

Instructions for Accessing the Entitlement Calculation Template for the Amended Fiscal Year 2008 Direct Aid to Public Education Budget and Amended Fiscal Year 2008-2010 Biennial Direct Aid to Public Education Budget as Adopted by the General Assembly on March 13, 2008.

Two downloadable Excel files have been created to allow divisions to calculate their fiscal year 2008 state entitlements and local matches for Direct Aid to Public Education accounts based on the amended fiscal year 2008 budget and amended 2008-2010 biennial budget, as adopted by the General Assembly on March 13, 2008.

These templates also allow divisions to change March 31 average daily membership (ADM) projections to test the effect on the projected state entitlements and required local matches. The templates are provided for your use and do not have to be returned to the department. The Excel templates are located on the department's Web site, at the following address:

<http://www.doe.virginia.gov/VDOE/Finance/Budget/calctools.html>

The Web address noted above brings you to the Budget Office's "Calculation Templates" Web page.

You may also access the template by logging onto the department's Web site at <http://www.pen.k12.va.us/>

From this home page, select the drop-down box in the top right hand corner of the page, titled "DOE Offices." From this option, click on "Finance," click on "Budget Office," and click on "Calculation Templates."

Please follow the steps below to access the Excel template if you use **Internet Explorer** as your Internet browser:

1. RIGHT-CLICK on the "Excel Template" link for the corresponding calculation template.
2. Select "Save Target As" and save the file to your local drive.
3. Once the file is saved, close Internet Explorer and open the file using Excel.
4. A box will appear warning you that the file contains macros. The box will prompt you to disable the macros or to enable the macros. Please note that in order for the

template to operate correctly, you must click on the "ENABLE MACROS" button.

* If you are prompted with a Microsoft Visual Basic error, please see the instructions below on adjusting macro security levels in Excel.

Please follow the steps below to access the Excel template if you use **Mozilla Firefox** or **Netscape** as your Internet browser:

1. After you click on the file name on the Web site, you will be prompted to open the file or save it to a drive. You may choose either option.
2. A box will appear warning you that the file contains macros. The box will prompt you to disable the macros or to enable the macros. Please note that in order for the template to operate correctly, you must click on the "ENABLE MACROS" button.

* If you are prompted with a Microsoft Visual Basic error, please see the instructions below on adjusting macro security levels in Excel.

Please follow the steps below in Excel if you are prompted with a **Microsoft Visual Basic error** alerting you to disabled macros:

1. Select the "Tools" menu from the drop-down options at the top of the spreadsheet.
2. Select "Macro;" then select "Security."
3. Set the security level at "Medium." This will give you the option to disable or enable macros.
4. You may have to exit out of the spreadsheet and reopen the file for the macro security changes to take effect.
5. When accessing the calculation templates from the Department of Education, you must click on the "ENABLE MACROS" button before using the spreadsheets.

Please note that beginning in the 2006-2008 biennium, the commonwealth used a new budgetary structure (i.e., "service areas") for budgeting state Direct Aid to Public Education funds. These new service areas generally correlate with the previously used budget structure; the service area structure further differentiates the school construction and lottery funds from the Group III - Incentive Accounts, where these funds were previously housed, into a separate "School Facilities" service area. You may also notice that some accounts have moved from one

group to another. Please contact the budget office if you have any questions about the new account structure.

FY 2008 "Caboose" Excel Calculation Template

The FY 2008 General Assembly Adopted Amendments to HB-SB 29 "Caboose" Excel templates each consist of sixteen spreadsheets that are described below:

The first spreadsheet, labeled "Instructions," contains instructions for using the template. Please review this spreadsheet carefully, as it provides specific guidance for calculating projected Direct Aid entitlements.

The second spreadsheet, labeled "State & Local Funds Worksheet," contains the spreadsheet that is used to calculate projected entitlements and required local matches based on the amended fiscal year 2008 budgets adopted by the Senate and by the House of Delegates.

1. Select your division using the drop-down box located at the top of the spreadsheet. A box will appear that asks you to confirm that you have chosen the correct division. If the division name is correct, click "Yes." If you have selected the wrong division, click "No" and select the correct division using the drop-down box.
2. The file will automatically be saved to the following location on your computer's hard drive depending on the budget version with which you are working as:

C:\DOE_DATA\Caboose FY 2008\General Assembly Adopted Amendments to HB-SB 29.xls

3. After the file has been saved to your hard drive, a box will appear that provides you with the option to use DOE's projected fiscal year 2008 March 31 ADM or your own fiscal year 2008 ADM projections. Should you choose to change fiscal year 2008 ADM, you can make this change by selecting the option "CLICK HERE TO RUN NEW ADM," at the top of this spreadsheet.

The third spreadsheet, labeled "Budget Variables," provides an overview of all budget variables used in the calculation of state entitlements and required local matches. Per pupil amounts, fringe benefit rates, compensation supplement

equivalency tables, funded salaries, and cost of competing adjustment (COCA) rates are included in this spreadsheet for your information.

The fourth spreadsheet, labeled "Required Local Effort," summarizes the division's required local effort for the Standards of Quality programs in fiscal years 2007 and 2008. No data entry is required as this sheet uses the data from the "State and Local Funds Worksheet" to calculate required local effort. The final FY 2007 required local effort includes the hold harmless sales tax payment, as well as increases in Enrollment Loss and Supplemental Basic Aid, that were treated as a credit and deducted from each school division's required local effort for SOQ programs in fiscal year 2007 only.

The fifth spreadsheet, labeled "Budgeted Local Operational Exp.," is a template that school divisions can use to estimate required local expenditures for the SOQ for fiscal year 2008. This form is intended for planning purposes only, and does not take the place of the required reporting to the department for budgeted or actual required local effort.

The sixth spreadsheet, labeled "Hold Harmless Sales Tax - FY07," details the final hold harmless sales tax payments for fiscal year 2007.

The seventh spreadsheet, labeled "March 31, 2007 ADM", displays the ADM used to calculate final entitlements that use March 31 ADM in their calculation.

The eighth spreadsheet, labeled "Adjustments to FY 2007 Basic Aid", details final adjustments made to the FY 2007 Basic Aid Entitlements.

The ninth spreadsheet, labeled "Basic Aid," displays the instructional and support cost components of the Basic Aid per pupil amounts for each division and the calculation of the state and local shares of Basic Aid cost for fiscal years 2007 and 2008.

The tenth spreadsheet, labeled "Funded Positions," displays the funded Basic Aid support positions salary cost, as well as the funded SOQ instructional positions. This information was frequently requested by individual school divisions, and is now included in the calculation template for your information.

The eleventh spreadsheet, labeled "FY 2007 School Nurses," displays information about the FY 2007 school nurse costs funded in the basic aid appropriation.

The twelfth spreadsheet, labeled "FY 2008 School Nurses," displays estimated FY 2008 school nurse entitlements as proposed in the basic aid appropriation.

The thirteenth spreadsheet, labeled "K-3," displays the final fiscal year 2007 and projected fiscal year 2008 school-level entitlements for the K-3 Class Size Reduction program. Please note that the calculations use base-year October 2004 free lunch eligibility data. New schools that open during each fiscal year will be assigned the division-average free lunch eligibility rate for calculation purposes in the first year of operation only; in subsequent years, the actual school-level eligibility percentages will be updated and used.

The fourteenth spreadsheet, labeled "Statewide Totals," provides information on total state and local shares of funding for Direct Aid accounts for all school divisions in fiscal years 2007 and 2008.

The fifteenth spreadsheet, labeled "Account Funding Matrix," contains a summary of Direct Aid account information for fiscal years 2007 and 2008. This sheet explains which accounts are based on Fall Membership or ADM and which accounts require a local match. There is also information on whether an account is automatically paid each fiscal year beginning on the July 16 payment or whether the program requires an application or certification prior to payment.

The sixteenth and final spreadsheet, labeled "Account Funding Explanations," provides information on funding formulas for the SOQ, school facilities, incentive, and categorical accounts.

FY 2008-2010 Excel Calculation Template:

The 2008-2010 biennium budget Excel templates consist of fifteen spreadsheets each that are described below:

The first spreadsheet in each file, labeled "Instructions," contains instructions for using the Excel template. Please review this spreadsheet carefully, as it provides specific guidance for calculating projected entitlements and required local matches.

The second spreadsheet, labeled "State & Local Funds Summary," contains the spreadsheet that is used to calculate projected state entitlements and required local matches for fiscal years 2009 and 2010:

1. Select your division using the drop-down box located at the top of the sheet labeled "State & Local Funds Summary." A box will appear that notifies you that the file will automatically be saved to the following location on your computer's hard drive as:

[C:\DOE_DATA\General Assembly Amendments \(March 2008\)\General Assembly Adopted Amendments to HB-SB 30.xls](C:\DOE_DATA\General Assembly Amendments (March 2008)\General Assembly Adopted Amendments to HB-SB 30.xls)

2. Next, a box will appear that asks you to confirm that you have chosen the correct division. If the division name is correct, click "Yes." If you have selected the wrong division, click "No" and select the correct division using the drop-down box.
3. After you have confirmed your division selection, you will be prompted with a form that provides you with DOE's FY 2009 and FY 2010 ADM projections and you may either select the "Use DOE's Projected ADM" button, or if you want to use your own ADM projections, select the "Use Local Projected ADM" button and follow the instructions as presented. Please note that changing ADM in the calculation template only changes the estimated funding for accounts that are funded on the basis of ADM. Also note that, for each fiscal year, the payment of semi-monthly SOQ entitlements and other accounts paid on the basis of ADM are based only on DOE projections of division March 31 ADM, pending the recalculation of final entitlements based on actual March 31 ADM at the end of each fiscal year.

The third spreadsheet, labeled "Budget Variables," provides an overview of all budget variables used in the calculation of state entitlements and required local matches. Per pupil amounts, fringe benefit rates, compensation supplement equivalency tables, funded salaries, and cost of competing adjustment (COCA) rates are included in this spreadsheet for your information.

The fourth spreadsheet, labeled "Required Local Effort," summarizes the division's projected required local effort for the Standards of Quality programs in fiscal years 2009 and 2010.

No data entry is required as this sheet uses the data from the "State and Local Funds Worksheet" to calculate required local effort.

The fifth spreadsheet, labeled "Budgeted Local Operational Exp.," is a template that school divisions can use to estimate required local expenditures for the SOQ for fiscal years 2009 and 2010. This form is intended for planning purposes only, and does not take the place of the required reporting to the department for budgeted or actual required local effort.

The sixth spreadsheet, labeled "Basic Aid," displays the instructional and support cost components of the Basic Aid per pupil amounts for each division and the calculation of the state and local shares of Basic Aid cost for fiscal years 2009 and 2010.

The seventh spreadsheet, labeled "Funded Positions," displays the funded Basic Aid support positions salary cost, as well as the funded SOQ instructional positions. This information was frequently requested by individual school divisions, and is now included in the calculation template for your information.

The eighth and ninth spreadsheets, labeled "FY09 School Nurses" and "FY10 School Nurses," display the division-level detail for projected fiscal years 2009 and 2010 cost for school nurses in Basic Aid.

The tenth spreadsheet, labeled "K-3," displays the projected fiscal year 2009 and 2010 school-level entitlements for the K-3 Class Size Reduction program. Please note that the calculations use base-year October 2006 free lunch eligibility data. New schools that open during each fiscal year will be assigned the division-average free lunch eligibility rate for calculation purposes in the first year of operation only; in subsequent years, the actual school-level eligibility percentages will be updated and used.

The eleventh spreadsheet, labeled, "Governor's School" provides information of the total state share of funding for Governor's Schools for all school divisions in fiscal years 2009 and 2010.

The twelfth spreadsheet, labeled "Alternative Education," provides information of the total number of funded slots and state share of funding for all school divisions in fiscal years 2009 and 2010.

The thirteenth spreadsheet, labeled "Statewide Totals," provides information on total state and local shares of funding for Direct Aid accounts for all school divisions in fiscal years 2009 and 2010.

The fourteenth spreadsheet, labeled "Account Funding Matrix," contains a summary of Direct Aid account information for fiscal years 2009 and 2010. This sheet explains which accounts are based on Fall Membership or ADM and which accounts require a local match. There is also information on whether an account is automatically paid each fiscal year beginning on the July 16 payment or whether the program requires an application or certification prior to payment.

The fifteenth and final spreadsheet, labeled "Account Funding Explanations," provides information on funding formulas for the SOQ, school facilities, incentive, categorical, and Lottery accounts.

If you have any questions regarding this information, please contact the Department of Education Budget Office at (804) 225-2025.