

Instructions for Accessing the Final Entitlement Calculation Template for the Fiscal Year 2007 Direct Aid to Public Education Budget Including Final March 31, 2007, Average Daily Membership

A downloadable Excel file has been created to allow divisions to calculate their final fiscal year 2007 state entitlements and local matches for Standards of Quality (SOQ), school facilities, incentive, and categorical accounts based on Chapter 847, 2007 Appropriation Act, as well as final March 31, 2007, average daily membership (ADM), adjustments to fiscal year 2007 Basic Aid entitlements, and final school facilities, incentive, and categorical account payments, where available. Unlike previous Excel calculation templates for fiscal year 2007 provided by the department, this file does not offer an option to change March 31 ADM for fiscal year 2007 since ADM is now final.

This template is provided for your use and does not have to be returned to the department. The calculation template can be downloaded from the Department of Education Web site at:

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

This Web address brings you to the Budget Office's "Calculation Templates" Web page. To download the Excel file, click on the "Excel Template" link for "Final FY 2007 Direct Aid Entitlements (May 2007)."

You may also access the template by logging onto the department's 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 for the "Final FY 2007 Direct Aid Entitlements (May 2007)." Please follow the steps below to access the Excel calculation file using the Netscape, Mozilla Firefox, or Internet Explorer browsers.

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.

Please follow the steps below to access the Excel file 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.
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.

Please follow the steps below 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 must 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.

The Excel file consists 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 the Direct Aid entitlements.

The second spreadsheet, labeled "State & Local Funds Worksheet," contains the spreadsheet that is used to calculate final fiscal year 2007 entitlements and required local matches based on the fiscal year 2007 budget, Chapter 847, as well as actual March 31, 2007, ADM.

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\FY 2007 Final Entitlements\Final FY 2007
Entitlements (May 2007).xls

3. Please note that while this file provides you with the final FY 2007 entitlements for accounts calculated using March 31 ADM, it may not include all year-end adjustments to incentive or categorical programs that are based on actual participation or reimbursement; consequently, the amounts shown for these accounts may be estimated entitlements only.

The third spreadsheet, labeled "Budget Variables," provides an overview of certain budget variables used in the calculation of state entitlements and required local matches. Per pupil amounts, fringe benefit rates, enrollment projections for Remedial Summer School and English as a Second Language, 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 actual fiscal year 2007 and projected fiscal year 2008 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 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 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 required local effort.

The sixth spreadsheet, labeled "Hold Harmless Sales Tax - FY 07," details the calculation of the hold harmless sales tax. This spreadsheet displays the original hold harmless sales tax payment amount approved in the Governor's Budget as of December 15, 2006, as well as the incremental change(s) in this payment resulting from the change(s) to the fiscal year 2007 sales tax estimate in Chapter 847. Please note that the hold harmless sales tax payments for fiscal year 2007 are not final and may change based on actual state sales tax receipts for fiscal year 2007 as finalized in June 2007.

The seventh spreadsheet, labeled "March 31, 2007 ADM," shows the division-level average daily membership (ADM) used to calculate your school division's final entitlements for accounts calculated using ADM. Also included are the specific additions and deductions used to generate the final fiscal year 2007 ADM for your school division.

The eighth spreadsheet, labeled "Adjustments to FY2007 Basic Aid," provides information on adjustments to the fiscal year 2007 Basic Aid entitlement such as 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 2007 Basic Aid payment for affected divisions.

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.

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 "FY07 School Nurses," and the twelfth spreadsheet, labeled "FY08 School Nurses," displays the

division-level detail on the final fiscal year 2007 and projected fiscal year 2008 school nurse support cost funded in Basic Aid. Item 135, Paragraph A.3.b of Chapter 847, requires the Department of Education to report annually to school divisions the school nurse support cost funded as part of Basic Aid:

"The amount resulting from the support cost calculation for school nurses shall be specifically identified as such and reported to school divisions annually. School divisions will allocate these funds for school nurse positions or for contracted services of health professionals providing health services."

This sheet provides the required information on the actual fiscal year 2007 and projected fiscal year 2008 support cost calculation for school nurses funded as part of Basic Aid and is calculated using the ADM forecast used in the calculation template. Actual fiscal year 2008 school nurse costs funded in Basic Aid will be based on actual March 31, 2008, ADM.

The thirteenth spreadsheet, labeled "K-3," displays the final school-level entitlements for fiscal year 2007 and projected fiscal year 2008 for the K-3 Primary Class Size Reduction program.

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 with 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 based on Chapter 847.

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