

**Instructions for Accessing the Entitlement Calculation Templates
for the Amended Fiscal Year 2006 Budgets and for the 2006-2008
Biennial Budgets as Adopted by the Senate and by the House of
Delegates on February 23, 2006**

Four downloadable Excel files have been created to allow divisions to calculate their projected state entitlements and local matches for Standards of Quality (SOQ), incentive, categorical, and school facilities accounts based on the amended fiscal year 2006 budgets and the 2006-2008 biennial budgets as adopted by the Senate and by the House of Delegates on February 23, 2006.

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 files 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. To download the Excel files, click on the "Excel Template" cell located next to corresponding budget. 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," click on "Calculation Templates," and click on the "Excel Template" option for either the amended fiscal year 2006 Senate and House of Delegates adopted budgets or the 2006-2008 Senate and House of Delegates adopted biennial budgets.

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

RIGHT-CLICK on the "Excel Template" link for the corresponding calculation template.

1. Select "Save Target As" and save the file to your local drive.
2. Once the file is saved, close Internet Explorer and open the file using Excel.

3. 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 file 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 will use 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.

2006-2008 Excel Calculation Files:

The 2006-2008 biennium budget Excel files consist of nine 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 Worksheet," contains the spreadsheet that is used to calculate projected state entitlements and required local matches for fiscal years 2007 and 2008:

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\Senate Amendments \(February 2006\)\Senate Amendments to Governor's Introduced 2006-2008 Budget - SB 30.xls](C:\DOE_DATA\Senate Amendments (February 2006)\Senate Amendments to Governor's Introduced 2006-2008 Budget - SB 30.xls)

Or

[C:\DOE_DATA\House Amendments \(February 2006\)\House Amendments to Governor's Introduced 2006-2008 Budget - HB 30.xls](C:\DOE_DATA\House Amendments (February 2006)\House Amendments to Governor's Introduced 2006-2008 Budget - HB 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 current FY 2007 and FY 2008 March 31 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.

The third spreadsheet, labeled "Required Local Effort," summarizes the division's projected 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 projected required local effort for both years. To aid school divisions in planning, a budgeted local operational funds calculator is also included in the calculation template on the spreadsheet labeled "Budgeted Local Operational Exp."

The fourth spreadsheet, labeled "Budgeted Local Operational Exp.", is a template that school divisions can use to budget required local expenditures for fiscal years 2007 and 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 local operational expenditures that meet required local effort.

The fifth 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 sixth spreadsheet, labeled "K-3," displays the projected school-level entitlements for the K-3 Class Size Reduction program for fiscal years 2007 and 2008. 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 to calculate entitlements.

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

The eighth 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 state payment.

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

FY 2006 "Caboose" Excel Calculation Files:

The FY 2006 "Caboose" Excel files consist of six spreadsheets each 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 2006 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:

[C:\DOE_DATA\Senate Amendments \(February 2006\)\Senate Amendments to Governor's FY 2006 Budget - SB 29.xls](C:\DOE_DATA\Senate Amendments (February 2006)\Senate Amendments to Governor's FY 2006 Budget - SB 29.xls)

Or

[C:\DOE_DATA\House Amendments \(February 2006\)\House Amendments to Governor's FY 2006 Budget - HB 29.xls](C:\DOE_DATA\House Amendments (February 2006)\House Amendments to Governor's FY 2006 Budget - HB 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 2006 March 31 ADM or your own fiscal year 2006 ADM projections. Should you choose to change fiscal year 2006 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 "Required Local Effort," summarizes the division's actual FY 2005 and projected FY 2006 required local effort for the Standards of Quality programs. No data entry is required as this sheet uses the data from the "State and Local Funds Worksheet" to calculate projected required local effort for fiscal year 2006.

The fourth spreadsheet, labeled "Adjustments to FY05 Basic Aid," provides information on adjustments to the fiscal year 2005 Basic Aid entitlement such as account overpayments or payments made by the department on behalf of school divisions to the schools for the deaf and the blind, mental health/mental retardation facilities, or summer Governor's School programs. These adjustments reduce the final fiscal year 2005 Basic Aid payment for affected divisions. Please note that any such adjustments to fiscal year 2006 Basic Aid are not yet final and may differ from the fiscal year 2005 amounts.

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 school-level entitlements for fiscal year 2005 and fiscal year 2006 for the K-3 Primary Class Size Reduction program.

The seventh spreadsheet, labeled "Statewide Totals," provides information on total state funding provided for the Direct Aid accounts shown as well as the total local matching funds required to receive the state funds.

The eighth spreadsheet, labeled "Account Funding Matrix," contains a summary of Direct Aid account information. 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 or whether the program requires an application or certification.

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

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