

Instructions for Accessing the Entitlement Calculation Template for the Fiscal Year 2009 Direct Aid to Public Education Budget Based on Final March 31, 2009, Average Daily Membership

A downloadable Excel file has been created to allow divisions to calculate their final fiscal year 2009 state payments and local matches for Standards of Quality (SOQ), school facilities, incentive, and categorical accounts based on Chapter 781 (2009 Acts of Assembly) as well as final March 31, 2009, average daily membership (ADM), adjustments to fiscal year 2009 Basic Aid entitlements, and final school facilities, incentive, and categorical account payments, where available. Unlike previous Excel calculation templates for fiscal year 2009 provided by the Department, this file does not offer an option to change March 31 ADM for fiscal year 2009 since ADM is now final.

The 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, right-click on the "Excel Template" link for the FY 2009 Direct Aid State Payments (June 2009).

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 right-click on the "Excel Template" option for the Estimated FY 2009 Direct Aid State Payments (May 2009). 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.

The Excel file consists of seventeen 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.

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The second spreadsheet, labeled “State & Local Funds Summary,” contains the spreadsheet that is used to calculate fiscal year 2009 entitlements and required local matches based on the fiscal year 2009 budget, Chapter 781, as well as actual March 31, 2009, 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.

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. Please note that while this file provides you with the FY 2009 entitlements for accounts calculated using March 31, 2009, 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 2009 and projected fiscal year 2010 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 2009 and 2010. 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 “March 31, 2009 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 2009 ADM for your school division.

The seventh spreadsheet, labeled “Adjustments to FY2009 Basic Aid,” provides information on adjustments to the fiscal year 2009 Basic Aid entitlement such as payments made by the Department on behalf of school divisions to the Virginia School for the Deaf and the Blind,

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mental health/mental retardation facilities, or summer Governor's Schools programs. These adjustments reduce the final fiscal year 2009 Basic Aid payment for affected divisions.

The eighth 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 ninth 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 tenth spreadsheet, labeled "FY09 School Nurses," displays the division-level detail on the final fiscal year 2009 school nurse support cost funded in Basic Aid. Item 140, Paragraph A.3.b of Chapter 781 (2009 Acts of Assembly), requires the Department of Education to report annually to school divisions the school nurse support cost funded as part of Basic Aid:

"The state and local shares of funding 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 licensed school nurse positions employed by the school division or for licensed nurses contracted by the local school division to provide school health services."

This sheet provides the required information on the actual fiscal year 2009 support cost calculation for school nurses funded as part of Basic Aid and is calculated using actual March 31, 2009, ADM.

The eleventh spreadsheet, labeled "FY10 School Nurses," displays information about the FY 2010 school nurse costs funded in the basic aid appropriation.

The twelfth spreadsheet, labeled "K-3," displays the final school-level entitlements for fiscal year 2009 and projected school-level entitlements for fiscal year 2010 for the K-3 Primary Class Size Reduction program.

The thirteenth spreadsheet, labeled "Governor's Schools," provides information on the total final fiscal year 2009 and projected fiscal year 2010 state share of funding for Governor's Schools for all school divisions.

The fourteenth spreadsheet, labeled "Alternative Education," provides information on the final fiscal year 2009 payments and total number of funded slots and projected state share of funding in fiscal year 2010 for all school divisions for the Alternative Education Program.

The fifteenth 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 2009 and 2010.

The sixteenth 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 seventeenth and final spreadsheet, labeled "Account Funding Explanations," provides information on funding formulas for the SOQ, school facilities, incentive, and categorical accounts based on Chapter 781 (2009 Acts of Assembly).

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