

**Instructions for Accessing the Excel Entitlement Calculation File for the Amended 2004-2006 Biennial Budget Adopted by the 2005 General Assembly on February 27, 2005**

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 based on the amended 2004-2006 biennial budget adopted by the 2005 General Assembly on February 27, 2005. 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 at the following address:

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

**Please note that the per pupil amounts and the projected entitlements contained in the Excel file include the full cost of unfunded corrections in fiscal year 2005. However, the amended 2004-2006 budget adopted by the 2005 General Assembly does not fully fund these corrections in fiscal year 2005. If sufficient savings in actual costs are not obtained or if additional funds are not made available when payments must be made, Basic Aid payments for fiscal year 2005 may have to be prorated among all school divisions. The Excel calculation file does NOT include an estimated proration value for each division.**

The Web address noted above 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 topic called "Amended 2004-2006 Budget Adopted by the 2005 General Assembly." You may also access the templates by logging onto the Department of Education's (DOE) Web site at <http://www.doe.virginia.gov>. 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," click on "Calculation Templates," and click on the "Excel Template" option located next to the topic called "Amended 2004-2006 Budget Adopted by the 2005 General Assembly."

Please follow the steps below to access the file from the Web site if you use 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.

Please follow the steps below to access the file from the Web site if you use Internet Explorer as your Internet browser:

1. RIGHT-CLICK on the "Excel Template" link for the corresponding entitlement sheets.
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.)
3. Once the file is saved, close Internet Explorer and open the file using Excel.

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

The first spreadsheet, labeled "Exec Summary of GA Amendments," provides a summary of key elements in the amended 2004-2006 budget adopted by the 2005 General Assembly.

The second spreadsheet, labeled "Instructions," contains instructions for using the template. Please review this spreadsheet carefully, as it provides specific guidance for calculating projected entitlements and required local matches. After reviewing the instructions, click on the "Click here to view Entitlement Sheets" button at the bottom of the "Instructions" worksheet to view the remaining eight spreadsheets.

The third spreadsheet, labeled "State & Local Funds Worksheet," contains the spreadsheet that is used to calculate projected state entitlements and required local matches for fiscal years 2005 and 2006:

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

C:\DOE\_DATA\2005 General Assembly\General Assembly  
Adopted Amendments to SB700, HB1500 (with Unfunded  
Corrections) 2-27-2005.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 current FY 2005 and FY 2006 ADM projections. 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.

The fourth spreadsheet, labeled "Required Local Effort," summarizes the division's projected required local effort for the Standards of Quality programs in fiscal years 2005 and 2006. 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 "FY05 & FY06 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.

The sixth spreadsheet, labeled "FY05 & FY06 K-3," displays the final fiscal year 2005 and the projected fiscal year 2006 K-3 Class Size Reduction Program entitlements for each eligible school in the division.

The seventh spreadsheet, labeled "Statewide Totals," shows total state funding for Direct Aid for all school divisions in fiscal years 2005 and 2006 based on DOE's current ADM projections.

The eighth spreadsheet, labeled "Account Funding Matrix," contains a summary of Direct Aid account information for fiscal years 2005 and 2006. 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<sup>th</sup> payment or whether the program requires an application or certification prior to payment.

The ninth spreadsheet, labeled "Account Funding Explanations," provides information on the funding formulas for the SOQ, incentive, and categorical accounts based on the amended 2004-2006 biennial budget adopted by the 2005 General Assembly on February 27, 2005.

If you have any questions about this information, please contact the Department of Education budget office at (804) 225-2025.