

Recommended Aid to Local School Divisions

	Estimated Distribution		
	<i>Fiscal Year 2004</i>	<i>Fiscal Year 2005</i>	<i>Fiscal Year 2006</i>
Counties:			
Accomack	25,167,008	25,917,272	26,211,757
Albemarle	33,581,112	36,906,043	38,341,718
Alleghany	12,794,517	14,148,288	14,495,330
Amelia	7,425,224	7,730,289	7,782,914
Amherst	20,188,368	20,682,733	20,822,016
Appomattox	10,538,038	10,804,669	10,837,678
Arlington	35,737,651	37,957,557	38,903,577
Augusta	42,385,201	46,238,427	47,119,935
Bath	1,623,308	1,705,633	1,763,306
Bedford	35,609,107	39,109,350	39,870,327
Bland	4,986,888	5,015,222	5,136,931
Botetourt	17,815,169	19,214,199	19,793,120
Brunswick	12,190,775	13,326,849	13,468,130
Buchanan	18,536,465	18,431,055	18,628,253
Buckingham	11,350,397	11,477,363	11,548,064
Campbell	35,995,020	37,465,109	37,871,493
Caroline	15,229,142	16,233,561	16,490,681
Carroll	18,138,814	18,985,794	19,446,602
Charles City	3,691,041	4,196,429	4,252,079
Charlotte	11,145,175	11,703,900	11,876,682
Chesterfield	190,802,434	210,486,030	218,757,552
Clarke	6,391,816	6,421,531	6,578,971
Craig	3,330,603	3,412,424	3,501,304
Culpeper	23,032,400	24,492,560	25,558,615
Cumberland	6,633,272	7,089,655	7,363,438
Dickenson	12,671,039	13,060,467	13,070,492
Dinwiddie	19,261,726	20,367,411	20,940,635
Essex	6,892,582	7,172,941	7,442,652
Fairfax	324,256,308	347,122,096	358,626,871
Fauquier	28,943,565	28,875,812	29,904,658
Floyd	9,042,545	9,771,886	10,181,371
Fluvanna	13,018,451	14,089,057	14,695,417
Franklin	27,680,397	29,599,295	30,288,511
Frederick	42,289,821	46,024,995	48,271,770
Giles	10,913,858	11,562,879	11,730,317
Gloucester	26,076,537	26,661,478	26,737,822
Goochland	3,994,407	4,189,215	4,359,493
Grayson	11,401,272	11,337,443	11,462,241

	Estimated Distribution		
	<i>Fiscal Year 2004</i>	<i>Fiscal Year 2005</i>	<i>Fiscal Year 2006</i>
Greene	12,084,969	13,073,927	13,340,374
Greensville	8,608,489	8,945,627	9,024,155
Halifax	30,777,624	31,586,739	31,958,380
Hanover	54,996,293	61,775,783	64,428,442
Henrico	140,044,834	159,427,913	166,437,329
Henry	37,301,422	39,161,889	38,911,607
Highland	1,149,139	1,201,556	1,219,141
Isle of Wight	19,843,297	20,903,867	21,320,015
James City	20,341,440	24,233,207	25,517,571
King George	12,243,489	12,959,713	13,549,217
King Queen	4,189,536	4,689,225	4,635,659
King William	8,314,783	8,563,385	8,765,671
Lancaster	3,888,303	3,872,132	3,903,825
Lee	21,234,794	23,069,046	23,314,056
Loudoun	90,567,366	93,494,311	101,632,578
Louisa	11,898,357	13,252,828	13,578,591
Lunenburg	9,138,265	9,088,683	9,186,825
Madison	7,666,008	7,883,201	8,078,100
Mathews	4,824,079	5,159,084	5,162,545
Mecklenburg	21,170,964	22,511,738	22,611,102
Middlesex	4,584,197	4,998,566	5,167,516
Montgomery	37,599,143	38,293,542	39,844,761
Nelson	7,342,957	7,967,365	8,096,019
New Kent	9,513,520	9,952,388	10,342,622
Northampton	9,741,476	9,794,493	9,793,699
Northumberland	4,201,326	4,485,285	4,538,874
Nottoway	12,031,394	12,740,155	12,716,167
Orange	15,323,513	16,544,761	17,073,208
Page	15,713,444	16,297,082	16,461,342
Patrick	11,803,458	12,631,189	12,782,712
Pittsylvania	41,462,860	44,255,733	45,321,765
Powhatan	14,938,597	17,124,476	18,335,604
Prince Edward	12,642,662	14,230,067	14,696,895
Prince George	26,349,013	28,015,349	28,787,722
Prince William	239,526,791	263,720,124	280,031,026
Pulaski	20,905,332	22,319,794	22,411,705
Rappahannock	2,667,126	2,861,197	2,909,247
Richmond	5,025,197	5,803,626	5,894,145
Roanoke	52,203,920	58,792,918	61,279,365
Rockbridge	10,737,940	10,682,512	10,791,649
Rockingham	42,918,338	45,925,859	46,915,874

	Estimated Distribution		
	<i>Fiscal Year 2004</i>	<i>Fiscal Year 2005</i>	<i>Fiscal Year 2006</i>
Russell	19,073,326	21,623,090	21,670,026
Scott	18,840,503	20,237,457	20,595,714
Shenandoah	22,168,913	24,213,151	24,915,093
Smyth	24,103,785	26,104,681	26,200,225
Southampton	14,015,551	14,326,617	14,942,218
Spotsylvania	83,938,078	89,922,311	94,523,030
Stafford	91,182,062	98,930,731	104,531,806
Surry	2,274,533	2,405,835	2,419,637
Sussex	6,589,089	7,015,642	7,003,582
Tazewell	32,777,191	33,989,121	34,397,603
Warren	19,157,751	20,257,183	20,718,910
Washington	28,535,143	29,441,809	29,983,849
Westmoreland	8,122,859	8,734,982	8,927,631
Wise	32,244,091	33,865,650	33,966,647
Wythe	18,623,303	19,479,781	19,597,338
York	44,413,636	47,775,066	49,553,053
Cities:			
Alexandria	22,092,373	23,202,311	23,759,952
Bristol	10,783,310	11,437,341	11,636,688
Buena Vista	5,512,783	6,167,343	6,295,474
Charlottesville	16,304,826	16,653,957	17,298,027
Colonial Heights	8,961,546	9,723,334	10,025,657
Covington	4,036,382	4,286,690	4,281,528
Danville	32,598,835	34,519,826	34,447,598
Falls Church	3,534,573	3,812,824	3,971,008
Fredericksburg	5,869,713	6,034,950	6,241,796
Galax	5,432,042	5,984,418	6,123,973
Hampton	104,339,834	109,907,157	111,244,741
Harrisonburg	13,229,893	15,539,419	16,183,973
Hopewell	18,221,590	19,603,870	19,794,229
Lynchburg	36,483,666	36,770,125	36,979,058
Martinsville	11,837,142	12,446,947	12,445,846
Newport News	141,356,805	150,796,350	153,340,859
Norfolk	166,556,415	173,465,177	176,279,647
Norton	3,163,017	3,146,595	3,179,413
Petersburg	27,412,676	29,903,695	29,580,615
Portsmouth	79,351,523	81,444,149	82,234,616
Radford	6,230,211	6,543,445	6,590,504
Richmond City	103,407,100	112,028,419	113,260,137
Roanoke City	55,418,584	60,463,701	61,147,274

	Estimated Distribution		
	<i>Fiscal Year 2004</i>	<i>Fiscal Year 2005</i>	<i>Fiscal Year 2006</i>
Staunton	12,881,355	13,713,170	14,033,784
Suffolk	58,568,406	62,110,253	66,481,157
Virginia Beach	289,130,516	304,229,005	309,097,632
Waynesboro	11,274,770	12,635,248	12,926,027
Williamsburg	2,720,142	2,828,805	2,957,463
Winchester	11,458,190	12,217,513	12,686,357
Fairfax City	5,294,461	5,630,681	5,904,976
Franklin City	6,948,937	7,682,318	7,850,905
Chesapeake City	159,265,342	169,974,504	175,540,638
Lexington	2,257,701	2,853,074	2,925,532
Emporia	4,625,292	4,766,676	4,745,042
Salem	13,373,153	14,293,178	14,507,661
Bedford City	3,900,895	3,879,584	3,920,983
Poquoson	9,411,513	10,062,232	10,325,938
Manassas City	25,722,552	27,672,355	28,970,739
Manassas Park	10,299,732	10,577,055	11,042,378
Towns:			
Colonial Beach	2,747,251	3,014,223	3,071,801
West Point	3,464,704	3,549,518	3,557,644
Grand Total	4,239,816,671	4,535,171,796	4,665,735,454

Notes to this table:

- ▶ Fiscal years 2004, 2005, and 2006 include estimated funding for Standards of Quality (SOQ), incentive-based, and categorical education programs. The estimated funding does not include any federal funds.
- ▶ These amounts are estimates only. Final payments will vary and are subject to submitted reimbursements, changes to the formula-driven accounts, and to the availability of appropriation.
- ▶ This distribution does not allocate the estimated non-participation used in calculating the appropriations. However, it does include the nongeneral fund distribution for the Virginia Public School Authority (VPSA) technology notes.
- ▶ The distribution for fiscal years 2005 and 2006 includes two actions contingent upon passage of the Governor's proposed tax reform legislation: (1) a reduction in VRS contribution rate from 7.82 percent to 6.56 percent by pooling the liabilities and the assets of the "teacher retirement pool" with the state employee pool, and (2) a compensation supplement equivalent to a three percent salary increase on SOQ-related positions starting December 1, 2005. Both of these actions are appropriated in central appropriations and not in Direct Aid to Public Education.

Local Savings Due to VRS K12 Benefit Rate Reductions

	Estimated Savings			
	Fiscal year 2005		Fiscal year 2006	
	<i>VRS savings</i>	<i>Group life savings</i>	<i>VRS savings</i>	<i>Group life savings</i>
Counties:				
Accomack	(62,029)	(25,108)	(60,222)	(24,970)
Albemarle	(305,024)	(122,009)	(320,469)	(125,061)
Alleghany	(32,286)	(13,387)	(32,550)	(12,703)
Amelia	(25,267)	(10,227)	(24,956)	(10,696)
Amherst	(51,162)	(19,677)	(49,324)	(18,172)
Appomattox	(25,218)	(10,718)	(24,882)	(9,953)
Arlington	(683,380)	(276,260)	(679,808)	(289,280)
Augusta	(142,645)	(54,864)	(146,330)	(58,532)
Bath	(27,014)	(10,935)	(27,552)	(11,152)
Bedford	(139,523)	(51,403)	(143,643)	(55,248)
Bland	(12,810)	(5,070)	(13,187)	(5,383)
Botetourt	(81,358)	(30,993)	(82,500)	(31,429)
Brunswick	(26,146)	(10,696)	(25,397)	(10,040)
Buchanan	(43,107)	(17,635)	(41,844)	(17,118)
Buckingham	(22,967)	(9,296)	(23,307)	(9,757)
Campbell	(84,681)	(32,932)	(84,332)	(35,138)
Caroline	(43,965)	(19,164)	(43,965)	(16,910)
Carroll	(49,024)	(20,835)	(49,372)	(19,749)
Charles City	(16,722)	(7,061)	(16,901)	(6,982)
Charlotte	(20,691)	(8,580)	(21,108)	(8,543)
Chesterfield	(786,087)	(318,683)	(826,030)	(326,065)
Clarke	(44,276)	(19,300)	(44,556)	(18,280)
Craig	(9,625)	(3,851)	(9,948)	(3,883)
Culpeper	(91,425)	(34,593)	(94,078)	(38,140)
Cumberland	(16,229)	(6,658)	(16,677)	(6,841)
Dickenson	(26,501)	(11,358)	(26,093)	(11,182)
Dinwiddie	(50,045)	(20,532)	(50,733)	(20,813)
Essex	(29,372)	(11,888)	(29,203)	(12,109)
Fairfax	(4,906,397)	(2,034,360)	(4,954,727)	(2,054,399)
Fauquier	(254,111)	(97,735)	(258,893)	(106,212)
Floyd	(29,438)	(11,215)	(29,470)	(11,501)
Fluvanna	(44,866)	(18,190)	(47,171)	(19,862)
Franklin	(111,569)	(44,628)	(109,551)	(44,944)
Frederick	(167,398)	(66,078)	(172,934)	(63,713)
Giles	(30,413)	(11,869)	(29,661)	(11,864)
Gloucester	(72,338)	(30,459)	(71,232)	(28,118)
Goochland	(73,181)	(31,364)	(73,243)	(32,156)

	Estimated Savings			
	Fiscal year 2005		Fiscal year 2006	
	<i>VRS savings</i>	<i>Group life savings</i>	<i>VRS savings</i>	<i>Group life savings</i>
Grayson	(28,203)	(11,151)	(27,400)	(11,742)
Greene	(37,280)	(14,739)	(37,322)	(14,755)
Greensville	(15,092)	(6,174)	(14,532)	(5,745)
Halifax	(61,366)	(25,105)	(62,461)	(24,984)
Hanover	(318,816)	(117,459)	(336,410)	(129,389)
Henrico	(844,359)	(355,520)	(891,427)	(365,713)
Henry	(86,248)	(34,500)	(84,108)	(35,746)
Highland	(9,567)	(3,939)	(9,625)	(3,887)
Isle of Wight	(74,092)	(31,489)	(70,458)	(29,667)
James City	(196,234)	(77,461)	(204,130)	(85,949)
King George	(47,460)	(19,471)	(47,650)	(20,063)
King Queen	(13,869)	(5,601)	(13,634)	(5,145)
King William	(27,260)	(11,034)	(27,494)	(10,473)
Lancaster	(31,808)	(12,896)	(30,822)	(13,328)
Lee	(34,013)	(14,285)	(34,430)	(14,176)
Loudoun	(1,307,450)	(529,206)	(1,419,376)	(574,509)
Louisa	(91,357)	(33,657)	(91,867)	(33,846)
Lunenburg	(18,755)	(6,979)	(18,349)	(7,680)
Madison	(33,098)	(13,397)	(34,121)	(13,490)
Mathews	(24,510)	(9,690)	(23,990)	(8,927)
Mecklenburg	(59,691)	(23,295)	(60,589)	(24,524)
Middlesex	(33,822)	(13,837)	(34,428)	(14,085)
Montgomery	(144,232)	(55,474)	(143,908)	(60,593)
Nelson	(38,707)	(15,668)	(38,551)	(14,686)
New Kent	(43,156)	(17,263)	(44,227)	(17,691)
Northampton	(29,176)	(12,503)	(28,414)	(11,501)
Northumberland	(32,404)	(12,791)	(32,932)	(12,667)
Nottoway	(23,208)	(9,393)	(22,667)	(9,175)
Orange	(66,763)	(25,679)	(67,777)	(27,807)
Page	(44,551)	(16,972)	(43,291)	(15,838)
Patrick	(31,399)	(12,413)	(31,115)	(12,301)
Pittsylvania	(98,999)	(42,075)	(102,413)	(42,465)
Powhatan	(63,464)	(26,036)	(67,201)	(27,569)
Prince Edward	(33,111)	(12,114)	(34,468)	(13,952)
Prince George	(56,035)	(22,717)	(59,671)	(22,950)
Prince William	(1,098,076)	(444,733)	(1,175,964)	(492,549)
Pulaski	(57,462)	(23,573)	(58,222)	(24,743)
Rappahannock	(30,078)	(11,891)	(29,840)	(11,797)
Richmond	(15,544)	(6,301)	(15,467)	(6,271)
Roanoke	(238,004)	(92,880)	(250,289)	(95,348)
Rockbridge	(48,809)	(19,524)	(48,014)	(18,005)

	Estimated Savings			
	Fiscal year 2005		Fiscal year 2006	
	<i>VRS savings</i>	<i>Group life savings</i>	<i>VRS savings</i>	<i>Group life savings</i>
Rockingham	(149,684)	(61,409)	(150,234)	(61,635)
Russell	(41,041)	(17,589)	(39,768)	(16,489)
Scott	(32,579)	(13,507)	(33,391)	(13,515)
Shenandoah	(83,254)	(34,156)	(84,272)	(34,573)
Smyth	(48,169)	(19,498)	(47,477)	(20,347)
Southampton	(33,178)	(12,948)	(34,074)	(13,297)
Spotsylvania	(315,426)	(121,317)	(318,648)	(125,782)
Stafford	(310,125)	(125,726)	(314,708)	(122,387)
Surry	(40,435)	(16,006)	(39,513)	(15,641)
Sussex	(16,578)	(7,105)	(16,653)	(6,971)
Tazewell	(72,719)	(30,906)	(72,593)	(30,852)
Warren	(71,713)	(26,421)	(74,048)	(28,480)
Washington	(97,427)	(37,471)	(97,467)	(37,488)
Westmoreland	(29,217)	(11,987)	(28,585)	(11,283)
Wise	(55,359)	(21,603)	(54,682)	(21,339)
Wythe	(50,999)	(20,400)	(49,066)	(18,871)
York	(162,278)	(63,108)	(165,842)	(69,101)
Cities:				
Alexandria	(379,440)	(160,208)	(374,436)	(141,453)
Bristol	(35,312)	(14,782)	(35,980)	(13,901)
Buena Vista	(11,899)	(4,915)	(11,682)	(4,672)
Charlottesville	(110,759)	(43,788)	(114,410)	(44,204)
Colonial Heights	(52,069)	(20,026)	(54,367)	(21,747)
Covington	(12,581)	(5,032)	(12,061)	(4,659)
Danville	(75,471)	(30,962)	(73,899)	(32,212)
Falls Church	(68,922)	(28,195)	(70,541)	(28,858)
Fredericksburg	(67,304)	(28,604)	(69,848)	(28,961)
Galax	(17,607)	(6,603)	(17,724)	(7,089)
Hampton	(223,637)	(91,748)	(227,969)	(96,887)
Harrisonburg	(78,728)	(33,459)	(78,221)	(30,085)
Hopewell	(36,879)	(14,392)	(35,708)	(14,283)
Lynchburg	(128,638)	(49,476)	(129,654)	(55,102)
Martinsville	(27,166)	(10,866)	(27,362)	(11,344)
Newport News	(311,889)	(123,114)	(303,470)	(114,827)
Norfolk	(352,595)	(153,696)	(352,124)	(153,490)
Norton	(9,060)	(3,576)	(9,022)	(3,561)
Petersburg	(46,404)	(18,783)	(45,941)	(19,231)
Portsmouth	(129,459)	(53,111)	(131,679)	(52,672)
Radford	(18,381)	(6,725)	(18,220)	(7,111)
Richmond City	(440,588)	(184,432)	(436,664)	(182,790)

	Estimated Savings			
	Fiscal year 2005		Fiscal year 2006	
	<i>VRS savings</i>	<i>Group life savings</i>	<i>VRS savings</i>	<i>Group life savings</i>
Roanoke City	(191,955)	(81,580)	(194,917)	(76,065)
Staunton	(42,618)	(18,113)	(44,464)	(16,939)
Suffolk	(160,857)	(63,496)	(170,013)	(67,110)
Virginia Beach	(925,631)	(400,469)	(923,647)	(374,452)
Waynesboro	(37,174)	(16,076)	(37,397)	(16,172)
Williamsburg	(22,527)	(8,892)	(23,775)	(9,144)
Winchester	(78,399)	(34,174)	(79,787)	(32,733)
Fairfax City	(103,287)	(39,347)	(104,239)	(40,679)
Franklin City	(18,430)	(7,958)	(18,985)	(8,016)
Chesapeake City	(485,418)	(191,613)	(493,188)	(194,680)
Lexington	(15,466)	(5,905)	(15,303)	(5,668)
Emporia	(12,187)	(4,986)	(11,864)	(4,854)
Salem	(57,442)	(22,675)	(55,641)	(22,557)
Bedford City	(10,356)	(3,816)	(10,248)	(4,316)
Poquoson	(32,229)	(12,722)	(32,556)	(12,851)
Manassas City	(120,503)	(49,964)	(123,816)	(51,339)
Manassas Park	(35,027)	(14,178)	(36,758)	(14,532)
Towns:				
Colonial Beach	(6,951)	(2,780)	(7,143)	(2,950)
West Point	(7,982)	(3,192)	(7,659)	(3,143)
Grand Total	(20,835,226)	(8,490,082)	(21,268,306)	(8,648,019)

Note to this table:

- ▶ This table represents local savings on Standards of Quality (SOQ)-related positions. Such savings were achieved, in part, by pooling the liabilities and the assets of the “teacher retirement pool” with the state employee pool, producing a Virginia Retirement System (VRS) rate reduction from 7.82 percent to 6.56 percent. In addition, extending the group life holiday results in a rate reduction from 0.46 percent to 0 percent, producing further savings.
- ▶ Local savings from VRS and group life rate reductions impact only SOQ accounts. Actual local savings would be realized on all VRS covered positions.
- ▶ Local savings from the VRS rate reduction does not include the K-3 program.
- ▶ The local savings from the VRS rate reduction is contingent upon the passage into law of the Governor's tax reform legislation.