

Virginia Department of Education

Projected FY 2023 and Projected FY 2024 State Payments, Based on Amendments by the House of Delegates to the Governor's Amended 2022-2024 Biennial Budget as Introduced (HB 1400)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education
As of February 15, 2023

062 - NELSON

NUM	DIVISION	Projected FY 2023	Projected FY 2023	Projected FY 2024	Projected FY 2024
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
062	NELSON	1,404.15	1,404.15	1,396.00	1,396.00
Please note: some accounts have been updated for local enrollment projections. See footnotes for more details.					
2022-2024 Composite Index		FY 2023		FY 2024	
0.5888		FY 2023 State Share	FY 2023 Local Share	FY 2024 State Share	FY 2024 Local Share
Standards of Quality Programs:					
⇒	<u>Basic Aid</u>	3,086,725	4,419,902	3,167,566	4,535,658
	Sales Tax ⁴	2,766,784	N/A ¹	2,428,562	N/A ¹
⇒	<u>Textbooks</u> ⁵	76,434	109,447	75,991	108,812
⇒	<u>Vocational Education</u>	176,680	252,990	175,655	251,521
⇒	<u>Gifted Education</u>	32,334	46,299	32,146	46,030
⇒	<u>Special Education</u>	345,277	494,405	343,273	491,535
⇒	<u>Prevention, Intervention, & Remediation</u>	127,025	181,886	126,288	180,832
⇒	<u>VRS Retirement (Includes RHCC)</u> ⁶	464,796	665,545	465,543	666,613
⇒	<u>Social Security</u>	199,776	286,060	199,764	286,044
⇒	<u>Group Life</u>	13,857	19,842	14,351	20,549
⇒	<u>English as a Second Language</u> ¹²	29,413	42,117	31,916	45,701
	<u>Remedial Summer School</u> ^{7,9}	53,551	N/A ¹	53,551	N/A ¹
Subtotal - SOQ Accounts ³		7,372,652	6,518,495	7,114,606	6,633,295
Incentive Programs:					
	<u>Compensation Supplement</u> ¹³	209,474	299,947	568,921	814,642
	<u>Academic Year Governor's School</u> ⁸	0	N/A ¹	0	N/A ¹
	<u>At-Risk (Split funded - See Lottery section below)</u>	186,079	266,448	241,425	345,699
	<u>Alleghany and Covington Joint School Division Incentive</u>	0	N/A ¹	0	N/A ¹
	<u>Virginia Preschool Initiative</u> ¹¹	48,482	48,482	45,975	45,975
	<u>School Construction Grant Program Entitlement</u> ¹⁷	1,235,686	N/A ¹	Not Funded in FY24	
	<u>Virginia Preschool Initiative - Additional Programs</u> ¹⁸	104,488	104,488	0	N/A ¹
	<u>School Meals Expansion</u>	0	N/A ¹	0	N/A ¹
	<u>Grocery and Hygiene Tax Hold Harmless</u>	148,190	N/A ¹	366,133	N/A ¹
	<u>Math Specialists Initiative</u>	Not Funded in FY23		0	0
	<u>Math/Reading Instructional Specialists</u>	0	0	0	0
	<u>Early Reading Specialists Initiative</u>	0	0	0	0
⇒	<u>Rebenchmarking Hold Harmless</u> ¹⁶	205,821	294,716	197,300	282,515
	<u>Additional GTHH Hold Harmless for Basic Aid Variance</u> ¹⁹	0	N/A ¹	Not Funded in FY24	
	<u>Technology - VPSA</u> ¹⁰	154,000	30,800	154,000	30,800
Subtotal - Incentive Accounts ³		2,292,220	1,044,881	1,573,755	1,519,631
Categorical Programs:					
	<u>Adult Education</u> ⁷	0	N/A ¹	0	N/A ¹
	<u>American Indian Treaty Commitment</u> ⁷	0	N/A ¹	0	N/A ¹
	<u>School Lunch</u> ⁷	12,147	N/A ¹	12,147	N/A ¹
	<u>Special Education - Homebound</u> ⁷	6,297	N/A ¹	6,360	N/A ¹
	<u>Special Education - State-Operated Programs</u> ⁷	0	N/A ¹	0	N/A ¹
	<u>Special Education - Jails</u> ⁷	0	N/A ¹	0	N/A ¹
Subtotal - Categorical Accounts ³		18,444	0	18,507	0

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062 - NELSON

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		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
062	NELSON	1,404.15	1,404.15	1,396.00	1,396.00
Please note: some accounts have been updated for local enrollment projections. See footnotes for more details.					
2022-2024 Composite Index		FY 2023		FY 2024	
0.5888		FY 2023 State Share	FY 2023 Local Share	FY 2024 State Share	FY 2024 Local Share
Lottery-Funded Programs					
	Foster Care ⁷	27,472	N/A ¹	27,640	N/A ¹
	At-Risk (Split funded - See Incentive section above)	193,074	276,464	140,287	200,877
	Accomack-Northampton Distribution	0	N/A ¹	0	N/A ¹
⇒	Early Reading Intervention	32,268	46,205	30,731	44,004
	Mentor Teacher Program	717	N/A ¹	717	N/A ¹
	<u>K-3 Primary Class Size Reduction</u>	140,140	200,667	134,220	192,191
	School Breakfast ⁷	14,001	N/A ¹	18,874	N/A ¹
⇒	SOL Algebra Readiness	15,587	22,319	15,588	22,321
	Project Graduation	3,494	N/A ¹	3,494	N/A ¹
	<u>Alternative Education</u> ^{7, 8}	0	N/A ¹	0	N/A ¹
	ISAEP	16,405	N/A ¹	16,405	N/A ¹
	Special Education-Regional Tuition ^{7, 8}	100,664	N/A ¹	100,664	N/A ¹
	Career and Technical Education ^{7, 8}	28,717	N/A ¹	28,717	N/A ¹
	Supplemental Basic Aid	0	N/A ¹	0	N/A ¹
	Infrastructure and Operations Per Pupil Allocation ¹⁴	233,160	333,863	221,559	317,251
	Subtotal - Lottery-Funded Programs ³	805,699	879,518	738,895	776,644
Total State & Local Funds		\$10,489,015	\$8,442,894	\$9,445,763	\$8,929,570

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

² ADM values shown are based on the March 31 ADM projections used in the amendments by the House of Delegates to the Governor's amended budget for FY 2023 and FY 2024.

³ Columns may not add due to rounding.

⁴ Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution only and is not adjusted for actual sales tax revenues received.

⁵ The amendments by the House of Delegates to the Governor's amended budget assigns the entire funding for Textbooks to the SOQ area. Required Local Effort for Textbooks is based on the payments in the SOQ area.

⁶ VRS Retirement includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

⁷ Projected state payment. Final payments will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁸ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

⁹ Payments for Remedial Summer School are based on actual FY 2023 and projected FY 2024 enrollment used in the amendments by the House of Delegates to the Governor's amended budget.

¹⁰ Payments for the VPSA Technology Grants are made from bond proceeds on a reimbursement basis and may begin following each bond issuance. These payments include funding for the school division and the regional programs for which the division serves as the fiscal agent.

¹¹ Payments for the Virginia Preschool Initiative are based on projected FY 2023 and FY 2024 student slots used in the amendments by the House of Delegates to the Governor's amended budget.

¹² Payments for English as a Second Language are based on actual FY 2023 and projected FY 2024 enrollment used in the amendments by the House of Delegates to the Governor's amended budget.

¹³ The amendments by the House of Delegates to the Governor's amended budget calculates the state share of Compensation Supplement funds based on a 5% salary increase effective August 1, 2022, and an additional 7% salary increase effective July 1, 2023, for funded SOQ instructional and support positions, Academic-Year Governor's Schools, and regional alternative education centers.

¹⁴ The proposed per pupil funding amount for the Infrastructure and Operations Per Pupil Allocation Payment is projected at \$405.25 for FY 2023 and \$403.80 for FY 2024. Divisions will be paid up to their calculated entitlement based on actual March 31 ADM, pending sufficient appropriation. The per pupil amount is adjusted for the local composite index. Estimates will not change when local ADM projections are selected.

¹⁵ According to the amendments by the House of Delegates to the Governor's amended 2022-2024 Biennial Budget, the Grocery Tax Hold Harmless distributions are not subject to subsequent technical updates.

¹⁶ According to the amendments by the House of Delegates to the Governor's amended 2022-2024 Biennial Budget, the Rebenchmarking Hold Harmless distributions are not subject to subsequent technical updates. Local match is required.

¹⁷ Unspent School Construction Grant balances as of June 30, 2023, and June 30, 2024, shall be appropriated to school divisions the following year.

¹⁸ Additional VPI programs include mixed delivery grants and additional VPI slots for 3-year olds, expanded class sizes, and waitlist students.

¹⁹ The state payment is calculated as the difference between per pupil funding of Basic Aid and sales tax distributions on the Chapter 2 calculation template compared to the per pupil funding of Basic Aid and sales tax in the House amendments to the Governor's amended 2022-2024 biennial budget (HB 1400).

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

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