



COMMONWEALTH of VIRGINIA
Department of Education

July 3, 2014

TO: Division Superintendents

FROM: Steven R. Staples, Superintendent of Public Instruction

SUBJECT: Table 15 from the Superintendent's Annual Report Worksheet – Update for Chapter 2 of the 2014 Acts of Assembly Special Session I for Fiscal Year 2015 Worksheet

Section 22.1-92, *Code of Virginia*, requires school divisions to prepare and distribute “notification of the estimated average per pupil cost for public education in the school division for the coming year” as well as “actual per pupil state and local education expenditures for the previous school year.” [Superintendent's Memo No. 093-14](#), released on April 11, 2014, provided data related to actual per pupil expenditures for fiscal year 2013 as well as a methodology that school divisions could use to estimate per pupil expenditures for fiscal year 2014. At the time of issuance of Superintendent's Memo No. 093-14, the Department was unable to provide a calculation worksheet for fiscal year 2015. The enactment of Chapter 2, the 2014-2016 biennial budget, now allows the distribution of this worksheet. The fiscal year 2015 calculation worksheet for estimating total and per pupil expenditures by fund source for fiscal year 2015 is now located on the Department's Web site and may be downloaded from the following address:

http://www.doe.virginia.gov/statistics_reports/supts_annual_report/2012_13/index.shtml.

Instructions for downloading an Excel file can be found at:

http://www.doe.virginia.gov/school_finance/filedownload_instructions.shtml.

Please note that the information for fiscal year 2013 and fiscal year 2014 is unchanged from what was released previously with Superintendent's Memo No. 093-14.

[Attachment A](#) of this memorandum provides instructions for completing the Table 15 worksheets for estimating total and per pupil expenditures by fund source for fiscal year 2014 and fiscal year 2015.

We hope that you find this information helpful in complying with the reporting requirements of Section 22.1-92, *Code of Virginia*. The Excel file provided to school divisions as part of this memorandum is for local use only; no data generated from the Excel file should be returned to the Department of Education.

ESEA MAINTENANCE OF EFFORT CALCULATION

As a requirement for federal Title I, Part A funding, all school divisions must meet the local educational agency (LEA) maintenance of effort (“MOE”) requirement as specified in Sections 1120(a) and 9521 of the *Elementary and Secondary Education Act* (ESEA). Divisions must expend at least 90 percent of the preceding year's effort from local and state expenditures, including sales tax, either on a total expenditure basis or per pupil expenditure basis.

The Excel calculation template for the adopted 2014-2016 budget includes worksheets that may be used to estimate a school division's compliance with ESEA MOE requirements in fiscal year 2015 and fiscal year 2016. The Excel file and associated instructions are located on the Department's Web site and may be downloaded from the following address:

http://www.doe.virginia.gov/school_finance/budget/calc_tools/index.shtml.

If you have questions regarding ESEA MOE requirements, please contact the program administration and accountability office at (804) 225-2870.

If you have questions regarding Table 15 or the ESEA MOE calculations, please contact budget office staff at (804) 225-2025.

SRS/lmf

Attachment:

- A. [Instructions for Using Table 15 Worksheets](#) (PDF)