



COMMONWEALTH of VIRGINIA
Department of Education

July 16, 2013

TO: Division Superintendents

FROM: Patricia I. Wright, Superintendent of Public Instruction

SUBJECT: Release of July 1, 2012 School-age Population Estimates Used to Distribute Fiscal Year 2015 Sales Tax Revenues and Estimate Review Process

The 2010 General Assembly amended Section 58.1-638, *Code of Virginia*, eliminating the triennial census of all school-age persons residing within each school division as the basis for distributing the one and one-eighth percent sales tax revenues dedicated to public education to school divisions, effective with fiscal year 2013. The 2008 triennial census count was used for the distribution of sales tax through fiscal year 2012.

Pursuant to Section 58.1-638, the triennial census was replaced with an annual estimate of the school-age population within each school division, prepared by the Weldon Cooper Center for Public Service at the University of Virginia. Weldon Cooper Center school-age population estimates are now used as the basis for distributing sales tax revenues to school divisions, beginning in fiscal year 2013. Section 58.1-638 of the *Code of Virginia* can be found at:

<http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+58.1-638>.

The school-age population estimates are updated by the Weldon Cooper Center annually for the purpose of distributing sales tax revenues to school divisions on a budgeted and actual basis. The July 1, 2012, school-age population estimates will be used for the first time in the Governor's introduced 2014-2016 biennial budget, to be released in December 2013, and covering fiscal years 2015 and 2016. Local funding distributions based on the July 1, 2012, school-age population estimates will not be released until the Governor's budget release in December 2013.

The sales tax revenue distribution for fiscal year 2014 will continue to be based on the previously released July 1, 2011, school-age population estimates; please see Superintendent's Memo No. 162-12 for more information (http://www.doe.virginia.gov/administrators/superintendents_memos/2012/162-12.shtml). The July 1, 2011, school-age population estimates were used in the 2012-2014 biennial budget (Chapter 806, 2013 Acts of Assembly) for the distribution of fiscal year 2014 sales tax.

Weldon Cooper Center School-Age Population Estimates as of July 1, 2012

A data file containing the July 1, 2012, school-age population estimate for each division (including the special education counts) and a document providing an overview of the methodology used by the Weldon Cooper Center in producing the estimates were posted yesterday on the Weldon Cooper Center Web site at: <http://www.coopercenter.org/demographics/school-age-population-estimates>. The announcement of the availability of the estimates was provided to local governments via the Virginia Municipal League (VML) and the Virginia Association of Counties (VACO).

Weldon Cooper Center's estimates of school-age population (5 to 19 year olds) as of July 1, 2012, utilize U.S. Census Bureau population estimates as of July 1, 2012, with adjustments to account for 18 and 19 year olds living at a college or on a military base outside the locality where their parents/guardians reside as required by the *Code*. Pursuant to Section 58.1-638 D., the Department of Education added the number of special education students ages 2 through 4 and 20 through 21 as reported on the December 1, 2012, special education child count to the Weldon Cooper Center's estimates. The Weldon Cooper Center provides a full description of their estimation methodology on their Web site as indicated above.

Weldon Cooper Center Review Process

The July 1, 2012, estimates are open to review and inquiry until September 30, 2013. School divisions and localities may inquire about a revision to their estimates provided certain criteria as established by the Weldon Cooper Center are met.

To participate in the review process, division and locality representatives should review their school-age population estimates, the methodology documents, and the Review/Inquiry Process description, available on the Weldon Cooper Center Web site at: <http://www.coopercenter.org/demographics/school-age-population-estimates>.

School division and locality representatives are urged to initiate the review and inquiry process (if any of the conditions for revision are met) by contacting the Weldon Cooper Center as soon as possible so that additional considerations are submitted by the conclusion of the process on September 30, 2013. After this date, the estimates will be considered final and will be used in fiscal year 2015 to allocate to divisions the one and one-eighth percent state sales and use tax dedicated to public education.

The Weldon Cooper Center contact for questions is:

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