

**Instructions for Accessing the Entitlement Calculation  
Template for the Final 2003 General Assembly Actions  
Related to the Governor's Introduced Budget (HB1400/SB700)  
(Regulatory Superintendent's Memorandum Number 3)**

A downloadable Excel file has been created to allow divisions to calculate their projected state entitlements and local matches for Standards of Quality (SOQ), Incentive, and Categorical accounts for fiscal years 2003 and 2004 based on the final budget actions of the 2003 General Assembly. This template also allows divisions to change average daily membership (ADM) projections to test the effect on the projected state entitlements and required local matches. The template is provided for your use and does not have to be returned to the department. The Excel file is located on the department's Web site and can be downloaded from the following address:

<http://www.pen.k12.va.us/VDOE/Finance/Budget/calctools.html>

This address brings you to the Budget Office's "Calculation Templates" Web page. To download the Excel file, click on the "Excel Template" cell located next to the label called "Amended 2002-2004 Budget Adopted by the 2003 General Assembly". 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 at the top right hand corner of the page, titled "DOE Offices." From this option, click on "Finance," click on "Budget Office," click on "Calculation Templates," and click on the "Excel Template" cell located next to the label called "Amended 2002-2004 Budget Adopted by the 2003 General Assembly".

Please follow the steps below to access the Excel file from the Web site (for Netscape users):

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.**

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**Note: Special Downloading Instructions for Internet Explorer Users**

To download the Excel files using Internet Explorer:

1. RIGHT-CLICK on the "Excel Template" link for the corresponding entitlement sheet.
2. Select "Save Target As" and save the file to your local drive. (Note: The file will be renamed once you select your school division from the drop-down box. Make sure you do not change the file name assigned to your file.)
3. Once the file is saved, close Internet Explorer and open the file using Excel.

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The Excel file consists of six spreadsheets that are described below:

- A. The first spreadsheet, labeled "Instructions," contains instructions for using the template. Please review this spreadsheet carefully, as it provides specific guidance for calculating projected entitlements.
- B. 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 final actions of the 2003 General Assembly. Instructions for using this sheet are as follows:
  1. Select your division using the drop-down box located at the top of the spreadsheet. You will be notified that the file will automatically be saved to the following location on your computer's hard drive:

[C:\DOE\\_DATA\General Assembly Budget\General Assembly Budget 2-28-03.xls](C:\DOE_DATA\General Assembly Budget\General Assembly Budget 2-28-03.xls)

2. 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 the file has been saved to your hard drive, a box will appear that provides you with the option to use DOE's projected ADM or your own ADM projections. Should you choose to later change the projected ADM used in calculating the entitlements, select the option "CLICK HERE TO RUN NEW ADM" at the top of this spreadsheet.
4. Please note that this Excel file contains a feature that allows you to view different funding options for the 2.25 percent compensation supplement approved by the 2003 General Assembly. This compensation supplement is contingent upon a reforecast of general fund revenues. Should the reforecast result in a downward revision of revenues, then a lesser amount of funding will be made available to school divisions (see Attachment A for an explanation of the General Assembly's actions regarding compensation supplements). The Excel file contains a button on rows 26 and 27 that allows you to 'toggle' between the following options:

"Entitlements calculated assuming the 2.25% compensation supplement is implemented"

or

"Entitlements calculated assuming the 2.25% compensation supplement is not implemented"

Should you use this 'toggle' button to run different scenarios related to the compensation supplements, the following accounts will be affected: (1) Compensation Supplement; (2) Student Achievement Grants; and (3) Dropout Prevention.

The third spreadsheet, labeled "Required Local Effort," summarizes the division's projected required local effort for the Standards of Quality programs for each fiscal year. No data entry is required as this sheet uses the data from

the "State and Local Funds Worksheet" to calculate required local effort.

The fourth spreadsheet, labeled "Account Funding Matrix", contains a summary of Direct Aid account information for the 2002-2004 biennium. This sheet indicates which accounts are based on Fall Membership or ADM and which accounts require a local match. There is also information on which accounts are automatically paid each fiscal year and which accounts require an application or certification in order for state funding to be received.

The fifth spreadsheet, labeled "Account Funding Explanations", provides information on funding formulas for the SOQ, incentive, and categorical accounts based on the final General Assembly actions.

The sixth spreadsheet provides statewide total appropriations for Standards of Quality, Incentive, and Categorical accounts for fiscal year 2003 and 2004.