

Instructions for Accessing the State Payment Calculation Template for the Amended Fiscal Year 2010 Budgets and for the 2010-2012 Biennial Budgets as Adopted by the General Assembly on March 14, 2010

Two downloadable Excel templates have been created to allow divisions to calculate their projected state payments and local matches for Standards of Quality (SOQ), incentive, categorical, and Lottery funded accounts based on the amended fiscal year 2010 budgets and the 2010-2012 biennial budgets as adopted by the General Assembly on March 14, 2010. An Excel template is provided for the adopted budget version for the fiscal year 2010 budget and for the 2010-2012 biennial budget.

These templates are provided for your use and do not have to be returned to the Department. The calculation templates can be downloaded from the Department of Education Web site at:

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

This Web address brings you to the Budget Office's "Direct Aid Entitlement Information & Calculation Templates" Web page. To download an Excel file, right-click on the "Excel Template" link for either of the following options: Amendments to the FY 2010 Budget Passed by the 2010 General Assembly, or Amendments to the 2010-2012 Biennial Budget Passed by the 2010 General Assembly.

You may also access the templates by logging onto the Department's Web site at <http://www.doe.virginia.gov>. From this home page, select the "School Finance" link on the bottom left corner of the page. From this option, click on "Budget & Grants Management" in the School Finance Main Menu along the right-hand side of the page, then click on "Direct Aid Payments and Calculation Templates," and right-click on the "Excel Template" link for any of the options listed in the previous paragraph. 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 "Excel Template" link 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.
3. 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.

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.

The Excel template that you downloaded to your computer was written using Excel 2003. There are a number of divisions that are using Excel 2007. The procedures for accessing the Excel Template will be explained for both versions below.

For **Excel 2003 users**, please use the following instructions:

When the Excel template is opened, a box will appear with a warning that the file contains macros. The box will prompt you to disable the macros or to enable the macros. In order for the template to operate correctly, you must click on the “**ENABLE MACROS**” button.

If you are not prompted with the “Enable Macros” button, or if you are prompted with a Microsoft **Visual Basic** error alerting you to disabled macros, please follow these steps to reset your macro security level:

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.

For **Excel 2007 users**, please use the following instructions:

Before opening the Excel template the following set-up needs to be done.

1. Open Excel 2007.
2. Select the “Office Button” in the upper left hand corner of the window.
3. At the bottom of the window, select the “Excel Options” button.
4. On the “Excel Options” window, select the “Trust Center” from the selections along the left of the page.
5. Then, select the “Trust Center Settings...” button near the center of the page.
6. On the “Trust Center” window, select “Macro Settings” along the left of the window.
7. Under the “Macro Settings” section select “Enable All Macros.”
8. Select “OK” to close the “Trust Center” window, then “OK” again to close the “Excel Options” window.
9. You can now open the Excel template file for use.

FY 2010 Excel Calculation Template:

The FY 2010 House of Delegates and Senate “Caboose” Excel templates consist of eighteen 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 projected Direct Aid payments.

The second spreadsheet, labeled “State & Local Funds Summary,” contains the spreadsheet that is used to calculate projected state payments and required local matches for fiscal years 2009 and 2010.

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.

PLEASE NOTE THAT DUE TO CONTINUING PROBLEMS INVOLVING THE USE OF DIFFERENT VERSIONS OF MICROSOFT EXCEL, THE FILE WILL NO LONGER SAVE AUTOMATICALLY. PLEASE REMEMBER TO SAVE THE FILE BEFORE PROCEEDING.

2. After you have confirmed your division selection, you will be prompted with a form that provides you with DOE's current fiscal year 2010 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 ADM Projection” button and follow the instructions as presented. Please note that changing the fiscal year 2010 ADM in the calculation template only changes the estimated funding for accounts that are funded on the basis of ADM. Also note that, for each fiscal year, the payments of semi-monthly SOQ accounts and other accounts paid on the basis of ADM are based only on DOE projections of division March 31 ADM, pending the recalculation of final payments based on actual March 31 ADM at the end of each fiscal year.

The third spreadsheet, labeled “Modified Basic Aid Payments,” displays a detailed breakdown of the use of the federal ARRA State Fiscal Stabilization Fund (SFSF) to replace a portion of state general funds used for the state share of Basic Aid and details the calculation of the adjustment to Basic Aid payments to account for Textbook funding that was eliminated in the Governor’s budget amendments for fiscal year 2010.

The fourth spreadsheet, labeled “Budget Variables,” provides an overview of certain budget variables used in the calculation of state payments and required local matches. Per pupil amounts, fringe benefit rates, enrollment projections for Remedial Summer School and English as a Second Language, funded salaries, and cost of competing adjustment (COCA) rates are included in this spreadsheet for your information.

The fifth spreadsheet, labeled “Required Local Effort,” summarizes the division’s projected required local effort for the Standards of Quality programs in fiscal years 2009 and 2010. No data entry is required as this sheet uses the data from the “State & Local Funds Summary” to calculate required local effort.

The sixth spreadsheet, labeled “Budgeted Local Operational Exp.,” is a template that school divisions can use to estimate required local expenditures for the SOQ. 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 seventh spreadsheet, labeled “March 31, 2009, ADM,” displays the ADM used to calculate final payments for fiscal year 2009 that use March 31 ADM in their calculation.

The eighth spreadsheet, labeled “Adjustments to FY2009 Basic Aid,” details final adjustments made to the FY 2009 Basic Aid payments.

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.

A new section, entitled “Support Non-Personal Detail,” has been added to the “Basic Aid” spreadsheet. This section displays each of the eighteen categories, including Substitutes and Improvement, which are part of the Support Non-Personal portion of the SOQ funding calculation. For each category, the prevailing cost per pupil is listed, as well as the estimated total costs for both FY 2009 and FY 2010. In the case of Substitutes and Improvement, the prevailing amount is per position, rather than per pupil. *Please note that the total costs shown in this section represent the Support Non-Personal costs that are included in total Basic Aid, and therefore are part of the Basic Aid Per Pupil Amount against which each division’s March 31 ADM is multiplied to calculate the estimated state payment. The individual totals for these categories will not change if you choose to input a local projection of ADM that differs from DOE’s projection.*

The tenth spreadsheet, labeled “Funded Positions,” displays the funded Basic Aid support positions and salary cost, as well as the funded SOQ instructional positions.

The eleventh spreadsheet, labeled “FY09 School Nurses,” displays information about the FY 2009 school nurse costs funded in the Basic Aid per pupil amount.

The twelfth spreadsheet, labeled “FY10 School Nurses,” displays information about the FY 2010 school nurse costs funded in the Basic Aid per pupil amount.

The thirteenth spreadsheet, labeled “K-3,” displays the school-level state payments for the 2008-2010 K-3 Primary Class Size Reduction program. Please note that the calculations use base-year October 2006 free lunch eligibility data. New schools that open during each fiscal year will be assigned the K-3 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.

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The fourteenth spreadsheet, labeled “Governor’s School,” provides information on the total projected state share of funding for Governor’s Schools for all school divisions in fiscal years 2009 and 2010.

The fifteenth spreadsheet, labeled “Alternative Education,” provides information on the number of funded slots and state share of funding for all school divisions in fiscal years 2009 and 2010 for the Regional Alternative Education Program.

The sixteenth spreadsheet, labeled “Statewide Totals,” provides information on total projected state and local shares of funding for Direct Aid accounts for all school divisions in fiscal years 2009 and 2010.

The seventeenth spreadsheet, labeled “Account Funding Matrix,” contains a summary of Direct Aid account information for fiscal years 2009 and 2010. 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 eighteenth and final spreadsheet, labeled “Account Funding Explanations,” provides information on funding formulas for the SOQ, school facilities, incentive, Lottery, and categorical accounts.

2010-2012 Excel Calculation Template:

The 2010-2012 Excel templates consist 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 projected Direct Aid payments. After you have reviewed the instructions, click on the “Click Here to Continue” button.

The second spreadsheet, labeled “State & Local Funds Summary,” contains the spreadsheet that is used to calculate projected state payments and required local matches for fiscal years 2011 and 2012.

3. 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.

PLEASE NOTE THAT DUE TO CONTINUING PROBLEMS INVOLVING THE USE OF DIFFERENT VERSIONS OF MICROSOFT EXCEL, THE FILE WILL NO LONGER SAVE AUTOMATICALLY. PLEASE REMEMBER TO SAVE THE FILE BEFORE PROCEEDING.

4. After you have confirmed your division selection, you will be prompted with a form that provides you with DOE's current FY 2011 and FY 2012 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 ADM Projection" button and follow the instructions as presented. Please note that changing ADM in the calculation template only changes the estimated funding for accounts that are funded on the basis of ADM. Also note that, for each fiscal year, the payments of semi-monthly SOQ accounts and other accounts paid on the basis of ADM are based only on DOE projections of division March 31 ADM, pending the recalculation of final payments based on actual March 31 ADM at the end of each fiscal year.

The third spreadsheet, labeled "Federal Funds for Basic Aid," displays a detailed breakdown of the use of the federal ARRA State Fiscal Stabilization Fund (SFSF) to replace a portion of general funds used for the state share of Basic Aid in fiscal year 2011 only.

The fourth spreadsheet, labeled "Budget Variables," provides an overview of certain budget variables used in the calculation of state payments and required local matches. Per pupil amounts, fringe benefit rates, enrollment projections for Remedial Summer School and English as a Second Language, funded salaries, and cost of competing adjustment (COCA) rates are included in this spreadsheet for your information.

The fifth spreadsheet, labeled "Required Local Effort," summarizes the division's projected required local effort for the Standards of Quality programs in fiscal years 2011 and 2012. No data entry is required as this sheet uses the data from the "State & Local Funds Summary" to calculate required local effort.

The sixth 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 2011 and 2012. 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 seventh 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.

A new section, entitled "Support Non-Personal Detail," has been added to the "Basic Aid" spreadsheet. This section displays each of the eighteen categories, including Substitutes and Improvement, which are part of the Support Non-Personal portion of the SOQ funding calculation. For each category, the prevailing cost per pupil is listed, as well as the estimated total costs for both FY 2011 and FY 2012. In the case of Substitutes and Improvement, the prevailing amount is per position, rather than per pupil. *Please note that the total costs shown in this section represent the Support Non-Personal costs that are included in total Basic Aid, and therefore are part of the Basic Aid Per Pupil Amount against which each division's March 31 ADM is multiplied to calculate the estimated state payment. The individual totals for these categories will not change if you choose to input a local projection of ADM that differs from DOE's projection.*

The eighth spreadsheet, labeled “Funded Positions,” displays the funded Basic Aid support positions and salary cost, as well as the funded SOQ instructional positions.

The ninth spreadsheet, labeled “FY11 School Nurses”, displays information about the FY 2011 school nurse costs funded in the Basic Aid per pupil amount.

The tenth spreadsheet, labeled “FY12 School Nurses,” displays information about the FY 2012 school nurse costs funded in the Basic Aid per pupil amount.

The eleventh spreadsheet, labeled “K-3,” displays the school-level state payments for fiscal years 2011 and 2012 for the K-3 Primary Class Size Reduction program. Please note that the calculations use base-year October 2008 free lunch eligibility data. New schools that open during each fiscal year will be assigned the K-3 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.

The twelfth spreadsheet, labeled “Governor’s School,” provides information on the projected state share of funding for Governor’s Schools for all school divisions in fiscal years 2011 and 2012.

The thirteenth spreadsheet, labeled “Alternative Education,” provides information on the total number of funded slots and state share of funding for all school divisions in fiscal years 2011 and 2012 for the Regional Alternative Education Program.

The fourteenth spreadsheet, labeled “Statewide Totals,” provides information on total projected state and local shares of funding for Direct Aid accounts for all school divisions in fiscal years 2011 and 2012.

The fifteenth spreadsheet, labeled “Account Funding Matrix,” contains a summary of Direct Aid account information for fiscal years 2011 and 2012. 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, incentive, categorical, and Lottery accounts.

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