DATE: May 3, 2021

EMAIL TO: Division Superintendents

FROM: James F. Lane, Superintendent of Public Instruction

SUBJECT: Final Fiscal Year 2021 Calculation Template for State Payments

The Virginia Department of Education’s (VDOE) Office of Budget usually releases a calculation template to document final fiscal year (FY) state entitlements to school divisions in early June. The final payments calculation template illustrates technical updates to account for final March 31 ADM, Basic Aid adjustments, and other technical updates since final adoption of the General Assembly’s amended biennial budget.

Pursuant to Item 145.C.43.d of Chapter 552, 2021 Special Session I General Assembly, VDOE is required to adjust state payments for the COVID-19 Relief Fund based on actual sales tax distributions to school divisions in FY 2021:

*“d. It is the intent of the General Assembly* *that the final COVID-19 Local Relief Payments be updated for actual sales tax distributions through the final June monthly distribution in fiscal year 2021*.”

Final confirmation of sales tax distributions to school divisions is not completed until mid-June. This requirement will delay the publication of the FY 2021 final payments calculation template until late June.

In order to provide updated information to school divisions in a timely manner, VDOE will provide a technical update to school divisions in early June. This update will provide a summary table of all technical updates to that point, which will include fiscal impacts related to final March 31, 2021, ADM, updates to Foster Care payments, and updates to the No Loss program. This update will not include the Basic Aid adjustments, updates to the COVID-19 Relief Fund, or detailed analysis of March 31, 2021, ADM. Those updates will be published in the final FY 2021 calculation template in late June.

If you have questions related to the final FY 2021 calculation template, please contact the budget office at (804) 225-2025, or by email at DOEBUDGETOFFICE@doe.virginia.gov.