Technology - VPSA ⁶	206,000	41,200	180,000	36,000
Subtotal - Incentive Accounts ³		447,685	41,200	703,393	115,718
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	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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	15,945	N/A1	22,764	N/A1	
At-Risk	417,277	206,083	416,134	205,518	
<u>Virginia Preschool Initiative</u> ¹¹	216,886	107,115	216,886	107,115	
⇒ Early Reading Intervention ¹⁷	77,328	38,190	66,878	33,029	
Mentor Teacher Program	5,151	N/A1	5,151	N/A1	
<u>K-3 Primary Class Size Reduction</u>	623,764	308,062	621,679	307,032	
School Breakfast ⁵	11,741	N/A1	12,706	N/A1	
⇒ SOL Algebra Readiness ¹⁷	59,909	29,588	57,720	28,506	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	16,865	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	8,225	N/A1	8,225	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	35,123	17,346	38,716	19,121	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	28,093	N/A1	87,705	N/A1	
⇒ Textbooks ⁸	252,514	124,711	251,680	124,299	
Subtotal - Lottery-Funded Programs ³	1,767,673	831,095	1,838,826	824,620	
Total State & Local Funds	\$23,505,612	\$9,181,646	\$23,755,542	\$9,206,907	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
018	CARROLL	4,180.93	4,180.93	3,807.57	3,807.57
2012-2014 Composite Index		FY 2013		FY 2014	
0.2831		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,526,017	4,946,684	11,212,679	4,427,827
	Sales Tax ⁷	4,167,220	N/A1	4,086,514	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	338,696	133,749	308,450	121,805
⇒	Gifted Education	137,876	54,447	125,564	49,584
⇒	Special Education	1,408,735	556,302	1,288,393	508,780
⇒	Prevention, Intervention, & Remediation	512,540	202,399	466,770	184,325
⇒	VRS Retirement (Includes RHCC) ⁹	1,321,813	521,977	1,206,504	476,442
⇒	Social Security	791,290	312,476	723,356	285,650
⇒	Group Life	50,954	20,122	46,404	18,325
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	63,323	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		21,318,464	6,748,156	19,464,634	6,072,738
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		277,229	59,823
	<u>Academic Year Governor's School</u> 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	133,130	N/A1
	EpiPen Grants ¹⁴	1,280	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		42,529	16,794
	<u>Technology - VPSA</u> ⁶	440,000	77,600	336,000	56,800
Subtotal - Incentive Accounts ³		583,141	77,600	788,888	133,417
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	44,602	N/A1	100,382	N/A1	
At-Risk	556,964	219,942	507,927	200,578	
<u>Virginia Preschool Initiative</u> ¹¹	451,647	178,353	477,455	188,544	
⇒ Early Reading Intervention ¹⁷	69,385	27,400	71,623	28,284	
Mentor Teacher Program	2,453	N/A1	2,453	N/A1	
<u>K-3 Primary Class Size Reduction</u>	603,540	238,335	597,047	235,771	
School Breakfast ⁵	15,598	N/A1	14,965	N/A1	
⇒ SOL Algebra Readiness ¹⁷	73,434	28,999	64,160	25,336	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			9,847	N/A1	
<u>Alternative Education</u> ^{4,5}	152,141	N/A1	156,666	N/A1	
ISAEIP	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	268,949	106,206	244,931	96,722	
Subtotal - Lottery-Funded Programs ³	2,493,022	830,294	2,570,555	805,619	
Total State & Local Funds	\$24,462,824	\$7,656,050	\$22,876,790	\$7,011,774	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
019	CHARLES CITY COUNTY	731.73	731.73	698.29	698.29
2012-2014 Composite Index		FY 2013		FY 2014	
0.4483		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,930,945	1,569,046	1,815,950	1,475,675
	Sales Tax ⁷	906,488	N/A1	924,561	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	85,583	69,543	81,672	66,365
⇒	Gifted Education	18,570	15,090	17,721	14,400
⇒	Special Education	379,877	308,681	362,517	294,574
⇒	Prevention, Intervention, & Remediation	79,528	64,623	75,508	61,357
⇒	VRS Retirement (Includes RHCC) ⁹	219,207	178,123	209,189	169,983
⇒	Social Security	131,605	106,939	125,205	101,739
⇒	Group Life	8,074	6,561	7,705	6,261
	Remedial Summer School ^{5,10}	8,523	N/A1	<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery Programs below)				
Subtotal - SOQ Accounts ³		3,768,400	2,318,606	3,620,028	2,190,354
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		49,053	21,781
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	38,416	N/A1	34,967	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		192,712	30,800	238,020	52,581
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	3,968	N/A1	0	N/A1	
At-Risk	123,912	100,688	118,664	96,424	
<u>Virginia Preschool Initiative</u> ¹¹	89,375	72,624	89,375	72,624	
⇒ Early Reading Intervention ¹⁷	5,167	4,199	5,167	4,199	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	74,705	60,704	76,248	61,958	
School Breakfast ⁵	4,087	N/A1	4,157	N/A1	
⇒ SOL Algebra Readiness ¹⁷	10,581	8,598	8,858	7,198	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	2,586	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,490	N/A1	3,490	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	10,197	8,286	10,197	8,286	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	3,481	N/A1	5,219	N/A1	
⇒ Textbooks ⁸	36,224	29,435	34,568	28,089	
Subtotal - Lottery-Funded Programs ³	374,272	284,534	367,614	278,778	
Total State & Local Funds	\$4,338,603	\$2,633,940	\$4,228,766	\$2,521,713	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

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

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

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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
020	CHARLOTTE	1,930.25	1,930.25	1,882.23	1,882.23
2012-2014 Composite Index		FY 2013		FY 2014	
0.2365		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,703,408	2,076,432	6,532,789	2,023,616
	Sales Tax ⁷	2,012,187	N/A1	1,970,796	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	198,956	61,628	194,006	60,095
⇒	Gifted Education	67,792	20,999	66,106	20,477
⇒	Special Education	1,183,418	366,573	1,153,977	357,453
⇒	Prevention, Intervention, & Remediation	215,167	66,650	209,814	64,992
⇒	VRS Retirement (Includes RHCC) ⁹	728,030	225,513	709,919	219,903
⇒	Social Security	436,229	135,125	425,376	131,764
⇒	Group Life	28,001	8,674	27,305	8,458
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	31,540	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		11,604,728	2,961,594	11,290,088	2,886,758
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		164,093	27,775
	<u>Academic Year Governor's School</u> 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	124,959	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	206,000	36,000	206,000	36,000
Subtotal - Incentive Accounts ³		835,182	36,000	971,309	63,775
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	14,479	N/A1	35,279	N/A1	
At-Risk	276,223	85,562	269,559	83,498	
<u>Virginia Preschool Initiative</u> ¹¹	178,659	55,341	174,078	53,922	
⇒ Early Reading Intervention ¹⁷	38,140	11,814	47,674	14,767	
Mentor Teacher Program	1,717	N/A1	1,717	N/A1	
<u>K-3 Primary Class Size Reduction</u>	323,394	100,174	314,577	97,443	
School Breakfast ⁵	6,541	N/A1	2,453	N/A1	
⇒ SOL Algebra Readiness ¹⁷	36,550	11,322	31,782	9,845	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			9,243	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	9,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	20,727	N/A1	20,727	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	8,650	2,679	7,739	2,397	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	12,880	N/A1	46,225	N/A1	
⇒ Textbooks ⁸	132,239	40,962	128,949	39,943	
Subtotal - Lottery-Funded Programs ³	1,060,058	307,854	1,097,861	301,815	
Total State & Local Funds	\$16,408,671	\$3,305,448	\$13,388,514	\$3,252,348	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
021	CHESTERFIELD	58,284.48	58,284.48	58,558.52	58,558.52
2012-2014 Composite Index		FY 2013		FY 2014	
0.3539		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	153,401,201	84,033,314	154,080,273	84,406,421
	Sales Tax ⁷	55,779,899	N/A1	56,338,557	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,280,358	701,314	1,286,378	704,611
⇒	Gifted Education	1,732,250	948,836	1,740,394	953,298
⇒	Special Education	17,058,894	9,343,975	17,252,605	9,450,080
⇒	Prevention, Intervention, & Remediation	3,087,923	1,691,404	3,102,442	1,699,357
⇒	VRS Retirement (Includes RHCC) ⁹	15,401,959	8,436,393	15,474,376	8,476,059
⇒	Social Security	9,226,113	5,053,585	9,269,492	5,077,346
⇒	Group Life	564,864	309,403	567,520	310,858
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	962,801	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		258,496,262	110,518,224	259,112,037	111,078,030
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		3,584,243	1,072,821
	<u>Academic Year Governor's School</u> ⁴	1,012,624	N/A1	1,016,842	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	2,433,377	N/A1	2,291,895	N/A1
	EpiPen Grants ¹⁴	6,302	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	1,714,000	337,600	1,689,200	332,640
Subtotal - Incentive Accounts ³		5,166,303	337,600	8,582,180	1,405,461
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	378,514	N/A1	516,948	N/A1	
At-Risk	1,986,307	1,087,996	1,997,209	1,093,967	
<u>Virginia Preschool Initiative</u> ¹¹	434,179	237,821	434,179	237,821	
⇒ Early Reading Intervention ¹⁷	716,102	392,243	839,151	459,643	
Mentor Teacher Program	31,641	N/A1	31,641	N/A1	
<u>K-3 Primary Class Size Reduction</u>	3,126,583	1,712,580	3,183,164	1,743,572	
School Breakfast ⁵	158,688	N/A1	169,263	N/A1	
⇒ SOL Algebra Readiness ¹⁷	475,083	260,226	476,908	261,225	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		169,519	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	3,379,017	1,850,850	3,394,904	1,859,552	
Subtotal - Lottery-Funded Programs ³	13,396,506	6,582,643	14,957,385	6,736,166	
Total State & Local Funds	\$278,271,659	\$117,438,467	\$284,207,529	\$119,219,657	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
022	CLARKE	2,040.64	2,040.64	1,994.30	1,994.30
2012-2014 Composite Index		FY 2013		FY 2014	
0.4892		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,448,641	4,269,186	4,293,532	4,121,093
	Sales Tax ⁷	2,247,689	N/A1	2,251,341	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	90,685	86,850	88,626	84,878
⇒	Gifted Education	48,991	46,919	47,878	45,854
⇒	Special Education	513,883	492,153	502,213	480,976
⇒	Prevention, Intervention, & Remediation	57,330	54,905	56,028	53,659
⇒	VRS Retirement (Includes RHCC) ⁹	456,553	437,247	446,186	427,318
⇒	Social Security	273,098	261,550	267,915	256,586
⇒	Group Life	16,678	15,972	16,299	15,610
	Remedial Summer School ^{5,10}	8,063	N/A1	<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery Programs below)				
Subtotal - SOQ Accounts ³		8,161,611	5,664,782	7,970,018	5,485,974
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		102,646	53,718
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	68,477	N/A1	62,853	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		222,870	30,800	319,499	84,518
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	14,089	N/A1	11,724	N/A1	
At-Risk	23,631	22,632	23,010	22,037	
<u>Virginia Preschool Initiative</u> ¹¹	39,842	38,157	39,842	38,157	
⇒ Early Reading Intervention ¹⁷	16,343	15,652	22,880	21,912	
Mentor Teacher Program	1,717	N/A1	1,717	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	8,405	8,050	8,327	7,975	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	4,649	N/A1	
<u>Alternative Education</u> ^{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	93,531	89,576	91,407	87,542	
Subtotal - Lottery-Funded Programs ³	275,700	180,632	272,947	184,785	
Total State & Local Funds	\$8,672,816	\$5,876,214	\$8,581,279	\$5,755,277	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
023	CRAIG	677.89	677.89	671.58	671.58
2012-2014 Composite Index		FY 2013		FY 2014	
0.3163		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,068,302	956,858	2,021,970	935,423
	Sales Tax ⁷	757,466	N/A1	792,038	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	88,523	40,954	87,699	40,572
⇒	Gifted Education	21,320	9,863	21,121	9,771
⇒	Special Education	288,744	133,582	287,434	132,975
⇒	Prevention, Intervention, & Remediation	55,617	25,730	54,640	25,278
⇒	VRS Retirement (Includes RHCC) ⁹	221,540	102,491	219,478	101,537
⇒	Social Security	132,553	61,323	131,320	60,752
⇒	Group Life	8,343	3,859	8,265	3,824
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	16,762	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		3,659,170	1,334,660	3,623,965	1,310,132
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		51,532	13,027
	<u>Academic Year Governor's School</u> 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	35,694	N/A1
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	102,000	20,400
Subtotal - Incentive Accounts ³		141,120	20,400	189,226	33,427
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	3,124	N/A1	3,348	N/A1	
At-Risk	46,234	21,389	45,838	21,206	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	10,673	4,938	14,942	6,913	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	67,385	31,174	73,129	33,832	
School Breakfast ⁵	2,558	N/A1	2,520	N/A1	
⇒ SOL Algebra Readiness ¹⁷	8,741	4,044	8,741	4,044	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	2,640	N/A1	
<u>Alternative Education</u> ^{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	41,587	19,240	41,200	19,061	
Subtotal - Lottery-Funded Programs ³	270,601	80,785	299,214	86,942	
Total State & Local Funds	\$4,078,203	\$1,435,845	\$4,118,153	\$1,430,501	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
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¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
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¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
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¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
024	CULPEPER	7,666.87	7,666.87	7,849.73	7,849.73
2012-2014 Composite Index		FY 2013		FY 2014	
0.3668		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	20,389,751	11,822,083	20,893,196	12,111,236
	Sales Tax ⁷	7,882,740	N/A1	7,823,508	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	601,978	348,714	616,336	357,031
⇒	Gifted Education	228,169	132,174	233,611	135,326
⇒	Special Education	2,058,377	1,192,376	2,142,264	1,240,970
⇒	Prevention, Intervention, & Remediation	577,705	334,653	591,483	342,634
⇒	VRS Retirement (Includes RHCC) ⁹	2,106,923	1,220,498	2,157,175	1,249,608
⇒	Social Security	1,262,212	731,174	1,292,317	748,613
⇒	Group Life	77,675	44,995	79,527	46,068
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	21,054	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		35,206,584	15,826,667	35,829,417	16,231,486
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		499,545	158,130
	<u>Academic Year Governor's School</u> 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	336,841	N/A1
	EpiPen Grants ¹⁴	985	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	310,000	62,000	446,000	89,200
Subtotal - Incentive Accounts ³		664,717	62,000	1,282,386	247,330
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	93,484	N/A1	104,646	N/A1	
At-Risk	450,841	261,163	459,004	265,892	
<u>Virginia Preschool Initiative</u> ¹¹	391,318	226,683	402,715	233,285	
⇒ Early Reading Intervention ¹⁷	127,633	73,935	135,737	78,630	
Mentor Teacher Program	10,056	N/A1	10,056	N/A1	
<u>K-3 Primary Class Size Reduction</u>	784,865	454,656	815,310	472,293	
School Breakfast ⁵	13,869	N/A1	5,040	N/A1	
⇒ SOL Algebra Readiness ¹⁷	80,841	46,830	82,963	48,059	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	24,914	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	435,609	252,339	445,998	258,358	
Subtotal - Lottery-Funded Programs ³	3,378,580	1,472,898	3,611,204	1,531,933	
Total State & Local Funds	\$39,335,474	\$17,361,565	\$40,810,846	\$18,010,749	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
025	CUMBERLAND	1,306.85	1,306.85	1,339.90	1,339.90
2012-2014 Composite Index		FY 2013		FY 2014	
0.2971		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,978,845	1,682,937	4,131,967	1,747,702
	Sales Tax ⁷	1,525,741	N/A1	1,494,953	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	56,034	23,684	57,451	24,283
⇒	Gifted Education	42,255	17,860	43,324	18,312
⇒	Special Education	396,829	167,731	408,748	172,769
⇒	Prevention, Intervention, & Remediation	195,659	82,700	200,607	84,792
⇒	VRS Retirement (Includes RHCC) ⁹	408,770	172,778	419,108	177,148
⇒	Social Security	245,262	103,667	251,465	106,289
⇒	Group Life	15,616	6,601	16,011	6,767
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	73,654	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		6,938,665	2,257,958	7,023,634	2,338,062
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		99,380	22,954
	<u>Academic Year Governor's School</u> 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	94,475	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		41,699	17,625
	<u>Technology - VPSA</u> ⁶	128,000	25,600	174,400	34,880
Subtotal - Incentive Accounts ³		230,751	25,600	409,954	75,459
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	2,765	N/A1	0	N/A1	
At-Risk	265,481	112,213	272,252	115,075	
<u>Virginia Preschool Initiative</u> ¹¹	210,870	89,130	210,870	89,130	
⇒ Early Reading Intervention ¹⁷	26,334	11,131	24,140	10,203	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	229,359	96,945	180,199	76,166	
School Breakfast ⁵	7,025	N/A1	6,314	N/A1	
⇒ SOL Algebra Readiness ¹⁷	22,467	9,496	29,156	12,324	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	6,988	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	11,058	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	2,774	N/A1	2,774	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	22,632	9,566	20,536	8,680	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	30,077	N/A1	97,747	N/A1	
⇒ Textbooks ⁸	82,425	34,839	84,509	35,720	
Subtotal - Lottery-Funded Programs ³	914,493	363,320	944,570	347,298	
Total State & Local Funds	\$8,097,963	\$2,646,878	\$8,405,614	\$2,760,819	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
026	DICKENSON	2,272.20	2,272.20	2,219.97	2,219.97
2012-2014 Composite Index		FY 2013		FY 2014	
0.2547		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	7,518,338	2,569,329	7,330,711	2,505,209
	Sales Tax ⁷	2,229,930	N/A1	2,196,317	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	596,102	203,713	582,399	199,030
⇒	Gifted Education	77,900	26,622	76,109	26,010
⇒	Special Education	801,012	273,739	785,908	268,578
⇒	Prevention, Intervention, & Remediation	287,890	98,384	281,272	96,122
⇒	VRS Retirement (Includes RHCC) ⁹	829,801	283,577	810,726	277,059
⇒	Social Security	497,880	170,146	486,436	166,235
⇒	Group Life	30,482	10,417	29,782	10,178
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	11,765	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		12,881,100	3,635,927	12,579,660	3,548,421
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		182,786	34,134
	<u>Academic Year Governor's School</u> 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	101,312	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	46,400	206,000	41,200
Subtotal - Incentive Accounts ³		343,400	46,400	490,098	75,334
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 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	
<u>Virginia Preschool Initiative</u> ¹¹	237,005	80,994	232,534	79,467	
⇒ Early Reading Intervention ¹⁷	46,538	15,904	53,519	18,290	
Mentor Teacher Program	2,208	N/A1	2,208	N/A1	
<u>K-3 Primary Class Size Reduction</u>	349,523	119,447	337,046	115,183	
School Breakfast ⁵	9,026	N/A1	6,908	N/A1	
⇒ SOL Algebra Readiness ¹⁷	38,116	13,026	35,789	12,231	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			7,493	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	32,302	N/A1	32,302	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	0	0	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	4,804	N/A1	23,972	N/A1	
⇒ Textbooks ⁸	151,955	51,929	148,462	50,736	
Subtotal - Lottery-Funded Programs ³	1,202,215	387,762	1,208,963	379,940	
Total State & Local Funds	\$14,455,709	\$4,070,089	\$14,310,113	\$4,003,695	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
027	DINWIDDIE	4,436.89	4,436.89	4,389.14	4,389.14
2012-2014 Composite Index		FY 2013		FY 2014	
0.2850		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,632,260	5,433,894	13,535,619	5,395,567
	Sales Tax ⁷	4,418,164	N/A1	4,317,460	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	371,168	147,948	367,174	146,356
⇒	Gifted Education	145,929	58,168	144,359	57,542
⇒	Special Education	1,776,531	708,128	1,757,412	700,507
⇒	Prevention, Intervention, & Remediation	485,374	193,471	477,012	190,138
⇒	VRS Retirement (Includes RHCC) ⁹	1,433,914	571,560	1,418,482	565,409
⇒	Social Security	859,714	342,683	850,462	338,995
⇒	Group Life	53,930	21,497	53,350	21,265
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	27,856	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		23,204,840	7,477,349	22,921,330	7,415,779
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		326,048	71,018
	<u>Academic Year Governor's School</u> 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	219,613	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	258,000	51,600	392,800	78,560
Subtotal - Incentive Accounts ³		490,439	51,600	938,461	149,578
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	10,114	N/A1	0	N/A1	
At-Risk	592,313	236,097	586,314	233,706	
<u>Virginia Preschool Initiative</u> ¹¹	137,280	54,720	137,280	54,720	
⇒ Early Reading Intervention ¹⁷	84,827	33,812	102,686	40,931	
Mentor Teacher Program	4,170	N/A1	4,170	N/A1	
<u>K-3 Primary Class Size Reduction</u>	692,639	276,087	679,969	271,037	
School Breakfast ⁵	17,739	N/A1	15,438	N/A1	
⇒ SOL Algebra Readiness ¹⁷	73,133	29,151	70,901	28,261	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	16,244	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	18,958	N/A1	18,958	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	32,827	13,085	48,600	19,372	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	11,375	N/A1	51,744	N/A1	
⇒ Textbooks ⁸	284,657	113,465	281,594	112,244	
Subtotal - Lottery-Funded Programs ³	1,967,891	756,417	2,021,756	760,271	
Total State & Local Funds	\$25,845,108	\$8,285,366	\$26,098,644	\$8,325,628	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
028	ESSEX	1,530.01	1,530.01	1,502.91	1,502.91
2012-2014 Composite Index		FY 2013		FY 2014	
0.4364		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,797,874	2,940,802	3,712,042	2,874,651
	Sales Tax ⁷	1,673,219	N/A1	1,684,825	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	81,057	62,763	79,622	61,652
⇒	Gifted Education	39,666	30,714	38,964	30,170
⇒	Special Education	498,417	385,928	489,589	379,093
⇒	Prevention, Intervention, & Remediation	216,441	167,592	212,607	164,623
⇒	VRS Retirement (Includes RHCC) ⁹	400,114	309,811	393,027	304,324
⇒	Social Security	239,723	185,620	235,477	182,332
⇒	Group Life	14,659	11,351	14,400	11,150
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	43,346	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		7,004,516	4,094,581	6,860,553	4,007,995
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		92,586	39,175
	<u>Academic Year Governor's School</u> 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	66,393	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	169,200	33,840
Subtotal - Incentive Accounts ³		224,840	30,800	328,179	73,015
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	281,554	218,010	276,878	214,389	
<u>Virginia Preschool Initiative</u> ¹¹	121,738	94,263	121,738	94,263	
⇒ Early Reading Intervention ¹⁷	22,875	17,712	26,394	20,437	
Mentor Teacher Program	2,943	N/A1	2,943	N/A1	
<u>K-3 Primary Class Size Reduction</u>	241,596	187,070	233,869	181,087	
School Breakfast ⁵	9,265	N/A1	8,306	N/A1	
⇒ SOL Algebra Readiness ¹⁷	25,137	19,464	25,305	19,594	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			4,911	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,058	N/A1	3,058	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	9,745	7,546	20,163	15,612	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,701	N/A1	35,722	N/A1	
⇒ Textbooks ⁸	77,375	59,912	76,005	58,851	
Subtotal - Lottery-Funded Programs ³	820,846	603,977	843,151	604,233	
Total State & Local Funds	\$8,067,557	\$4,729,358	\$8,047,782	\$4,685,243	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
029	FAIRFAX COUNTY	173,655.11	173,655.11	176,185.28	176,185.28
2012-2014 Composite Index		FY 2013		FY 2014	
0.6789		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	259,944,663	549,727,357	256,468,523	542,358,370
	Sales Tax ⁷	167,945,824	N/A1	172,255,123	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,449,777	3,065,256	1,470,900	3,109,917
⇒	Gifted Education	2,788,033	5,894,723	2,828,655	5,980,609
⇒	Special Education	38,028,767	80,404,018	38,865,715	82,173,572
⇒	Prevention, Intervention, & Remediation	3,959,007	8,370,506	4,016,690	8,492,465
⇒	VRS Retirement (Includes RHCC) ⁹	26,040,226	55,056,710	26,476,208	55,978,503
⇒	Social Security	15,612,984	33,010,447	15,840,466	33,491,412
⇒	Group Life	1,003,692	2,122,100	1,018,316	2,153,019
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	1,530,708	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		518,303,681	737,651,117	519,240,596	733,737,867
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		6,237,473	7,206,478
	<u>Academic Year Governor's School</u> ⁴	2,441,092	N/A1	2,559,720	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	4,075,421	N/A1	3,803,065	N/A1
	EpiPen Grants ¹⁴	20,285	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	5,120,000	1,018,800	5,553,400	1,105,480
Subtotal - Incentive Accounts ³		11,656,798	1,018,800	18,153,658	8,311,958
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	414,871	N/A1	315,457	N/A1	
At-Risk	2,197,472	4,646,103	2,182,790	4,615,061	
<u>Virginia Preschool Initiative</u> ¹¹	3,357,000	3,357,000	4,221,000	4,221,000	
⇒ Early Reading Intervention ¹⁷	1,260,704	2,665,500	1,222,168	2,584,023	
Mentor Teacher Program	216,336	N/A1	216,336	N/A1	
<u>K-3 Primary Class Size Reduction</u>	4,182,720	8,843,502	4,394,479	9,291,223	
School Breakfast ⁵	218,670	N/A1	253,469	N/A1	
⇒ SOL Algebra Readiness ¹⁷	592,934	1,253,637	605,413	1,280,021	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		281,293	N/A1	
<u>Alternative Education</u> ^{4,5}	97,065	N/A1	98,698	N/A1	
ISAEF	102,162	N/A1	102,162	N/A1	
Special Education-Regional Tuition ^{4,5}	57,826	N/A1	49,466	N/A1	
Career and Technical Education ^{4,5}	671,393	N/A1	671,393	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	12,535,873	26,504,529	12,410,424	26,239,293	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	625,081	N/A1	2,232,944	N/A1	
⇒ Textbooks ⁸	5,003,404	10,578,669	5,076,304	10,732,802	
Subtotal - Lottery-Funded Programs ³	31,533,510	57,848,940	34,333,796	58,963,423	
Total State & Local Funds	\$565,268,153	\$796,518,857	\$575,579,814	\$801,013,248	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
030	FAUQUIER	10,938.36	10,938.36	10,973.02	10,973.02
2012-2014 Composite Index		FY 2013		FY 2014	
0.5377		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	22,696,172	26,421,409	22,645,305	26,370,126
	Sales Tax ⁷	11,340,366	N/A1	11,331,105	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	804,032	935,167	806,580	938,131
⇒	Gifted Education	237,670	276,433	238,423	277,309
⇒	Special Education	3,018,912	3,511,289	3,074,133	3,575,517
⇒	Prevention, Intervention, & Remediation	313,522	364,656	314,515	365,812
⇒	VRS Retirement (Includes RHCC) ⁹	2,310,959	2,687,871	2,323,355	2,702,288
⇒	Social Security	1,385,564	1,611,546	1,389,955	1,616,653
⇒	Group Life	85,966	99,986	86,238	100,303
	Remedial Summer School ^{5,10}	15,837	N/A1	<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery Programs below)				
Subtotal - SOQ Accounts ³		42,209,000	35,908,357	42,209,609	35,946,139
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		537,742	341,774
	<u>Academic Year Governor's School</u> ⁴	265,476	N/A1	264,519	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	352,149	N/A1	331,712	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants ¹⁴	2,166	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	596,000	108,800	596,000	108,800
Subtotal - Incentive Accounts ³		1,215,791	108,800	1,729,973	450,574
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	63,743	N/A1	35,881	N/A1	
At-Risk	151,058	175,695	150,782	175,374	
<u>Virginia Preschool Initiative</u> ¹¹	54,000	54,000	54,000	54,000	
⇒ Early Reading Intervention ¹⁷	107,976	125,587	99,102	115,265	
Mentor Teacher Program	4,660	N/A1	4,660	N/A1	
<u>K-3 Primary Class Size Reduction</u>	212,030	246,612	207,369	241,190	
School Breakfast ⁵	21,555	N/A1	20,198	N/A1	
⇒ SOL Algebra Readiness ¹⁷	48,457	56,360	48,457	56,360	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	24,535	N/A1	
<u>Alternative Education</u> ^{4,5}	160,185	N/A1	164,661	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	11,632	N/A1	14,709	N/A1	
Career and Technical Education ^{4,5}	107,941	N/A1	107,941	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	217,703	253,210	235,751	274,201	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	6,467	N/A1	18,149	N/A1	
⇒ Textbooks ⁸	453,747	527,752	455,185	529,424	
Subtotal - Lottery-Funded Programs ³	1,636,871	1,439,216	1,657,097	1,445,814	
Total State & Local Funds	\$45,141,090	\$37,456,373	\$45,684,071	\$37,842,527	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
031	FLOYD	2,025.91	2,025.91	2,005.78	2,005.78
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	5,756,133	3,018,686
	Sales Tax ⁷	2,184,374	N/A1	2,274,591	N/A1
⇒	Textbooks ⁸	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	106,320	55,753	105,263	55,199
⇒	Gifted Education	61,134	32,058	60,526	31,739
⇒	Special Education	782,779	410,482	780,264	409,163
⇒	Prevention, Intervention, & Remediation	146,190	76,660	144,737	75,899
⇒	VRS Retirement (Includes RHCC) ⁹	602,036	315,702	597,369	313,255
⇒	Social Security	361,487	189,560	357,895	187,677
⇒	Group Life	22,593	11,848	22,368	11,730
	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	10,099,146	4,103,348
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		140,629	40,298
	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	112,520	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	433,149	76,298
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	35,508	N/A1	53,752	N/A1	
At-Risk	156,105	81,860	154,781	81,166	
<u>Virginia Preschool Initiative</u> ¹¹	145,632	76,368	145,632	76,368	
⇒ Early Reading Intervention ¹⁷	14,337	7,518	18,433	9,666	
Mentor Teacher Program	2,453	N/A1	2,453	N/A1	
<u>K-3 Primary Class Size Reduction</u>	141,691	74,301	157,017	82,338	
School Breakfast ⁵	10,233	N/A1	7,235	N/A1	
⇒ SOL Algebra Readiness ¹⁷	25,162	13,195	25,162	13,195	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	8,323	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	32,532	N/A1	32,532	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	31,291	16,409	34,029	17,844	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,364	N/A1	51,508	N/A1	
⇒ Textbooks ⁸	119,251	62,534	118,066	61,913	
Subtotal - Lottery-Funded Programs ³	739,417	332,185	816,782	342,490	
Total State & Local Funds	\$11,243,138	\$4,543,239	\$11,368,147	\$4,522,136	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
032	FLUVANNA	3,652.11	3,652.11	3,556.37	3,556.37
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	8,837,301	5,711,576
	Sales Tax ⁷	3,852,188	N/A1	3,902,067	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	159,770	103,182	155,581	100,477
⇒	Gifted Education	102,075	65,922	99,399	64,194
⇒	Special Education	1,120,606	723,709	1,119,321	722,879
⇒	Prevention, Intervention, & Remediation	150,893	97,450	146,938	94,895
⇒	VRS Retirement (Includes RHCC) ⁹	931,989	601,897	909,718	587,514
⇒	Social Security	556,975	359,705	544,534	351,671
⇒	Group Life	35,504	22,929	34,574	22,328
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	0	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		16,067,520	7,893,757	15,749,433	7,655,534
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		212,370	74,947
	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	161,356	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	Technology - VPSA ⁶	284,000	41,200	258,000	36,000
Subtotal - Incentive Accounts ³		900,816	41,200	1,101,592	110,947
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	40,310	N/A1	77,492	N/A1	
At-Risk	82,806	53,478	80,684	52,107	
<u>Virginia Preschool Initiative</u> ¹¹	149,470	96,531	149,470	96,531	
⇒ Early Reading Intervention ¹⁷	20,867	13,476	20,867	13,476	
Mentor Teacher Program	1,472	N/A1	1,472	N/A1	
<u>K-3 Primary Class Size Reduction</u>	64,649	41,752	0	0	
School Breakfast ⁵	10,483	N/A1	10,152	N/A1	
⇒ SOL Algebra Readiness ¹⁷	23,306	15,051	23,396	15,110	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			11,935	N/A1	
<u>Alternative Education</u> ^{4,5}	237,364	N/A1	243,977	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	439,804	N/A1	460,574	N/A1	
Career and Technical Education ^{4,5}	11,426	N/A1	11,426	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	28,983	18,718	31,881	20,589	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸	199,113	128,591	193,893	125,220	
Subtotal - Lottery-Funded Programs ³	1,317,911	367,597	1,325,078	323,033	
Total State & Local Funds	\$18,310,643	\$8,302,554	\$18,206,469	\$8,089,514	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
033	FRANKLIN	7,094.89	7,094.89	7,037.07	7,037.07
2012-2014 Composite Index		FY 2013		FY 2014	
0.4181		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	17,113,661	12,296,862	17,077,257	12,270,722
	Sales Tax ⁷	7,964,586	N/A1	7,750,659	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	565,607	406,393	560,997	403,081
⇒	Gifted Education	189,912	136,453	188,364	135,341
⇒	Special Education	2,766,106	1,987,470	2,780,417	1,997,753
⇒	Prevention, Intervention, & Remediation	557,350	400,460	552,808	397,197
⇒	VRS Retirement (Includes RHCC) ⁹	1,940,403	1,394,196	1,928,684	1,385,776
⇒	Social Security	1,160,113	833,551	1,154,754	829,700
⇒	Group Life	74,313	53,395	73,708	52,960
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	125,662	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		32,457,713	17,508,780	32,067,648	17,472,530
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		436,619	171,429
	<u>Academic Year Governor's School</u> 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	309,745	N/A1
	EpiPen Grants ¹⁴	1,576	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	466,000	93,200	466,000	93,200
Subtotal - Incentive Accounts ³		801,188	93,200	1,212,364	264,629
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	267,597	N/A1	268,936	N/A1	
At-Risk	607,822	436,725	603,214	433,414	
<u>Virginia Preschool Initiative</u> ¹¹	583,064	418,936	583,064	418,936	
⇒ Early Reading Intervention ¹⁷	70,853	50,908	79,937	57,435	
Mentor Teacher Program	5,151	N/A1	5,151	N/A1	
<u>K-3 Primary Class Size Reduction</u>	606,720	435,933	602,073	432,594	
School Breakfast ⁵	29,732	N/A1	27,335	N/A1	
⇒ SOL Algebra Readiness ¹⁷	81,752	58,739	87,375	62,780	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	22,910	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	443,067	N/A1	448,719	N/A1	
Career and Technical Education ^{4,5}	16,394	N/A1	16,394	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	60,024	43,128	55,513	39,887	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	51,316	N/A1	168,171	N/A1	
⇒ Textbooks ⁸	370,452	266,173	367,433	264,004	
Subtotal - Lottery-Funded Programs ³	3,217,520	1,710,542	3,359,801	1,709,050	
Total State & Local Funds	\$36,605,826	\$19,312,522	\$36,728,996	\$19,446,209	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
034	FREDERICK	12,984.80	12,984.80	12,976.76	12,976.76
2012-2014 Composite Index		FY 2013		FY 2014	
0.3601		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	35,387,506	19,914,564	35,061,257	19,731,154
	Sales Tax ⁷	13,191,949	N/A1	13,334,450	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	797,661	448,879	797,168	448,601
⇒	Gifted Education	390,522	219,764	390,280	219,628
⇒	Special Education	4,029,852	2,267,776	4,127,003	2,322,447
⇒	Prevention, Intervention, & Remediation	731,190	411,473	730,737	411,218
⇒	VRS Retirement (Includes RHCC) ⁹	3,606,095	2,029,309	3,620,469	2,037,398
⇒	Social Security	2,160,333	1,215,715	2,167,299	1,219,635
⇒	Group Life	132,944	74,813	132,861	74,767
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	0	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		60,428,052	26,582,293	60,361,524	26,464,848
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		833,998	256,463
	<u>Academic Year Governor's School</u> 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	567,923	N/A1
	EpiPen Grants ¹⁴	1,871	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	570,000	108,800	544,000	103,600
Subtotal - Incentive Accounts ³		1,175,176	108,800	1,945,921	360,063
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	193,872	N/A1	221,187	N/A1	
At-Risk	459,742	258,717	457,280	257,332	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	206,783	116,366	272,299	153,235	
Mentor Teacher Program	11,773	N/A1	11,773	N/A1	
<u>K-3 Primary Class Size Reduction</u>	614,202	345,639	608,110	342,210	
School Breakfast ⁵	34,481	N/A1	28,877	N/A1	
⇒ SOL Algebra Readiness ¹⁷	108,896	61,281	111,138	62,542	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	42,006	N/A1	
<u>Alternative Education</u> ^{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	745,564	419,562	745,103	419,302	
Subtotal - Lottery-Funded Programs ³	4,254,394	1,395,742	4,324,430	1,438,243	
Total State & Local Funds	\$66,480,875	\$28,086,835	\$67,312,134	\$28,263,154	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
035	GILES	2,455.34	2,455.34	2,441.49	2,441.49
2012-2014 Composite Index		FY 2013		FY 2014	
0.2706		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	7,662,739	2,842,837	7,656,087	2,840,420
	Sales Tax ⁷	2,512,532	N/A1	2,467,563	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	406,540	150,822	404,247	149,971
⇒	Gifted Education	82,383	30,563	81,918	30,391
⇒	Special Education	1,158,728	429,877	1,155,754	428,773
⇒	Prevention, Intervention, & Remediation	232,820	86,374	233,288	86,547
⇒	VRS Retirement (Includes RHCC) ⁹	854,271	316,926	851,233	315,799
⇒	Social Security	512,205	190,023	509,315	188,951
⇒	Group Life	32,237	11,959	32,055	11,892
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	17,638	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		13,472,093	4,059,381	13,391,460	4,052,744
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		192,823	39,090
	<u>Academic Year Governor's School</u> 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	138,891	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	206,000	41,200	180,000	36,000
Subtotal - Incentive Accounts ³		355,092	41,200	511,714	75,090
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	25,200	N/A1	70,942	N/A1	
At-Risk	197,048	73,103	196,197	72,787	
<u>Virginia Preschool Initiative</u> ¹¹	70,022	25,977	74,399	27,601	
⇒ Early Reading Intervention ¹⁷	38,713	14,362	56,931	21,121	
Mentor Teacher Program	2,943	N/A1	2,943	N/A1	
<u>K-3 Primary Class Size Reduction</u>	240,677	89,289	239,477	88,844	
School Breakfast ⁵	7,729	N/A1	6,410	N/A1	
⇒ SOL Algebra Readiness ¹⁷	32,640	12,109	37,303	13,839	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	10,273	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	61,813	N/A1	61,813	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	3,044	1,129	3,044	1,129	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	7,202	N/A1	19,665	N/A1	
⇒ Textbooks ⁸	160,700	59,618	159,793	59,282	
Subtotal - Lottery-Funded Programs ³	855,591	275,587	947,050	284,603	
Total State & Local Funds	\$14,702,955	\$4,376,168	\$14,881,699	\$4,412,437	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
036	GLOUCESTER	5,468.65	5,468.65	5,447.46	5,447.46
2012-2014 Composite Index		FY 2013		FY 2014	
0.3798		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	14,249,982	8,731,202	14,241,834	8,724,824
	Sales Tax ⁷	5,726,935	N/A1	5,670,590	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	227,241	139,159	226,360	138,619
⇒	Gifted Education	156,016	95,542	155,412	95,171
⇒	Special Education	1,017,497	623,098	1,050,718	643,442
⇒	Prevention, Intervention, & Remediation	305,249	186,929	304,066	186,205
⇒	VRS Retirement (Includes RHCC) ⁹	1,353,271	828,720	1,354,784	829,647
⇒	Social Security	810,606	496,401	810,844	496,547
⇒	Group Life	50,875	31,155	50,678	31,034
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	4,791	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		23,902,463	11,132,206	23,865,286	11,145,489
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		321,636	107,631
	<u>Academic Year Governor's School</u> 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	278,162	N/A1
	EpiPen Grants ¹⁴	985	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	51,600	472,400	89,280
Subtotal - Incentive Accounts ³		584,333	51,600	1,072,198	196,911
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	3,368	N/A1	10,100	N/A1	
At-Risk	226,137	138,482	225,531	138,111	
<u>Virginia Preschool Initiative</u> ¹¹	66,982	41,019	130,242	79,758	
⇒ Early Reading Intervention ¹⁷	42,599	26,087	54,217	33,202	
Mentor Teacher Program	2,208	N/A1	2,208	N/A1	
<u>K-3 Primary Class Size Reduction</u>	304,940	186,740	297,298	182,060	
School Breakfast ⁵	9,237	N/A1	8,705	N/A1	
⇒ SOL Algebra Readiness ¹⁷	49,513	30,321	45,733	28,006	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		20,574	N/A1	
<u>Alternative Education</u> ^{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	304,333	186,369	303,154	185,646	
Subtotal - Lottery-Funded Programs ³	1,583,098	614,453	1,777,075	657,879	
Total State & Local Funds	\$26,120,454	\$11,798,259	\$26,769,318	\$12,000,279	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

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

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

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
037	GOOCHLAND	2,314.98	2,314.98	2,384.31	2,384.31
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,899,067	7,613,230	1,985,657	7,960,318
	Sales Tax ⁷	3,060,748	N/A1	3,015,480	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	32,873	131,491	33,857	135,429
⇒	Gifted Education	21,298	85,191	21,936	87,743
⇒	Special Education	330,579	1,322,317	341,433	1,365,733
⇒	Prevention, Intervention, & Remediation	30,558	122,231	31,950	127,799
⇒	VRS Retirement (Includes RHCC) ⁹	212,515	850,061	218,880	875,519
⇒	Social Security	127,324	509,296	131,137	524,548
⇒	Group Life	7,871	31,484	8,107	32,427
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	11,956	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		5,734,789	10,665,301	5,788,437	11,109,516
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		50,328	110,009
	<u>Academic Year Governor's School</u> 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	52,444	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	180,000	36,000
Subtotal - Incentive Accounts ³		236,356	36,000	282,772	146,009
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 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	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	5,620	22,480	6,869	27,476	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	20,125	80,500	21,965	87,860	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	0	0	5,114	20,456	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	3,879	N/A1	
<u>Alternative Education</u> ^{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	41,545	166,179	42,789	171,155	
Subtotal - Lottery-Funded Programs ³	136,476	367,327	190,349	410,783	
Total State & Local Funds	\$6,119,093	\$11,068,628	\$6,276,456	\$11,666,308	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
038	GRAYSON	1,783.40	1,783.40	1,747.04	1,747.04
2012-2014 Composite Index		FY 2013		FY 2014	
0.3385		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,936,330	3,037,755	5,786,545	2,961,066
	Sales Tax ⁷	2,027,630	N/A1	2,035,120	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	195,833	100,211	191,841	98,168
⇒	Gifted Education	54,267	27,769	53,161	27,203
⇒	Special Education	705,472	361,001	692,245	354,232
⇒	Prevention, Intervention, & Remediation	230,045	117,718	225,355	115,318
⇒	VRS Retirement (Includes RHCC) ⁹	648,846	332,024	635,617	325,255
⇒	Social Security	389,307	199,215	381,370	195,153
⇒	Group Life	24,774	12,677	24,269	12,419
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	38,879	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		10,251,383	4,188,370	10,025,523	4,088,814
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		143,177	40,036
	<u>Academic Year Governor's School</u> 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	95,689	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	258,000	51,600	232,000	46,400
Subtotal - Incentive Accounts ³		362,813	51,600	470,866	86,436
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	295,807	151,369	289,849	148,320	
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)			7,078	N/A1	
Alternative Education ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	105,856	54,168	103,698	53,064	
Subtotal - Lottery-Funded Programs ³	956,387	381,847	1,015,612	385,948	
Total State & Local Funds	\$11,603,201	\$4,621,817	\$11,550,639	\$4,561,198	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
039	GREENE	2,895.52	2,895.52	2,958.47	2,958.47
2012-2014 Composite Index		FY 2013		FY 2014	
0.3724		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	7,736,426	4,593,741	7,865,608	4,670,449
	Sales Tax ⁷	2,932,574	N/A1	3,067,404	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	199,895	118,612	204,241	121,191
⇒	Gifted Education	83,593	49,601	85,410	50,680
⇒	Special Education	1,052,175	624,331	1,076,907	639,006
⇒	Prevention, Intervention, & Remediation	181,723	107,829	185,674	110,173
⇒	VRS Retirement (Includes RHCC) ⁹	805,032	477,683	822,534	488,068
⇒	Social Security	481,566	285,747	492,035	291,960
⇒	Group Life	30,893	18,331	31,565	18,729
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	55,646	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		13,559,523	6,275,875	13,831,378	6,390,256
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	152,824	N/A1	139,765	N/A1
	EpiPen Grants ¹⁴	689	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	180,000	36,000
Subtotal - Incentive Accounts ³		333,514	36,000	319,765	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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	49,574	N/A1	61,070	N/A1	
At-Risk	130,601	77,495	133,541	79,239	
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	10,338	N/A1	
Alternative Education ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	163,060	96,755	166,605	98,859	
Subtotal - Lottery-Funded Programs ³	1,448,920	447,414	1,709,449	459,320	
Total State & Local Funds	\$15,373,816	\$6,759,289	\$15,880,830	\$6,885,576	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
040	GREENSVILLE	1,400.93	1,400.93	1,394.00	1,394.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.2174		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,820,673	1,339,191	4,786,492	1,329,731
	Sales Tax ⁷	1,364,365	N/A1	1,388,779	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	118,408	32,893	117,822	32,730
⇒	Gifted Education	50,433	14,010	50,183	13,941
⇒	Special Education	646,857	179,692	644,748	179,106
⇒	Prevention, Intervention, & Remediation	278,477	77,359	277,100	76,976
⇒	VRS Retirement (Includes RHCC) ⁹	507,618	141,012	506,198	140,618
⇒	Social Security	304,790	84,668	303,283	84,249
⇒	Group Life	18,638	5,178	18,546	5,152
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	132,996	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		8,243,255	1,874,003	8,093,151	1,862,503
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		117,646	17,859
	<u>Academic Year Governor's School</u> 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	79,684	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		242,579	30,800	351,330	48,659
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	2,135	N/A1	3,147	N/A1	
At-Risk	373,324	103,706	372,479	103,472	
<u>Virginia Preschool Initiative</u> ¹¹	215,998	60,003	215,998	60,003	
⇒ Early Reading Intervention ¹⁷	19,547	5,430	17,103	4,751	
Mentor Teacher Program	2,453	N/A1	2,453	N/A1	
<u>K-3 Primary Class Size Reduction</u>	345,699	96,032	398,478	110,694	
School Breakfast ⁵	6,776	N/A1	5,620	N/A1	
⇒ SOL Algebra Readiness ¹⁷	35,021	9,729	32,577	9,050	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			5,894	N/A1	
<u>Alternative Education</u> ^{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	98,377	27,328	97,890	27,193	
Subtotal - Lottery-Funded Programs ³	1,243,527	303,784	1,418,976	320,737	
Total State & Local Funds	\$9,800,882	\$2,208,587	\$10,008,600	\$2,231,899	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
041	HALIFAX	5,315.77	5,315.77	5,211.34	5,211.34
2012-2014 Composite Index		FY 2013		FY 2014	
0.2943		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	15,995,077	6,670,471	15,632,156	6,519,151
	Sales Tax ⁷	5,438,928	N/A1	5,421,819	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	510,182	212,763	500,159	208,583
⇒	Gifted Education	172,562	71,964	169,172	70,550
⇒	Special Education	3,522,507	1,469,001	3,468,017	1,446,277
⇒	Prevention, Intervention, & Remediation	735,262	306,628	717,140	299,071
⇒	VRS Retirement (Includes RHCC) ⁹	1,886,923	786,909	1,853,532	772,983
⇒	Social Security	1,129,153	470,894	1,110,648	463,177
⇒	Group Life	71,275	29,724	69,875	29,140
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	185,342	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		29,647,211	10,018,354	28,942,518	9,808,932
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		415,343	94,652
	<u>Academic Year Governor's School</u> 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	257,092	N/A1
	EpiPen Grants ¹⁴	1,083	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	56,800	284,000	56,800
Subtotal - Incentive Accounts ³		562,086	56,800	956,435	151,452
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	24,254	N/A1	27,843	N/A1	
At-Risk	886,371	369,646	869,482	362,602	
<u>Virginia Preschool Initiative</u> ¹¹	664,769	277,230	656,301	273,699	
⇒ Early Reading Intervention ¹⁷	85,927	35,834	103,554	43,185	
Mentor Teacher Program	5,641	N/A1	5,641	N/A1	
<u>K-3 Primary Class Size Reduction</u>	979,945	408,669	969,250	404,209	
School Breakfast ⁵	14,499	N/A1	10,018	N/A1	
⇒ SOL Algebra Readiness ¹⁷	101,452	42,309	94,843	39,553	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	19,016	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	13,020	N/A1	31,173	N/A1	
Career and Technical Education ^{4,5}	20,636	N/A1	20,636	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	47,968	20,004	26,509	11,055	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	75,687	N/A1	249,012	N/A1	
⇒ Textbooks ⁸	336,608	140,376	329,995	137,619	
Subtotal - Lottery-Funded Programs ³	3,280,353	1,294,068	3,436,849	1,271,922	
Total State & Local Funds	\$33,679,142	\$11,369,222	\$33,444,418	\$11,232,306	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
042	HANOVER	18,016.20	18,016.20	17,878.95	17,878.95
2012-2014 Composite Index		FY 2013		FY 2014	
0.4203		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	44,491,023	32,259,537	44,053,284	31,941,555
	Sales Tax ⁷	17,471,128	N/A1	17,581,387	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	574,420	416,471	570,044	413,299
⇒	Gifted Education	480,424	348,322	476,764	345,668
⇒	Special Education	6,078,403	4,407,026	6,073,554	4,403,510
⇒	Prevention, Intervention, & Remediation	428,204	310,461	424,942	308,095
⇒	VRS Retirement (Includes RHCC) ⁹	4,438,696	3,218,189	4,415,246	3,201,187
⇒	Social Security	2,663,218	1,930,913	2,642,929	1,916,203
⇒	Group Life	167,104	121,155	165,831	120,232
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	150,109	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		76,942,729	43,012,074	76,403,981	42,649,749
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	729,463	N/A1	678,435	N/A1
	EpiPen Grants ¹⁴	2,560	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	648,000	129,600	648,000	129,600
Subtotal - Incentive Accounts ³		1,380,024	129,600	1,326,435	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	139,102	N/A1	105,049	N/A1	
At-Risk	179,862	130,405	178,640	129,519	
<u>Virginia Preschool Initiative</u> ¹¹	125,215	90,785	187,823	136,177	
⇒ Early Reading Intervention ¹⁷	112,213	81,358	132,121	95,792	
Mentor Teacher Program	7,604	N/A1	7,604	N/A1	
<u>K-3 Primary Class Size Reduction</u>	303,573	220,100	298,111	216,139	
School Breakfast ⁵	15,572	N/A1	10,668	N/A1	
⇒ SOL Algebra Readiness ¹⁷	76,013	55,112	76,013	55,112	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	50,180	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	8,255	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	124,239	N/A1	124,239	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	80,536	58,391	91,596	66,410	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	61,298	N/A1	230,326	N/A1	
⇒ Textbooks ⁸	937,139	679,454	930,000	674,278	
Subtotal - Lottery-Funded Programs ³	2,194,196	1,315,605	2,445,946	1,373,427	
Total State & Local Funds	\$80,673,683	\$44,457,279	\$80,370,649	\$44,152,776	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
043	HENRICO	48,924.35	48,924.35	49,317.17	49,317.17
2012-2014 Composite Index		FY 2013		FY 2014	
0.4276		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	122,043,212	91,185,695	123,137,632	92,010,328
	Sales Tax ⁷	48,544,210	N/A1	48,914,943	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,596,245	1,192,443	1,609,061	1,202,017
⇒	Gifted Education	1,288,198	962,322	1,298,541	970,049
⇒	Special Education	14,674,252	10,962,107	14,876,761	11,113,388
⇒	Prevention, Intervention, & Remediation	2,800,430	2,092,005	2,822,915	2,108,802
⇒	VRS Retirement (Includes RHCC) ⁹	11,957,835	8,932,862	12,082,075	9,025,673
⇒	Social Security	7,169,100	5,355,533	7,226,662	5,398,534
⇒	Group Life	448,069	334,721	451,666	337,408
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	653,236	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		211,174,787	121,017,688	212,420,256	122,166,199
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	2,244,737	N/A1	2,097,451	N/A1
	EpiPen Grants ¹⁴	7,779	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	1,896,000	379,200	2,190,800	438,160
Subtotal - Incentive Accounts ³		4,148,516	379,200	4,288,251	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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	565,673	N/A1	633,347	N/A1	
At-Risk	2,388,898	1,784,579	2,409,804	1,800,196	
<u>Virginia Preschool Initiative</u> ¹¹	1,439,014	1,074,987	1,748,110	1,305,891	
⇒ Early Reading Intervention ¹⁷	664,797	496,623	720,197	538,009	
Mentor Teacher Program	25,018	N/A1	25,018	N/A1	
<u>K-3 Primary Class Size Reduction</u>	3,094,418	2,311,623	3,218,332	2,404,191	
School Breakfast ⁵	228,248	N/A1	236,168	N/A1	
⇒ SOL Algebra Readiness ¹⁷	426,253	318,424	433,741	324,018	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		155,137	N/A1	
<u>Alternative Education</u> ^{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	2,512,826	1,877,156	2,533,001	1,892,228	
Subtotal - Lottery-Funded Programs ³	13,989,832	9,034,152	15,294,896	9,426,115	
Total State & Local Funds	\$231,100,504	\$130,431,040	\$234,382,674	\$132,030,474	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
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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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
044	HENRY	7,046.38	7,046.38	6,988.92	6,988.92
2012-2014 Composite Index		FY 2013		FY 2014	
0.2430		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	22,014,044	7,066,630	21,841,009	7,011,148
	Sales Tax ⁷	7,306,726	N/A1	7,273,266	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	437,397	140,406	433,830	139,261
⇒	Gifted Education	245,369	78,764	243,368	78,122
⇒	Special Education	2,459,025	789,357	2,444,263	784,618
⇒	Prevention, Intervention, & Remediation	986,810	316,770	978,763	314,187
⇒	VRS Retirement (Includes RHCC) ⁹	2,331,006	748,262	2,311,998	742,160
⇒	Social Security	1,397,537	448,615	1,386,140	444,957
⇒	Group Life	85,346	27,396	84,650	27,173
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	134,747	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		37,398,007	9,616,200	36,997,287	9,541,626
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		535,056	93,855
	<u>Academic Year Governor's School</u> 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	421,145	N/A1
	EpiPen Grants ¹⁴	1,674	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	492,000	82,800	492,000	82,800
Subtotal - Incentive Accounts ³		1,358,103	82,800	1,860,576	176,655
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	46,316	N/A1	42,815	N/A1	
At-Risk	1,326,898	425,940	1,317,568	422,945	
<u>Virginia Preschool Initiative</u> ¹¹	1,235,424	396,576	1,230,882	395,118	
⇒ Early Reading Intervention ¹⁷	127,625	40,968	172,530	55,383	
Mentor Teacher Program	2,698	N/A1	2,698	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,546,712	496,501	1,532,501	491,939	
School Breakfast ⁵	81,622	N/A1	82,408	N/A1	
⇒ SOL Algebra Readiness ¹⁷	145,065	46,566	142,928	45,880	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	31,150	N/A1	
<u>Alternative Education</u> ^{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	478,630	153,642	474,727	152,389	
Subtotal - Lottery-Funded Programs ³	6,363,531	1,662,629	6,502,613	1,661,454	
Total State & Local Funds	\$45,186,254	\$11,361,629	\$45,455,542	\$11,379,735	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
045	HIGHLAND	192.12	192.12	188.39	188.39
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	272,034	1,088,592	264,533	1,058,311
	Sales Tax ⁷	253,261	N/A1	272,021	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	21,748	86,992	21,401	85,604
⇒	Gifted Education	1,806	7,224	1,771	7,083
⇒	Special Education	35,888	143,552	35,267	141,066
⇒	Prevention, Intervention, & Remediation	5,917	23,669	5,689	22,758
⇒	VRS Retirement (Includes RHCC) ⁹	29,971	119,883	29,389	117,555
⇒	Social Security	17,944	71,776	17,596	70,383
⇒	Group Life	1,114	4,457	1,093	4,371
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	1,008	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		640,691	1,546,145	648,760	1,507,131
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		6,746	14,746
	<u>Academic Year Governor's School</u> 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	10,974	N/A1
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	110,800	22,160
Subtotal - Incentive Accounts ³		114,707	20,400	128,520	36,906
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	1,502	N/A1	1,502	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		1,502	0	1,502	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	40,490	N/A1	47,235	N/A1	
At-Risk	14,000	56,000	13,817	55,268	
<u>Virginia Preschool Initiative</u> ¹¹	9,000	9,000	9,000	9,000	
⇒ Early Reading Intervention ¹⁷	624	2,496	624	2,496	
Mentor Teacher Program	491	N/A1	491	N/A1	
<u>K-3 Primary Class Size Reduction</u>	604	2,416	647	2,588	
School Breakfast ⁵	2,189	N/A1	2,049	N/A1	
⇒ SOL Algebra Readiness ¹⁷	1,279	5,116	1,279	5,116	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	812	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	2,266	N/A1	2,266	N/A1	
Supplemental Basic Aid	595,051	N/A1	578,499	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	3,448	13,791	3,381	13,523	
Subtotal - Lottery-Funded Programs ³	677,951	89,775	670,040	87,991	
Total State & Local Funds	\$1,434,852	\$1,656,320	\$1,448,822	\$1,632,028	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
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⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
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¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
046	ISLE OF WIGHT	5,356.13	5,356.13	5,330.82	5,330.82
2012-2014 Composite Index		FY 2013		FY 2014	
0.4258		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,272,655	9,849,443	13,284,714	9,858,356
	Sales Tax ⁷	5,587,950	N/A1	5,441,969	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	295,247	218,941	293,852	217,907
⇒	Gifted Education	141,473	104,909	140,804	104,414
⇒	Special Education	1,746,878	1,295,404	1,741,684	1,291,552
⇒	Prevention, Intervention, & Remediation	289,096	214,380	287,730	213,367
⇒	VRS Retirement (Includes RHCC) ⁹	1,356,291	1,005,762	1,349,882	1,001,010
⇒	Social Security	811,929	602,089	808,093	599,244
⇒	Group Life	52,283	38,771	52,036	38,588
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	46,476	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		23,600,278	13,329,699	23,400,764	13,324,438
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	170,874	N/A1	167,974	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	56,800	338,000	67,600
Subtotal - Incentive Accounts ³		455,760	56,800	505,974	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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	20,558	N/A1	35,269	N/A1	
At-Risk	221,783	164,464	220,837	163,762	
<u>Virginia Preschool Initiative</u> ¹¹	310,068	229,932	310,068	229,932	
⇒ Early Reading Intervention ¹⁷	35,854	26,588	41,232	30,576	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	314,092	232,916	304,390	225,721	
School Breakfast ⁵	9,135	N/A1	7,971	N/A1	
⇒ SOL Algebra Readiness ¹⁷	42,170	31,271	44,048	32,664	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	12,424	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	526,954	N/A1	592,581	N/A1	
Career and Technical Education ^{4,5}	8,971	N/A1	8,971	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	10,613	7,870	14,037	10,409	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	18,979	N/A1	0	N/A1	
⇒ Textbooks ⁸	275,964	204,642	274,660	203,675	
Subtotal - Lottery-Funded Programs ³	1,811,839	897,683	1,883,186	896,739	
Total State & Local Funds	\$25,912,119	\$14,284,182	\$25,837,596	\$14,288,777	

¹ "N/A" = no local match required for this program.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
047	JAMES CITY	9,708.60	9,708.60	9,969.63	9,969.63
2012-2014 Composite Index		FY 2013		FY 2014	
0.5628		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	18,305,132	23,563,880	18,918,012	24,352,830
	Sales Tax ⁷	9,897,243	N/A1	10,026,800	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	110,360	142,064	113,327	145,884
⇒	Gifted Education	195,252	251,344	200,501	258,102
⇒	Special Education	2,330,285	2,999,736	2,397,297	3,085,999
⇒	Prevention, Intervention, & Remediation	314,100	404,336	322,545	415,207
⇒	VRS Retirement (Includes RHCC) ⁹	1,795,466	2,311,272	1,843,740	2,373,414
⇒	Social Security	1,073,884	1,382,392	1,102,757	1,419,560
⇒	Group Life	67,914	87,424	69,740	89,775
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	47,721	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		34,137,357	31,142,448	34,994,719	32,140,771
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		431,879	303,798
	<u>Academic Year Governor's School</u> 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	309,878	N/A1
	EpiPen Grants ¹⁴	0	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	0	0	0	0
Subtotal - Incentive Accounts ³		321,169	0	741,757	303,798
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	0	N/A1	0	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		0	0	0	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	206,621	265,980	212,770	273,895	
<u>Virginia Preschool Initiative</u> ¹¹	255,000	255,000	255,000	255,000	
⇒ Early Reading Intervention ¹⁷	73,709	94,884	92,819	119,484	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	111,480	143,506	198,853	255,980	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	50,373	64,844	50,308	64,761	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	22,920	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEP	0	N/A1	0	N/A1	
Special Education-Regional Tuition ^{4,5}	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	380,868	490,285	391,108	503,467	
Subtotal - Lottery-Funded Programs ³	1,480,187	1,457,116	1,676,319	1,655,909	
Total State & Local Funds	\$35,938,713	\$32,599,564	\$37,412,795	\$34,100,378	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
048	KING GEORGE	4,106.56	4,106.56	4,202.81	4,202.81
2012-2014 Composite Index		FY 2013		FY 2014	
0.3787		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	10,634,391	6,482,466	11,024,998	6,720,222
	Sales Tax ⁷	4,228,218	N/A1	4,117,513	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	170,944	104,195	174,951	106,637
⇒	Gifted Education	117,365	71,537	120,115	73,214
⇒	Special Education	1,206,815	735,588	1,263,824	770,336
⇒	Prevention, Intervention, & Remediation	201,561	122,857	206,285	125,737
⇒	VRS Retirement (Includes RHCC) ⁹	1,069,039	651,610	1,096,706	668,474
⇒	Social Security	640,403	390,344	658,024	401,084
⇒	Group Life	40,822	24,882	41,779	25,466
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	35,890	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		18,345,448	8,583,479	18,704,195	8,891,170
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		254,600	84,800
	<u>Academic Year Governor's School</u> 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	167,857	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	180,000	36,000
Subtotal - Incentive Accounts ³		355,434	36,000	602,457	120,800
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	6,664	N/A1	
At-Risk	100,949	61,531	103,347	62,993	
<u>Virginia Preschool Initiative</u> ¹¹	29,822	18,177	59,645	36,355	
⇒ Early Reading Intervention ¹⁷	34,916	21,282	46,554	28,376	
Mentor Teacher Program	5,641	N/A1	5,641	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	5,056	N/A1	5,253	N/A1	
⇒ SOL Algebra Readiness ¹⁷	27,803	16,947	27,803	16,947	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			12,416	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	7,886	N/A1	7,886	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	15,929	9,709	15,188	9,258	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	14,656	N/A1	56,424	N/A1	
⇒ Textbooks ⁸	228,938	139,544	234,304	142,815	
Subtotal - Lottery-Funded Programs ³	479,455	267,190	588,984	296,744	
Total State & Local Funds	\$19,208,827	\$8,886,669	\$19,926,137	\$9,308,714	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
049	KING AND QUEEN	835.53	835.53	788.61	788.61
2012-2014 Composite Index		FY 2013		FY 2014	
0.4469		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,168,382	1,752,351	2,027,816	1,639,286
	Sales Tax ⁷	976,752	N/A1	959,436	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	50,834	41,074	47,980	38,767
⇒	Gifted Education	21,720	17,550	20,064	16,212
⇒	Special Education	336,894	272,207	320,592	259,036
⇒	Prevention, Intervention, & Remediation	118,306	95,590	111,662	90,222
⇒	VRS Retirement (Includes RHCC) ⁹	234,301	189,313	221,143	178,682
⇒	Social Security	140,026	113,140	132,599	107,139
⇒	Group Life	8,781	7,095	8,287	6,696
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	0	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		4,055,996	2,488,320	3,849,579	2,336,040
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		52,194	23,045
	<u>Academic Year Governor's School</u> 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	41,052	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	145,600	29,120
Subtotal - Incentive Accounts ³		197,278	30,800	238,846	52,165
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	196,285	158,597	185,330	149,745	
<u>Virginia Preschool Initiative</u> ¹¹	119,470	96,531	92,921	75,079	
⇒ Early Reading Intervention ¹⁷	6,907	5,581	8,634	6,976	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	176,826	142,874	175,585	141,871	
School Breakfast ⁵	1,320	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	12,334	9,966	14,143	11,427	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	3,036	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	0	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	2,556	N/A1	2,556	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	8,574	6,928	7,255	5,862	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸	41,467	33,505	39,138	31,624	
Subtotal - Lottery-Funded Programs ³	574,578	453,982	529,579	422,584	
Total State & Local Funds	\$4,836,633	\$2,973,102	\$4,628,737	\$2,810,789	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
050	KING WILLIAM	2,179.61	2,179.61	2,204.89	2,204.89
2012-2014 Composite Index		FY 2013		FY 2014	
0.3375		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,223,883	3,170,863	6,330,977	3,225,868
	Sales Tax ⁷	2,073,958	N/A1	2,050,619	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	102,523	52,229	103,713	52,835
⇒	Gifted Education	66,424	33,838	67,194	34,231
⇒	Special Education	694,560	353,832	704,076	358,680
⇒	Prevention, Intervention, & Remediation	138,623	70,619	140,231	71,438
⇒	VRS Retirement (Includes RHCC) ⁹	610,808	311,167	617,893	314,776
⇒	Social Security	365,330	186,111	369,567	188,270
⇒	Group Life	23,104	11,770	23,372	11,906
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	27,590	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		10,326,803	4,190,429	10,407,642	4,258,004
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		143,640	39,986
	<u>Academic Year Governor's School</u> 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	105,828	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	30,800	180,000	30,800
Subtotal - Incentive Accounts ³		289,973	30,800	429,468	70,786
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	115,665	58,924	117,149	59,680
<u>Virginia Preschool Initiative</u> ¹¹	71,550	36,450	71,550	36,450
⇒ Early Reading Intervention ¹⁷	16,547	8,430	28,957	14,752
Mentor Teacher Program	245	N/A1	245	N/A1
<u>K-3 Primary Class Size Reduction</u>	251,909	128,331	260,813	132,867
School Breakfast ⁵	2,527	N/A1	1,076	N/A1
⇒ SOL Algebra Readiness ¹⁷	21,176	10,788	21,176	10,788
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	7,827	N/A1
<u>Alternative Education</u> ^{4,5}	408,098	N/A1	420,413	N/A1
ISAEF	7,859	N/A1	7,859	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	4,342	N/A1	4,342	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	10,270	5,232	9,480	4,829
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	11,267	N/A1	48,885	N/A1
⇒ Textbooks ⁸	129,569	66,007	131,072	66,773
Subtotal - Lottery-Funded Programs ³	1,051,024	314,162	1,130,845	326,139
Total State & Local Funds	\$11,745,915	\$4,535,391	\$12,034,754	\$4,654,929

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
051	LANCASTER	1,225.63	1,225.63	1,171.50	1,171.50
2012-2014 Composite Index		FY 2013		FY 2014	
0.7934		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,078,375	4,144,018	1,021,592	3,923,190
	Sales Tax ⁷	1,303,366	N/A1	1,293,456	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	30,639	117,662	29,286	112,466
⇒	Gifted Education	11,648	44,731	11,133	42,756
⇒	Special Education	88,879	341,318	86,163	330,891
⇒	Prevention, Intervention, & Remediation	62,291	239,214	59,540	228,649
⇒	VRS Retirement (Includes RHCC) ⁹	110,908	425,918	106,252	408,036
⇒	Social Security	66,342	254,773	63,654	244,450
⇒	Group Life	4,051	15,559	3,873	14,871
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	36,983	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		2,793,482	5,583,193	2,674,949	5,305,309
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		24,933	52,323
	<u>Academic Year Governor's School</u> 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	36,744	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	174,800	34,960
Subtotal - Incentive Accounts ³		166,669	25,600	236,477	87,283
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	8,425	N/A1	0	N/A1	
At-Risk	87,035	334,238	83,121	319,207	
<u>Virginia Preschool Initiative</u> ¹¹	96,000	96,000	93,000	93,000	
⇒ Early Reading Intervention ¹⁷	6,450	24,770	7,740	29,724	
Mentor Teacher Program	2,208	N/A1	2,208	N/A1	
<u>K-3 Primary Class Size Reduction</u>	67,602	259,610	75,239	288,938	
School Breakfast ⁵	3,016	N/A1	2,281	N/A1	
⇒ SOL Algebra Readiness ¹⁷	7,280	27,957	7,249	27,838	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	2,718	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,944	N/A1	3,944	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	1,109	4,259	1,478	5,676	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	15,103	N/A1	45,343	N/A1	
⇒ Textbooks ⁸	22,721	87,255	21,718	83,401	
Subtotal - Lottery-Funded Programs ³	328,751	834,089	353,898	847,784	
Total State & Local Funds	\$3,297,360	\$6,442,882	\$3,272,921	\$6,240,376	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
052	LEE	3,188.09	3,188.09	3,191.84	3,191.84
2012-2014 Composite Index		FY 2013		FY 2014	
0.1826		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	11,932,239	2,665,558	11,886,551	2,655,385
	Sales Tax ⁷	3,472,297	N/A1	3,555,647	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	867,780	193,854	868,800	194,082
⇒	Gifted Education	119,873	26,779	120,014	26,810
⇒	Special Education	2,274,990	508,213	2,282,884	509,976
⇒	Prevention, Intervention, & Remediation	505,553	112,936	506,148	113,069
⇒	VRS Retirement (Includes RHCC) ⁹	1,446,299	323,091	1,448,001	323,471
⇒	Social Security	867,780	193,854	868,800	194,082
⇒	Group Life	54,725	12,225	54,789	12,239
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	0	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		21,541,536	4,036,510	21,591,634	4,029,114
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		320,611	39,137
	<u>Academic Year Governor's School</u> 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	198,174	N/A1
	EpiPen Grants ¹⁴	1,379	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	362,000	72,400	386,000	77,200
Subtotal - Incentive Accounts ³		576,306	72,400	904,785	116,337
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	11,686	N/A1	16,184	N/A1	
At-Risk	705,073	157,507	706,156	157,749	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	96,976	21,664	112,288	25,084	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	595,196	132,962	607,023	135,604	
School Breakfast ⁵	7,279	N/A1	4,573	N/A1	
⇒ SOL Algebra Readiness ¹⁷	70,482	15,745	73,155	16,342	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	14,658	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	73,838	N/A1	73,838	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	1,462	327	975	218	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸	233,831	52,236	234,106	52,297	
Subtotal - Lottery-Funded Programs ³	1,812,521	380,441	1,859,654	387,294	
Total State & Local Funds	\$24,004,543	\$4,489,351	\$24,429,084	\$4,532,745	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
053	LOUDOUN	67,494.38	67,494.38	70,063.69	70,063.69
2012-2014 Composite Index		FY 2013		FY 2014	
0.5666		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	137,802,559	180,178,757	139,521,318	182,420,258
	Sales Tax ⁷	59,833,614	N/A1	61,782,851	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,287,091	1,682,662	1,336,087	1,746,716
⇒	Gifted Education	1,462,603	1,912,116	1,518,280	1,984,904
⇒	Special Education	16,322,652	21,339,212	17,065,469	22,310,325
⇒	Prevention, Intervention, & Remediation	1,199,335	1,567,935	1,244,990	1,627,622
⇒	VRS Retirement (Includes RHCC) ⁹	13,192,681	17,247,284	13,694,887	17,903,837
⇒	Social Security	7,898,057	10,325,425	8,198,713	10,718,483
⇒	Group Life	497,285	650,119	516,215	674,867
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	146	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		239,496,023	234,903,510	244,878,810	239,387,012
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		3,152,022	2,251,780
	<u>Academic Year Governor's School</u> 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	1,994,235	N/A1
	EpiPen Grants ¹⁴	8,075	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	2,130,000	426,000	2,322,800	464,560
Subtotal - Incentive Accounts ³		4,197,242	426,000	7,469,057	2,716,340
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	113,545	N/A1	114,792	N/A1	
At-Risk	426,129	557,094	432,789	565,801	
<u>Virginia Preschool Initiative</u> ¹¹	391,500	391,500	430,500	430,500	
⇒ Early Reading Intervention ¹⁷	465,158	608,118	523,117	683,890	
Mentor Teacher Program	58,131	N/A1	58,131	N/A1	
<u>K-3 Primary Class Size Reduction</u>	493,623	645,332	583,729	763,131	
School Breakfast ⁵	122,200	N/A1	116,833	N/A1	
⇒ SOL Algebra Readiness ¹⁷	194,697	254,535	205,384	268,506	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	147,503	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	31,434	N/A1	31,434	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	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	2,624,788	3,431,483	2,724,706	3,562,109	
Subtotal - Lottery-Funded Programs ³	7,682,616	9,170,854	8,413,038	9,926,402	
Total State & Local Funds	\$252,397,567	\$244,500,364	\$261,887,086	\$252,029,754	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
054	LOUISA	4,561.44	4,561.44	4,618.98	4,618.98
2012-2014 Composite Index		FY 2013		FY 2014	
0.5659		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	8,135,895	10,624,244	8,282,435	10,806,952
	Sales Tax ⁷	4,790,334	N/A1	4,778,579	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	168,310	219,412	170,433	222,180
⇒	Gifted Education	91,086	118,741	92,235	120,239
⇒	Special Education	1,065,305	1,388,750	1,080,748	1,408,882
⇒	Prevention, Intervention, & Remediation	261,376	340,734	264,673	345,032
⇒	VRS Retirement (Includes RHCC) ⁹	861,353	1,122,874	872,218	1,137,038
⇒	Social Security	516,812	673,724	523,331	682,223
⇒	Group Life	31,682	41,301	32,082	41,822
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	18,661	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		15,940,814	14,529,780	16,096,734	14,764,368
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		198,793	141,611
	<u>Academic Year Governor's School</u> 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	178,619	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	46,400	206,000	41,200
Subtotal - Incentive Accounts ³		421,342	46,400	583,412	182,811
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	105,049	N/A1	77,880	N/A1	
At-Risk	227,258	296,257	230,283	300,201	
<u>Virginia Preschool Initiative</u> ¹¹	270,000	270,000	270,000	270,000	
⇒ Early Reading Intervention ¹⁷	40,659	53,004	55,567	72,438	
Mentor Teacher Program	8,094	N/A1	8,094	N/A1	
<u>K-3 Primary Class Size Reduction</u>	384,649	501,435	390,738	509,373	
School Breakfast ⁵	7,790	N/A1	12,094	N/A1	
⇒ SOL Algebra Readiness ¹⁷	34,656	45,178	36,076	47,029	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			13,211	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	177,676	231,622	179,918	234,544	
Subtotal - Lottery-Funded Programs ³	1,571,681	1,418,079	1,609,625	1,463,277	
Total State & Local Funds	\$17,972,893	\$15,994,259	\$18,331,915	\$16,410,456	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
055	LUNENBURG	1,493.76	1,493.76	1,504.39	1,504.39
2012-2014 Composite Index		FY 2013		FY 2014	
0.2535		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,852,351	1,647,878	4,867,480	1,652,931
	Sales Tax ⁷	1,631,524	N/A1	1,673,975	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	190,681	64,752	192,038	65,213
⇒	Gifted Education	51,294	17,419	51,659	17,543
⇒	Special Education	664,595	225,686	669,324	227,292
⇒	Prevention, Intervention, & Remediation	260,931	88,608	262,788	89,239
⇒	VRS Retirement (Includes RHCC) ⁹	529,669	179,867	532,315	180,766
⇒	Social Security	316,686	107,542	318,940	108,307
⇒	Group Life	20,072	6,816	20,214	6,865
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	56,661	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		8,574,464	2,338,568	8,588,733	2,348,156
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		124,522	23,107
	<u>Academic Year Governor's School</u> 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	90,328	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	211,600	42,320
Subtotal - Incentive Accounts ³		274,439	36,000	426,450	65,427
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	2,789	N/A1	2,063	N/A1	
At-Risk	326,724	110,950	329,236	111,804	
<u>Virginia Preschool Initiative</u> ¹¹	214,992	73,008	214,992	73,008	
⇒ Early Reading Intervention ¹⁷	20,976	7,123	27,968	9,498	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	361,339	122,705	380,176	129,102	
School Breakfast ⁵	7,692	N/A1	6,236	N/A1	
⇒ SOL Algebra Readiness ¹⁷	33,405	11,344	30,964	10,515	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			6,681	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	7,353	N/A1	7,353	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	42,285	14,359	53,857	18,289	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	23,138	N/A1	88,627	N/A1	
⇒ Textbooks ⁸	100,057	33,978	100,769	34,220	
Subtotal - Lottery-Funded Programs ³	1,148,609	373,467	1,256,780	386,436	
Total State & Local Funds	\$10,029,575	\$2,748,035	\$10,308,127	\$2,800,019	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
056	MADISON	1,805.48	1,805.48	1,803.12	1,803.12
2012-2014 Composite Index		FY 2013		FY 2014	
0.4486		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,339,074	3,530,232	4,346,796	3,536,528
	Sales Tax ⁷	2,002,922	N/A1	1,983,195	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	145,349	118,251	145,159	118,096
⇒	Gifted Education	45,795	37,257	45,735	37,208
⇒	Special Education	624,205	507,831	625,377	508,785
⇒	Prevention, Intervention, & Remediation	102,541	83,424	102,407	83,315
⇒	VRS Retirement (Includes RHCC) ⁹	454,963	370,142	455,362	370,467
⇒	Social Security	272,778	221,923	272,422	221,633
⇒	Group Life	16,924	13,769	16,902	13,751
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	23,704	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		8,028,255	4,882,829	7,993,355	4,889,783
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		106,313	47,264
	<u>Academic Year Governor's School</u> 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	64,002	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	154,000	30,800
Subtotal - Incentive Accounts ³		250,212	36,000	324,315	78,064
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	9,041	N/A1	15,303	N/A1	
At-Risk	75,644	61,541	75,552	61,466	
<u>Virginia Preschool Initiative</u> ¹¹	29,776	24,225	29,776	24,225	
⇒ Early Reading Intervention ¹⁷	17,215	14,006	30,987	25,210	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	163,656	133,145	163,965	133,396	
School Breakfast ⁵	14,852	N/A1	14,096	N/A1	
⇒ SOL Algebra Readiness ¹⁷	14,099	11,470	14,099	11,470	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	4,734	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	13,364	N/A1	20,784	N/A1	
Career and Technical Education ^{4,5}	7,735	N/A1	7,735	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	4,932	4,013	2,301	1,872	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	9,680	N/A1	40,687	N/A1	
⇒ Textbooks ⁸	89,330	72,676	89,213	72,581	
Subtotal - Lottery-Funded Programs ³	459,146	321,076	519,054	330,220	
Total State & Local Funds	\$8,760,055	\$5,239,905	\$8,853,482	\$5,298,067	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
057	MATHEWS	1,173.31	1,173.31	1,133.99	1,133.99
2012-2014 Composite Index		FY 2013		FY 2014	
0.5589		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,294,257	2,906,961	2,206,605	2,795,975
	Sales Tax ⁷	1,194,495	N/A1	1,193,482	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	112,308	142,301	108,544	137,532
⇒	Gifted Education	24,325	30,821	23,510	29,788
⇒	Special Education	321,914	407,885	312,127	395,483
⇒	Prevention, Intervention, & Remediation	53,307	67,544	51,521	65,280
⇒	VRS Retirement (Includes RHCC) ⁹	245,835	311,487	237,596	301,049
⇒	Social Security	146,983	186,237	142,558	180,629
⇒	Group Life	9,316	11,804	9,004	11,408
	Remedial Summer School ^{5,10}	16,592	N/A1	<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery Programs below)				
Subtotal - SOQ Accounts ³		4,419,332	4,065,040	4,284,947	3,917,144
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		54,943	38,042
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	38,058	N/A1	36,103	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		166,353	25,600	219,046	63,642
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	12,802	N/A1	4,336	N/A1	
At-Risk	39,264	49,750	38,069	48,236	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	8,263	10,470	9,640	12,214	
Mentor Teacher Program	736	N/A1	736	N/A1	
<u>K-3 Primary Class Size Reduction</u>	74,105	93,895	74,352	94,208	
School Breakfast ⁵	736	N/A1	1,819	N/A1	
⇒ SOL Algebra Readiness ¹⁷	8,459	10,718	8,459	10,718	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	2,670	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,688	N/A1	3,688	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	1,315	1,666	2,367	2,999	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	6,776	N/A1	57,585	N/A1	
⇒ Textbooks ⁸	46,439	58,842	44,883	56,870	
Subtotal - Lottery-Funded Programs ³	210,441	225,341	256,462	225,245	
Total State & Local Funds	\$4,805,779	\$4,315,981	\$4,771,166	\$4,206,031	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
058	MECKLENBURG	4,503.44	4,503.44	4,419.14	4,419.14
2012-2014 Composite Index		FY 2013		FY 2014	
0.3650		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,375,341	7,113,604	12,079,937	6,943,673
	Sales Tax ⁷	4,329,368	N/A1	4,375,585	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	509,024	292,588	499,495	287,112
⇒	Gifted Education	131,545	75,613	129,083	74,197
⇒	Special Education	1,870,234	1,075,016	1,840,837	1,058,119
⇒	Prevention, Intervention, & Remediation	474,708	272,863	465,822	267,756
⇒	VRS Retirement (Includes RHCC) ⁹	1,355,490	779,140	1,330,117	764,555
⇒	Social Security	812,150	466,827	796,948	458,088
⇒	Group Life	51,474	29,588	50,511	29,034
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	126,893	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		22,036,227	10,105,239	21,568,335	9,882,534
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		302,592	95,045
	<u>Academic Year Governor's School</u> 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	233,127	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	56,800	319,200	63,840
Subtotal - Incentive Accounts ³		538,790	56,800	854,919	158,885
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	757	N/A1	28,765	N/A1	
At-Risk	646,378	371,540	635,085	365,049	
<u>Virginia Preschool Initiative</u> ¹¹	400,050	229,950	476,250	273,750	
⇒ Early Reading Intervention ¹⁷	35,686	20,512	47,581	27,350	
Mentor Teacher Program	3,189	N/A1	3,189	N/A1	
<u>K-3 Primary Class Size Reduction</u>	739,687	425,174	709,903	408,054	
School Breakfast ⁵	7,787	N/A1	4,271	N/A1	
⇒ SOL Algebra Readiness ¹⁷	73,069	42,000	73,069	42,000	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	17,243	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	6,357	N/A1	3,770	N/A1	
Career and Technical Education ^{4,5}	13,609	N/A1	13,609	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	31,425	18,063	37,483	21,545	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	51,818	N/A1	222,263	N/A1	
⇒ Textbooks ⁸	256,599	147,494	251,796	144,733	
Subtotal - Lottery-Funded Programs ³	2,282,127	1,254,733	2,539,993	1,282,481	
Total State & Local Funds	\$24,916,436	\$11,416,772	\$25,016,221	\$11,323,900	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
059	MIDDLESEX	1,130.41	1,130.41	1,157.10	1,157.10
2012-2014 Composite Index		FY 2013		FY 2014	
0.7232		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,398,889	3,672,255	1,463,585	3,824,188
	Sales Tax ⁷	1,225,380	N/A1	1,182,632	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	42,241	110,364	43,239	112,970
⇒	Gifted Education	14,393	37,606	14,733	38,493
⇒	Special Education	156,449	408,756	161,103	420,918
⇒	Prevention, Intervention, & Remediation	41,615	108,729	42,598	111,296
⇒	VRS Retirement (Includes RHCC) ⁹	139,239	363,793	142,527	372,383
⇒	Social Security	83,544	218,276	85,516	223,430
⇒	Group Life	5,319	13,898	5,445	14,226
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	0	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		3,107,069	4,933,677	3,141,378	5,117,904
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		34,303	48,975
	<u>Academic Year Governor's School</u> 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	28,212	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	25,600	154,000	25,600
Subtotal - Incentive Accounts ³		709,869	25,600	730,710	74,575
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	2,759	N/A1	13,633	N/A1	
At-Risk	50,098	130,892	51,430	134,372	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	7,778	20,322	7,778	20,322	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	68,419	178,759	69,224	180,863	
School Breakfast ⁵	5,408	N/A1	4,875	N/A1	
⇒ SOL Algebra Readiness ¹⁷	6,173	16,128	7,078	18,493	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	2,087	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	35,807	N/A1	4,247	N/A1	
Career and Technical Education ^{4,5}	3,358	N/A1	3,358	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	495	1,293	825	2,155	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸	28,076	73,355	28,739	75,087	
Subtotal - Lottery-Funded Programs ³	217,456	420,749	202,359	431,292	
Total State & Local Funds	\$4,061,028	\$5,380,026	\$4,086,860	\$5,623,771	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
060	MONTGOMERY	9,473.83	9,473.83	9,483.81	9,483.81
2012-2014 Composite Index		FY 2013		FY 2014	
0.4053		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	23,010,359	15,701,942	23,553,612	16,068,046
	Sales Tax ⁷	10,219,224	N/A1	9,395,959	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	692,993	472,288	693,723	472,786
⇒	Gifted Education	259,168	176,628	259,441	176,814
⇒	Special Education	3,436,793	2,342,243	3,468,613	2,363,930
⇒	Prevention, Intervention, & Remediation	636,652	433,891	637,322	434,348
⇒	VRS Retirement (Includes RHCC) ⁹	2,552,241	1,739,404	2,554,930	1,741,236
⇒	Social Security	1,526,837	1,040,570	1,534,086	1,045,510
⇒	Group Life	95,779	65,276	95,880	65,344
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	42,942	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		42,472,988	21,972,242	42,193,566	22,368,014
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		581,595	216,594
	<u>Academic Year Governor's School</u> 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	432,180	N/A1
	EpiPen Grants ¹⁴	2,068	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	622,000	119,200	777,600	150,320
Subtotal - Incentive Accounts ³		1,084,314	119,200	1,791,375	366,914
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	108,451	N/A1	93,241	N/A1	
At-Risk	444,094	302,659	444,821	303,154	
<u>Virginia Preschool Initiative</u> ¹¹	642,276	437,724	642,276	437,724	
⇒ Early Reading Intervention ¹⁷	159,677	108,823	183,815	125,274	
Mentor Teacher Program	6,132	N/A1	6,132	N/A1	
<u>K-3 Primary Class Size Reduction</u>	789,155	537,825	795,054	541,845	
School Breakfast ⁵	17,593	N/A1	14,242	N/A1	
⇒ SOL Algebra Readiness ¹⁷	83,550	56,941	87,440	59,592	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	31,966	N/A1	
<u>Alternative Education</u> ^{4,5}	273,083	N/A1	281,099	N/A1	
ISAEF	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	505,547	344,540	506,079	344,903	
Subtotal - Lottery-Funded Programs ³	3,295,555	1,883,726	3,374,016	1,899,248	
Total State & Local Funds	\$47,099,079	\$23,975,168	\$47,834,227	\$24,634,176	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
062	NELSON	1,924.97	1,924.97	1,890.67	1,890.67
2012-2014 Composite Index		FY 2013		FY 2014	
0.5928		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,497,685	5,101,727	3,410,166	4,975,126
	Sales Tax ⁷	1,938,834	N/A1	1,960,721	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	111,306	162,039	109,323	159,152
⇒	Gifted Education	36,057	52,492	35,415	51,556
⇒	Special Education	489,121	712,060	481,176	700,493
⇒	Prevention, Intervention, & Remediation	110,523	160,898	108,553	158,031
⇒	VRS Retirement (Includes RHCC) ⁹	360,570	524,916	354,145	515,563
⇒	Social Security	216,342	314,950	212,487	309,338
⇒	Group Life	13,325	19,399	13,088	19,053
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	25,574	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		6,799,337	7,048,481	6,685,074	6,888,312
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		83,221	66,204
	<u>Academic Year Governor's School</u> 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	65,048	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		223,548	30,800	302,269	97,004
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	102,387	N/A1	123,996	N/A1	
At-Risk	113,520	165,262	111,388	162,158	
<u>Virginia Preschool Initiative</u> ¹¹	105,000	105,000	105,000	105,000	
⇒ Early Reading Intervention ¹⁷	17,798	25,910	21,612	31,463	
Mentor Teacher Program	2,208	N/A1	2,208	N/A1	
<u>K-3 Primary Class Size Reduction</u>	149,456	217,577	146,546	213,341	
School Breakfast ⁵	7,624	N/A1	6,777	N/A1	
⇒ SOL Algebra Readiness ¹⁷	15,619	22,738	15,619	22,738	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	4,811	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	84,343	N/A1	83,199	N/A1	
Career and Technical Education ^{4,5}	41,403	N/A1	41,403	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	16,510	24,035	15,296	22,268	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	10,443	N/A1	36,788	N/A1	
⇒ Textbooks ⁸	70,335	102,393	69,081	100,568	
Subtotal - Lottery-Funded Programs ³	752,363	662,915	799,440	657,536	
Total State & Local Funds	\$7,792,403	\$7,742,196	\$7,807,906	\$7,642,852	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
063	NEW KENT	2,898.62	2,898.62	2,909.40	2,909.40
2012-2014 Composite Index		FY 2013		FY 2014	
0.4414		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,857,812	5,419,216	6,834,633	5,401,089
	Sales Tax ⁷	2,824,475	N/A1	2,921,706	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	34,003	26,868	34,129	26,968
⇒	Gifted Education	74,482	58,855	74,759	59,074
⇒	Special Education	715,673	565,517	719,960	568,905
⇒	Prevention, Intervention, & Remediation	95,531	75,488	95,886	75,768
⇒	VRS Retirement (Includes RHCC) ⁹	657,383	519,457	659,827	521,389
⇒	Social Security	393,458	310,907	394,921	312,063
⇒	Group Life	24,288	19,192	24,378	19,263
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	0	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		11,677,105	6,995,500	11,760,199	6,984,519
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		155,160	66,997
	<u>Academic Year Governor's School</u> 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	97,968	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	180,000	30,800
Subtotal - Incentive Accounts ³		258,516	30,800	433,128	97,797
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	27,870	N/A1	30,229	N/A1	
At-Risk	49,017	38,733	49,200	38,877	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	31,392	24,806	24,416	19,293	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	7,234	N/A1	6,477	N/A1	
⇒ SOL Algebra Readiness ¹⁷	14,283	11,286	14,283	11,286	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	7,246	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	8,159	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,878	N/A1	3,878	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	7,994	6,317	10,658	8,422	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸	145,288	114,805	145,828	115,232	
Subtotal - Lottery-Funded Programs ³	297,077	195,947	302,036	193,110	
Total State & Local Funds	\$12,249,741	\$7,222,247	\$12,513,743	\$7,275,426	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
065	NORTHAMPTON	1,585.80	1,585.80	1,564.60	1,564.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.5103		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,676,069	3,830,708	3,616,972	3,769,125
	Sales Tax ⁷	1,606,816	N/A1	1,618,176	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	123,474	128,668	121,823	126,948
⇒	Gifted Education	35,722	37,225	35,244	36,727
⇒	Special Education	577,765	602,070	570,041	594,021
⇒	Prevention, Intervention, & Remediation	273,351	284,850	269,697	281,042
⇒	VRS Retirement (Includes RHCC) ⁹	389,836	406,235	385,391	401,603
⇒	Social Security	233,746	243,579	230,622	240,323
⇒	Group Life	14,755	15,375	14,558	15,170
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	0	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		6,931,534	5,548,710	6,862,524	5,464,959
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		92,094	52,442
	<u>Academic Year Governor's School</u> 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	96,661	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	206,000	36,000	231,200	41,040
Subtotal - Incentive Accounts ³		309,766	36,000	419,955	93,482
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	12,869	N/A1	4,745	N/A1	
At-Risk	349,374	364,071	344,988	359,500	
<u>Virginia Preschool Initiative</u> ¹¹	219,000	219,000	219,000	219,000	
⇒ Early Reading Intervention ¹⁷	15,289	15,932	19,876	20,712	
Mentor Teacher Program	7,604	N/A1	7,604	N/A1	
<u>K-3 Primary Class Size Reduction</u>	348,433	363,090	331,327	345,265	
School Breakfast ⁵	1,202	N/A1	3,447	N/A1	
⇒ SOL Algebra Readiness ¹⁷	28,174	29,359	28,174	29,359	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			7,150	N/A1	
<u>Alternative Education</u> ^{4,5}	78,429	N/A1	80,854	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	8,629	N/A1	9,026	N/A1	
Career and Technical Education ^{4,5}	3,647	N/A1	3,647	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	87,303	90,976	75,040	78,197	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸	69,681	72,613	68,750	71,642	
Subtotal - Lottery-Funded Programs ³	1,237,492	1,155,041	1,211,486	1,123,675	
Total State & Local Funds	\$8,490,957	\$6,739,751	\$8,514,823	\$6,682,116	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
066	NORTHUMBERLAND	1,397.63	1,397.63	1,339.92	1,339.92
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,269,562	5,106,487	1,209,681	4,865,964
	Sales Tax ⁷	1,382,124	N/A1	1,370,180	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	31,307	125,228	30,014	120,057
⇒	Gifted Education	12,858	51,433	12,327	49,309
⇒	Special Education	134,172	536,690	129,168	516,673
⇒	Prevention, Intervention, & Remediation	42,208	168,834	40,466	161,862
⇒	VRS Retirement (Includes RHCC) ⁹	124,389	497,556	119,253	477,012
⇒	Social Security	74,354	297,416	71,552	286,207
⇒	Group Life	4,752	19,008	4,556	18,223
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	23,510	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		3,099,236	6,802,652	2,987,197	6,495,307
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		28,389	62,051
	<u>Academic Year Governor's School</u> 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	43,579	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	30,800	154,000	25,600
Subtotal - Incentive Accounts ³		227,120	30,800	225,968	87,651
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	33,767	N/A1	
At-Risk	52,012	208,048	49,888	199,552	
<u>Virginia Preschool Initiative</u> ¹¹	36,000	36,000	36,000	36,000	
⇒ Early Reading Intervention ¹⁷	3,122	12,488	4,995	19,980	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	58,282	233,128	56,148	224,592	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	6,393	25,572	6,393	25,572	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	3,223	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	10,563	N/A1	10,563	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	4,293	17,172	4,293	17,172	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	9,600	N/A1	34,056	N/A1	
⇒ Textbooks ⁸	25,082	100,327	24,046	96,185	
Subtotal - Lottery-Funded Programs ³	214,433	632,735	272,458	619,053	
Total State & Local Funds	\$3,549,219	\$7,466,187	\$3,492,756	\$7,202,011	

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 final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
067	NOTTOWAY	2,159.83	2,159.83	2,144.55	2,144.55
2012-2014 Composite Index		FY 2013		FY 2014	
0.2447		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	7,248,832	2,348,595	7,179,482	2,327,355
	Sales Tax ⁷	2,136,501	N/A1	2,146,718	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	261,011	84,562	259,165	83,963
⇒	Gifted Education	75,041	24,311	74,510	24,139
⇒	Special Education	869,493	281,696	864,962	280,228
⇒	Prevention, Intervention, & Remediation	324,633	105,174	322,336	104,430
⇒	VRS Retirement (Includes RHCC) ⁹	765,089	247,871	759,676	246,118
⇒	Social Security	458,401	148,511	455,158	147,461
⇒	Group Life	29,364	9,513	29,156	9,446
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	71,281	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		12,239,646	3,250,233	12,091,163	3,223,140
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		175,958	31,151
	<u>Academic Year Governor's School</u> 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	109,111	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	258,000	41,200	336,000	56,800
Subtotal - Incentive Accounts ³		375,971	41,200	621,069	87,951
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	17,238	N/A1	11,065	N/A1	
At-Risk	437,780	141,831	435,014	140,935	
<u>Virginia Preschool Initiative</u> ¹¹	226,590	73,410	231,122	74,878	
⇒ Early Reading Intervention ¹⁷	30,656	9,932	35,372	11,460	
Mentor Teacher Program	1,472	N/A1	1,472	N/A1	
<u>K-3 Primary Class Size Reduction</u>	466,673	151,191	465,983	150,968	
School Breakfast ⁵	11,004	N/A1	8,976	N/A1	
⇒ SOL Algebra Readiness ¹⁷	45,926	14,879	40,986	13,279	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	8,070	N/A1	
<u>Alternative Education</u> ^{4,5}	352,234	N/A1	363,118	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	43,174	N/A1	43,174	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	60,347	19,551	64,400	20,864	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	29,108	N/A1	102,175	N/A1	
⇒ Textbooks ⁸	146,378	47,423	145,343	47,088	
Subtotal - Lottery-Funded Programs ³	1,876,439	458,217	1,964,129	459,472	
Total State & Local Funds	\$14,510,770	\$3,749,650	\$14,696,484	\$3,770,563	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
068	ORANGE	4,959.79	4,959.79	4,971.39	4,971.39
2012-2014 Composite Index		FY 2013		FY 2014	
0.3842		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,943,230	8,079,654	12,947,199	8,082,483
	Sales Tax ⁷	5,028,924	N/A1	5,092,449	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	158,820	99,089	159,192	99,320
⇒	Gifted Education	140,495	87,655	140,824	87,860
⇒	Special Education	1,288,889	804,143	1,298,026	809,843
⇒	Prevention, Intervention, & Remediation	348,183	217,233	348,998	217,741
⇒	VRS Retirement (Includes RHCC) ⁹	1,273,618	794,615	1,276,596	796,473
⇒	Social Security	763,560	476,388	765,345	477,502
⇒	Group Life	48,868	30,489	48,982	30,560
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	22,543	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		22,017,130	10,589,266	22,077,611	10,601,782
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		298,894	101,902
	<u>Academic Year Governor's School</u> 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	209,052	N/A1
	EpiPen Grants ¹⁴	1,083	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	56,800	284,000	56,800
Subtotal - Incentive Accounts ³		507,993	56,800	791,946	158,702
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	21,098	N/A1	36,895	N/A1	
At-Risk	307,313	191,734	308,168	192,267	
<u>Virginia Preschool Initiative</u> ¹¹	62,812	39,189	203,214	126,786	
⇒ Early Reading Intervention ¹⁷	71,136	44,382	67,291	41,983	
Mentor Teacher Program	3,924	N/A1	3,924	N/A1	
<u>K-3 Primary Class Size Reduction</u>	442,245	275,918	433,617	270,535	
School Breakfast ⁵	8,468	N/A1	4,839	N/A1	
⇒ SOL Algebra Readiness ¹⁷	53,190	33,185	51,176	31,929	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	15,462	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	16,805	N/A1	16,805	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	62,419	38,943	69,395	43,296	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	9,206	N/A1	48,934	N/A1	
⇒ Textbooks ⁸	274,057	170,985	274,698	171,385	
Subtotal - Lottery-Funded Programs ³	1,340,533	794,336	1,542,277	878,181	
Total State & Local Funds	\$23,919,536	\$11,440,402	\$24,448,825	\$11,638,665	

¹ "N/A" = no local match required for this program.
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³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
069	PAGE	3,402.83	3,402.83	3,345.33	3,345.33
2012-2014 Composite Index		FY 2013		FY 2014	
0.3143		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	10,407,721	4,770,774	10,158,390	4,656,272
	Sales Tax ⁷	3,451,449	N/A1	3,517,672	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	457,331	209,624	449,603	206,082
⇒	Gifted Education	107,333	49,197	105,519	48,366
⇒	Special Education	786,329	360,425	773,042	354,334
⇒	Prevention, Intervention, & Remediation	391,998	179,678	385,374	176,641
⇒	VRS Retirement (Includes RHCC) ⁹	1,017,328	466,306	1,000,137	458,427
⇒	Social Security	608,997	279,142	598,706	274,425
⇒	Group Life	37,333	17,112	36,702	16,823
	Remedial Summer School ^{5,10}	37,768	N/A1	<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery Programs below)				
Subtotal - SOQ Accounts ³		17,303,587	6,332,258	17,025,145	6,191,370
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		236,248	59,174
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	187,900	N/A1	178,692	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	56,800	258,000	51,600
Subtotal - Incentive Accounts ³		472,786	56,800	672,940	110,774
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 ⁶	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	37,206	N/A1	50,902	N/A1	
At-Risk	405,515	185,873	398,992	182,883	
<u>Virginia Preschool Initiative</u> ¹¹	366,164	167,836	366,164	167,836	
⇒ Early Reading Intervention ¹⁷	57,802	26,494	64,225	29,438	
Mentor Teacher Program	3,189	N/A1	3,189	N/A1	
<u>K-3 Primary Class Size Reduction</u>	505,044	231,494	479,301	219,694	
School Breakfast ⁵	17,477	N/A1	14,362	N/A1	
⇒ SOL Algebra Readiness ¹⁷	50,461	23,129	54,742	25,092	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	13,217	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	621,423	N/A1	571,791	N/A1	
Career and Technical Education ^{4,5}	42,573	N/A1	42,573	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	13,901	6,372	11,039	5,060	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	15,423	N/A1	72,976	N/A1	
⇒ Textbooks ⁸	209,369	95,967	205,831	94,345	
Subtotal - Lottery-Funded Programs ³	2,361,264	737,165	2,365,021	724,348	
Total State & Local Funds	\$20,175,802	\$7,126,223	\$20,104,888	\$7,026,492	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
070	PATRICK	2,582.57	2,582.57	2,702.17	2,702.17
2012-2014 Composite Index		FY 2013		FY 2014	
0.2866		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	8,289,780	3,331,227	8,736,605	3,510,893
	Sales Tax ⁷	2,389,762	N/A1	2,428,039	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	267,149	107,324	279,521	112,294
⇒	Gifted Education	84,751	34,048	88,675	35,624
⇒	Special Education	1,098,074	441,138	1,150,854	462,342
⇒	Prevention, Intervention, & Remediation	285,573	114,726	298,798	120,038
⇒	VRS Retirement (Includes RHCC) ⁹	860,403	345,657	900,249	361,664
⇒	Social Security	515,874	207,246	539,764	216,844
⇒	Group Life	33,163	13,323	34,699	13,940
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	17,251	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		13,841,780	4,594,689	14,457,204	4,833,639
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		208,530	45,779
	<u>Academic Year Governor's School</u> 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	121,176	N/A1
	EpiPen Grants ¹⁴	689	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	46,400	232,000	46,400
Subtotal - Incentive Accounts ³		361,255	46,400	561,706	92,179
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	6,172	N/A1	10,650	N/A1	
At-Risk	374,150	150,310	391,856	157,424	
<u>Virginia Preschool Initiative</u> ¹¹	214,020	85,980	175,496	70,503	
⇒ Early Reading Intervention ¹⁷	62,365	25,054	80,183	32,213	
Mentor Teacher Program	1,717	N/A1	1,717	N/A1	
<u>K-3 Primary Class Size Reduction</u>	334,075	134,211	352,699	141,693	
School Breakfast ⁵	8,504	N/A1	3,875	N/A1	
⇒ SOL Algebra Readiness ¹⁷	43,378	17,427	41,045	16,489	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			8,963	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	165,319	66,415	172,975	69,491	
Subtotal - Lottery-Funded Programs ³	1,324,136	504,517	1,363,049	509,003	
Total State & Local Funds	\$15,553,442	\$5,145,606	\$16,415,595	\$5,434,821	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
071	PITTSYLVANIA	8,943.67	8,943.67	8,931.42	8,931.42
2012-2014 Composite Index		FY 2013		FY 2014	
0.2475		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	27,560,929	9,070,448	27,552,185	9,067,412
	Sales Tax ⁷	9,134,372	N/A1	9,128,588	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,346,022	442,712	1,344,179	442,105
⇒	Gifted Education	309,585	101,824	309,161	101,684
⇒	Special Education	3,990,956	1,312,640	4,025,815	1,324,105
⇒	Prevention, Intervention, & Remediation	1,009,517	332,034	1,008,134	331,579
⇒	VRS Retirement (Includes RHCC) ⁹	3,129,502	1,029,305	3,131,936	1,030,105
⇒	Social Security	1,870,971	615,369	1,875,129	616,737
⇒	Group Life	114,412	37,630	120,976	39,789
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	136,221	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		48,602,487	12,941,962	48,496,103	12,953,516
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		702,533	126,265
	<u>Academic Year Governor's School</u> 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	528,513	N/A1
	EpiPen Grants ¹⁴	1,969	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	544,000	103,600	621,200	119,040
Subtotal - Incentive Accounts ³		1,116,052	103,600	1,852,246	245,305
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	32,776	N/A1	40,120	N/A1	
At-Risk	1,179,110	387,814	1,178,793	387,709	
<u>Virginia Preschool Initiative</u> ¹¹	1,006,845	331,155	1,011,360	332,640	
⇒ Early Reading Intervention ¹⁷	169,155	55,636	206,745	67,999	
Mentor Teacher Program	8,585	N/A1	8,585	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,474,051	484,821	1,463,055	481,204	
School Breakfast ⁵	42,425	N/A1	35,612	N/A1	
⇒ SOL Algebra Readiness ¹⁷	161,096	52,985	156,397	51,440	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	39,091	N/A1	
<u>Alternative Education</u> ^{4,5}	184,227	N/A1	189,564	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	53,038	N/A1	41,136	N/A1	
Career and Technical Education ^{4,5}	79,585	N/A1	79,585	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	115,759	38,074	97,812	32,171	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	55,627	N/A1	194,695	N/A1	
⇒ Textbooks ⁸	603,893	198,623	603,066	198,351	
Subtotal - Lottery-Funded Programs ³	5,189,748	1,549,108	5,369,191	1,551,514	
Total State & Local Funds	\$55,066,040	\$14,594,670	\$55,852,937	\$14,750,335	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
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¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
072	POWHATAN	4,233.09	4,233.09	4,198.66	4,198.66
2012-2014 Composite Index		FY 2013		FY 2014	
0.4230		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	10,255,307	7,518,233	10,142,272	7,435,420
	Sales Tax ⁷	4,543,250	N/A1	4,570,107	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	210,054	153,991	208,346	152,739
⇒	Gifted Education	112,355	82,367	111,441	81,698
⇒	Special Education	1,211,476	888,136	1,206,468	884,465
⇒	Prevention, Intervention, & Remediation	100,142	73,414	99,328	72,817
⇒	VRS Retirement (Includes RHCC) ⁹	1,023,405	750,260	1,017,503	745,934
⇒	Social Security	613,066	449,440	608,079	445,784
⇒	Group Life	39,080	28,650	38,762	28,417
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	38,757	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		18,146,892	9,944,491	18,002,306	9,847,274
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		237,176	95,014
	<u>Academic Year Governor's School</u> 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	183,674	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	41,200	232,000	41,200
Subtotal - Incentive Accounts ³		429,012	41,200	652,850	136,214
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	14,487	N/A1	14,487	N/A1
	Special Education - Homebound ⁵	44,361	N/A1	40,997	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		58,848	0	55,484	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	4,676	N/A1	
At-Risk	42,716	31,315	42,452	31,122	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	32,426	23,772	45,036	33,016	
Mentor Teacher Program	2,453	N/A1	2,453	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	6,111	N/A1	4,640	N/A1	
⇒ SOL Algebra Readiness ¹⁷	18,443	13,521	18,443	13,521	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		13,585	N/A1	
<u>Alternative Education</u> ^{4,5}	162,968	N/A1	167,852	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	73,744	N/A1	73,744	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	7,569	5,549	8,945	6,558	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	15,827	N/A1	74,235	N/A1	
⇒ Textbooks ⁸	219,165	160,670	217,382	159,363	
Subtotal - Lottery-Funded Programs ³	597,139	234,827	689,160	243,580	
Total State & Local Funds	\$19,231,891	\$10,220,518	\$19,399,799	\$10,227,068	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
073	PRINCE EDWARD	2,165.06	2,165.06	2,130.88	2,130.88
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,939,042	2,880,977	5,871,886	2,848,883
	Sales Tax ⁷	2,798,222	N/A1	2,727,959	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	137,068	66,448	134,904	65,399
⇒	Gifted Education	68,534	33,224	67,452	32,699
⇒	Special Education	965,307	467,963	950,068	460,575
⇒	Prevention, Intervention, & Remediation	360,167	174,602	355,917	172,542
⇒	VRS Retirement (Includes RHCC) ⁹	692,630	335,774	681,695	330,473
⇒	Social Security	415,578	201,464	409,017	198,284
⇒	Group Life	26,247	12,724	25,833	12,523
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	42,525	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		11,445,320	4,173,176	11,224,731	4,121,378
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		156,382	41,427
	<u>Academic Year Governor's School</u> 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	121,078	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		39,955	19,369
	<u>Technology - VPSA</u> ⁶	154,000	30,800	128,000	25,600
Subtotal - Incentive Accounts ³		284,798	30,800	445,415	86,396
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	12,809	N/A1	12,809	N/A1
	Special Education - Homebound ⁵	22,686	N/A1	20,894	N/A1
	Special Education - State-Operated Programs ⁶	273,183	N/A1	324,361	N/A1
	Special Education - Jails ⁵	40,239	N/A1	37,730	N/A1
Subtotal - Categorical Accounts ³		348,918	0	395,794	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	408,214	197,894	402,275	195,015	
<u>Virginia Preschool Initiative</u> ¹¹	476,838	231,162	476,838	231,162	
⇒ Early Reading Intervention ¹⁷	23,130	11,213	33,644	16,310	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	395,817	191,885	404,435	196,062	
School Breakfast ⁵	8,386	N/A1	9,181	N/A1	
⇒ SOL Algebra Readiness ¹⁷	40,852	19,804	40,852	19,804	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	8,955	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	38,345	N/A1	38,345	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	9,638	4,672	7,630	3,699	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,365	N/A1	55,749	N/A1	
⇒ Textbooks ⁸	130,841	63,429	128,776	62,428	
Subtotal - Lottery-Funded Programs ³	1,559,248	720,059	1,616,502	724,480	
Total State & Local Funds	\$13,638,283	\$4,924,035	\$13,682,442	\$4,932,254	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
074	PRINCE GEORGE	6,231.88	6,231.88	6,200.42	6,200.42
2012-2014 Composite Index		FY 2013		FY 2014	
0.2513		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	19,965,680	6,702,400	19,863,724	6,668,089
	Sales Tax ⁷	5,535,445	N/A1	5,521,792	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	335,938	112,757	334,242	112,188
⇒	Gifted Education	214,627	72,039	213,544	71,676
⇒	Special Education	2,505,539	840,980	2,497,533	838,293
⇒	Prevention, Intervention, & Remediation	419,923	140,946	417,803	140,235
⇒	VRS Retirement (Includes RHCC) ⁹	2,001,632	671,845	1,991,527	668,453
⇒	Social Security	1,199,113	402,480	1,193,059	400,449
⇒	Group Life	74,653	25,057	74,276	24,931
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	92,031	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		32,344,581	8,968,504	32,107,500	8,924,314
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		459,284	84,240
	<u>Academic Year Governor's School</u> 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	352,310	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	51,600	284,000	51,600
Subtotal - Incentive Accounts ³		659,721	51,600	1,095,594	135,840
Categorical Programs:					
	Adult Education ⁵	33,988	N/A1	4,501	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	29,231	N/A1	29,231	N/A1
	Special Education - Homebound ⁵	41,181	N/A1	27,528	N/A1
	Special Education - State-Operated Programs ⁶	384,270	N/A1	408,809	N/A1
	Special Education - Jails ⁵	193,172	N/A1	142,173	N/A1
Subtotal - Categorical Accounts ³		681,842	0	612,242	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 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	
<u>Virginia Preschool Initiative</u> ¹¹	404,298	135,702	404,298	135,702	
⇒ Early Reading Intervention ¹⁷	123,888	41,583	149,601	50,213	
Mentor Teacher Program	4,660	N/A1	4,660	N/A1	
<u>K-3 Primary Class Size Reduction</u>	685,091	229,950	560,566	188,153	
School Breakfast ⁵	16,829	N/A1	17,237	N/A1	
⇒ SOL Algebra Readiness ¹⁷	67,006	22,490	64,669	21,706	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	26,058	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	51,742	N/A1	51,742	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	53,123	17,831	50,891	17,081	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	37,582	N/A1	159,007	N/A1	
⇒ Textbooks ⁸	418,663	140,524	416,549	139,814	
Subtotal - Lottery-Funded Programs ³	2,194,661	687,886	2,224,997	652,039	
Total State & Local Funds	\$35,880,804	\$9,707,990	\$36,040,333	\$9,712,193	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
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⁹ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.
¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
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¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
075	PRINCE WILLIAM	81,312.12	81,312.12	82,657.73	82,657.73
2012-2014 Composite Index		FY 2013		FY 2014	
0.3787		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	232,882,361	141,963,400	230,750,463	140,664,726
	Sales Tax ⁷	74,379,118	N/A1	75,489,295	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,717,653	1,046,959	1,746,078	1,064,284
⇒	Gifted Education	2,525,961	1,539,645	2,567,762	1,565,124
⇒	Special Education	16,822,900	10,254,036	17,358,074	10,580,239
⇒	Prevention, Intervention, & Remediation	5,304,518	3,233,254	5,392,301	3,286,761
⇒	VRS Retirement (Includes RHCC) ⁹	21,672,745	13,210,154	22,031,401	13,428,765
⇒	Social Security	12,983,440	7,913,775	13,198,299	8,044,738
⇒	Group Life	808,308	492,686	821,684	500,840
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	1,620,697	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		370,717,701	179,653,909	369,355,357	179,135,477
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		5,246,901	1,747,615
	<u>Academic Year Governor's School</u> 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	3,653,882	N/A1
	EpiPen Grants ¹⁴	8,862	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	2,442,000	472,800	3,192,800	622,960
Subtotal - Incentive Accounts ³		6,504,258	472,800	12,348,447	2,370,575
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	336,979	N/A1	228,982	N/A1	
At-Risk	3,923,268	2,391,343	3,903,094	2,379,047	
<u>Virginia Preschool Initiative</u> ¹¹	134,201	81,799	134,201	81,799	
⇒ Early Reading Intervention ¹⁷	1,216,480	741,479	1,346,437	820,692	
Mentor Teacher Program	59,848	N/A1	59,848	N/A1	
<u>K-3 Primary Class Size Reduction</u>	6,273,348	3,823,784	6,360,477	3,876,891	
School Breakfast ⁵	242,106	N/A1	264,823	N/A1	
⇒ SOL Algebra Readiness ¹⁷	776,550	473,329	796,132	485,265	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		270,258	N/A1	
<u>Alternative Education</u> ^{4,5}	308,652	N/A1	313,801	N/A1	
ISAEF	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	4,533,090	2,763,047	4,608,106	2,808,772	
Subtotal - Lottery-Funded Programs ³	47,000,971	15,915,452	51,829,910	16,093,137	
Total State & Local Funds	\$426,316,706	\$196,042,161	\$436,091,642	\$197,599,189	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
077	PULASKI	4,361.38	4,361.38	4,321.92	4,321.92
2012-2014 Composite Index		FY 2013		FY 2014	
0.3052		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,756,339	5,603,525	12,640,311	5,552,595
	Sales Tax ⁷	4,537,073	N/A1	4,531,357	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	427,270	187,684	423,405	185,986
⇒	Gifted Education	139,393	61,230	138,132	60,676
⇒	Special Education	2,018,171	886,508	2,044,954	898,273
⇒	Prevention, Intervention, & Remediation	518,179	227,617	513,491	225,558
⇒	VRS Retirement (Includes RHCC) ⁹	1,415,144	621,621	1,408,346	618,634
⇒	Social Security	848,480	372,706	843,806	370,653
⇒	Group Life	54,545	23,960	54,052	23,743
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	75,372	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		22,789,966	7,984,851	22,597,854	7,936,118
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		320,727	76,986
	<u>Academic Year Governor's School</u> 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	272,933	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	284,000	51,600	448,000	84,400
Subtotal - Incentive Accounts ³		898,428	51,600	1,392,425	161,386
Categorical Programs:					
	Adult Education ⁵	0	N/A1	6,164	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	27,392	N/A1	27,392	N/A1
	Special Education - Homebound ⁵	45,991	N/A1	55,436	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	550	N/A1	10,187	N/A1
Subtotal - Categorical Accounts ³		73,933	0	99,179	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	21,860	N/A1	2,855	N/A1	
At-Risk	540,007	237,205	535,840	235,375	
<u>Virginia Preschool Initiative</u> ¹¹	358,517	157,483	362,686	159,315	
⇒ Early Reading Intervention ¹⁷	75,923	33,350	91,108	40,020	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	612,796	269,179	616,198	270,673	
School Breakfast ⁵	21,743	N/A1	17,194	N/A1	
⇒ SOL Algebra Readiness ¹⁷	75,508	33,168	73,339	32,215	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	20,187	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	271,908	119,439	269,448	118,358	
Subtotal - Lottery-Funded Programs ³	2,087,521	855,465	2,161,658	861,233	
Total State & Local Funds	\$25,849,848	\$8,891,916	\$26,251,116	\$8,958,737	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
078	RAPPAHANNOCK	903.81	903.81	889.10	889.10
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	832,967	3,338,290	817,552	3,277,311
	Sales Tax ⁷	1,043,928	N/A1	1,042,359	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	24,041	96,165	23,650	94,600
⇒	Gifted Education	8,315	33,260	8,180	32,719
⇒	Special Education	140,452	561,808	138,166	552,665
⇒	Prevention, Intervention, & Remediation	16,630	66,520	16,359	65,438
⇒	VRS Retirement (Includes RHCC) ⁹	86,223	344,894	84,820	339,281
⇒	Social Security	51,698	206,792	50,857	203,426
⇒	Group Life	3,254	13,015	3,201	12,803
	Remedial Summer School ^{5,10}	403	N/A1	<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery Programs below)				
Subtotal - SOQ Accounts ³		2,207,911	4,660,744	2,185,144	4,578,243
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		21,757	47,557
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	14,611	N/A1	13,067	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	102,000	20,400
Subtotal - Incentive Accounts ³		116,808	20,400	136,824	67,957
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	3,943	N/A1	3,943	N/A1
	Special Education - Homebound ⁵	65	N/A1	225	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		4,007	0	4,168	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	13,849	55,396	13,649	54,596	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	6,244	24,976	8,117	32,468	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	25,465	101,860	24,425	97,700	
School Breakfast ⁵	5,670	N/A1	6,831	N/A1	
⇒ SOL Algebra Readiness ¹⁷	2,557	10,228	2,557	10,228	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	966	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	16,623	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,543	N/A1	3,543	N/A1	
Supplemental Basic Aid	294,707	N/A1	309,952	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	16,220	64,879	15,956	63,823	
Subtotal - Lottery-Funded Programs ³	396,057	262,111	398,934	267,879	
Total State & Local Funds	\$2,724,784	\$4,943,255	\$2,725,070	\$4,914,079	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
079	RICHMOND	1,162.11	1,162.11	1,215.60	1,215.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.3599		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,323,450	1,868,812	3,525,197	1,982,238
	Sales Tax ⁷	1,116,509	N/A1	1,096,609	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	101,166	56,881	105,822	59,499
⇒	Gifted Education	34,218	19,239	35,793	20,125
⇒	Special Education	566,826	318,701	593,695	333,808
⇒	Prevention, Intervention, & Remediation	111,580	62,737	116,716	65,624
⇒	VRS Retirement (Includes RHCC) ⁹	360,031	202,430	376,603	211,747
⇒	Social Security	215,721	121,291	225,651	126,873
⇒	Group Life	13,390	7,528	14,006	7,875
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	29,667	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		5,872,558	2,657,619	6,090,092	2,807,789
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		91,031	27,969
	<u>Academic Year Governor's School</u> 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	38,121	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	25,600	154,000	25,600
Subtotal - Incentive Accounts ³		194,021	25,600	283,152	53,569
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	5,892	N/A1	5,892	N/A1
	Special Education - Homebound ⁵	1,168	N/A1	2,844	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	4,655	N/A1	7,500	N/A1
Subtotal - Categorical Accounts ³		11,715	0	16,236	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	23,512	N/A1	0	N/A1	
At-Risk	133,559	75,094	139,910	78,665	
<u>Virginia Preschool Initiative</u> ¹¹	80,653	45,348	80,653	45,348	
⇒ Early Reading Intervention ¹⁷	19,985	11,237	19,985	11,237	
Mentor Teacher Program	245	N/A1	245	N/A1	
<u>K-3 Primary Class Size Reduction</u>	171,064	96,182	186,071	104,620	
School Breakfast ⁵	6,928	N/A1	6,806	N/A1	
⇒ SOL Algebra Readiness ¹⁷	16,367	9,202	16,367	9,202	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	2,820	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	63,558	N/A1	63,558	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	34,349	19,313	44,654	25,107	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	12,115	N/A1	61,159	N/A1	
⇒ Textbooks ⁸	66,747	37,529	69,819	39,256	
Subtotal - Lottery-Funded Programs ³	636,942	293,905	699,906	313,435	
Total State & Local Funds	\$6,715,237	\$2,977,124	\$7,089,386	\$3,174,793	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
080	ROANOKE	13,958.01	13,958.01	13,929.04	13,929.04
2012-2014 Composite Index		FY 2013		FY 2014	
0.3657		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	36,886,377	21,283,354	36,802,651	21,235,129
	Sales Tax ⁷	13,991,882	N/A1	14,043,565	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	451,532	260,327	450,595	259,786
⇒	Gifted Education	407,264	234,804	406,419	234,317
⇒	Special Education	5,958,450	3,435,291	5,963,753	3,438,349
⇒	Prevention, Intervention, & Remediation	469,239	270,536	468,265	269,974
⇒	VRS Retirement (Includes RHCC) ⁹	3,930,983	2,266,373	3,922,824	2,261,669
⇒	Social Security	2,355,048	1,357,782	2,350,161	1,354,964
⇒	Group Life	150,511	86,776	150,198	86,595
	Remedial Summer School ^{5,10}	45,375	N/A1	<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery Programs below)				
Subtotal - SOQ Accounts ³		64,646,661	29,195,243	64,558,431	29,140,783
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>			
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	0
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	629,707	N/A1	587,132	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants ¹⁴	2,659	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>			
	<u>Technology - VPSA</u> ⁶	726,000	145,200	726,000	145,200
Subtotal - Incentive Accounts ³		1,358,365	145,200	1,313,132	145,200
Categorical Programs:					
	Adult Education ⁵	0	N/A1	8,392	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	59,474	N/A1	59,474	N/A1
	Special Education - Homebound ⁵	22,242	N/A1	26,023	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	57,874	N/A1	91,950	N/A1
Subtotal - Categorical Accounts ³		139,589	0	185,839	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	305,816	N/A1	243,570	N/A1	
At-Risk	262,601	151,400	262,242	151,193	
<u>Virginia Preschool Initiative</u> ¹¹	479,531	276,469	479,531	276,469	
⇒ Early Reading Intervention ¹⁷	148,526	85,631	144,565	83,348	
Mentor Teacher Program	9,321	N/A1	9,321	N/A1	
<u>K-3 Primary Class Size Reduction</u>	360,891	208,068	266,051	153,389	
School Breakfast ⁵	43,490	N/A1	42,656	N/A1	
⇒ SOL Algebra Readiness ¹⁷	85,153	49,094	85,247	49,148	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			43,427	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,917	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	24,871	N/A1	15,707	N/A1	
Career and Technical Education ^{4,5}	84,876	N/A1	84,876	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	164,139	94,633	142,582	82,204	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	18,530	N/A1	76,806	N/A1	
⇒ Textbooks ⁸	794,430	458,022	792,782	457,071	
Subtotal - Lottery-Funded Programs ³	2,798,091	1,323,317	2,705,079	1,252,822	
Total State & Local Funds	\$68,942,707	\$30,663,760	\$68,762,480	\$30,538,805	

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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
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¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
081	ROCKBRIDGE	2,517.94	2,517.94	2,551.61	2,551.61
2012-2014 Composite Index		FY 2013		FY 2014	
0.4903		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,192,162	5,004,315	5,263,421	5,089,707
	Sales Tax ⁷	2,881,613	N/A1	2,905,432	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	168,125	161,726	170,373	163,888
⇒	Gifted Education	59,036	56,789	59,826	57,549
⇒	Special Education	693,033	666,655	706,202	679,323
⇒	Prevention, Intervention, & Remediation	146,307	140,738	148,263	142,620
⇒	VRS Retirement (Includes RHCC) ⁹	580,094	558,015	589,152	566,728
⇒	Social Security	347,800	334,562	352,451	339,036
⇒	Group Life	21,818	20,987	22,109	21,268
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	0	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		10,089,988	6,943,787	10,217,229	7,060,119
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		140,946	74,089
	<u>Academic Year Governor's School</u> 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	95,089	N/A1
	EpiPen Grants ¹⁴	689	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	46,400	206,000	41,200
Subtotal - Incentive Accounts ³		334,983	46,400	442,035	115,289
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	13,025	N/A1	13,025	N/A1
	Special Education - Homebound ⁵	14,019	N/A1	8,374	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		27,045	0	21,400	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	115,916	111,504	117,702	113,222	
<u>Virginia Preschool Initiative</u> ¹¹	94,804	91,196	88,688	85,312	
⇒ Early Reading Intervention ¹⁷	44,557	42,861	52,514	50,515	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	169,761	163,300	152,462	146,659	
School Breakfast ⁵	3,346	N/A1	4,637	N/A1	
⇒ SOL Algebra Readiness ¹⁷	19,551	18,807	19,551	18,807	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			7,033	N/A1	
<u>Alternative Education</u> ^{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	115,159	110,776	116,699	112,257	
Subtotal - Lottery-Funded Programs ³	648,614	549,261	638,297	540,220	
Total State & Local Funds	\$11,100,629	\$7,539,448	\$11,318,960	\$7,715,628	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
082	ROCKINGHAM	11,223.07	11,223.07	11,303.60	11,303.60
2012-2014 Composite Index		FY 2013		FY 2014	
0.3675		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	28,516,993	16,583,452	28,346,225	16,488,046
	Sales Tax ⁷	11,585,133	N/A1	12,274,266	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	681,465	395,950	686,355	398,791
⇒	Gifted Education	326,535	189,726	328,878	191,087
⇒	Special Education	2,094,085	1,216,721	2,123,410	1,233,760
⇒	Prevention, Intervention, & Remediation	674,366	391,825	679,205	394,637
⇒	VRS Retirement (Includes RHCC) ⁹	2,903,324	1,686,912	2,924,157	1,699,016
⇒	Social Security	1,739,155	1,010,497	1,751,634	1,017,748
⇒	Group Life	106,479	61,867	107,243	62,311
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	271,906	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		48,899,441	21,536,950	49,221,373	21,485,396
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		675,165	214,366
	<u>Academic Year Governor's School</u> 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	522,959	N/A1
	EpiPen Grants ¹⁴	2,363	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	674,000	129,600	674,000	129,600
Subtotal - Incentive Accounts ³		1,234,613	129,600	1,872,124	343,966
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	101,372	N/A1	59,827	N/A1	
At-Risk	546,464	317,511	550,579	319,902	
<u>Virginia Preschool Initiative</u> ¹¹	880,440	511,560	880,440	511,560	
⇒ Early Reading Intervention ¹⁷	122,433	71,137	148,105	86,053	
Mentor Teacher Program	8,585	N/A1	8,585	N/A1	
<u>K-3 Primary Class Size Reduction</u>	929,988	540,349	928,363	539,405	
School Breakfast ⁵	29,986	N/A1	24,602	N/A1	
⇒ SOL Algebra Readiness ¹⁷	107,197	62,284	109,171	63,431	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	38,680	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	32,834	N/A1	31,434	N/A1	
Special Education-Regional Tuition ^{4,5}	1,518,750	N/A1	1,501,200	N/A1	
Career and Technical Education ^{4,5}	355,061	N/A1	355,061	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	379,391	220,437	375,620	218,246	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	111,035	N/A1	405,977	N/A1	
⇒ Textbooks ⁸	636,957	370,089	641,527	372,745	
Subtotal - Lottery-Funded Programs ³	5,760,493	2,093,367	6,059,170	2,111,342	
Total State & Local Funds	\$56,006,811	\$23,759,917	\$57,283,035	\$23,940,704	

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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
083	RUSSELL	4,093.98	4,093.98	3,855.82	3,855.82
2012-2014 Composite Index		FY 2013		FY 2014	
0.2430		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,319,918	4,276,406	12,350,501	3,965,866
	Sales Tax ⁷	3,956,426	N/A1	4,003,590	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	399,789	128,334	376,532	120,868
⇒	Gifted Education	142,561	45,763	134,267	43,100
⇒	Special Education	1,689,033	542,186	1,599,533	513,456
⇒	Prevention, Intervention, & Remediation	495,863	159,174	467,017	149,914
⇒	VRS Retirement (Includes RHCC) ⁹	1,428,705	458,620	1,348,511	432,877
⇒	Social Security	855,363	274,575	805,604	258,602
⇒	Group Life	52,685	16,912	49,621	15,928
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	127,120	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		22,467,463	5,901,970	21,135,176	5,500,611
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		305,154	53,528
	<u>Academic Year Governor's School</u> 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	199,668	N/A1
	EpiPen Grants ¹⁴	1,576	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	414,000	77,600	476,000	90,000
Subtotal - Incentive Accounts ³		631,213	77,600	980,822	143,528
Categorical Programs:					
	Adult Education ⁵	31,563	N/A1	6,338	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	23,145	N/A1	23,145	N/A1
	Special Education - Homebound ⁵	15,337	N/A1	32,224	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		70,045	0	61,707	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	1,733	N/A1	0	N/A1	
At-Risk	540,952	173,648	509,853	163,665	
<u>Virginia Preschool Initiative</u> ¹¹	467,826	150,174	485,994	156,006	
⇒ Early Reading Intervention ¹⁷	85,083	27,312	96,901	31,106	
Mentor Teacher Program	2,943	N/A1	2,943	N/A1	
<u>K-3 Primary Class Size Reduction</u>	662,121	212,543	658,961	211,529	
School Breakfast ⁵	15,729	N/A1	12,924	N/A1	
⇒ SOL Algebra Readiness ¹⁷	72,814	23,374	63,023	20,231	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		14,768	N/A1	
<u>Alternative Education</u> ^{4,5}	814,904	N/A1	838,759	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	82,452	N/A1	82,452	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	6,770	2,173	3,160	1,014	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	51,911	N/A1	160,411	N/A1	
⇒ Textbooks ⁸	278,086	89,267	261,909	84,074	
Subtotal - Lottery-Funded Programs ³	3,099,041	678,491	3,207,775	667,625	
Total State & Local Funds	\$26,267,763	\$6,658,061	\$25,385,480	\$6,311,764	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
084	SCOTT	3,645.21	3,645.21	3,630.94	3,630.94
2012-2014 Composite Index		FY 2013		FY 2014	
0.1831		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	13,665,995	3,063,117	13,619,379	3,052,666
	Sales Tax ⁷	2,980,446	N/A1	2,982,155	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	407,955	91,439	406,358	91,081
⇒	Gifted Education	136,978	30,702	136,441	30,582
⇒	Special Education	1,837,285	411,809	1,841,957	412,856
⇒	Prevention, Intervention, & Remediation	419,866	94,109	418,222	93,740
⇒	VRS Retirement (Includes RHCC) ⁹	1,408,486	315,698	1,402,972	314,462
⇒	Social Security	842,709	188,885	839,411	188,146
⇒	Group Life	53,600	12,014	53,390	11,967
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	82,582	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		21,835,902	4,207,773	21,700,285	4,195,500
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		319,856	39,177
	<u>Academic Year Governor's School</u> 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	142,441	N/A1
	EpiPen Grants ¹⁴	1,477	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	414,000	77,600	414,000	77,600
Subtotal - Incentive Accounts ³		563,680	77,600	876,297	116,777
Categorical Programs:					
	Adult Education ⁵	0	N/A1	5,300	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	23,839	N/A1	23,839	N/A1
	Special Education - Homebound ⁵	40,669	N/A1	34,518	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	819	N/A1	4,776	N/A1
Subtotal - Categorical Accounts ³		65,327	0	68,433	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	10,573	N/A1	19,219	N/A1	
At-Risk	562,273	126,028	560,515	125,634	
<u>Virginia Preschool Initiative</u> ¹¹	264,676	59,324	259,774	58,226	
⇒ Early Reading Intervention ¹⁷	102,018	22,866	112,220	25,153	
Mentor Teacher Program	245	N/A1	245	N/A1	
<u>K-3 Primary Class Size Reduction</u>	650,287	145,755	647,637	145,161	
School Breakfast ⁵	16,852	N/A1	13,597	N/A1	
⇒ SOL Algebra Readiness ¹⁷	70,560	15,815	70,560	15,815	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	10,536	N/A1	
<u>Alternative Education</u> ^{4,5}	379,471	N/A1	409,396	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	55,916	N/A1	55,916	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	18,022	4,039	8,280	1,856	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	33,723	N/A1	106,645	N/A1	
⇒ Textbooks ⁸	267,195	59,889	266,149	59,655	
Subtotal - Lottery-Funded Programs ³	2,439,670	433,716	2,548,549	431,500	
Total State & Local Funds	\$24,904,580	\$4,719,089	\$25,193,564	\$4,743,777	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
085	SHENANDOAH	6,001.30	6,001.30	6,042.32	6,042.32
2012-2014 Composite Index		FY 2013		FY 2014	
0.3706		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	15,588,366	9,195,110	15,693,560	9,253,051
	Sales Tax ⁷	6,149,294	N/A1	6,234,782	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	502,370	295,803	505,804	297,825
⇒	Gifted Education	173,752	102,308	174,940	103,007
⇒	Special Education	1,393,794	820,686	1,414,729	833,014
⇒	Prevention, Intervention, & Remediation	411,717	242,425	414,531	244,082
⇒	VRS Retirement (Includes RHCC) ⁹	1,575,100	927,442	1,589,669	936,021
⇒	Social Security	944,305	556,020	950,759	559,821
⇒	Group Life	60,435	35,585	60,849	35,829
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	43,122	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		26,842,255	12,175,379	27,039,623	12,262,650
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		373,413	120,148
	<u>Academic Year Governor's School</u> 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	297,361	N/A1
	EpiPen Grants ¹⁴	1,083	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	310,000	56,800	310,000	56,800
Subtotal - Incentive Accounts ³		801,016	56,800	1,154,582	176,948
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,071	N/A1
	Virtual Virginia ⁵	869	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	28,876	N/A1	28,876	N/A1
	Special Education - Homebound ⁵	12,445	N/A1	8,646	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		42,190	0	39,594	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs				
Foster Care ⁵	38,239	N/A1	26,618	N/A1
At-Risk	348,418	205,154	351,081	206,722
<u>Virginia Preschool Initiative</u> ¹¹	377,640	222,360	377,640	222,360
⇒ Early Reading Intervention ¹⁷	84,497	49,753	102,183	60,167
Mentor Teacher Program	5,396	N/A1	5,396	N/A1
<u>K-3 Primary Class Size Reduction</u>	416,260	245,100	425,072	250,289
School Breakfast ⁵	19,107	N/A1	16,059	N/A1
⇒ SOL Algebra Readiness ¹⁷	60,354	35,537	60,354	35,537
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			21,994	N/A1
<u>Alternative Education</u> ^{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	338,930	199,567	341,246	200,931
Subtotal - Lottery-Funded Programs ³	2,864,554	1,062,211	2,953,909	1,085,607
Total State & Local Funds	\$30,550,016	\$13,294,390	\$31,187,707	\$13,525,205

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
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¹⁰ Payments for Remedial Summer School are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
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¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
086	SMYTH	4,661.64	4,661.64	4,589.69	4,589.69
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	15,742,786	4,383,507	15,520,428	4,321,715
	Sales Tax ⁷	4,566,414	N/A1	4,501,133	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	674,572	187,831	664,160	184,932
⇒	Gifted Education	167,731	46,704	165,143	45,983
⇒	Special Education	1,819,521	506,637	1,834,518	510,813
⇒	Prevention, Intervention, & Remediation	652,694	181,740	642,620	178,935
⇒	VRS Retirement (Includes RHCC) ⁹	1,677,314	467,040	1,655,016	460,831
⇒	Social Security	1,002,742	279,209	990,855	275,899
⇒	Group Life	61,988	17,260	61,031	16,994
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	73,820	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		26,439,582	6,069,928	26,034,904	5,996,102
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		378,178	57,542
	<u>Academic Year Governor's School</u> 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	282,413	N/A1
	EpiPen Grants ¹⁴	1,379	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	388,000	77,600	420,000	84,000
Subtotal - Incentive Accounts ³		696,672	77,600	1,080,591	141,542
Categorical Programs:					
	Adult Education ⁵	0	N/A1	11,961	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	30,334	N/A1	30,334	N/A1
	Special Education - Homebound ⁵	15,656	N/A1	11,451	N/A1
	Special Education - State-Operated Programs ⁶	111,833	N/A1	42,152	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		157,823	0	95,898	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	57,909	N/A1	56,398	N/A1	
At-Risk	746,689	207,912	736,251	205,006	
<u>Virginia Preschool Initiative</u> ¹¹	577,264	160,737	567,877	158,123	
⇒ Early Reading Intervention ¹⁷	73,263	20,400	85,474	23,800	
Mentor Teacher Program	3,679	N/A1	3,679	N/A1	
<u>K-3 Primary Class Size Reduction</u>	884,629	246,321	880,827	245,262	
School Breakfast ⁵	12,752	N/A1	10,052	N/A1	
⇒ SOL Algebra Readiness ¹⁷	87,565	24,382	87,448	24,349	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			20,889	N/A1	
<u>Alternative Education</u> ^{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	327,186	91,103	322,136	89,697	
Subtotal - Lottery-Funded Programs ³	3,190,724	753,712	3,291,992	748,834	
Total State & Local Funds	\$30,484,802	\$6,901,240	\$30,503,385	\$6,886,478	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
087	SOUTHAMPTON	2,729.09	2,729.09	2,715.62	2,715.62
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	8,120,040	3,770,486	8,048,239	3,739,505
	Sales Tax ⁷	2,680,085	N/A1	2,708,584	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	141,641	65,770	140,942	65,445
⇒	Gifted Education	85,730	39,808	85,307	39,612
⇒	Special Education	1,271,040	590,199	1,266,621	588,147
⇒	Prevention, Intervention, & Remediation	260,917	121,155	261,484	121,418
⇒	VRS Retirement (Includes RHCC) ⁹	859,164	398,947	854,923	396,978
⇒	Social Security	514,380	238,849	511,841	237,670
⇒	Group Life	31,683	14,712	31,526	14,639
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	43,118	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		14,007,798	5,239,926	13,909,467	5,203,414
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		196,804	49,937
	<u>Academic Year Governor's School</u> 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	113,281	N/A1
	EpiPen Grants ¹⁴	689	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	46,400	206,000	41,200
Subtotal - Incentive Accounts ³		352,599	46,400	516,085	91,137
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,078	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	13,352	N/A1	13,352	N/A1
	Special Education - Homebound ⁵	1,495	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		14,847	0	16,430	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	1,431	N/A1	0	N/A1	
At-Risk	238,942	110,951	237,823	110,432	
<u>Virginia Preschool Initiative</u> ¹¹	233,552	108,448	233,552	108,448	
⇒ Early Reading Intervention ¹⁷	42,642	19,801	53,302	24,750	
Mentor Teacher Program	736	N/A1	736	N/A1	
<u>K-3 Primary Class Size Reduction</u>	293,830	136,438	298,240	138,486	
School Breakfast ⁵	10,147	N/A1	9,564	N/A1	
⇒ SOL Algebra Readiness ¹⁷	32,691	15,180	34,823	16,170	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			8,379	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	908,347	N/A1	1,145,682	N/A1	
Career and Technical Education ^{4,5}	23,299	N/A1	23,299	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	0	0	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	17,608	N/A1	56,527	N/A1	
⇒ Textbooks ⁸	167,229	77,652	166,404	77,269	
Subtotal - Lottery-Funded Programs ³	1,986,170	468,470	2,284,047	475,555	
Total State & Local Funds	\$16,361,414	\$5,754,796	\$16,726,030	\$5,770,106	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
088	SPOTSYLVANIA	23,263.86	23,263.86	23,289.63	23,289.63
2012-2014 Composite Index		FY 2013		FY 2014	
0.3326		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	66,282,744	33,056,609	66,048,201	32,937,109
	Sales Tax ⁷	23,188,798	N/A1	23,101,629	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,117,894	557,104	1,119,132	557,721
⇒	Gifted Education	729,736	363,665	730,544	364,068
⇒	Special Education	7,064,467	3,520,590	7,150,010	3,563,220
⇒	Prevention, Intervention, & Remediation	1,242,104	619,005	1,243,480	619,690
⇒	VRS Retirement (Includes RHCC) ⁹	6,614,204	3,296,200	6,621,531	3,299,852
⇒	Social Security	3,959,207	1,973,078	3,963,592	1,975,263
⇒	Group Life	248,421	123,801	248,696	123,938
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	370,067	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		110,817,642	43,510,052	110,226,815	43,440,861
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	830,261	N/A1	849,233	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	1,185,839	N/A1	1,114,885	N/A1
	EpiPen Grants ¹⁴	3,446	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	830,000	160,800	830,000	160,800
Subtotal - Incentive Accounts ³		2,849,546	160,800	2,794,118	160,800
Categorical Programs:					
	Adult Education ⁵	33,279	N/A1	4,640	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	111,021	N/A1	111,021	N/A1
	Special Education - Homebound ⁵	84,618	N/A1	67,132	N/A1
	Special Education - State-Operated Programs ⁶	951,453	N/A1	953,809	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		1,180,370	0	1,136,602	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	188,913	N/A1	239,097	N/A1	
At-Risk	794,360	395,871	791,585	394,488	
<u>Virginia Preschool Initiative</u> ¹¹	360,396	179,604	360,396	179,604	
⇒ Early Reading Intervention ¹⁷	363,009	180,906	390,768	194,740	
Mentor Teacher Program	12,019	N/A1	12,019	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,010,921	503,794	978,556	487,665	
School Breakfast ⁵	106,572	N/A1	96,970	N/A1	
⇒ SOL Algebra Readiness ¹⁷	190,039	94,706	194,614	96,986	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		82,462	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEP	31,434	N/A1	31,434	N/A1	
Special Education-Regional Tuition ^{4,5}	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	1,393,175	694,291	1,394,718	695,060	
Subtotal - Lottery-Funded Programs ³	5,941,139	2,349,844	6,738,291	2,353,882	
Total State & Local Funds	\$120,788,697	\$46,020,696	\$120,895,826	\$45,955,543	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
089	STAFFORD	26,904.16	26,904.16	26,900.54	26,900.54
2012-2014 Composite Index		FY 2013		FY 2014	
0.3305		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	77,332,151	38,178,134	76,700,489	37,864,644
	Sales Tax ⁷	25,703,645	N/A1	25,879,963	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,260,863	622,428	1,260,694	622,344
⇒	Gifted Education	846,580	417,916	846,466	417,860
⇒	Special Education	6,340,342	3,129,922	6,393,519	3,156,173
⇒	Prevention, Intervention, & Remediation	1,116,765	551,293	1,116,615	551,219
⇒	VRS Retirement (Includes RHCC) ⁹	7,331,020	3,618,973	7,348,044	3,627,376
⇒	Social Security	4,395,010	2,169,605	4,394,418	2,169,313
⇒	Group Life	270,185	133,377	270,149	133,359
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	15,740	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		124,612,301	48,821,648	124,210,357	48,542,288
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		1,699,342	458,407
	<u>Academic Year Governor's School</u> 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	1,183,960	N/A1
	EpiPen Grants ¹⁴	3,151	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	856,000	166,000	856,000	166,000
Subtotal - Incentive Accounts ³		2,117,774	166,000	3,739,302	624,407
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	131,385	N/A1	131,385	N/A1
	Special Education - Homebound ⁵	95,775	N/A1	99,498	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	259,198	N/A1	309,652	N/A1
Subtotal - Categorical Accounts ³		486,359	0	540,535	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	288,342	N/A1	246,759	N/A1	
At-Risk	555,199	274,075	552,237	272,613	
<u>Virginia Preschool Initiative</u> ¹¹	241,020	118,980	393,666	194,334	
⇒ Early Reading Intervention ¹⁷	302,031	149,098	400,566	197,740	
Mentor Teacher Program	23,301	N/A1	23,301	N/A1	
<u>K-3 Primary Class Size Reduction</u>	698,663	344,896	718,348	354,614	
School Breakfast ⁵	87,169	N/A1	88,238	N/A1	
⇒ SOL Algebra Readiness ¹⁷	173,297	85,548	175,541	86,656	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	87,571	N/A1	
<u>Alternative Education</u> ^{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	1,616,247	797,863	1,616,029	797,756	
Subtotal - Lottery-Funded Programs ³	5,338,482	2,178,905	6,162,941	2,287,966	
Total State & Local Funds	\$132,554,916	\$51,166,553	\$134,653,135	\$51,454,661	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
090	SURRY	838.96	838.96	858.87	858.87
2012-2014 Composite Index		FY 2013		FY 2014	
0.7642		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	941,064	3,050,113	974,428	3,158,005
	Sales Tax ⁷	1,021,536	N/A1	1,003,610	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	84,472	273,764	86,274	279,604
⇒	Gifted Education	9,298	30,133	9,519	30,848
⇒	Special Education	146,392	474,439	150,068	486,354
⇒	Prevention, Intervention, & Remediation	36,004	116,686	36,859	119,455
⇒	VRS Retirement (Includes RHCC) ⁹	109,200	353,906	111,792	362,304
⇒	Social Security	65,481	212,215	67,035	217,251
⇒	Group Life	4,154	13,464	4,253	13,783
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	8,790	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		2,426,391	4,524,720	2,443,838	4,667,604
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		25,556	45,259
	<u>Academic Year Governor's School</u> 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	22,668	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		153,673	25,600	176,224	70,859
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,280	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	4,709	N/A1	4,709	N/A1
	Special Education - Homebound ⁵	0	N/A1	14	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		4,709	0	7,003	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	46,254	149,904	47,327	153,381	
<u>Virginia Preschool Initiative</u> ¹¹	117,000	117,000	117,000	117,000	
⇒ Early Reading Intervention ¹⁷	2,945	9,544	4,417	14,315	
Mentor Teacher Program	736	N/A1	736	N/A1	
<u>K-3 Primary Class Size Reduction</u>	38,604	125,111	21,870	70,878	
School Breakfast ⁵	4,872	N/A1	3,752	N/A1	
⇒ SOL Algebra Readiness ¹⁷	5,258	17,041	6,029	19,539	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	1,677	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	3,419	N/A1	3,419	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	422	1,368	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	3,590	N/A1	9,480	N/A1	
⇒ Textbooks ⁸	17,751	57,529	18,172	58,894	
Subtotal - Lottery-Funded Programs ³	248,287	476,129	242,159	435,375	
Total State & Local Funds	\$2,833,061	\$5,026,449	\$2,869,224	\$5,173,838	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
091	SUSSEX	1,120.05	1,120.05	1,081.10	1,081.10
2012-2014 Composite Index		FY 2013		FY 2014	
0.3375		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,311,194	1,687,029	3,192,596	1,626,430
	Sales Tax ⁷	1,376,719	N/A1	1,345,380	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	105,369	53,678	101,704	51,812
⇒	Gifted Education	34,134	17,389	32,947	16,784
⇒	Special Education	698,253	355,714	675,404	344,074
⇒	Prevention, Intervention, & Remediation	243,387	123,990	234,207	119,313
⇒	VRS Retirement (Includes RHCC) ⁹	399,214	203,373	385,331	196,301
⇒	Social Security	238,935	121,721	230,626	117,489
⇒	Group Life	14,841	7,560	14,325	7,297
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	29,593	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		6,451,639	2,570,454	6,212,520	2,479,500
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		88,055	24,512
	<u>Academic Year Governor's School</u> 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	85,243	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	206,000	41,200	170,000	34,000
Subtotal - Incentive Accounts ³		300,134	41,200	343,298	58,512
Categorical Programs:					
	Adult Education ⁵	0	N/A1	2,290	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	7,258	N/A1	7,258	N/A1
	Special Education - Homebound ⁵	3,768	N/A1	18,475	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		11,026	0	28,024	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	5,056	N/A1	34,306	N/A1	
At-Risk	344,116	175,304	332,726	169,502	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	26,889	13,698	28,957	14,752	
Mentor Teacher Program	1,226	N/A1	1,226	N/A1	
<u>K-3 Primary Class Size Reduction</u>	293,382	149,459	288,849	147,149	
School Breakfast ⁵	8,383	N/A1	9,263	N/A1	
⇒ SOL Algebra Readiness ¹⁷	29,646	15,103	27,578	14,049	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	6,305	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	23,286	N/A1	10,671	N/A1	
Career and Technical Education ^{4,5}	3,705	N/A1	3,705	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	7,900	4,025	8,690	4,427	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	12,084	N/A1	47,318	N/A1	
⇒ Textbooks ⁸	66,583	33,919	64,267	32,740	
Subtotal - Lottery-Funded Programs ³	830,116	391,508	871,720	382,619	
Total State & Local Funds	\$7,592,915	\$3,003,162	\$7,455,562	\$2,920,631	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
092	TAZEWELL	6,268.85	6,268.85	6,157.01	6,157.01
2012-2014 Composite Index		FY 2013		FY 2014	
0.2695		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	18,543,972	6,845,461	18,139,137	6,696,129
	Sales Tax ⁷	6,119,180	N/A1	6,135,583	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	714,386	263,555	701,641	258,853
⇒	Gifted Education	210,652	77,715	206,894	76,328
⇒	Special Education	2,669,787	984,952	2,626,654	969,039
⇒	Prevention, Intervention, & Remediation	677,750	250,039	665,659	245,579
⇒	VRS Retirement (Includes RHCC) ⁹	2,106,522	777,149	2,068,940	763,285
⇒	Social Security	1,259,334	464,600	1,236,866	456,311
⇒	Group Life	77,850	28,721	76,461	28,208
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	8,096	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		32,387,529	9,692,192	31,857,835	9,493,732
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		459,810	92,697
	<u>Academic Year Governor's School</u> 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	222,014	N/A1
	EpiPen Grants ¹⁴	1,576	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	492,000	98,400	509,600	101,920
Subtotal - Incentive Accounts ³		720,984	98,400	1,191,424	194,617
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	36,030	N/A1	36,030	N/A1
	Special Education - Homebound ⁵	83,244	N/A1	86,159	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	100	N/A1
Subtotal - Categorical Accounts ³		119,274	0	122,289	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	22,964	N/A1	15,524	N/A1	
At-Risk	641,678	236,731	630,815	232,724	
<u>Virginia Preschool Initiative</u> ¹¹	552,258	203,742	539,109	198,891	
⇒ Early Reading Intervention ¹⁷	120,877	44,595	107,193	39,546	
Mentor Teacher Program	4,170	N/A1	4,170	N/A1	
<u>K-3 Primary Class Size Reduction</u>	965,635	356,247	950,476	350,655	
School Breakfast ⁵	10,273	N/A1	9,171	N/A1	
⇒ SOL Algebra Readiness ¹⁷	95,787	35,338	88,727	32,734	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			16,421	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	25,971	N/A1	25,971	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	38,329	14,141	37,023	13,659	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	3,306	N/A1	31,443	N/A1	
⇒ Textbooks ⁸	410,909	151,595	403,578	148,890	
Subtotal - Lottery-Funded Programs ³	2,915,733	1,042,389	2,883,197	1,017,099	
Total State & Local Funds	\$36,143,521	\$10,832,981	\$36,054,745	\$10,705,448	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
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¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
093	WARREN	5,391.78	5,391.78	5,386.03	5,386.03
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	12,993,825	8,281,993
	Sales Tax ⁷	6,116,864	N/A1	6,081,334	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	283,316	180,377	283,014	180,184
⇒	Gifted Education	154,836	98,578	154,671	98,473
⇒	Special Education	1,591,184	1,013,045	1,592,778	1,014,060
⇒	Prevention, Intervention, & Remediation	368,970	234,909	368,577	234,659
⇒	VRS Retirement (Includes RHCC) ⁹	1,436,349	914,467	1,434,817	913,492
⇒	Social Security	859,833	547,422	858,916	546,838
⇒	Group Life	52,710	33,558	52,654	33,523
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	19,905	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		23,957,230	11,354,330	23,820,586	11,303,222
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		324,480	112,888
	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	264,772	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	Technology - VPSA ⁶	258,000	51,600	258,000	51,600
Subtotal - Incentive Accounts ³		542,823	51,600	847,252	164,488
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	11,046	N/A1	20,675	N/A1	
At-Risk	259,915	165,478	258,325	164,466	
<u>Virginia Preschool Initiative</u> ¹¹	161,304	102,696	164,970	105,030	
⇒ Early Reading Intervention ¹⁷	80,151	51,029	87,970	56,007	
Mentor Teacher Program	4,906	N/A1	4,906	N/A1	
<u>K-3 Primary Class Size Reduction</u>	420,175	267,509	421,994	268,667	
School Breakfast ⁵	16,625	N/A1	19,983	N/A1	
⇒ SOL Algebra Readiness ¹⁷	54,083	34,433	50,081	31,885	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	19,584	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	17,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	9,753	N/A1	9,753	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	68,950	43,898	78,641	50,068	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	8,128	N/A1	36,703	N/A1	
⇒ Textbooks ⁸	295,605	188,200	295,289	187,999	
Subtotal - Lottery-Funded Programs ³	1,408,357	853,243	1,484,591	864,122	
Total State & Local Funds	\$25,961,341	\$12,259,173	\$26,221,248	\$12,331,832	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
094	WASHINGTON	7,123.36	7,123.36	7,115.59	7,115.59
2012-2014 Composite Index		FY 2013		FY 2014	
0.3533		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	18,367,659	10,034,771	18,460,455	10,085,519
	Sales Tax ⁷	7,413,281	N/A1	7,273,266	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	718,642	392,603	717,858	392,174
⇒	Gifted Education	211,907	115,767	211,676	115,641
⇒	Special Education	1,856,491	1,014,223	1,891,279	1,033,228
⇒	Prevention, Intervention, & Remediation	585,048	319,619	584,410	319,270
⇒	VRS Retirement (Includes RHCC) ⁹	1,999,298	1,092,240	2,001,719	1,093,563
⇒	Social Security	1,197,736	654,338	1,201,031	656,138
⇒	Group Life	73,707	40,267	73,626	40,223
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	104,905	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		32,528,674	13,663,828	32,415,320	13,735,756
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		450,262	134,417
	<u>Academic Year Governor's School</u> 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	314,844	N/A1
	EpiPen Grants ¹⁴	1,772	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	466,000	88,000	466,000	88,000
Subtotal - Incentive Accounts ³		1,377,142	88,000	1,736,241	222,417
Categorical Programs:					
	Adult Education ⁵	42,113	N/A1	4,200	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	39,213	N/A1	39,213	N/A1
	Special Education - Homebound ⁵	35,159	N/A1	62,144	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	1,530	N/A1	1,850	N/A1
Subtotal - Categorical Accounts ³		118,015	0	107,407	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	318,196	N/A1	374,465	N/A1	
At-Risk	523,292	285,881	523,312	285,892	
<u>Virginia Preschool Initiative</u> ¹¹	349,218	190,782	419,062	228,939	
⇒ Early Reading Intervention ¹⁷	48,457	26,473	68,648	37,503	
Mentor Teacher Program	4,660	N/A1	4,660	N/A1	
<u>K-3 Primary Class Size Reduction</u>	737,890	403,118	734,923	401,497	
School Breakfast ⁵	15,572	N/A1	13,464	N/A1	
⇒ SOL Algebra Readiness ¹⁷	84,799	46,327	88,837	48,533	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			23,287	N/A1	
<u>Alternative Education</u> ^{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	413,357	225,822	412,906	225,576	
Subtotal - Lottery-Funded Programs ³	2,875,732	1,196,309	3,176,633	1,244,793	
Total State & Local Funds	\$36,899,562	\$14,948,137	\$37,435,601	\$15,202,966	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
095	WESTMORELAND	1,575.65	1,575.65	1,573.91	1,573.91
2012-2014 Composite Index		FY 2013		FY 2014	
0.4649		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,711,108	3,228,460	3,771,320	3,276,630
	Sales Tax ⁷	1,887,101	N/A1	1,787,898	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	76,725	66,659	75,798	65,854
⇒	Gifted Education	38,784	33,696	38,741	33,659
⇒	Special Education	521,055	452,697	520,479	452,197
⇒	Prevention, Intervention, & Remediation	209,939	182,397	209,708	182,196
⇒	VRS Retirement (Includes RHCC) ⁹	402,173	349,412	401,729	349,026
⇒	Social Security	241,135	209,501	240,027	208,538
⇒	Group Life	15,176	13,185	15,160	13,171
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	66,494	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		7,169,690	4,536,007	7,060,860	4,581,271
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>			
	<u>Academic Year Governor's School</u> 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	92,785	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>			
	<u>Technology - VPSA</u> ⁶	206,000	36,000	242,400	43,280
Subtotal - Incentive Accounts ³		307,187	36,000	335,185	43,280
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	8,995	N/A1	8,995	N/A1
	Special Education - Homebound ⁵	25,304	N/A1	21,382	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		34,299	0	30,377	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	260,614	226,424	260,741	226,534	
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	6,863	N/A1	
Alternative Education ^{4,5}	129,913	N/A1	133,987	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	5,517	N/A1	5,517	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	51,687	44,906	43,391	37,699	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	27,154	N/A1	94,660	N/A1	
⇒ Textbooks ⁸	75,654	65,729	75,571	65,656	
Subtotal - Lottery-Funded Programs ³	944,041	664,585	1,036,294	675,741	
Total State & Local Funds	\$8,455,216	\$5,236,592	\$8,462,717	\$5,300,292	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
096	WISE	5,857.07	5,857.07	5,879.96	5,879.96
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	19,197,889	4,935,231	19,285,548	4,957,767
	Sales Tax ⁷	5,655,898	N/A1	5,691,515	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	824,696	212,005	827,919	212,834
⇒	Gifted Education	214,328	55,097	215,165	55,313
⇒	Special Education	1,896,335	487,493	1,913,101	491,803
⇒	Prevention, Intervention, & Remediation	778,103	200,028	781,144	200,809
⇒	VRS Retirement (Includes RHCC) ⁹	2,078,047	534,206	2,090,846	537,496
⇒	Social Security	1,244,033	319,805	1,253,572	322,257
⇒	Group Life	79,208	20,362	79,518	20,442
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	71,602	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		32,040,139	6,764,227	32,138,328	6,798,721
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		469,320	65,928
	<u>Academic Year Governor's School</u> 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	334,218	N/A1
	EpiPen Grants ¹⁴	1,477	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	388,000	72,400	388,000	72,400
Subtotal - Incentive Accounts ³		747,278	72,400	1,191,538	138,328
Categorical Programs:					
	Adult Education ⁵	23,655	N/A1	8,813	N/A1
	Virtual Virginia ⁵	0	N/A1	453,300	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	32,846	N/A1	32,846	N/A1
	Special Education - Homebound ⁵	94,337	N/A1	69,064	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		150,838	0	564,023	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	23,104	N/A1	14,120	N/A1	
At-Risk	931,927	239,571	936,482	240,742	
<u>Virginia Preschool Initiative</u> ¹¹	620,490	159,510	620,490	159,510	
⇒ Early Reading Intervention ¹⁷	131,632	33,839	171,371	44,055	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,005,299	258,433	1,012,015	260,160	
School Breakfast ⁵	21,149	N/A1	21,075	N/A1	
⇒ SOL Algebra Readiness ¹⁷	109,277	28,092	119,330	30,676	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			24,720	N/A1	
<u>Alternative Education</u> ^{4,5}	301,483	N/A1	310,374	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	86,495	N/A1	86,495	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	3,320	853	19,447	4,999	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	29,239	N/A1	115,892	N/A1	
⇒ Textbooks ⁸	418,079	107,476	419,713	107,896	
Subtotal - Lottery-Funded Programs ³	3,705,070	827,774	3,895,099	848,038	
Total State & Local Funds	\$36,643,326	\$7,664,401	\$37,788,989	\$7,785,087	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
097	WYTHE	4,207.51	4,207.51	4,173.38	4,173.38
2012-2014 Composite Index		FY 2013		FY 2014	
0.3204		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,121,901	5,716,261	11,934,513	5,627,535
	Sales Tax ⁷	4,012,792	N/A1	4,129,138	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	526,134	248,048	521,866	246,036
⇒	Gifted Education	131,533	62,012	130,467	61,509
⇒	Special Education	903,578	425,995	899,085	423,877
⇒	Prevention, Intervention, & Remediation	431,773	203,561	428,271	201,910
⇒	VRS Retirement (Includes RHCC) ⁹	1,240,990	585,069	1,230,923	580,324
⇒	Social Security	743,450	350,502	737,420	347,659
⇒	Group Life	45,751	21,569	45,380	21,394
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	17,118	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		20,175,020	7,613,017	20,057,063	7,510,244
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		282,333	72,736
	<u>Academic Year Governor's School</u> 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	204,123	N/A1
	EpiPen Grants ¹⁴	1,379	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	388,000	72,400	446,400	84,080
Subtotal - Incentive Accounts ³		607,839	72,400	932,856	156,816
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	25,147	N/A1	25,147	N/A1
	Special Education - Homebound ⁵	66,227	N/A1	68,597	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		91,374	0	93,744	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	63,832	N/A1	52,922	N/A1	
At-Risk	391,182	184,424	388,413	183,119	
<u>Virginia Preschool Initiative</u> ¹¹	338,441	159,559	342,518	161,481	
⇒ Early Reading Intervention ¹⁷	63,653	30,009	70,019	33,011	
Mentor Teacher Program	3,189	N/A1	3,189	N/A1	
<u>K-3 Primary Class Size Reduction</u>	498,423	234,983	484,444	228,393	
School Breakfast ⁵	11,037	N/A1	8,937	N/A1	
⇒ SOL Algebra Readiness ¹⁷	58,600	27,627	60,822	28,675	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		15,098	N/A1	
<u>Alternative Education</u> ^{4,5}	112,663	N/A1	116,048	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	84,210	N/A1	85,453	N/A1	
Career and Technical Education ^{4,5}	49,805	N/A1	49,805	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	8,104	3,821	6,078	2,865	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	6,991	N/A1	32,467	N/A1	
⇒ Textbooks ⁸	256,576	120,964	254,495	119,983	
Subtotal - Lottery-Funded Programs ³	1,962,423	761,387	1,986,425	757,527	
Total State & Local Funds	\$22,836,656	\$8,446,804	\$23,070,088	\$8,424,587	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
098	YORK	12,225.99	12,225.99	12,332.64	12,332.64
2012-2014 Composite Index		FY 2013		FY 2014	
0.4049		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	31,035,613	21,137,060	31,543,761	21,480,615
	Sales Tax ⁷	12,252,259	N/A1	12,003,020	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	327,406	222,764	330,262	224,707
⇒	Gifted Education	334,682	227,714	337,601	229,700
⇒	Special Education	3,033,961	2,064,276	3,067,766	2,087,277
⇒	Prevention, Intervention, & Remediation	269,200	183,161	271,549	184,759
⇒	VRS Retirement (Includes RHCC) ⁹	2,968,480	2,019,724	2,994,375	2,037,342
⇒	Social Security	1,782,543	1,212,824	1,798,093	1,223,404
⇒	Group Life	109,135	74,255	110,087	74,902
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	73,550	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		52,186,829	27,141,778	52,456,514	27,542,706
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		702,389	261,146
	<u>Academic Year Governor's School</u> 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	495,748	N/A1
	EpiPen Grants ¹⁴	1,871	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	544,000	108,800	615,900	123,180
Subtotal - Incentive Accounts ³		1,078,864	108,800	1,814,037	384,326
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,712	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	45,956	N/A1	45,956	N/A1
	Special Education - Homebound ⁵	36,581	N/A1	27,746	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		82,536	0	77,414	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	36,692	N/A1	39,754	N/A1	
At-Risk	105,839	72,012	106,780	72,652	
<i>Virginia Preschool Initiative</i> 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	
<i>K-3 Primary Class Size Reduction</i>	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		36,668	N/A1	
<i>Alternative Education</i> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	431,284	N/A1	429,970	N/A1	
Career and Technical Education ^{4,5}	21,036	N/A1	21,036	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	113,900	77,496	163,931	111,537	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	30,035	N/A1	112,030	N/A1	
⇒ Textbooks ⁸	652,847	444,191	658,542	448,065	
Subtotal - Lottery-Funded Programs ³	1,735,736	803,659	1,933,793	856,984	
Total State & Local Funds	\$55,083,965	\$28,054,237	\$56,281,758	\$28,784,016	

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 final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
⁶ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
101	ALEXANDRIA CITY	12,730.27	12,730.27	12,951.85	12,951.85
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	11,138,976	44,776,972	10,963,495	44,132,371
	Sales Tax ⁷	12,708,591	N/A1	13,207,352	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	196,046	784,185	199,458	797,834
⇒	Gifted Education	129,849	519,395	132,109	528,435
⇒	Special Education	1,474,165	5,896,661	1,507,595	6,030,381
⇒	Prevention, Intervention, & Remediation	539,763	2,159,054	549,158	2,196,634
⇒	VRS Retirement (Includes RHCC) ⁹	1,229,744	4,918,976	1,251,149	5,004,595
⇒	Social Security	735,810	2,943,238	748,617	2,994,468
⇒	Group Life	45,829	183,316	46,627	186,507
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	74,089	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		28,272,862	62,181,797	28,605,560	61,871,225
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	748,551	N/A1	649,997	N/A1
	EpiPen Grants ¹⁴	1,871	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		38,870	155,480
	<u>Technology - VPSA</u> ⁶	648,000	129,600	544,000	108,800
Subtotal - Incentive Accounts ³		1,398,422	129,600	1,232,867	264,280
Categorical Programs:					
	Adult Education ⁵	0	N/A1	63,349	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	68,751	N/A1	68,751	N/A1
	Special Education - Homebound ⁵	16,116	N/A1	26,100	N/A1
	Special Education - State-Operated Programs ⁶	1,448,374	N/A1	1,589,297	N/A1
	Special Education - Jails ⁵	0	N/A1	100	N/A1
Subtotal - Categorical Accounts ³		1,533,242	0	1,747,598	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	12,495	N/A1	0	N/A1	
At-Risk	433,532	1,734,128	431,627	1,726,508	
<u>Virginia Preschool Initiative</u> ¹¹	1,008,000	1,008,000	1,113,000	1,113,000	
⇒ Early Reading Intervention ¹⁷	89,840	359,360	101,498	405,992	
Mentor Teacher Program	15,453	N/A1	15,453	N/A1	
<u>K-3 Primary Class Size Reduction</u>	486,896	1,947,584	492,635	1,970,540	
School Breakfast ⁵	51,143	N/A1	53,668	N/A1	
⇒ SOL Algebra Readiness ¹⁷	47,030	188,120	50,491	201,964	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	48,077	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	0	N/A1	31,434	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	3,853	N/A1	
Career and Technical Education ^{4,5}	76,304	N/A1	76,304	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	718,468	2,873,872	814,967	3,259,868	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	30,255	N/A1	75,585	N/A1	
⇒ Textbooks ⁸	228,457	913,830	232,434	929,736	
Subtotal - Lottery-Funded Programs ³	3,197,872	9,024,894	3,541,025	9,607,608	
Total State & Local Funds	\$34,402,399	\$71,336,291	\$35,127,050	\$71,743,113	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
102	BRISTOL CITY	2,231.78	2,231.78	2,206.91	2,206.91
2012-2014 Composite Index		FY 2013		FY 2014	
0.3190		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,394,797	2,995,756	6,297,882	2,950,424
	Sales Tax ⁷	2,327,991	N/A1	2,350,540	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	167,183	78,313	165,320	77,440
⇒	Gifted Education	69,913	32,749	69,134	32,384
⇒	Special Education	1,155,080	541,073	1,176,775	551,235
⇒	Prevention, Intervention, & Remediation	294,849	138,116	291,564	136,577
⇒	VRS Retirement (Includes RHCC) ⁹	743,203	348,138	739,430	346,370
⇒	Social Security	445,314	208,598	443,357	207,681
⇒	Group Life	27,357	12,815	28,555	13,376
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	55,349	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		11,681,036	4,355,558	11,562,557	4,315,487
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		165,370	42,331
	<u>Academic Year Governor's School</u> 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	97,026	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		40,400	18,925
	<u>Technology - VPSA</u> ⁶	284,000	51,600	232,000	41,200
Subtotal - Incentive Accounts ³		386,890	51,600	534,796	102,456
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	35,561	N/A1	17,929	N/A1	
At-Risk	432,550	202,619	428,155	200,560	
<u>Virginia Preschool Initiative</u> ¹¹	130,752	61,248	196,128	91,872	
⇒ Early Reading Intervention ¹⁷	31,892	14,939	38,271	17,927	
Mentor Teacher Program	1,962	N/A1	1,962	N/A1	
<u>K-3 Primary Class Size Reduction</u>	439,007	205,644	439,054	205,666	
School Breakfast ⁵	9,232	N/A1	10,755	N/A1	
⇒ SOL Algebra Readiness ¹⁷	43,636	20,440	41,307	19,349	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	7,176	N/A1	
<u>Alternative Education</u> ^{4,5}	116,844	N/A1	120,254	N/A1	
ISAEIP	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	136,375	63,882	134,856	63,170	
Subtotal - Lottery-Funded Programs ³	1,656,372	579,043	1,770,178	609,576	
Total State & Local Funds	\$14,549,607	\$4,986,201	\$14,912,169	\$5,027,519	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
103	BUENA VISTA CITY	1,012.64	1,012.64	1,009.59	1,009.59
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,827,645	895,379	3,735,890	873,926
	Sales Tax ⁷	835,451	N/A1	936,961	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	116,546	27,249	116,195	27,167
⇒	Gifted Education	38,575	9,019	38,459	8,992
⇒	Special Education	554,003	129,529	552,334	129,139
⇒	Prevention, Intervention, & Remediation	108,338	25,330	108,012	25,254
⇒	VRS Retirement (Includes RHCC) ⁹	407,910	95,372	406,682	95,085
⇒	Social Security	244,582	57,185	243,845	57,013
⇒	Group Life	15,594	3,646	15,547	3,635
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	35,115	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		6,183,759	1,242,709	6,153,925	1,220,211
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		89,693	11,459
	<u>Academic Year Governor's School</u> 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	47,788	N/A1
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		48,082	11,242
	<u>Technology - VPSA</u> ⁶	258,000	46,400	222,400	39,280
Subtotal - Incentive Accounts ³		311,660	46,400	407,963	61,981
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	4,663	N/A1	4,663	N/A1
	Special Education - Homebound ⁵	8,648	N/A1	4,759	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		13,311	0	9,422	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	76,305	17,841	76,136	17,801	
<u>Virginia Preschool Initiative</u> ¹¹	43,767	10,233	77,808	18,192	
⇒ Early Reading Intervention ¹⁷	30,366	7,100	43,018	10,058	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	73,660	17,222	73,630	17,215	
School Breakfast ⁵	2,549	N/A1	3,800	N/A1	
⇒ SOL Algebra Readiness ¹⁷	13,013	3,043	12,893	3,014	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			3,535	N/A1	
<u>Alternative Education</u> ^{4,5}	37,608	N/A1	38,713	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	52,145	N/A1	67,115	N/A1	
Career and Technical Education ^{4,5}	15,336	N/A1	15,336	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	0	0	0	0	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	14,339	N/A1	38,720	N/A1	
⇒ Textbooks ⁸	73,645	17,219	73,424	17,167	
Subtotal - Lottery-Funded Programs ³	441,573	72,658	532,968	83,447	
Total State & Local Funds	\$6,950,304	\$1,361,767	\$7,104,278	\$1,365,639	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
104	CHARLOTTESVILLE CITY	3,907.80	3,907.80	3,988.82	3,988.82
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,210,307	11,437,647	5,082,699	11,160,870
	Sales Tax ⁷	2,997,433	N/A1	3,824,568	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	96,906	211,810	98,915	216,202
⇒	Gifted Education	56,426	123,333	57,596	125,890
⇒	Special Education	786,288	1,718,612	802,590	1,754,244
⇒	Prevention, Intervention, & Remediation	264,958	579,127	270,452	591,134
⇒	VRS Retirement (Includes RHCC) ⁹	565,490	1,236,006	577,214	1,261,632
⇒	Social Security	338,558	739,995	345,577	755,337
⇒	Group Life	20,853	45,579	21,286	46,524
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	48,916	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		10,386,135	16,092,109	11,080,897	15,911,833
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	224,089	N/A1	206,733	N/A1
	EpiPen Grants ¹⁴	1,083	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	310,000	56,800	310,000	56,800
Subtotal - Incentive Accounts ³		535,172	56,800	516,733	56,800
Categorical Programs:					
	Adult Education ⁵	29,386	N/A1	9,595	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	19,200	N/A1	19,200	N/A1
	Special Education - Homebound ⁵	13,103	N/A1	6,048	N/A1
	Special Education - State-Operated Programs ⁶	2,824,073	N/A1	2,797,745	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		2,885,763	0	2,832,589	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	127,512	N/A1	100,999	N/A1	
At-Risk	237,573	519,270	242,745	530,575	
<u>Virginia Preschool Initiative</u> ¹¹	240,000	240,000	240,000	240,000	
⇒ Early Reading Intervention ¹⁷	26,461	57,837	38,221	83,541	
Mentor Teacher Program	4,660	N/A1	4,660	N/A1	
<u>K-3 Primary Class Size Reduction</u>	321,390	702,471	355,684	777,428	
School Breakfast ⁵	9,307	N/A1	7,365	N/A1	
⇒ SOL Algebra Readiness ¹⁷	23,100	50,490	23,053	50,388	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	15,291	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	110,068	240,579	112,350	245,567	
Subtotal - Lottery-Funded Programs ³	1,850,388	2,099,463	1,904,966	2,206,905	
Total State & Local Funds	\$15,657,458	\$18,248,372	\$16,335,185	\$18,175,538	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013	Final FY 2013	Final FY 2014	Final FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
106	COLONIAL HEIGHTS CITY	2,812.88	2,812.88	2,782.75	2,782.75
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,665,951	5,340,766	6,593,568	5,282,502
	Sales Tax ⁷	2,659,237	N/A1	2,644,260	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	146,801	117,610	145,228	116,350
⇒	Gifted Education	73,400	58,805	72,614	58,175
⇒	Special Education	944,835	756,957	934,715	748,849
⇒	Prevention, Intervention, & Remediation	167,103	133,875	165,313	132,441
⇒	VRS Retirement (Includes RHCC) ⁹	705,893	565,528	698,332	559,471
⇒	Social Security	423,224	339,067	418,690	335,435
⇒	Group Life	26,549	21,270	26,265	21,042
	Remedial Summer School ^{5,10}	35,988	N/A1	<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery Programs below)				
Subtotal - SOQ Accounts ³		11,848,981	7,333,878	11,698,985	7,254,265
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		157,875	69,116
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	111,619	N/A1	102,593	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants ¹⁴	492	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	180,000	36,000
Subtotal - Incentive Accounts ³		292,112	36,000	440,468	105,116
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,075	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	11,913	N/A1	11,913	N/A1
	Special Education - Homebound ⁵	27,402	N/A1	37,546	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		39,315	0	52,533	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	44,115	N/A1	33,457	N/A1	
At-Risk	113,047	90,568	112,009	89,736	
<u>Virginia Preschool Initiative</u> ¹¹	59,962	48,039	59,962	48,039	
⇒ Early Reading Intervention ¹⁷	13,867	11,110	31,201	24,997	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	131,827	105,614	131,827	105,614	
School Breakfast ⁵	10,518	N/A1	9,939	N/A1	
⇒ SOL Algebra Readiness ¹⁷	23,111	18,515	23,029	18,450	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	7,588	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	42,545	N/A1	42,545	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	46,676	37,395	45,683	36,599	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	14,696	N/A1	51,209	N/A1	
⇒ Textbooks ⁸	140,132	112,267	138,631	111,065	
Subtotal - Lottery-Funded Programs ³	649,336	423,508	695,920	434,500	
Total State & Local Funds	\$12,829,744	\$7,793,386	\$12,887,907	\$7,793,881	

¹ "N/A" = no local match required for this program.
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³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
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⁷ Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the appropriation act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.
⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
107	COVINGTON CITY	870.50	870.50	904.38	904.38
2012-2014 Composite Index		FY 2013		FY 2014	
0.2775		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,687,153	1,032,145	2,802,521	1,076,524
	Sales Tax ⁷	859,388	N/A1	880,387	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	96,227	36,959	99,972	38,398
⇒	Gifted Education	28,931	11,112	30,057	11,544
⇒	Special Education	458,495	176,100	478,299	183,707
⇒	Prevention, Intervention, & Remediation	123,900	47,588	128,723	49,440
⇒	VRS Retirement (Includes RHCC) ⁹	309,437	118,849	321,480	123,475
⇒	Social Security	185,536	71,261	192,757	74,035
⇒	Group Life	11,321	4,348	12,415	4,768
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	17,229	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		4,777,617	1,498,362	4,946,611	1,561,891
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		72,237	15,161
	<u>Academic Year Governor's School</u> 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	41,378	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	180,000	36,000	153,200	30,640
Subtotal - Incentive Accounts ³		224,555	36,000	266,815	45,801
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	5,034	N/A1	5,034	N/A1
	Special Education - Homebound ⁵	1,233	N/A1	426	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		6,267	0	5,460	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	15,265	N/A1	12,964	N/A1	
At-Risk	121,350	46,608	125,916	48,362	
<u>Virginia Preschool Initiative</u> ¹¹	86,700	33,300	91,035	34,965	
⇒ Early Reading Intervention ¹⁷	22,557	8,664	33,836	12,996	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	175,940	67,576	199,141	76,487	
School Breakfast ⁵	7,278	N/A1	5,471	N/A1	
⇒ SOL Algebra Readiness ¹⁷	13,856	5,322	16,112	6,188	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	3,061	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	2,475	N/A1	2,475	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	862	331	3,016	1,158	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	7,035	N/A1	23,922	N/A1	
⇒ Textbooks ⁸	56,434	21,676	58,631	22,519	
Subtotal - Lottery-Funded Programs ³	517,611	183,477	583,438	202,675	
Total State & Local Funds	\$5,526,050	\$1,717,839	\$5,802,325	\$1,810,367	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
108	DANVILLE CITY	6,029.66	6,029.66	5,958.41	5,958.41
2012-2014 Composite Index		FY 2013		FY 2014	
0.2653		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	17,492,307	6,320,394	17,163,391	6,202,648
	Sales Tax ⁷	5,920,741	N/A1	6,030,960	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	425,279	153,568	420,254	151,754
⇒	Gifted Education	203,780	73,585	201,372	72,715
⇒	Special Education	2,569,395	927,808	2,547,789	920,006
⇒	Prevention, Intervention, & Remediation	1,213,818	438,309	1,199,474	433,130
⇒	VRS Retirement (Includes RHCC) ⁹	2,104,246	759,843	2,079,381	750,864
⇒	Social Security	1,262,547	455,906	1,247,628	450,518
⇒	Group Life	79,740	28,794	78,798	28,454
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	322,996	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		31,594,849	9,158,207	30,969,047	9,010,089
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		453,269	89,440
	<u>Academic Year Governor's School</u> 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	387,957	N/A1
	EpiPen Grants ¹⁴	1,576	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		43,585	15,739
	<u>Technology - VPSA</u> ⁶	466,000	93,200	336,000	67,200
Subtotal - Incentive Accounts ³		881,743	93,200	1,220,811	172,379
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	18,265	N/A1	32,144	N/A1	
At-Risk	1,659,535	599,258	1,640,781	592,486	
<u>Virginia Preschool Initiative</u> ¹¹	983,029	354,972	965,396	348,604	
⇒ Early Reading Intervention ¹⁷	185,798	67,092	183,505	66,264	
Mentor Teacher Program	2,698	N/A1	2,698	N/A1	
<u>K-3 Primary Class Size Reduction</u>	2,145,942	774,899	2,022,895	730,467	
School Breakfast ⁵	40,388	N/A1	29,928	N/A1	
⇒ SOL Algebra Readiness ¹⁷	143,086	51,668	140,902	50,880	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		28,695	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	23,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	39,742	N/A1	39,742	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	147,628	53,308	139,305	50,303	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	131,899	N/A1	530,305	N/A1	
⇒ Textbooks ⁸	397,503	143,538	392,806	141,842	
Subtotal - Lottery-Funded Programs ³	5,919,088	2,044,735	6,172,677	1,980,846	
Total State & Local Funds	\$39,342,622	\$11,296,142	\$39,403,820	\$11,163,314	

¹ "N/A" = no local match required for this program.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
109	FALLS CHURCH CITY	2,240.16	2,240.16	2,381.38	2,381.38
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,067,121	8,284,414	2,154,006	8,632,863
	Sales Tax ⁷	2,041,528	N/A1	2,104,094	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	98,567	394,268	104,781	419,123
⇒	Gifted Education	22,402	89,606	23,814	95,255
⇒	Special Education	274,644	1,098,574	292,433	1,169,734
⇒	Prevention, Intervention, & Remediation	8,513	34,050	9,049	36,197
⇒	VRS Retirement (Includes RHCC) ⁹	218,192	872,766	231,946	927,786
⇒	Social Security	130,825	523,301	139,073	556,290
⇒	Group Life	8,065	32,258	8,573	34,292
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	13,502	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		4,883,359	11,329,237	5,067,769	11,871,540
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		51,784	113,189
	<u>Academic Year Governor's School</u> 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	24,797	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		180,802	30,800	230,581	143,989
Categorical Programs:					
	Adult Education ⁵	0	N/A1	1,637	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	6,480	N/A1	6,480	N/A1
	Special Education - Homebound ⁵	2,575	N/A1	1,674	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		9,055	0	9,791	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	1,483	5,932	1,538	6,152	
<u>Virginia Preschool Initiative</u> ¹¹	28,500	28,500	31,500	31,500	
⇒ Early Reading Intervention ¹⁷	20,574	82,296	6,172	24,688	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	2,970	N/A1	2,853	N/A1	
⇒ SOL Algebra Readiness ¹⁷	1,404	5,616	1,404	5,616	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			1,834	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	4,322	N/A1	4,322	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	24,743	98,972	23,962	95,848	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	5,513	N/A1	22,136	N/A1	
⇒ Textbooks ⁸	40,202	160,808	42,736	170,945	
Subtotal - Lottery-Funded Programs ³	137,570	382,124	146,316	334,749	
Total State & Local Funds	\$5,210,786	\$11,742,161	\$5,454,456	\$12,350,278	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
110	FREDERICKSBURG CITY	3,138.84	3,138.84	3,213.79	3,213.79
2012-2014 Composite Index		FY 2013		FY 2014	
0.6511		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,545,320	8,498,024	4,515,184	8,441,174
	Sales Tax ⁷	2,777,374	N/A1	3,130,178	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	91,992	171,671	94,188	175,770
⇒	Gifted Education	51,472	96,054	52,701	98,347
⇒	Special Education	594,662	1,109,728	611,104	1,140,412
⇒	Prevention, Intervention, & Remediation	229,980	429,177	235,471	439,425
⇒	VRS Retirement (Includes RHCC) ⁹	497,194	927,839	509,066	949,994
⇒	Social Security	297,878	555,886	304,991	569,160
⇒	Group Life	18,617	34,743	19,062	35,572
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	44,411	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		9,148,900	11,823,122	9,471,945	11,849,854
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		119,972	122,341
	<u>Academic Year Governor's School</u> 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	49,077	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		212,846	30,800	323,049	153,141
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	17,989	N/A1	17,989	N/A1
	Special Education - Homebound ⁵	9,251	N/A1	9,219	N/A1
	Special Education - State-Operated Programs ⁶	82,661	N/A1	28,819	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		109,901	0	56,027	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	49,124	N/A1	43,053	N/A1	
At-Risk	210,535	392,890	213,992	399,341	
<u>Virginia Preschool Initiative</u> ¹¹	108,000	108,000	162,000	162,000	
⇒ Early Reading Intervention ¹⁷	41,303	77,078	48,001	89,577	
Mentor Teacher Program	3,434	N/A1	3,434	N/A1	
<u>K-3 Primary Class Size Reduction</u>	337,692	630,184	356,136	664,603	
School Breakfast ⁵	9,983	N/A1	8,701	N/A1	
⇒ SOL Algebra Readiness ¹⁷	22,804	42,556	26,312	49,102	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			3,630	N/A1	
<u>Alternative Education</u> ^{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	98,267	183,381	100,613	187,760	
Subtotal - Lottery-Funded Programs ³	1,069,018	1,702,970	1,205,398	1,822,454	
Total State & Local Funds	\$10,540,665	\$13,556,892	\$11,056,420	\$13,825,449	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
111	GALAX CITY	1,256.60	1,256.60	1,258.95	1,258.95
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,857,883	1,445,049	3,863,958	1,447,349
	Sales Tax ⁷	1,021,536	N/A1	1,029,960	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	105,130	39,379	105,327	39,452
⇒	Gifted Education	42,052	15,751	42,131	15,781
⇒	Special Education	477,200	178,745	481,756	180,452
⇒	Prevention, Intervention, & Remediation	202,033	75,676	202,411	75,817
⇒	VRS Retirement (Includes RHCC) ⁹	425,092	159,227	425,887	159,525
⇒	Social Security	254,141	95,194	255,532	95,715
⇒	Group Life	15,541	5,821	15,570	5,832
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	30,053	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		6,430,661	2,014,842	6,422,532	2,019,923
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		96,942	19,843
	<u>Academic Year Governor's School</u> 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	51,747	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		43,158	16,166
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		184,968	25,600	319,847	61,609
Categorical Programs:					
	Adult Education ⁵	0	N/A1	3,768	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	8,915	N/A1	8,915	N/A1
	Special Education - Homebound ⁵	3,927	N/A1	5,641	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		12,841	0	18,323	0

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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	2,357	N/A1	0	N/A1	
At-Risk	225,456	84,449	226,304	84,767	
<u>Virginia Preschool Initiative</u> ¹¹	100,395	37,605	100,395	37,605	
⇒ Early Reading Intervention ¹⁷	24,985	9,359	24,985	9,359	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	242,701	90,909	256,665	96,139	
School Breakfast ⁵	3,145	N/A1	2,612	N/A1	
⇒ SOL Algebra Readiness ¹⁷	25,633	9,601	27,905	10,452	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	3,827	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	99,544	N/A1	120,874	N/A1	
Career and Technical Education ^{4,5}	3,761	N/A1	3,761	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	151,820	56,867	137,939	51,668	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	12,272	N/A1	46,110	N/A1	
⇒ Textbooks ⁸	82,029	30,726	82,182	30,783	
Subtotal - Lottery-Funded Programs ³	982,939	319,516	1,042,400	320,773	
Total State & Local Funds	\$7,611,409	\$2,359,958	\$7,803,101	\$2,402,305	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
112	HAMPTON CITY	20,396.45	20,396.45	20,226.05	20,226.05
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	60,592,927	24,898,108	60,007,817	24,657,633
	Sales Tax ⁷	20,355,829	N/A1	20,418,619	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,156,560	475,156	1,146,898	471,186
⇒	Gifted Education	665,022	273,215	659,466	270,932
⇒	Special Education	10,322,301	4,240,765	10,408,099	4,276,014
⇒	Prevention, Intervention, & Remediation	2,587,804	1,063,161	2,566,184	1,054,279
⇒	VRS Retirement (Includes RHCC) ⁹	6,751,421	2,773,721	6,709,353	2,756,438
⇒	Social Security	4,047,961	1,663,045	4,028,479	1,655,041
⇒	Group Life	260,226	106,910	258,052	106,017
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	497,052	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		107,237,103	35,494,081	106,202,967	35,247,540
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		1,507,820	338,506
	<u>Academic Year Governor's School</u> 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	1,175,279	N/A1
	EpiPen Grants ¹⁴	3,250	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		168,195	69,100
	<u>Technology - VPSA</u> ⁶	1,064,000	202,400	1,208,400	231,280
Subtotal - Incentive Accounts ³		2,697,091	202,400	4,441,140	638,886
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	126,113	N/A1	110,191	N/A1	
At-Risk	2,330,695	957,532	2,313,874	950,621	
<u>Virginia Preschool Initiative</u> ¹¹	2,623,978	1,078,023	2,623,978	1,078,023	
⇒ Early Reading Intervention ¹⁷	292,109	120,009	347,432	142,737	
Mentor Teacher Program	26,735	N/A1	26,735	N/A1	
<u>K-3 Primary Class Size Reduction</u>	2,898,435	1,190,779	2,895,447	1,226,527	
School Breakfast ⁵	75,878	N/A1	78,050	N/A1	
⇒ SOL Algebra Readiness ¹⁷	303,482	124,681	303,482	124,681	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	86,929	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEP	31,434	N/A1	31,434	N/A1	
Special Education-Regional Tuition ^{4,5}	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	1,297,227	532,947	1,286,389	528,494	
Subtotal - Lottery-Funded Programs ³	12,504,325	4,110,579	13,331,391	4,150,051	
Total State & Local Funds	\$122,650,696	\$39,807,060	\$124,250,654	\$40,036,477	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
113	HARRISONBURG CITY	4,872.00	4,872.00	5,046.70	5,046.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.4274		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,189,933	9,114,718	13,033,909	9,750,474
	Sales Tax ⁷	4,977,963	N/A1	4,453,858	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	262,232	195,736	271,636	202,754
⇒	Gifted Education	128,327	95,785	132,928	99,220
⇒	Special Education	981,977	732,967	1,017,189	759,250
⇒	Prevention, Intervention, & Remediation	633,264	472,680	655,971	489,630
⇒	VRS Retirement (Includes RHCC) ⁹	1,210,733	903,715	1,257,037	938,277
⇒	Social Security	725,324	541,396	751,333	560,809
⇒	Group Life	44,635	33,317	46,236	34,511
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	150,578	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		21,304,966	12,090,314	21,620,097	12,834,925
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		308,174	125,698
	<u>Academic Year Governor's School</u> 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	296,405	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	258,000	51,600	258,000	51,600
Subtotal - Incentive Accounts ³		566,383	51,600	862,579	177,298
Categorical Programs:					
	Adult Education ⁵	0	N/A1	4,205	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	31,038	N/A1	31,038	N/A1
	Special Education - Homebound ⁵	10,504	N/A1	10,734	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	9,935	N/A1	10,011	N/A1
Subtotal - Categorical Accounts ³		51,476	0	55,987	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	5,531	N/A1	
At-Risk	853,343	636,952	884,616	660,295	
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	21,924	N/A1	
Alternative Education ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	905,238	N/A1	1,015,850	N/A1	
Career and Technical Education ^{4,5}	20,381	N/A1	20,381	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	983,952	734,441	991,804	740,302	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	61,490	N/A1	147,066	N/A1	
⇒ Textbooks ⁸	250,320	186,844	259,296	193,544	
Subtotal - Lottery-Funded Programs ³	5,025,581	2,973,617	5,365,262	3,058,349	
Total State & Local Funds	\$26,948,406	\$15,115,531	\$27,903,925	\$16,070,572	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
114	HOPEWELL CITY	3,856.52	3,856.52	3,956.62	3,956.62
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	12,198,494	3,801,815
	Sales Tax ⁷	3,591,978	N/A1	3,469,623	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	199,934	62,309	205,124	63,926
⇒	Gifted Education	135,250	42,150	138,760	43,244
⇒	Special Education	1,784,708	556,200	1,840,082	573,457
⇒	Prevention, Intervention, & Remediation	808,558	251,985	826,528	257,585
⇒	VRS Retirement (Includes RHCC) ⁹	1,352,497	421,502	1,390,619	433,383
⇒	Social Security	811,498	252,901	832,561	259,466
⇒	Group Life	49,984	15,577	51,281	15,982
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	99,861	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		20,555,555	5,255,578	20,953,072	5,448,858
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		308,569	52,549
	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	215,512	N/A1
	EpiPen Grants ¹⁴	689	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	Technology - VPSA ⁶	206,000	41,200	319,200	63,840
Subtotal - Incentive Accounts ³		440,838	41,200	843,281	116,389
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	20,570	N/A1	25,087	N/A1	
At-Risk	1,009,381	314,571	1,036,135	322,909	
<u>Virginia Preschool Initiative</u> ¹¹	576,374	179,625	649,565	202,435	
⇒ Early Reading Intervention ¹⁷	123,775	38,574	114,254	35,607	
Mentor Teacher Program	4,660	N/A1	4,660	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,142,298	355,994	1,184,287	369,080	
School Breakfast ⁵	19,525	N/A1	21,162	N/A1	
⇒ SOL Algebra Readiness ¹⁷	95,096	29,636	92,602	28,859	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			15,940	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	7,114	N/A1	7,114	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	81,825	25,501	79,552	24,792	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	40,779	N/A1	106,381	N/A1	
⇒ Textbooks ⁸	263,825	82,220	270,673	84,355	
Subtotal - Lottery-Funded Programs ³	3,400,939	1,026,121	3,623,129	1,068,037	
Total State & Local Funds	\$24,439,173	\$6,322,899	\$25,464,166	\$6,633,284	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
115	LYNCHBURG CITY	8,100.55	8,100.55	8,155.12	8,155.12
2012-2014 Composite Index		FY 2013		FY 2014	
0.3727		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	20,076,545	11,935,077	19,831,810	11,789,191
	Sales Tax ⁷	8,779,190	N/A1	9,478,108	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	284,563	169,068	286,480	170,207
⇒	Gifted Education	233,748	138,877	235,323	139,813
⇒	Special Education	2,225,686	1,322,355	2,286,721	1,358,618
⇒	Prevention, Intervention, & Remediation	1,178,902	700,425	1,186,844	705,144
⇒	VRS Retirement (Includes RHCC) ⁹	2,230,768	1,325,374	2,250,911	1,337,342
⇒	Social Security	1,336,428	794,017	1,350,547	802,405
⇒	Group Life	86,385	51,324	86,967	51,670
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	123,248	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		36,555,463	16,436,517	36,993,711	16,354,390
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		508,716	165,161
	<u>Academic Year Governor's School</u> 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	434,219	N/A1
	EpiPen Grants ¹⁴	1,969	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	622,000	108,800	786,400	141,680
Subtotal - Incentive Accounts ³		1,374,379	108,800	2,033,077	306,841
Categorical Programs:					
	Adult Education ⁵	0	N/A1	19,175	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	45,904	N/A1	45,904	N/A1
	Special Education - Homebound ⁵	200,898	N/A1	199,896	N/A1
	Special Education - State-Operated Programs ⁶	856,806	N/A1	868,633	N/A1
	Special Education - Jails ⁵	175,944	N/A1	194,728	N/A1
Subtotal - Categorical Accounts ³		1,279,553	0	1,328,337	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	67,504	N/A1	70,037	N/A1	
At-Risk	1,226,865	728,922	1,236,110	734,414	
<u>Virginia Preschool Initiative</u> ¹¹	1,215,707	722,292	1,215,707	722,292	
⇒ Early Reading Intervention ¹⁷	146,887	87,271	164,513	97,743	
Mentor Teacher Program	6,623	N/A1	6,623	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,587,611	943,253	1,616,146	960,207	
School Breakfast ⁵	31,008	N/A1	29,826	N/A1	
⇒ SOL Algebra Readiness ¹⁷	126,180	74,968	130,376	77,461	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	32,117	N/A1	
<u>Alternative Education</u> ^{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	455,961	270,902	459,032	272,727	
Subtotal - Lottery-Funded Programs ³	6,039,160	2,875,608	6,260,778	2,927,955	
Total State & Local Funds	\$45,248,554	\$19,420,925	\$46,615,903	\$19,589,186	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
116	MARTINSVILLE CITY	2,130.84	2,130.84	2,125.42	2,125.42
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	6,696,474	1,861,337	6,704,092	1,863,573
	Sales Tax ⁷	1,936,518	N/A1	1,916,546	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	155,067	43,102	154,672	42,992
⇒	Gifted Education	76,700	21,319	76,504	21,265
⇒	Special Education	960,412	266,952	992,895	275,980
⇒	Prevention, Intervention, & Remediation	470,202	130,695	469,006	130,363
⇒	VRS Retirement (Includes RHCC) ⁹	777,000	215,971	778,350	216,347
⇒	Social Security	465,200	129,305	465,680	129,438
⇒	Group Life	28,345	7,879	29,937	8,321
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	116,422	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		11,682,340	2,676,560	11,587,682	2,688,279
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		172,580	26,213
	<u>Academic Year Governor's School</u> 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	115,422	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		46,421	12,903
	<u>Technology - VPSA</u> ⁶	154,000	30,800	222,400	44,480
Subtotal - Incentive Accounts ³		279,348	30,800	556,823	83,596
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	14,641	N/A1	14,641	N/A1
	Special Education - Homebound ⁵	11,663	N/A1	16,017	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	129	N/A1	200	N/A1
Subtotal - Categorical Accounts ³		26,434	0	30,859	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	19,906	N/A1	21,197	N/A1	
At-Risk	554,624	154,161	554,285	154,066	
<u>Virginia Preschool Initiative</u> ¹¹	342,735	95,265	323,955	90,045	
⇒ Early Reading Intervention ¹⁷	53,747	14,939	58,633	16,297	
Mentor Teacher Program	1,717	N/A1	1,717	N/A1	
<u>K-3 Primary Class Size Reduction</u>	626,910	174,253	683,412	189,958	
School Breakfast ⁵	18,087	N/A1	17,485	N/A1	
⇒ SOL Algebra Readiness ¹⁷	57,468	15,974	52,698	14,648	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	8,537	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	22,115	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	77,051	N/A1	81,875	N/A1	
Career and Technical Education ^{4,5}	5,709	N/A1	5,709	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	73,717	20,490	73,717	20,490	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	47,542	N/A1	147,679	N/A1	
⇒ Textbooks ⁸	149,614	41,586	149,234	41,480	
Subtotal - Lottery-Funded Programs ³	2,050,943	516,668	2,195,850	526,984	
Total State & Local Funds	\$14,039,064	\$3,224,028	\$14,371,214	\$3,298,959	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
117	NEWPORT NEWS CITY	27,589.65	27,589.65	27,668.34	27,668.34
2012-2014 Composite Index		FY 2013		FY 2014	
0.2934		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	78,840,726	32,740,058	79,547,270	33,033,427
	Sales Tax ⁷	27,877,209	N/A1	27,385,765	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	857,773	356,171	860,220	357,187
⇒	Gifted Education	896,763	372,361	899,321	373,423
⇒	Special Education	11,443,475	4,751,650	11,573,866	4,805,791
⇒	Prevention, Intervention, & Remediation	3,937,959	1,635,150	3,949,191	1,639,814
⇒	VRS Retirement (Includes RHCC) ⁹	8,694,702	3,610,282	8,739,051	3,628,697
⇒	Social Security	5,205,124	2,161,312	5,239,520	2,175,595
⇒	Group Life	331,412	137,612	332,358	138,004
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	466,447	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		138,551,590	45,764,596	138,526,562	46,151,938
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		1,977,680	448,737
	<u>Academic Year Governor's School</u> 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	1,463,914	N/A1
	EpiPen Grants ¹⁴	4,037	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	1,298,000	249,200	1,442,800	278,160
Subtotal - Incentive Accounts ³		2,915,904	249,200	4,884,394	726,897
Categorical Programs:					
	Adult Education ⁵	48,524	N/A1	28,077	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	168,898	N/A1	168,898	N/A1
	Special Education - Homebound ⁵	131,550	N/A1	152,528	N/A1
	Special Education - State-Operated Programs ⁶	1,280,462	N/A1	1,241,146	N/A1
	Special Education - Jails ⁵	13,454	N/A1	14,422	N/A1
Subtotal - Categorical Accounts ³		1,642,888	0	1,605,071	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs				
Foster Care ⁵	158,071	N/A1	99,112	N/A1
At-Risk	3,615,827	1,501,392	3,629,124	1,506,913
<u>Virginia Preschool Initiative</u> ¹¹	4,905,217	2,036,783	4,905,217	2,036,783
⇒ Early Reading Intervention ¹⁷	458,864	190,533	575,786	239,082
Mentor Teacher Program	24,283	N/A1	24,283	N/A1
<u>K-3 Primary Class Size Reduction</u>	5,215,765	2,165,731	5,382,831	2,235,101
School Breakfast ⁵	157,323	N/A1	179,914	N/A1
⇒ SOL Algebra Readiness ¹⁷	433,535	180,016	433,640	180,059
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		108,278	N/A1
<u>Alternative Education</u> ^{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	1,749,273	726,347	1,754,262	728,418
Subtotal - Lottery-Funded Programs ³	22,528,311	7,073,883	23,139,205	7,227,602
Total State & Local Funds	\$165,638,694	\$53,087,679	\$168,155,232	\$54,106,437

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
118	NORFOLK CITY	30,259.82	30,259.82	29,858.91	29,858.91
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	81,877,125	36,827,833	81,304,247	36,570,690
	Sales Tax ⁷	31,819,737	N/A1	30,803,464	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	1,398,506	628,902	1,379,977	620,570
⇒	Gifted Education	960,168	431,783	947,447	426,063
⇒	Special Education	10,687,091	4,805,937	10,669,078	4,797,837
⇒	Prevention, Intervention, & Remediation	4,967,827	2,234,010	4,902,009	2,204,412
⇒	VRS Retirement (Includes RHCC) ⁹	9,288,585	4,177,035	9,186,118	4,130,956
⇒	Social Security	5,573,151	2,506,221	5,499,313	2,473,016
⇒	Group Life	354,845	159,572	350,143	157,458
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	526,123	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		147,453,158	51,771,293	145,041,796	51,381,002
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		2,043,323	502,117
	<u>Academic Year Governor's School</u> 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	1,910,082	N/A1
	EpiPen Grants ¹⁴	5,022	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		122,765	55,207
	<u>Technology - VPSA</u> ⁶	1,714,000	327,200	1,654,400	315,280
Subtotal - Incentive Accounts ³		4,799,180	327,200	6,705,662	872,604
Categorical Programs:					
	Adult Education ⁵	0	N/A1	49,557	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	188,285	N/A1	188,285	N/A1
	Special Education - Homebound ⁵	145,814	N/A1	95,908	N/A1
	Special Education - State-Operated Programs ⁶	3,151,025	N/A1	3,337,673	N/A1
	Special Education - Jails ⁵	198,011	N/A1	182,794	N/A1
Subtotal - Categorical Accounts ³		3,683,135	0	3,854,217	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	95,423	N/A1	146,907	N/A1	
At-Risk	5,592,100	2,514,743	5,523,500	2,483,893	
<u>Virginia Preschool Initiative</u> ¹¹	7,561,588	3,400,413	7,561,588	3,400,413	
⇒ Early Reading Intervention ¹⁷	637,473	286,669	678,392	305,070	
Mentor Teacher Program	26,245	N/A1	26,245	N/A1	
<u>K-3 Primary Class Size Reduction</u>	6,789,535	3,053,224	7,288,898	3,277,785	
School Breakfast ⁵	167,351	N/A1	181,203	N/A1	
⇒ SOL Algebra Readiness ¹⁷	548,648	246,725	542,187	243,819	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		141,279	N/A1	
<u>Alternative Education</u> ^{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	1,872,954	842,259	1,848,140	831,100	
Subtotal - Lottery-Funded Programs ³	28,926,108	10,532,319	30,025,678	10,742,943	
Total State & Local Funds	\$184,861,582	\$62,630,812	\$185,627,354	\$62,996,549	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
119	NORTON CITY	868.22	868.22	823.70	823.70
2012-2014 Composite Index		FY 2013		FY 2014	
0.3274		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,499,109	1,216,486	2,345,542	1,141,745
	Sales Tax ⁷	582,963	N/A1	599,066	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	33,286	16,203	31,579	15,372
⇒	Gifted Education	26,862	13,076	25,485	12,405
⇒	Special Education	377,825	183,913	388,922	189,315
⇒	Prevention, Intervention, & Remediation	95,186	46,334	89,751	43,688
⇒	VRS Retirement (Includes RHCC) ⁹	268,624	130,757	258,728	125,940
⇒	Social Security	161,174	78,454	155,126	75,510
⇒	Group Life	9,927	4,832	9,972	4,854
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	7,681	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		4,062,637	1,690,055	3,904,171	1,608,829
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		57,300	15,242
	<u>Academic Year Governor's School</u> 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	6,451	N/A1
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	102,000	20,400
Subtotal - Incentive Accounts ³		109,582	20,400	165,751	35,642
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	4,955	N/A1	4,955	N/A1
	Special Education - Homebound ⁵	4,369	N/A1	7,540	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		9,324	0	12,495	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	2,671	N/A1	18,331	N/A1	
At-Risk	101,064	49,195	96,127	46,792	
<u>Virginia Preschool Initiative</u> ¹¹	56,498	27,501	60,534	29,466	
⇒ Early Reading Intervention ¹⁷	14,699	7,155	14,699	7,155	
Mentor Teacher Program	981	N/A1	981	N/A1	
<u>K-3 Primary Class Size Reduction</u>	140,159	68,225	123,355	60,045	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	12,899	6,279	12,899	6,279	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	477	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	4,461	N/A1	4,461	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	4,010	1,952	3,609	1,757	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	3,136	N/A1	6,363	N/A1	
⇒ Textbooks ⁸	52,399	25,506	49,712	24,198	
Subtotal - Lottery-Funded Programs ³	400,836	185,813	399,407	175,692	
Total State & Local Funds	\$4,582,378	\$1,896,268	\$4,481,824	\$1,820,163	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
120	PETERSBURG CITY	4,029.69	4,029.69	4,056.06	4,056.06
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	12,069,016	4,057,463	12,196,718	4,100,529
	Sales Tax ⁷	4,303,888	N/A1	4,298,861	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	422,215	141,942	424,978	142,871
⇒	Gifted Education	138,728	46,638	139,636	46,943
⇒	Special Education	1,839,650	618,461	1,854,724	623,528
⇒	Prevention, Intervention, & Remediation	1,206,328	405,548	1,214,222	408,202
⇒	VRS Retirement (Includes RHCC) ⁹	1,477,752	496,796	1,487,422	500,047
⇒	Social Security	883,635	297,064	889,418	299,008
⇒	Group Life	54,285	18,250	54,640	18,369
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	154,581	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		22,550,078	6,082,162	22,560,619	6,139,497
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		337,022	61,914
	<u>Academic Year Governor's School</u> 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	286,298	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		44,398	14,926
	<u>Technology - VPSA</u> ⁶	414,000	77,600	386,800	72,160
Subtotal - Incentive Accounts ³		739,608	77,600	1,054,518	149,000
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	15,695	N/A1	7,191	N/A1	
At-Risk	1,286,700	432,568	1,297,361	436,152	
<u>Virginia Preschool Initiative</u> ¹¹	880,118	295,881	880,118	295,881	
⇒ Early Reading Intervention ¹⁷	100,473	33,777	142,531	47,917	
Mentor Teacher Program	3,679	N/A1	3,679	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,526,074	513,041	1,631,223	548,391	
School Breakfast ⁵	9,236	N/A1	9,807	N/A1	
⇒ SOL Algebra Readiness ¹⁷	103,029	34,637	93,349	31,382	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			21,176	N/A1	
<u>Alternative Education</u> ^{4,5}	138,677	N/A1	142,077	N/A1	
ISAEF	28,576	N/A1	23,576	N/A1	
Special Education-Regional Tuition ^{4,5}	29,807	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	86,939	N/A1	86,939	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	102,634	34,504	94,155	31,653	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	63,125	N/A1	248,503	N/A1	
⇒ Textbooks ⁸	270,610	90,975	272,380	91,570	
Subtotal - Lottery-Funded Programs ³	4,645,372	1,435,383	4,954,065	1,482,946	
Total State & Local Funds	\$28,073,430	\$7,595,145	\$28,722,025	\$7,771,443	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
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¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
121	PORTSMOUTH CITY	14,214.78	14,214.78	14,078.63	14,078.63
2012-2014 Composite Index		FY 2013		FY 2014	
0.2755		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	41,221,187	15,684,510	40,712,351	15,490,895
	Sales Tax ⁷	14,299,192	N/A1	14,376,035	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	875,382	332,875	866,997	329,686
⇒	Gifted Education	473,736	180,144	469,199	178,418
⇒	Special Education	6,199,762	2,357,535	6,150,580	2,338,834
⇒	Prevention, Intervention, & Remediation	2,275,992	865,474	2,254,193	857,184
⇒	VRS Retirement (Includes RHCC) ⁹	4,675,568	1,777,942	4,630,785	1,760,913
⇒	Social Security	2,801,221	1,065,199	2,774,391	1,054,996
⇒	Group Life	175,076	66,575	173,399	65,937
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	127,745	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		73,124,861	22,330,254	72,407,930	22,076,863
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		1,059,894	220,239
	<u>Academic Year Governor's School</u> 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	739,001	N/A1
	EpiPen Grants ¹⁴	2,265	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	674,000	134,800	840,800	168,160
Subtotal - Incentive Accounts ³		1,489,017	134,800	2,639,695	388,399
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	115,259	N/A1	149,350	N/A1	
At-Risk	2,553,902	971,153	2,531,634	962,685	
<u>Virginia Preschool Initiative</u> ¹¹	2,690,793	1,023,207	2,690,793	1,023,207	
⇒ Early Reading Intervention ¹⁷	334,770	127,300	436,559	166,007	
Mentor Teacher Program	9,811	N/A1	9,811	N/A1	
<u>K-3 Primary Class Size Reduction</u>	3,222,337	1,225,333	3,241,739	1,232,711	
School Breakfast ⁵	43,769	N/A1	27,391	N/A1	
⇒ SOL Algebra Readiness ¹⁷	263,996	100,388	259,257	98,586	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		54,660	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	39,293	N/A1	39,293	N/A1	
Special Education-Regional Tuition ^{4,5}	2,766,779	N/A1	2,682,203	N/A1	
Career and Technical Education ^{4,5}	16,754	N/A1	16,754	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	57,454	21,848	41,038	15,605	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	52,166	N/A1	203,900	N/A1	
⇒ Textbooks ⁸	924,094	351,398	915,243	348,032	
Subtotal - Lottery-Funded Programs ³	13,091,178	3,820,627	13,299,626	3,846,833	
Total State & Local Funds	\$88,106,749	\$26,285,681	\$88,670,631	\$26,312,095	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
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⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
122	RADFORD CITY	1,534.61	1,534.61	1,568.62	1,568.62
2012-2014 Composite Index		FY 2013		FY 2014	
0.2630		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	4,619,147	1,649,376	4,859,516	1,735,124
	Sales Tax ⁷	1,192,951	N/A1	1,353,905	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	96,136	34,306	98,266	35,067
⇒	Gifted Education	52,026	18,566	53,179	18,977
⇒	Special Education	730,631	260,727	746,823	266,505
⇒	Prevention, Intervention, & Remediation	145,900	52,065	147,977	52,806
⇒	VRS Retirement (Includes RHCC) ⁹	518,001	184,850	529,481	188,947
⇒	Social Security	309,896	110,587	317,920	113,450
⇒	Group Life	19,227	6,861	19,653	7,013
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	12,376	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		7,696,291	2,317,338	8,126,720	2,417,889
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		116,005	22,622
	<u>Academic Year Governor's School</u> 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	80,450	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		242,011	30,800	350,455	53,422
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	39,959	N/A1	4,064	N/A1	
At-Risk	131,343	46,870	139,730	49,863	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	20,709	7,390	23,010	8,211	
Mentor Teacher Program	491	N/A1	491	N/A1	
<u>K-3 Primary Class Size Reduction</u>	202,233	72,167	205,534	73,345	
School Breakfast ⁵	6,480	N/A1	6,089	N/A1	
⇒ SOL Algebra Readiness ¹⁷	21,147	7,546	23,557	8,406	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			5,950	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	8,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	21,176	N/A1	21,176	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	11,865	4,234	18,017	6,429	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	5,054	N/A1	21,265	N/A1	
⇒ Textbooks ⁸	101,485	36,215	103,734	37,018	
Subtotal - Lottery-Funded Programs ³	570,801	174,422	580,475	183,272	
Total State & Local Funds	\$8,524,347	\$2,522,560	\$9,086,615	\$2,654,583	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
123	RICHMOND CITY	21,625.90	21,625.90	21,786.53	21,786.53
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	45,506,125	41,680,285	46,187,470	42,296,462
	Sales Tax ⁷	23,941,630	N/A1	23,565,072	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	688,744	630,436	693,860	635,119
⇒	Gifted Education	519,381	475,411	523,238	478,942
⇒	Special Education	10,342,448	9,466,876	10,442,018	9,558,017
⇒	Prevention, Intervention, & Remediation	3,748,573	3,431,226	3,776,416	3,456,712
⇒	VRS Retirement (Includes RHCC) ⁹	5,803,514	5,312,199	5,846,620	5,351,656
⇒	Social Security	3,477,592	3,183,185	3,503,422	3,206,829
⇒	Group Life	214,527	196,365	216,120	197,824
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	612,316	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		94,854,850	64,375,983	94,754,236	65,181,561
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		1,312,383	656,437
	<u>Academic Year Governor's School</u> 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	1,488,845	N/A1
	EpiPen Grants ¹⁴	5,416	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		30,973	28,351
	<u>Technology - VPSA</u> ⁶	1,662,000	322,000	1,913,600	372,320
Subtotal - Incentive Accounts ³		5,127,416	322,000	6,572,623	1,057,108
Categorical Programs:					
	Adult Education ⁵	123,265	N/A1	48,870	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	123,101	N/A1	123,101	N/A1
	Special Education - Homebound ⁵	93,873	N/A1	71,109	N/A1
	Special Education - State-Operated Programs ⁶	3,992,721	N/A1	4,532,622	N/A1
	Special Education - Jails ⁵	182,753	N/A1	194,439	N/A1
Subtotal - Categorical Accounts ³		4,515,712	0	4,970,141	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	184,682	N/A1	126,465	N/A1	
At-Risk	4,550,838	4,165,573	4,588,155	4,199,730	
<u>Virginia Preschool Initiative</u> ¹¹	2,762,953	2,529,047	2,819,340	2,580,660	
⇒ Early Reading Intervention ¹⁷	363,501	332,728	474,344	434,187	
Mentor Teacher Program	20,358	N/A1	20,358	N/A1	
<u>K-3 Primary Class Size Reduction</u>	4,382,904	4,011,856	3,913,869	3,582,528	
School Breakfast ⁵	146,944	N/A1	131,494	N/A1	
⇒ SOL Algebra Readiness ¹⁷	338,575	309,912	340,206	311,405	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		110,122	N/A1	
<u>Alternative Education</u> ^{4,5}	152,196	N/A1	156,743	N/A1	
ISAEF	47,152	N/A1	47,152	N/A1	
Special Education-Regional Tuition ^{4,5}	9,077	N/A1	9,514	N/A1	
Career and Technical Education ^{4,5}	739,058	N/A1	739,058	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	662,451	606,369	620,736	568,186	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	250,045	N/A1	956,203	N/A1	
⇒ Textbooks ⁸	1,013,131	927,361	1,020,656	934,249	
Subtotal - Lottery-Funded Programs ³	15,623,865	12,882,846	16,074,415	12,610,945	
Total State & Local Funds	\$120,121,844	\$77,580,829	\$122,371,415	\$78,849,614	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
124	ROANOKE CITY	12,451.46	12,451.46	12,639.33	12,639.33
2012-2014 Composite Index		FY 2013		FY 2014	
0.3728		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	30,635,581	18,210,486	31,421,632	18,679,290
	Sales Tax ⁷	12,948,726	N/A1	12,674,160	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	382,668	227,453	388,442	230,885
⇒	Gifted Education	359,240	213,528	364,660	216,749
⇒	Special Education	3,990,683	2,372,013	4,074,677	2,421,938
⇒	Prevention, Intervention, & Remediation	2,249,152	1,336,868	2,283,088	1,357,039
⇒	VRS Retirement (Includes RHCC) ⁹	3,514,300	2,088,857	3,575,252	2,125,086
⇒	Social Security	2,108,580	1,253,314	2,140,395	1,272,224
⇒	Group Life	132,762	78,912	134,766	80,103
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	224,549	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		56,546,241	25,781,431	57,057,072	26,383,314
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		802,946	260,799
	<u>Academic Year Governor's School</u> 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	521,440	N/A1
	EpiPen Grants ¹⁴	2,757	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	804,000	150,400	907,600	171,120
Subtotal - Incentive Accounts ³		1,741,271	150,400	2,606,129	431,919
Categorical Programs:					
	Adult Education ⁵	0	N/A1	23,039	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	75,235	N/A1	75,235	N/A1
	Special Education - Homebound ⁵	48,363	N/A1	50,781	N/A1
	Special Education - State-Operated Programs ⁶	928,182	N/A1	1,032,975	N/A1
	Special Education - Jails ⁵	96,764	N/A1	107,594	N/A1
Subtotal - Categorical Accounts ³		1,148,544	0	1,289,624	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	45,381	N/A1	109,911	N/A1	
At-Risk	2,454,168	1,458,727	2,493,287	1,481,979	
<u>Virginia Preschool Initiative</u> ¹¹	1,761,178	1,046,823	1,761,178	1,046,823	
⇒ Early Reading Intervention ¹⁷	238,898	141,998	289,811	172,260	
Mentor Teacher Program	12,264	N/A1	12,264	N/A1	
<u>K-3 Primary Class Size Reduction</u>	3,159,981	1,878,254	3,299,691	1,961,296	
School Breakfast ⁵	54,072	N/A1	52,757	N/A1	
⇒ SOL Algebra Readiness ¹⁷	228,355	135,731	236,654	140,664	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		38,568	N/A1	
<u>Alternative Education</u> ^{4,5}	279,249	N/A1	287,246	N/A1	
ISAEF	0	N/A1	39,293	N/A1	
Special Education-Regional Tuition ^{4,5}	1,824,274	N/A1	2,694,404	N/A1	
Career and Technical Education ^{4,5}	42,439	N/A1	42,439	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	632,006	375,657	628,266	373,434	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	91,697	N/A1	628,931	N/A1	
⇒ Textbooks ⁸	700,751	416,518	711,325	422,803	
Subtotal - Lottery-Funded Programs ³	11,524,714	5,453,708	13,326,024	5,599,259	
Total State & Local Funds	\$70,960,770	\$31,385,539	\$74,278,850	\$32,414,492	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
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⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
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¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
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¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
126	STAUNTON CITY	2,516.48	2,516.48	2,534.86	2,534.86
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,742,275	3,835,994	5,788,802	3,861,992
	Sales Tax ⁷	3,029,091	N/A1	3,068,954	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	160,395	106,352	161,566	107,129
⇒	Gifted Education	69,605	46,153	70,114	46,490
⇒	Special Education	581,053	385,275	612,733	406,281
⇒	Prevention, Intervention, & Remediation	251,184	166,551	253,019	167,768
⇒	VRS Retirement (Includes RHCC) ⁹	650,659	431,428	658,459	436,600
⇒	Social Security	390,395	258,857	394,771	261,758
⇒	Group Life	24,211	16,053	24,387	16,170
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	35,341	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		10,934,209	5,246,663	11,032,805	5,304,188
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		149,766	54,265
	<u>Academic Year Governor's School</u> 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	96,328	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	232,000	41,200	206,000	36,000
Subtotal - Incentive Accounts ³		336,091	41,200	452,094	90,265
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	14,725	N/A1	14,725	N/A1
	Special Education - Homebound ⁵	3,485	N/A1	5,081	N/A1
	Special Education - State-Operated Programs ⁶	2,270,177	N/A1	2,505,408	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		2,288,386	0	2,525,214	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	93,639	N/A1	65,319	N/A1	
At-Risk	272,416	180,629	274,810	182,216	
<u>Virginia Preschool Initiative</u> ¹¹	158,743	105,257	223,684	148,317	
⇒ Early Reading Intervention ¹⁷	35,669	23,651	35,669	23,651	
Mentor Teacher Program	1,717	N/A1	1,717	N/A1	
<u>K-3 Primary Class Size Reduction</u>	404,473	268,191	402,098	266,616	
School Breakfast ⁵	9,120	N/A1	9,397	N/A1	
⇒ SOL Algebra Readiness ¹⁷	34,506	22,880	32,718	21,694	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		7,125	N/A1	
<u>Alternative Education</u> ^{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	135,776	90,028	136,767	90,686	
Subtotal - Lottery-Funded Programs ³	2,167,562	705,137	2,351,591	750,534	
Total State & Local Funds	\$15,726,248	\$5,993,000	\$16,361,704	\$6,144,987	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
127	SUFFOLK CITY	13,857.95	13,857.95	13,831.11	13,831.11
2012-2014 Composite Index		FY 2013		FY 2014	
0.3530		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	36,404,446	19,877,484	36,309,298	19,827,662
	Sales Tax ⁷	14,559,402	N/A1	14,618,606	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	717,287	391,349	715,898	390,591
⇒	Gifted Education	412,440	225,025	411,641	224,590
⇒	Special Education	5,003,080	2,729,656	5,029,185	2,743,899
⇒	Prevention, Intervention, & Remediation	1,228,355	670,184	1,225,976	668,886
⇒	VRS Retirement (Includes RHCC) ⁹	3,936,115	2,147,525	3,937,440	2,148,248
⇒	Social Security	2,358,083	1,286,558	2,362,464	1,288,949
⇒	Group Life	152,424	83,162	152,128	83,000
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	215,775	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		64,987,407	27,410,943	64,762,636	27,375,825
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	731,077	N/A1	710,360	N/A1
	EpiPen Grants ¹⁴	2,068	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	622,000	119,200	898,400	174,480
Subtotal - Incentive Accounts ³		1,355,144	119,200	1,608,760	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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	192,223	N/A1	197,974	N/A1	
At-Risk	993,243	541,908	992,013	541,237	
<u>Virginia Preschool Initiative</u> ¹¹	1,560,564	851,436	1,560,564	851,436	
⇒ Early Reading Intervention ¹⁷	165,640	90,372	193,920	105,802	
Mentor Teacher Program	6,132	N/A1	6,132	N/A1	
<u>K-3 Primary Class Size Reduction</u>	1,574,661	859,127	1,570,221	856,705	
School Breakfast ⁵	74,229	N/A1	81,730	N/A1	
⇒ SOL Algebra Readiness ¹⁷	0	0	155,151	84,650	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		52,541	N/A1	
<u>Alternative Education</u> ^{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	804,528	438,946	802,969	438,096	
Subtotal - Lottery-Funded Programs ³	7,404,861	2,803,889	8,107,477	2,887,187	
Total State & Local Funds	\$73,938,468	\$30,334,032	\$74,667,545	\$30,437,492	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
128	VIRGINIA BEACH CITY	68,614.14	68,614.14	68,568.81	68,568.81
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	166,717,721	116,349,760	167,398,505	116,825,348
	Sales Tax ⁷	69,587,240	N/A1	68,402,802	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	2,505,651	1,748,426	2,503,996	1,747,270
⇒	Gifted Education	1,859,032	1,297,219	1,857,803	1,296,362
⇒	Special Education	18,388,246	12,831,187	18,497,259	12,907,256
⇒	Prevention, Intervention, & Remediation	3,313,926	2,312,434	3,311,736	2,310,906
⇒	VRS Retirement (Includes RHCC) ⁹	16,731,284	11,674,970	16,720,230	11,667,257
⇒	Social Security	10,022,605	6,993,702	10,015,983	6,989,082
⇒	Group Life	646,620	451,207	646,192	450,908
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	212,850	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		289,985,175	153,658,905	289,354,506	154,194,389
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		3,861,573	1,472,447
	<u>Academic Year Governor's School</u> 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	3,205,644	N/A1
	EpiPen Grants ¹⁴	8,370	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	2,208,000	441,600	2,745,600	549,120
Subtotal - Incentive Accounts ³		5,695,598	441,600	9,812,817	2,021,567
Categorical Programs:					
	Adult Education ⁵	0	N/A1	59,977	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	291,425	N/A1	291,425	N/A1
	Special Education - Homebound ⁵	92,709	N/A1	82,129	N/A1
	Special Education - State-Operated Programs ⁶	897,870	N/A1	954,359	N/A1
	Special Education - Jails ⁵	200,866	N/A1	221,297	N/A1
Subtotal - Categorical Accounts ³		1,482,870	0	1,609,188	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	244,380	N/A1	219,095	N/A1	
At-Risk	1,945,431	1,357,508	1,945,240	1,357,375	
<u>Virginia Preschool Initiative</u> ¹¹	2,487,936	1,736,064	2,487,936	1,736,064	
⇒ Early Reading Intervention ¹⁷	709,822	495,309	833,029	581,282	
Mentor Teacher Program	46,358	N/A1	46,358	N/A1	
<u>K-3 Primary Class Size Reduction</u>	3,010,285	2,100,555	3,092,809	2,158,140	
School Breakfast ⁵	216,437	N/A1	192,679	N/A1	
⇒ SOL Algebra Readiness ¹⁷	472,327	329,586	478,281	333,741	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)	Funded in Incentive in FY 2013		237,104	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	66,869	N/A1	62,869	N/A1	
Special Education-Regional Tuition ^{4,5}	8,200,951	N/A1	8,295,794	N/A1	
Career and Technical Education ^{4,5}	287,278	N/A1	287,278	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	556,287	388,173	520,114	362,932	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	86,920	N/A1	325,958	N/A1	
⇒ Textbooks ⁸	3,626,324	2,530,423	3,623,928	2,528,751	
Subtotal - Lottery-Funded Programs ³	21,957,604	8,937,618	22,648,472	9,058,285	
Total State & Local Funds	\$319,121,247	\$163,038,123	\$323,424,982	\$165,274,241	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
130	WAYNESBORO CITY	3,051.02	3,051.02	3,001.61	3,001.61
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	7,349,632	4,302,879
	Sales Tax ⁷	3,056,116	N/A1	3,061,979	N/A1
⇒	Textbooks ⁸	Funded in Lottery in FY 2013		Funded in Lottery in FY 2014	
⇒	Vocational Education	163,641	95,695	160,991	94,145
⇒	Gifted Education	88,559	51,788	87,125	50,949
⇒	Special Education	639,164	373,774	636,389	372,152
⇒	Prevention, Intervention, & Remediation	375,413	219,536	369,333	215,981
⇒	VRS Retirement (Includes RHCC) ⁹	804,731	470,595	793,593	464,082
⇒	Social Security	483,224	282,582	475,398	278,006
⇒	Group Life	30,803	18,013	30,304	17,722
	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	12,964,744	5,795,916
Incentive Programs:					
	Compensation Supplement ¹⁵	Not Funded in FY 2013		180,719	57,750
	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	139,707	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	526,426	98,950
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	21,161	N/A1	37,041	N/A1	
At-Risk	399,502	233,623	393,269	229,978	
<u>Virginia Preschool Initiative</u> ¹¹	408,888	239,112	412,674	241,326	
⇒ Early Reading Intervention ¹⁷	51,221	29,953	45,311	26,497	
Mentor Teacher Program	3,679	N/A1	3,679	N/A1	
<u>K-3 Primary Class Size Reduction</u>	640,228	374,396	626,526	366,384	
School Breakfast ⁵	11,330	N/A1	9,923	N/A1	
⇒ SOL Algebra Readiness ¹⁷	44,372	25,948	44,372	25,948	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	10,333	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	7,444	N/A1	7,444	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	81,266	47,523	80,514	47,083	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	21,981	N/A1	56,708	N/A1	
⇒ Textbooks ⁸	172,748	101,020	169,950	99,384	
Subtotal - Lottery-Funded Programs ³	1,879,538	1,051,575	1,913,461	1,036,600	
Total State & Local Funds	\$15,501,046	\$6,994,726	\$15,424,757	\$6,931,466	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
131	WILLIAMSBURG	1,006.23	1,006.23	985.22	985.22
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	923,336	3,725,068	875,637	3,508,422
	Sales Tax ⁷	778,313	N/A1	956,336	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	5,434	21,735	5,517	22,069
⇒	Gifted Education	9,660	38,639	9,655	38,621
⇒	Special Education	114,911	459,646	113,694	454,778
⇒	Prevention, Intervention, & Remediation	15,496	61,984	15,369	61,478
⇒	VRS Retirement (Includes RHCC) ⁹	88,548	354,193	87,488	349,950
⇒	Social Security	53,129	212,516	52,414	209,655
⇒	Group Life	3,421	13,685	3,350	13,399
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	5,105	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		1,997,353	4,887,466	2,119,460	4,658,372
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		20,358	44,498
	<u>Academic Year Governor's School</u> 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	12,322	N/A1
	EpiPen Grants ¹⁴	1,477	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	440,000	88,000	440,000	88,000
Subtotal - Incentive Accounts ³		454,403	88,000	472,680	132,498
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	40,330	N/A1	40,330	N/A1
	Special Education - Homebound ⁵	9,075	N/A1	7,580	N/A1
	Special Education - State-Operated Programs ⁶	1,028,508	N/A1	1,115,531	N/A1
	Special Education - Jails ⁵	97,903	N/A1	108,925	N/A1
Subtotal - Categorical Accounts ³		1,175,817	0	1,272,365	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	71,866	N/A1	81,033	N/A1	
At-Risk	9,940	39,760	9,765	39,060	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	3,000	3,000	
⇒ Early Reading Intervention ¹⁷	4,371	17,484	5,620	22,480	
Mentor Teacher Program	5,887	N/A1	5,887	N/A1	
<u>K-3 Primary Class Size Reduction</u>	22,588	90,352	31,538	126,152	
School Breakfast ⁵	23,420	N/A1	20,449	N/A1	
⇒ SOL Algebra Readiness ¹⁷	2,557	10,228	2,557	10,228	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	911	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	15,717	N/A1	15,717	N/A1	
Special Education-Regional Tuition ^{4,5}	61,861	N/A1	107,360	N/A1	
Career and Technical Education ^{4,5}	72,371	N/A1	72,371	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	13,833	55,332	21,465	85,860	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	2,085	N/A1	14,758	N/A1	
⇒ Textbooks ⁸	18,058	72,231	17,681	70,723	
Subtotal - Lottery-Funded Programs ³	324,553	285,387	410,111	357,503	
Total State & Local Funds	\$3,952,126	\$5,260,853	\$4,274,617	\$5,148,373	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
132	WINCHESTER CITY	4,099.91	4,099.91	4,112.71	4,112.71
2012-2014 Composite Index		FY 2013		FY 2014	
0.4645		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	9,046,532	7,858,922	8,945,003	7,764,826
	Sales Tax ⁷	3,592,750	N/A1	3,740,094	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	180,031	156,161	180,593	156,649
⇒	Gifted Education	103,189	89,507	103,511	89,787
⇒	Special Education	1,062,623	921,734	1,070,345	928,432
⇒	Prevention, Intervention, & Remediation	410,559	356,124	409,638	355,326
⇒	VRS Retirement (Includes RHCC) ⁹	985,780	855,079	988,858	857,749
⇒	Social Security	590,590	512,286	592,434	513,885
⇒	Group Life	37,324	32,375	37,440	32,476
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	155,569	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		16,164,947	10,782,188	16,067,916	10,699,130
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		227,157	107,671
	<u>Academic Year Governor's School</u> 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	140,052	N/A1
	EpiPen Grants ¹⁴	591	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	206,000	41,200	206,000	41,200
Subtotal - Incentive Accounts ³		357,083	41,200	573,209	148,871
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	21,367	N/A1	21,367	N/A1
	Special Education - Homebound ⁵	34,389	N/A1	17,205	N/A1
	Special Education - State-Operated Programs ⁶	88,743	N/A1	23,268	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		144,500	0	61,840	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	108,533	N/A1	78,795	N/A1	
At-Risk	396,818	344,205	395,769	343,295	
<u>Virginia Preschool Initiative</u> ¹¹	115,668	100,332	115,668	100,332	
⇒ Early Reading Intervention ¹⁷	114,793	99,573	113,080	98,087	
Mentor Teacher Program	3,924	N/A1	3,924	N/A1	
<u>K-3 Primary Class Size Reduction</u>	601,336	521,607	607,021	526,538	
School Breakfast ⁵	14,787	N/A1	15,673	N/A1	
⇒ SOL Algebra Readiness ¹⁷	45,606	39,559	49,033	42,532	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	10,359	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEIP	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	197,002	170,883	197,617	171,416	
Subtotal - Lottery-Funded Programs ³	2,730,524	1,692,953	2,900,568	1,671,793	
Total State & Local Funds	\$19,397,054	\$12,516,341	\$19,603,533	\$12,519,794	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
134	FAIRFAX CITY	3,038.92	3,038.92	3,077.52	3,077.52
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,804,718	11,218,873	2,814,467	11,257,869
	Sales Tax ⁷	3,137,190	N/A1	2,924,806	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	15,802	63,210	16,003	64,012
⇒	Gifted Education	30,997	123,988	31,391	125,563
⇒	Special Education	415,724	1,662,897	423,467	1,693,867
⇒	Prevention, Intervention, & Remediation	43,153	172,611	43,701	174,803
⇒	VRS Retirement (Includes RHCC) ⁹	285,051	1,140,203	288,671	1,154,686
⇒	Social Security	170,787	683,149	172,957	691,826
⇒	Group Life	10,940	43,760	11,079	44,316
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	10,881	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		6,925,243	15,108,691	6,726,542	15,206,942
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		68,251	149,182
	<u>Academic Year Governor's School</u> 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	58,362	N/A1
	EpiPen Grants ¹⁴	0	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	0	0	0	0
Subtotal - Incentive Accounts ³		63,875	0	126,613	149,182
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	0	N/A1	0	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		0	0	0	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	24,025	96,100	23,802	95,208
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0
⇒ Early Reading Intervention ¹⁷	13,030	52,120	12,344	49,376
Mentor Teacher Program	0	N/A1	0	N/A1
<u>K-3 Primary Class Size Reduction</u>	917	3,668	481	1,924
School Breakfast ⁵	0	N/A1	0	N/A1
⇒ SOL Algebra Readiness ¹⁷	7,022	28,088	7,022	28,088
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	4,317	N/A1
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	0	N/A1	0	N/A1
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1
Career and Technical Education ^{4,5}	0	N/A1	0	N/A1
Supplemental Basic Aid	0	N/A1	0	N/A1
⇒ English as a Second Language ¹²	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	54,536	218,146	55,229	220,917
Subtotal - Lottery-Funded Programs ³	243,448	956,018	257,645	933,093
Total State & Local Funds	\$7,232,566	\$16,064,709	\$7,110,800	\$16,289,217

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 final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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.
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¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
135	FRANKLIN CITY	1,162.65	1,162.65	1,154.61	1,154.61
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,180,767	1,549,701	3,170,914	1,544,901
	Sales Tax ⁷	1,321,125	N/A1	1,306,630	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	168,861	82,271	167,694	81,702
⇒	Gifted Education	35,961	17,521	35,713	17,400
⇒	Special Education	583,197	284,140	613,324	298,818
⇒	Prevention, Intervention, & Remediation	263,455	128,358	261,633	127,470
⇒	VRS Retirement (Includes RHCC) ⁹	406,518	198,060	407,589	198,581
⇒	Social Security	243,129	118,455	243,777	118,771
⇒	Group Life	15,635	7,618	15,527	7,565
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	86,266	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		6,304,914	2,386,124	6,222,801	2,395,208
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		89,526	23,835
	<u>Academic Year Governor's School</u> 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	85,672	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		39,889	19,434
	<u>Technology - VPSA</u> ⁶	206,000	41,200	165,600	33,120
Subtotal - Incentive Accounts ³		304,960	41,200	380,687	76,389
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	34,785	N/A1	37,726	N/A1	
At-Risk	337,838	164,598	336,470	163,932	
<u>Virginia Preschool Initiative</u> ¹¹	242,064	117,936	238,030	115,971	
⇒ Early Reading Intervention ¹⁷	25,192	12,274	20,993	10,228	
Mentor Teacher Program	2,698	N/A1	2,698	N/A1	
<u>K-3 Primary Class Size Reduction</u>	469,302	228,649	462,645	225,405	
School Breakfast ⁵	5,328	N/A1	8,684	N/A1	
⇒ SOL Algebra Readiness ¹⁷	25,791	12,566	23,692	11,543	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	6,337	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	452,370	N/A1	490,079	N/A1	
Career and Technical Education ^{4,5}	27,419	N/A1	27,419	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	1,203	586	4,811	2,344	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	35,227	N/A1	108,771	N/A1	
⇒ Textbooks ⁸	70,148	34,177	69,663	33,940	
Subtotal - Lottery-Funded Programs ³	1,737,224	570,786	1,845,877	563,363	
Total State & Local Funds	\$8,356,921	\$2,998,110	\$8,463,048	\$3,034,960	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
136	CHESAPEAKE CITY	38,638.86	38,638.86	38,611.26	38,611.26
2012-2014 Composite Index		FY 2013		FY 2014	
0.3678		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	104,687,501	60,916,546	104,699,212	60,927,714
	Sales Tax ⁷	39,316,409	N/A1	39,255,488	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	2,735,879	1,591,674	2,733,924	1,590,537
⇒	Gifted Education	1,123,664	653,723	1,122,862	653,256
⇒	Special Education	14,949,622	8,697,360	15,036,584	8,747,952
⇒	Prevention, Intervention, & Remediation	2,003,054	1,165,333	2,001,623	1,164,500
⇒	VRS Retirement (Includes RHCC) ⁹	10,748,094	6,253,004	10,740,417	6,248,537
⇒	Social Security	6,424,429	3,737,591	6,444,250	3,749,122
⇒	Group Life	415,267	241,593	414,971	241,421
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	660,119	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		183,064,038	83,256,824	182,449,331	83,323,039
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		2,474,639	786,716
	<u>Academic Year Governor's School</u> 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	2,077,444	N/A1
	EpiPen Grants ¹⁴	4,628	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	1,220,000	244,000	1,220,000	244,000
Subtotal - Incentive Accounts ³		3,458,564	244,000	5,772,083	1,030,716
Categorical Programs:					
	Adult Education ⁵	0	N/A1	6,849	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	150,766	N/A1	150,766	N/A1
	Special Education - Homebound ⁵	284,673	N/A1	297,076	N/A1
	Special Education - State-Operated Programs ⁶	1,408,782	N/A1	1,313,022	N/A1
	Special Education - Jails ⁵	99,453	N/A1	105,197	N/A1
Subtotal - Categorical Accounts ³		1,943,674	0	1,872,911	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	735,349	N/A1	736,393	N/A1	
At-Risk	1,634,530	950,933	1,634,214	950,750	
<u>Virginia Preschool Initiative</u> 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	
<u>K-3 Primary Class Size Reduction</u>	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	153,658	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	48,414	N/A1	47,152	N/A1	
Special Education-Regional Tuition ^{4,5}	5,122,747	N/A1	5,434,201	N/A1	
Career and Technical Education ^{4,5}	171,887	N/A1	171,887	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	430,099	250,222	451,208	262,503	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	269,567	N/A1	784,357	N/A1	
⇒ Textbooks ⁸	2,191,878	1,275,186	2,190,313	1,274,276	
Subtotal - Lottery-Funded Programs ³	15,958,943	5,524,049	17,026,447	5,563,546	
Total State & Local Funds	\$204,425,219	\$89,024,873	\$207,120,772	\$89,917,301	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
137	LEXINGTON CITY	688.85	688.85	661.24	661.24
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,524,998	1,561,418	1,458,490	1,497,907
	Sales Tax ⁷	430,852	N/A1	420,044	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	29,611	30,319	28,425	29,103
⇒	Gifted Education	14,976	15,334	14,702	15,053
⇒	Special Education	160,991	164,835	154,865	158,563
⇒	Prevention, Intervention, & Remediation	22,123	22,652	21,237	21,744
⇒	VRS Retirement (Includes RHCC) ⁹	154,524	158,214	148,330	151,873
⇒	Social Security	92,578	94,789	88,867	90,990
⇒	Group Life	5,786	5,924	5,554	5,687
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	10,289	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		2,446,728	2,053,485	2,340,514	1,970,920
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		33,220	18,587
	<u>Academic Year Governor's School</u> 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	15,992	N/A1
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	102,000	20,400
Subtotal - Incentive Accounts ³		119,484	20,400	151,212	38,987
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	1,552	N/A1	1,552	N/A1
	Special Education - Homebound ⁵	0	N/A1	185	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		1,552	0	1,737	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	8,649	8,856	8,368	8,568	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	6,171	6,318	7,713	7,897	
Mentor Teacher Program	491	N/A1	491	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	0	N/A1	104	N/A1	
⇒ SOL Algebra Readiness ¹⁷	3,159	3,234	3,159	3,234	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	1,183	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	0	N/A1	0	N/A1	
Special Education-Regional Tuition ^{4,5}	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	30,541	31,270	29,316	30,017	
Subtotal - Lottery-Funded Programs ³	68,822	59,029	89,458	57,860	
Total State & Local Funds	\$2,636,585	\$2,132,914	\$2,582,921	\$2,067,767	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
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⁸ Chapter 1, 2014 Acts of Assembly (Special Session I) assigns the funding for Textbooks to the Lottery Service Area.
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¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
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Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
138	EMPORIA	1,013.86	1,013.86	1,039.77	1,039.77
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	3,154,237	1,104,792	3,248,976	1,137,975
	Sales Tax ⁷	1,013,043	N/A1	983,460	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	80,343	28,140	82,396	28,860
⇒	Gifted Education	34,540	12,098	35,422	12,407
⇒	Special Education	437,003	153,063	448,171	156,975
⇒	Prevention, Intervention, & Remediation	187,716	65,749	192,513	67,429
⇒	VRS Retirement (Includes RHCC) ⁹	343,896	120,452	352,685	123,530
⇒	Social Security	206,488	72,324	210,995	73,902
⇒	Group Life	12,765	4,471	13,091	4,585
	Remedial Summer School ^{5,10}	0	N/A1	<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery Programs below)				
Subtotal - SOQ Accounts ³		5,470,031	1,561,089	5,567,709	1,605,663
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		80,936	15,490
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	41,875	N/A1	34,420	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants ¹⁴	0	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	0	0	0	0
Subtotal - Incentive Accounts ³		41,875	0	115,356	15,490
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	0	N/A1	0	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		0	0	0	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	5,599	N/A1	0	N/A1	
At-Risk	247,740	86,773	252,423	88,413	
<u>Virginia Preschool Initiative</u> ¹¹	142,195	49,805	146,639	51,361	
⇒ Early Reading Intervention ¹⁷	16,186	5,669	11,561	4,049	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	272,935	95,597	277,574	97,222	
School Breakfast ⁵	0	N/A1	0	N/A1	
⇒ SOL Algebra Readiness ¹⁷	23,562	8,253	23,673	8,292	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			2,546	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	0	N/A1	0	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	0	N/A1	0	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	18,105	6,341	36,651	12,837	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	0	N/A1	0	N/A1	
⇒ Textbooks ⁸	67,375	23,599	69,097	24,202	
Subtotal - Lottery-Funded Programs ³	793,697	276,037	820,164	286,376	
Total State & Local Funds	\$6,305,603	\$1,837,126	\$6,503,229	\$1,907,529	

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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
139	SALEM CITY	3,778.90	3,778.90	3,761.81	3,761.81
2012-2014 Composite Index		FY 2013		FY 2014	
0.3628		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	9,845,054	5,605,606	9,715,000	5,531,634
	Sales Tax ⁷	3,292,389	N/A1	3,437,849	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	192,633	109,679	191,762	109,183
⇒	Gifted Education	110,764	63,065	110,263	62,780
⇒	Special Education	1,196,734	681,380	1,200,910	683,757
⇒	Prevention, Intervention, & Remediation	158,922	90,485	158,204	90,076
⇒	VRS Retirement (Includes RHCC) ⁹	1,030,588	586,782	1,025,927	584,128
⇒	Social Security	616,426	350,972	616,036	350,750
⇒	Group Life	38,527	21,936	38,352	21,837
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	54,143	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		16,536,180	7,509,905	16,494,303	7,434,145
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>			
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	0
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	134,631	N/A1	125,438	N/A1
	EpiPen Grants ¹⁴	788	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>			
	<u>Technology - VPSA</u> ⁶	206,000	41,200	206,000	41,200
Subtotal - Incentive Accounts ³		341,419	41,200	331,438	41,200
Categorical Programs:					
	Adult Education ⁵	41,002	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	19,913	N/A1	19,913	N/A1
	Special Education - Homebound ⁵	13,642	N/A1	26,158	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	436	N/A1	2,568	N/A1
Subtotal - Categorical Accounts ³		74,993	0	48,639	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	138,840	N/A1	65,516	N/A1	
At-Risk	108,727	61,905	108,384	61,710	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	43,767	24,919	57,693	32,848	
Mentor Teacher Program	491	N/A1	491	N/A1	
<u>K-3 Primary Class Size Reduction</u>	195,526	111,326	198,658	113,109	
School Breakfast ⁵	8,163	N/A1	7,324	N/A1	
⇒ SOL Algebra Readiness ¹⁷	28,514	16,235	28,514	16,235	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	9,278	N/A1	
<u>Alternative Education</u> ^{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	216,062	123,018	215,085	122,462	
Subtotal - Lottery-Funded Programs ³	1,279,194	362,063	1,388,539	368,429	
Total State & Local Funds	\$18,231,786	\$7,913,168	\$18,262,919	\$7,843,774	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final 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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,246,057	1,024,265	0	0
	Sales Tax ⁷	850,894	N/A1	0	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	37,250	16,987	0	0
⇒	Gifted Education	25,575	11,663	0	0
⇒	Special Education	234,064	106,740	0	0
⇒	Prevention, Intervention, & Remediation	59,489	27,129	0	0
⇒	VRS Retirement (Includes RHCC) ⁹	232,952	106,233	0	0
⇒	Social Security	139,549	63,638	0	0
⇒	Group Life	8,896	4,057	0	0
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	11,533	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		3,846,259	1,360,712	0	0
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		0	0
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Lottery Programs below)	45,664	N/A1	0	N/A1
	EpiPen Grants ¹⁴	0	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	0	0	0	0
Subtotal - Incentive Accounts ³		45,664	0	0	0
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	0	N/A1	0	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		0	0	0	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs				
Foster Care ⁵	0	N/A1	0	N/A1
At-Risk	44,300	20,202	0	0
<u>Virginia Preschool Initiative</u> 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
<u>K-3 Primary Class Size Reduction</u>	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
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1
ISAEF	0	N/A1	0	N/A1
Special Education-Regional Tuition ^{4,5}	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	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 final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
142	POQUOSON CITY	2,170.14	2,170.14	2,114.73	2,114.73
2012-2014 Composite Index		FY 2013		FY 2014	
0.3816		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	5,433,262	3,355,123	5,316,715	3,283,183
	Sales Tax ⁷	2,240,740	N/A1	2,156,018	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	92,599	57,141	90,235	55,682
⇒	Gifted Education	61,733	38,094	60,156	37,121
⇒	Special Education	684,427	422,344	672,183	414,788
⇒	Prevention, Intervention, & Remediation	37,576	23,188	36,617	22,595
⇒	VRS Retirement (Includes RHCC) ⁹	564,988	348,641	550,562	339,739
⇒	Social Security	338,188	208,688	329,553	203,359
⇒	Group Life	21,472	13,250	20,924	12,912
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	28,661	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		9,503,646	4,466,469	9,232,963	4,369,379
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		124,581	42,010
	<u>Academic Year Governor's School</u> 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	70,202	N/A1
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		230,284	30,800	348,783	72,810
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	15,267	N/A1	12,040	N/A1	
At-Risk	11,415	7,044	11,160	6,887	
<u>Virginia Preschool Initiative</u> ¹¹	7,421	4,579	7,421	4,579	
⇒ Early Reading Intervention ¹⁷	7,723	4,766	15,446	9,531	
Mentor Teacher Program	491	N/A1	491	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	6,130	N/A1	4,682	N/A1	
⇒ SOL Algebra Readiness ¹⁷	7,906	4,879	7,906	4,879	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	5,192	N/A1	
<u>Alternative Education</u> ^{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	120,419	74,308	117,344	72,410	
Subtotal - Lottery-Funded Programs ³	350,097	99,899	374,512	102,609	
Total State & Local Funds	\$10,111,261	\$4,597,168	\$9,977,830	\$4,544,798	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as 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.

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
143	MANASSAS CITY	6,952.63	6,952.63	6,947.38	6,947.38
2012-2014 Composite Index		FY 2013		FY 2014	
0.3599		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	19,879,426	11,182,094	19,245,021	10,821,098
	Sales Tax ⁷	6,807,926	N/A1	6,983,421	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	218,069	122,610	217,904	122,518
⇒	Gifted Education	222,519	125,113	222,351	125,018
⇒	Special Education	2,122,831	1,193,574	2,130,122	1,197,673
⇒	Prevention, Intervention, & Remediation	867,824	487,939	867,168	487,571
⇒	VRS Retirement (Includes RHCC) ⁹	2,047,174	1,151,036	2,045,628	1,150,167
⇒	Social Security	1,223,854	688,119	1,227,377	690,100
⇒	Group Life	75,656	42,538	75,599	42,506
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	148,120	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		33,613,399	14,993,023	33,014,591	14,636,651
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		493,140	151,514
	<u>Academic Year Governor's School</u> 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	320,970	N/A1
	EpiPen Grants ¹⁴	886	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		124,405	69,947
	<u>Technology - VPSA</u> ⁶	284,000	56,800	485,200	97,040
Subtotal - Incentive Accounts ³		629,785	56,800	1,423,715	318,501
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	36,766	N/A1	36,766	N/A1
	Special Education - Homebound ⁵	41,494	N/A1	46,056	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		78,259	0	82,822	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs				
Foster Care ⁵	55,624	N/A1	63,639	N/A1
At-Risk	710,066	399,239	694,597	390,541
<u>Virginia Preschool Initiative</u> ¹¹	207,392	116,607	414,785	233,215
⇒ Early Reading Intervention ¹⁷	188,762	106,133	223,880	125,878
Mentor Teacher Program	11,283	N/A1	11,283	N/A1
<u>K-3 Primary Class Size Reduction</u>	1,107,428	622,658	1,148,096	645,524
School Breakfast ⁵	48,622	N/A1	50,785	N/A1
⇒ SOL Algebra Readiness ¹⁷	92,088	51,777	92,088	51,777
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)		Funded in Incentive in FY 2013	23,740	N/A1
<u>Alternative Education</u> ^{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	399,332	224,527	399,031	224,357
Subtotal - Lottery-Funded Programs ³	6,898,700	2,432,778	7,787,840	2,606,330
Total State & Local Funds	\$41,220,143	\$17,482,601	\$42,308,968	\$17,561,482

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
144	MANASSAS PARK CITY	2,992.26	2,992.26	3,084.57	3,084.57
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	10,356,791	3,640,806	10,387,959	3,651,739
	Sales Tax ⁷	2,469,292	N/A1	2,574,511	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	79,714	28,008	84,456	29,674
⇒	Gifted Education	112,928	39,677	114,129	40,099
⇒	Special Education	923,352	324,421	956,402	336,033
⇒	Prevention, Intervention, & Remediation	391,926	137,704	404,017	141,952
⇒	VRS Retirement (Includes RHCC) ⁹	1,003,065	352,428	1,036,292	364,103
⇒	Social Security	602,282	211,613	620,862	218,141
⇒	Group Life	37,643	13,226	38,804	13,634
	Remedial Summer School ^{5,10}	95,436	N/A1	<i>Funded in Lottery in FY 2014</i>	
	(Split funded - See Lottery Programs below)				
Subtotal - SOQ Accounts ³		16,072,429	4,747,883	16,217,432	4,795,375
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		249,353	47,875
	<u>Academic Year Governor's School</u> ⁴	0	N/A1	0	N/A1
	Additional Assistance with Retirement, Inflation & Preschool Costs ¹³	155,927	N/A1	145,238	N/A1
	(Split funded - See Lottery Programs below)				
	EpiPen Grants ¹⁴	394	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	154,000	30,800	250,800	50,160
Subtotal - Incentive Accounts ³		310,321	30,800	645,391	98,035
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

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	414,606	145,672	418,211	146,939	
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	10,743	N/A1	
Alternative Education ^{4,5}	0	N/A1	0	N/A1	
ISAEF	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	198,687	69,809	204,816	71,962	
Subtotal - Lottery-Funded Programs ³	3,549,530	758,764	3,933,932	782,841	
Total State & Local Funds	\$19,958,004	\$5,537,447	\$20,828,605	\$5,676,251	

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

² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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 Chapter 1.

¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.

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

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

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

¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.

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

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

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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
202	COLONIAL BEACH	593.27	593.27	553.40	553.40
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	1,882,810	1,025,903	1,714,446	934,181
	Sales Tax ⁷	440,890	N/A1	468,093	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	61,444	33,479	57,315	31,229
⇒	Gifted Education	17,665	9,625	16,120	8,783
⇒	Special Education	405,145	220,755	377,201	205,529
⇒	Prevention, Intervention, & Remediation	67,972	37,037	63,404	34,548
⇒	VRS Retirement (Includes RHCC) ⁹	213,901	116,550	199,168	108,522
⇒	Social Security	128,264	69,888	119,286	64,996
⇒	Group Life	8,064	4,394	7,523	4,099
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	21,739	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		3,247,894	1,517,631	3,022,556	1,391,887
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		44,499	13,249
	<u>Academic Year Governor's School</u> 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	26,229	N/A1
	EpiPen Grants ¹⁴	197	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	102,000	20,400	128,000	25,600
Subtotal - Incentive Accounts ³		128,326	20,400	198,728	38,849
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	2,601	N/A1	2,601	N/A1
	Special Education - Homebound ⁵	2,125	N/A1	2,007	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		4,726	0	4,607	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	0	N/A1	0	N/A1	
At-Risk	98,410	53,622	91,451	49,830	
<u>Virginia Preschool Initiative</u> ¹¹	0	0	0	0	
⇒ Early Reading Intervention ¹⁷	8,084	4,405	10,105	5,506	
Mentor Teacher Program	2,453	N/A1	2,453	N/A1	
<u>K-3 Primary Class Size Reduction</u>	67,904	36,999	60,710	33,080	
School Breakfast ⁵	75	N/A1	266	N/A1	
⇒ SOL Algebra Readiness ¹⁷	12,414	6,764	12,414	6,764	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			1,940	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	0	N/A1	0	N/A1	
Career and Technical Education ^{4,5}	2,647	N/A1	2,647	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	7,719	4,206	5,789	3,154	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	8,878	N/A1	15,615	N/A1	
⇒ Textbooks ⁸	34,458	18,776	32,143	17,514	
Subtotal - Lottery-Funded Programs ³	250,901	124,772	243,392	115,848	
Total State & Local Funds	\$3,631,846	\$1,662,803	\$3,469,284	\$1,546,584	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM for FY 2014
³ Columns may not add due to rounding. FY 2013 amounts represent actual amounts distributed.
⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.
⁵ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.
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 Required Local Effort for Textbooks is based on the payments in the Lottery Service 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 Chapter 1.
¹¹ Payments for the Virginia Preschool Initiative are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹² Payments for English as a Second Language are based on actual FY 2013 enrollment and actual FY 2014 enrollment used in Chapter 1.
¹³ The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55.0 million in FY 2013 and FY 2014 for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs.
¹⁴ EpiPen Grants are based on \$98.47 per school for all public schools, including district centers.
¹⁵ Chapter 1, 2014 Acts of Assembly (Special Session I) calculates the state share of Compensation Supplement funds based on a 2.0% salary increase effective August 1, 2013, for funded SOQ instructional and support positions. The local match requirement for both instructional and support positions is based on a 2.0% salary increase effective January 1, 2014 (equivalent to 6 months of required local funding), while the state share of funds is calculated based on an effective date of August 1, 2013 (equivalent to 11 months of state funding).
¹⁶ For further details on the full FY 2014 Basic Aid payment and all adjustments, refer to the "Adjustments to FY2014 Basic Aid" tab.
¹⁷ Beginning with fiscal year 2014, the SOL Algebra Readiness and Early Reading Intervention programs are included as part of the required local effort for mandatory Standards of Quality programs, and are no longer included as optional Incentive and Lottery-funded programs.
 ⇒ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.
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Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

NUM	DIVISION	Final FY 2013 Unadjusted ADM ²	Final FY 2013 Adjusted ADM ²	Final FY 2014 Unadjusted ADM ²	Final FY 2014 Adjusted ADM ²
207	WEST POINT	759.11	759.11	785.46	785.46
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:					
⇒	<u>Basic Aid (Net of all Adjustments)</u> ¹⁶	2,487,503	985,693	2,579,787	1,022,290
	Sales Tax ⁷	569,064	N/A1	583,566	N/A1
⇒	Textbooks ⁸	<i>Funded in Lottery in FY 2013</i>		<i>Funded in Lottery in FY 2014</i>	
⇒	Vocational Education	53,280	21,113	54,567	21,623
⇒	Gifted Education	25,553	10,125	25,877	10,254
⇒	Special Education	138,637	54,936	143,449	56,843
⇒	Prevention, Intervention, & Remediation	31,533	12,495	33,190	13,152
⇒	VRS Retirement (Includes RHCC) ⁹	229,974	91,129	237,957	94,292
⇒	Social Security	137,550	54,505	142,324	56,397
⇒	Group Life	8,699	3,447	9,001	3,567
	Remedial Summer School ^{5,10} (Split funded - See Lottery Programs below)	23,573	N/A1	<i>Funded in Lottery in FY 2014</i>	
Subtotal - SOQ Accounts ³		3,705,366	1,233,443	3,809,718	1,278,418
Incentive Programs:					
	Compensation Supplement ¹⁵	<i>Not Funded in FY 2013</i>		54,585	11,819
	<u>Academic Year Governor's School</u> 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	29,088	N/A1
	EpiPen Grants ¹⁴	295	N/A1	<i>Not Funded in FY 2014</i>	
	Early Reading Specialists Initiative	<i>Not Funded in FY 2013</i>		0	0
	<u>Technology - VPSA</u> ⁶	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts ³		158,368	25,600	211,673	37,419
Categorical Programs:					
	Adult Education ⁵	0	N/A1	0	N/A1
	Virtual Virginia ⁵	0	N/A1	0	N/A1
	American Indian Treaty Commitment ⁵	0	N/A1	0	N/A1
	School Lunch ⁵	2,919	N/A1	2,919	N/A1
	Special Education - Homebound ⁵	0	N/A1	0	N/A1
	Special Education - State-Operated Programs ⁶	0	N/A1	0	N/A1
	Special Education - Jails ⁵	0	N/A1	0	N/A1
Subtotal - Categorical Accounts ³		2,919	0	2,919	0

Final FY 2013 and Final FY 2014 Payments Based on Chapter 1, 2014 Acts of Assembly (Special Session I), Final March 31, 2014 ADM and Final Adjustments to Basic Aid

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of June 6, 2014

Lottery-Funded Programs					
Foster Care ⁵	2,294	N/A1	0	N/A1	
At-Risk	20,380	8,076	21,053	8,342	
<u>Virginia Preschool Initiative</u> ¹¹	12,892	5,109	8,594	3,405	
⇒ Early Reading Intervention ¹⁷	2,236	886	4,472	1,772	
Mentor Teacher Program	0	N/A1	0	N/A1	
<u>K-3 Primary Class Size Reduction</u>	0	0	0	0	
School Breakfast ⁵	3,287	N/A1	5,020	N/A1	
⇒ SOL Algebra Readiness ¹⁷	6,921	2,743	4,579	1,814	
Additional Assistance with Retirement, Inflation & Preschool Costs ¹³ (Split funded - See Incentive Programs above)			2,152	N/A1	
<u>Alternative Education</u> ^{4,5}	0	N/A1	0	N/A1	
ISAEF	7,859	N/A1	7,859	N/A1	
Special Education-Regional Tuition ^{4,5}	56,493	N/A1	42,385	N/A1	
Career and Technical Education ^{4,5}	3,066	N/A1	3,066	N/A1	
Supplemental Basic Aid	0	N/A1	0	N/A1	
⇒ English as a Second Language ¹²	2,135	846	6,406	2,538	
Remedial Summer School ^{5,10} (Split funded - See SOQ Programs above)	9,626	N/A1	24,052	N/A1	
⇒ Textbooks ⁸	48,784	19,331	50,477	20,002	
Subtotal - Lottery-Funded Programs ³	175,973	36,991	180,114	37,873	
Total State & Local Funds	\$4,042,627	\$1,296,034	\$4,204,425	\$1,353,710	

¹ "N/A" = no local match required for this program.
² ADM values shown are based on final March 31, 2013 ADM for FY 2013 and final March 31, 2014 ADM 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 Chapter 1, 2014 Acts of Assembly (Special Session I) assigns 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.
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