



FY 2021 Recommended Budget Budget Question

Board Question #: 50

BUDGET QUESTION: How much of the funding, in both \$ and %, allocated by the State for our Schools is tied directly to a mandate or otherwise considered pass-through funds? Are we required to match any of the State or Federal fund with local funds?

RESPONDING DEPARTMENT/OFFICE: Schools

RESPONSE: The VDOE provides school systems a funding template which outlines the state mandated funding sources and their required uses and local matches. As indicated on the state template, funding is divided into three major categories:

Standards of Quality Programs
Incentive Programs
Categorical Programs

Based on the category and the specific funding type, the school system may or may not be required to track funding specifically related to that category. For example, Basic Aid is used across the division to support all staffing cost, whereas Algebra Readiness, VPI, and CTE funding have specific reporting requirements, and the school tracks those related costs by a specific program in the account code structure. At this time, our current financial system and account structure meets all VDOE and Annual School Reporting requirements. As outlined in the Budget Book, a listing of all revenue and expenditures by Object are accounted for in both dollar value and percent. For your reference, we have attached a copy of the Governor's Proposed Budget State Funding Template which was used to develop the FY21 School System Revenue Budget.

ESTIMATE OF STAFF TIME SPENT ON RESPONSE:

Virginia Department of Education

Projected FY 2021 and Projected FY 2022 State Payments Based on the Governor's Introduced 2020-2022 Biennial Budget (HB 30/SB 30)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education
As of December 17, 2019

088 - SPOTSYLVANIA

NUM	DIVISION	Projected FY 2021	Projected FY 2021	Projected FY 2022	Projected FY 2022
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
088	SPOTSYLVANIA	23,380.00	23,380.00	23,468.15	23,468.15
<p align="center">Please note: some accounts have been updated for local enrollment projections. See footnotes for more details.</p>					
2020-2022 Composite Index		FY 2021		FY 2022	
0.3722		FY 2021 State Share	FY 2021 Local Share	FY 2022 State Share	FY 2022 Local Share
Standards of Quality Programs:					
⇒	Basic Aid	77,668,466	46,046,835	78,671,480	46,641,486
	Sales Tax ⁴	28,278,079	N/A ¹	28,755,439	N/A ¹
⇒	Textbooks ⁵	1,577,441	935,208	1,583,388	938,734
⇒	Vocational Education	880,678	522,122	883,998	524,091
⇒	Gifted Education	792,610	469,910	795,598	471,682
⇒	Special Education	8,777,422	5,203,818	8,810,516	5,223,438
⇒	Prevention, Intervention, & Remediation	2,275,084	1,348,816	2,283,662	1,353,901
⇒	VRS Retirement (Includes RHCC) ⁶	10,303,931	6,108,829	10,490,113	6,219,210
⇒	Social Security	4,418,067	2,619,313	4,493,658	2,664,128
⇒	Group Life	308,237	182,743	324,133	192,167
⇒	English as a Second Language ¹²	1,612,555	956,026	1,759,067	1,042,887
	Remedial Summer School ^{7,9}	225,478	N/A ¹	288,091	N/A ¹
	Subtotal - SOQ Accounts ³	137,118,048	64,393,620	139,139,143	65,271,724
Incentive Programs:					
	Compensation Supplement ¹³	Not Funded in FY 2021		2,989,912	N/A ¹
	Academic Year Governor's School ⁸	1,109,238	N/A ¹	1,150,855	N/A ¹
	At-Risk (Split funded - See Lottery section below)	2,161,190	1,281,292	2,132,842	1,264,485
	Virginia Preschool Initiative Plus (VPI +)	0	0	0	0
	Virginia Preschool Initiative ¹¹	760,182	450,685	1,979,993	1,173,867
	No Loss Funding	0	N/A ¹	0	N/A ¹
	Early Childhood ED4	75,000	N/A ¹	75,000	N/A ¹
	School Meals Expansion	106,742	N/A ¹	106,742	N/A ¹
	Games of Skill ¹⁵	1,045,316	N/A ¹	1,569,834	N/A ¹
	Math/Reading Instructional Specialists	0	0	0	0
	Early Reading Specialists Initiative	0	0	0	0
	Technology - VPSA ¹⁰	830,000	160,800	830,000	160,800
	Subtotal - Incentive Accounts ³	6,087,668	1,892,777	10,835,178	2,599,152
Categorical Programs:					
	Adult Education ⁷	35,730	N/A ¹	35,730	N/A ¹
	American Indian Treaty Commitment ⁷	0	N/A ¹	0	N/A ¹
	School Lunch ⁷	111,038	N/A ¹	111,038	N/A ¹
	Special Education - Homebound ⁷	77,674	N/A ¹	78,450	N/A ¹
	Special Education - State-Operated Programs ⁷	1,097,528	N/A ¹	1,126,184	N/A ¹
	Special Education - Jails ⁷	0	N/A ¹	0	N/A ¹
	Subtotal - Categorical Accounts ³	1,321,970	0	1,351,402	0

Virginia Department of Education

Projected FY 2021 and Projected FY 2022 State Payments Based on the Governor's Introduced 2020-2022 Biennial Budget (HB 30/SB 30)

**Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education
As of December 17, 2019**

088 - SPOTSYLVANIA

NUM	DIVISION	Projected FY 2021	Projected FY 2021	Projected FY 2022	Projected FY 2022
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
088	SPOTSYLVANIA	23,380.00	23,380.00	23,468.15	23,468.15
<p align="center">Please note: some accounts have been updated for local enrollment projections. See footnotes for more details.</p>					
2020-2022 Composite Index		FY 2021		FY 2022	
0.3722		FY 2021 State Share	FY 2021 Local Share	FY 2022 State Share	FY 2022 Local Share
Lottery-Funded Programs					
	Foster Care ⁷	219,416	N/A ¹	236,288	N/A ¹
	At-Risk (Split funded - See Incentive section above)	853,777	506,173	1,172,234	694,975
⇨	Early Reading Intervention	610,532	361,962	612,818	363,318
	Mentor Teacher Program	20,645	N/A ¹	20,645	N/A ¹
	K-3 Primary Class Size Reduction	2,511,593	1,489,033	2,524,030	1,496,406
	School Breakfast ⁷	157,285	N/A ¹	167,432	N/A ¹
⇨	SOL Algebra Readiness	288,580	171,089	290,953	172,496
	Project Graduation	37,500	N/A ¹	37,500	N/A ¹
	Alternative Education ^{7,8}	0	N/A ¹	0	N/A ¹
	ISAEF	33,545	N/A ¹	33,545	N/A ¹
	Special Education-Regional Tuition ^{7,8}	1,496,115	N/A ¹	1,496,115	N/A ¹
	Career and Technical Education ^{7,8}	248,528	N/A ¹	248,528	N/A ¹
	Supplemental Basic Aid	0	N/A ¹	0	N/A ¹
	Supplemental Lottery Per Pupil Allocation ¹⁴	4,613,231	N/A ¹	4,242,602	N/A ¹
	Subtotal - Lottery-Funded Programs ³	11,090,746	2,528,257	11,082,689	2,727,195
	Total State & Local Funds	\$155,618,432	\$68,814,654	\$162,408,412	\$70,598,071

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

² ADM values shown are based on local projections of March 31 ADM for FY 2021.

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 Governor's Introduced 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 Projected payments for Remedial Summer School are based on local enrollment projections for FY 2021.

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 Projected payments for the Virginia Preschool Initiative are based on local enrollment projections for FY 2021.

¹² Projected payments for English as a Second Language are based on local enrollment projections for FY 2021.

¹³ Governor's Introduced Budget calculates the state share of Compensation Supplement funds based on a 3% salary increase effective July 1, 2021, for funded SOQ instructional and support positions.

¹⁴ The proposed per pupil funding amount for the Supplemental Lottery Per Pupil Allocation Payment is projected at \$314.62 for FY 2021 and \$287.96 for FY 2022.

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 The proposed per pupil funding amount for the Games of Skill Per Pupil Allocation Payment is projected at \$71.29 for FY 2021 and \$106.55 for FY 2022.

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.

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

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