

# Salary Based Apportionment and Benefit Apportionment



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**New Superintendents' Meeting**  
**August 6, 2014**

# Staff Reporting Requirements and Timelines

## General information

ISEE is a monthly data submission. However, funding for Salary Based Apportionment is calculated using staff demographic and staff assignment data as of a “snapshot” date:

Last Friday in September - District/Charter submits staff demographic and staff assignment data as of the last Friday in September - **"snapshot", point in time.**

October 15th –All staff and assignment data must be uploaded using the SRM tool. Must include all files with new data elements. Must be free of errors and must be validated. (I.C. 33-1004D).

Thursday, December 04, 2014 – Last day to submit staffing corrections for the February 15, 2015 payment. **Revisions, monthly or cumulative, submitted in the cumulative December, January or February uploads *will not* be reflected in the February 15 payment.**

January 01, 2015 – Teacher & Classroom Size Report and Annual Staff Statistical Data are published (I.C. 33-133).

All submissions must accurately reflect correct information with regards to classes, teachers, and teacher roles. Please work with your IT regional coordinators to assure student course enrollment records are completed accurately and correlate to the teacher assignment records.

**Corrections submitted after Thursday December 04, 2014 will be considered for the May 15, 2015 payment only if approved by Public School Finance (PSF). For approval, the following requirements must be met:**

- A letter of special circumstance must be sent to PSF.
- The letter must be signed by the district superintendent or charter school administrator.
- The letter must contain an explanation of the special circumstance(s) causing the revision(s).
- The letter must identify the upload(s) containing the revisions such as “Corrected November upload” or “Cumulative January upload”.
- Each change to a data element must be identified.
- Supporting documentation may be requested.

**Corrected files submitted without the approval of PSF will not be processed.**

November 21, 2014

Ancillary Waivers due - ISEE Form 6 (Non District Contracted Certificated Staff form) (n/a for Charter Schools).

January 09, 2015

Last day for districts to submit Virtual Allowance Form, if applicable (n/a for Charter Schools).

# Salary Based Apportionment (SBA)

Salary Based Apportionment is a result of a four-part funding formula:

Support Units x Staff Allowance Ratios x Index (except Classified) x Base Salary

1. **Support Units** - Foundation of how schools are funded - referred to as “classroom units” based on average daily attendance (ADA) through the first Friday in November (first period support units).
2. **Staff Allowance Ratios** - Ratios for each of the staff categories. **Staff Ratios** establish the number of staff positions to be funded by each support unit (I.C. 33-1004).

For every one support unit, the state funds to the district/charter:

**.075 Administrative Staff (certificated)**

Examples: Superintendent, Charter Administrator, Principal, Curriculum Director, Special Education Director, etc. (assignment code series 40000)

**1.1 Instructional Staff (certificated)**

Examples: Teacher, Librarian, Counselor, School Nurse, School Psychologist, Teacher Support, (assignment code series 00001 – 33999, 50000-72999)

**.375 Classified Staff (non-certificated)**

Examples: Business Managers, Instructional Aids, Office Support, Custodial Care, Tech Support, etc. (assignment code series 90000)

3. **Base Salary** - For each category of staff, reviewed and set by the legislature each year.

**FY 2015 Base Salary Multipliers (I.C. 33-1004E)**

a) Administrative	<b>\$32,151</b>
b) Instructional	<b>\$23,354</b>
c) Classified staff	<b>\$19,249</b>
Minimum Instructional Salary:	<b>\$31,750</b>

4. **Experience/Education Index** - Multiplier table for certificated staff.

# Calculating Indexes – Staffing (I.C. 33-1004A)

## Administrative & Instructional Index

EXPERIENCE AND EDUCATION MULTIPLIER TABLE							
INSTRUCTIONAL INDEX 2009-2010							
Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13+	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

QUALIFYING FTE PLACEMENT

**Experience:** Years of experience. Use the actual number of completed prior years of experience. Experience is not recognized until after the contract is completed. Do not count the current year since it is not completed.

**Education:** Degree - Highest Degree claimed for funding. Additional college transcript credits Earned beyond the degree reported AND after initial certification.  
Initial certification - issue date of the first certificate.

**Credits must be earned at an accredited institution of higher education (I.C. 33-1004A)**

Reported in semester credit hours only.

Do not report in-service credits.

**Do not update degrees and credits earned after the contract is signed for the current year. The education and experience must reflect the data as of the last Friday in September.**

# Salary Based Apportionment Templates – District & Charter

## 2014-2015 Public School Finance / Budget Forms & Information

The screenshot shows the Idaho State Department of Education website. The URL in the browser is [https://www.sde.idaho.gov/site/finance\\_tech/14\\_15\\_budge](https://www.sde.idaho.gov/site/finance_tech/14_15_budge). The navigation menu includes DIVISIONS, PROGRAMS, COMMUNICATION, RESOURCES, DATA COLLECTION, and ADMINISTRATION. The main header features the IDAHO STATE DEPARTMENT OF EDUCATION logo and a banner image of mountains. The page title is "2014-2015 Budget Forms and Information".

**Staff**

- Tim Hill**  
Deputy Superintendent  
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- Carol Piranfar**  
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**Forms**

- 2014-2015 Budget Forms and Information
- 2013-2014 Budget Forms and Information
- 2012-2013 Budget Forms and Information

**Units**

- Best 28 Weeks Unit Calculation Form
- Charter Support Unit Calculation Template
- Current Year Unit Calculation Form
- District Support Unit Calculation Template
- Exceptional Child Unit Form
- Unit Table

**Budget Forms**

- Cover
- Certification Page
- 2015 Estimating State M & O Revenue
- SDE Summary - All Funds
- Publication Four Year Summary
- 2015 Expenditures
- 2015 Revenues
- IFARMS Revenue Codes
- L2 School (L2, L2 Worksheet, Voter Fund Tracker Forms)
- IFARMS Expenditure Codes

**Salary Based Apportionment**

- Salary Based Apportionment 2015 Template District - Revised 4/11/2014
- Salary Based Apportionment 2015 Template Charter

**Other Supporting Documents & Forms**

- 2013-2014 District to Agency
- 2013-2014 Tuition Rates and Excess Cost Rate
- APPRO FY 2015
- Bond Interest Levy - Revised 5/12/2014

# Salary Based Apportionment Template - Charter School

C	D	E	F	G	H	I	J	K	L	M
<b>Required Data Elements for Calculating Salary Based Apportionment</b> <b>Include only staff paid from General Fund Money (code 10)</b> <b>For Budgeting Purposes 2014-2015</b>										
Charter Number	980	Charter Enters								
Charter Name	Example Charter	Charter Enters								
Charter February Support Units Separate Secondary School Allowance	12.00	Units - from 1st Reporting Period Support Unit Calculation								
	N/A	Applies to School Districts with one or more Separate Secondary Schools (9-12) (I.C. 33-1004 (5)(d))								
Charter Staff Index - Administration	2.01260	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or Charter enters								
Charter Staff Index - Instructional	1.125433	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or Charter enters								
Actual FTE - Administration	1.22000	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or Charter enters								
Actual FTE - Instructional	12.60000	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or Charter enters								
Actual FTE - Noncertified	4.65000	Charter Enters								
Actual Total Salary - Administration	\$98,555	Charter Enters								
Actual Total Salary - Instructional	\$503,346	Charter Enters								
Actual Total Salary - Noncertified	\$132,874	Charter Enters								
Minimum adj to \$31,750	\$54,259	From "\$31,750 min" worksheet (tabs at bottom of this worksheet) or Charter enters								
<b>INSTRUCTIONS:</b> Blue Cells require data entry. Red Cells contain formulas. You may elect to complete the appropriate worksheet or override by entering the data										
<b>SUGGESTION:</b> If you choose to override one of the "RED" numbers, change the font color to "BLUE", thus indicating the cell is no longer a formula.										

Enter the data in the blue cells. The data in the red cells populates from data entered in the index tabs.

Reminder: FTE is always calculated on an annualized basis.

# Salary Based Apportionment & Benefits Apportionment - Charter School

## Basic Education Data System Salary Based Apportionment and Benefit Apportionment Computation 2014-2015

FUNDING SOURCE: CODE 10  
Charter 980 Example Charter

Statewide Information: 2/15/2014  
 Statewide Administrative Staff Index 1.84559  
 Statewide Administrative Staff Index Cap 1.86643 100.00%  
 Statewide Instructional Staff Index 1.55896  
 Statewide Instructional Staff Index Cap 1.59092 100.00%  
 PERSI, FICA, MEDICARE Rate 18.97%

Charter School Information:  
 Charter School Administrative Staff Index 2.01260  
 Charter School Administrative Staff Index (adjusted for 2.01260  
 Charter School Instructional Staff Index 1.12543  
 Charter School Instructional Staff Index (adjusted for 1.12543  
 Charter School February Support Units: 12.00

First  
Period  
Units

	Staff Ratio	Calculated FTE	< 40 units then + 0.50	< 20 units then + 0.50	Separate Secondary School Allowance	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Index	Base	Average Salary	Certified Preliminary Salary Based Apportionment
	a	(Units x a) b	c	d	e	(b + c + d + e) f	g	h	i	j	(i x j) k	(h x k) l
Administration	0.0750	0.90000				0.90000 col (b)	1.22000	0.90000 col (f)	2.01260	32,151	64,707.10	58,236.39
Instructional	1.1000	13.20000				13.20000 col (b)	12.60000	13.20000 col (f)	1.12543	23,354	26,283.29	346,939.43
Noncertified	0.3750	4.50000		N/A		4.50000	4.65000			19,249		
TOTAL:						18.60000	18.4700					

	Noncertified Preliminary Salary Based Apportionment	Salary Allocation for Beginning Instructional Staff FTE (Min \$31,750)	Maximum Allowed Apportionment	Actual Total Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Waivers	Maximum Salary Based Apportionment	Salary Based Apportionment
	(f x j) m	(Min \$31,750) n	(l + m + n) o	p	Smaller: o or p q	q x 18.97% r	s	t	u	Col (o) v	Col (v) w
Administration			58,236.39	98,555						58,236.39	58,236.39
Instructional		54,259.00	401,198.43	503,346				N/A		401,198.43	401,198.43
Noncertified	86,620.50		86,620.50	132,874						86,620.50	86,620.50
TOTAL:			546,055.32	734,775	546,055.32	103,586.69					546,055.32

Minimum salary Adjustment

Benefit Apportionment

Salary Based Apportionment

**For Demonstration Purposes Only**

2014-2015

**Instructional Staff Base Sal**    **\$23,354**  
**Minimum Instructional Sala**   **\$31,750**

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
3 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

**QUALIFYING FTE PLACEMENT**

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	31,750	31,750	31,750	31,750	31,750	31,750	31,750
1	31,750	31,750	31,750	31,750	31,750	31,750	31,750
2	31,750	31,750	31,750	31,750	31,750	31,750	31,750
3	31,750	31,750	31,750	31,750	31,750	31,750	32,530
4	31,750	31,750	31,750	31,750	31,750	32,530	33,749
5	31,750	31,750	31,750	31,750	32,530	33,749	35,015
6	31,750	31,750	31,750	32,530	33,749	35,015	36,327
7	31,750	31,750	32,530	33,749	35,015	36,327	37,689
8	31,750	32,530	33,749	35,015	36,327	37,689	39,102
9	32,530	33,749	35,015	36,327	37,689	39,102	40,568
10	32,530	35,015	36,327	37,689	39,102	40,568	42,089
11	32,530	35,015	36,327	37,689	40,568	42,089	43,667
12	32,530	35,015	36,327	37,689	40,568	43,667	45,304
3 or more	32,530	35,015	36,327	37,689	40,568	43,667	47,002

**MINIMUM ADJUSTMENT TO \$31,750**

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	8,396	7,520	6,612	5,668	4,690	3,674	2,621
1	7,520	6,612	5,668	4,690	3,674	2,621	1,528
2	6,612	5,668	4,690	3,674	2,621	1,528	395
3	5,668	4,690	3,674	2,621	1,528	395	
4	4,690	3,674	2,621	1,528	395		
5	3,674	2,621	1,528	395			
6	2,621	1,528	395				
7	1,528	395					
8	395						
9							
10							
11							
12							
3 or more							

# Minimum Salary Adjustment

# Salary Based Apportionment Templates – District

	A	B	C	D	E	F	G	H	I	J
1	<b>Required Data Elements for Calculating Salary Based Apportionment</b>									
2	<b>Include only staff paid from General Fund Money (code 10)</b>									
3	<b>For Budgeting Purposes 2014-2015</b>									
4										
5	District Number	1000	District Enters							
6	District Name	Example	District Enters							
7	District February Support Units	12.00	Units - from 1st Reporting Period Support Unit Calculation							
8	Separate Secondary School Allowance	0.0	Applies to School Districts with one or more Separate Secondary Schools (9-12) (I.C. 33-1004 (5)(d))							
9	District Staff Index - Administration	2.01260	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or district enters							
10	District Staff Index - Instructional	1.25433	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or district enters							
11	Actual FTE - Administration	1.22000	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or district enters							
12	Actual FTE - Instructional	12.60000	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or district enters							
13	Actual FTE - Noncertified	4.65000	District Enters							
14	Actual Total Salary - Administration	98,555.00	District Enters							
15	Actual Total Salary - Instructional	503,346.00	District Enters							
16	Actual Total Salary - Noncertified	132,874.00	District Enters							
17	Minimum adj to \$31,750	\$54,259	From "\$31,750 min" worksheet (tabs at bottom of this worksheet) or district enters							
18	Virtual Salary - Instructional	\$0	From "Virtual Instruction" worksheet (tabs at bottom of this worksheet) or district enters							
19	Virtual FTE - Instructional	0.00000	From "Virtual Instruction" worksheet (tabs at bottom of this worksheet) or district enters							
20	Contracted Salary - Instructional	\$0	From "Ancillary Calculation" worksheet (tabs at bottom of this worksheet) or district enters							
21	Contracted FTE - Instructional	0.00000	From "Ancillary Calculation" worksheet (tabs at bottom of this worksheet) or district enters							
22										
23	<b>INSTRUCTIONS:</b>									
24	Blue Cells require data entry.									
25	Red Cells contain formulas. You may elect to complete the appropriate worksheet or override by entering the data									
	<span style="background-color: yellow;">Enter Data Elements</span> <span style="background-color: yellow;">FY15 SBA</span> <span style="background-color: yellow;">Index - Admin</span> <span style="background-color: yellow;">Index - Instr</span> <span style="background-color: yellow;">Min Salary \$31,750</span> <span style="background-color: yellow;">use it or lose it estimate</span> <span style="background-color: yellow;">Ancillary Calculation</span>									

Enter the data in the blue cells. The data in the red cells populates from data entered in the index tabs.

Reminder: FTE is always calculated on an annualized basis.

# Salary Based Apportionment & Benefits Apportionment - District

Idaho Department of Education  
Basic Education Data System  
Salary Based Apportionment and Benefit Apportionment Computation  
School Year 2014-2015

FUNDING SOURCE: CODE 10

District 000 0

Statewide Information: #####  
Statewide Administrative Staff Index 1.84559  
Statewide Administrative Staff Index Cap 1.86643 100.00%  
Statewide Instructional Staff Index 1.55896  
Statewide Instructional Staff Index Cap 1.59092 100.00%  
PERSI, FICA, MEDICARE Rate 18.97%

District Information:  
District Administrative Staff Index 2.01260  
District Administrative Staff Index Cap 2.01260  
District Instructional Staff Index 1.25433  
District Instructional Staff Index Cap 1.25433  
District February Support Units: 12.00

First  
Period  
Units

	Staff Ratio	Calculated FTE	< 40 units then + 0.50	< 20 units then + 0.50	Separate Secondary School Allowance	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Index	Base	Average Salary	Certified Preliminary Salary Based Apportionment
	(Units x ratio)					(b + c + d + e)					(base x Index)	(h x k)
	a	b	c	d	e	f	g	h	i	j	k	l
Administration	0.0750	0.90000	0.50			1.40000	1.2200	1.40000	2.01260	32,151	64,707.10	90,589.94
Instructional	1.1000	13.2000	0.50	0.50	0.0000	14.20000	12.6000	13.9227 smaller of (f) or (g)/90.5%	1.25433	23,354	29,293.62	407,844.88
Noncertified	0.3750	4.5000				4.50000	4.6500			19,249		
TOTAL:						20.1000	18.4700					

	Noncertified Preliminary Salary Based Apportionment	Salary Allocation for Beginning Instructional Staff FTE	Salary Based Apportionment	Actual Total Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Waivers	Maximum Salary Apportionment	Salary Based Apportionment Plus Waivers
	(b x j)	(Min \$31,750)	(l + m + n)		Smaller: o or q	r x 0.18.97%	(Max 15%)		v	w	x
	m	n	o	q	r	s	t	u	v	w	x
Administration			90,589.94	98,555					90,589.94 smaller of (o or q)	90,589.94 col (o)	90,589.94 col (w)
Instructional		54,258.76	462,103.64	503,346			0.00	0.00	462,103.64 smaller of (o or q), (305) + t + u	470,228.16 (f x k) + n	462,103.64 smaller: v or w
Noncertified	86,620.50		86,620.50	132,874					86,620.50 smaller of (o or q)	86,620.50 col (o)	86,620.50 col (w)
TOTAL:			639,314.08	734,775	639,314.08	121,277.88	0.00	0.00	639,314.08	647,438.60	639,314.08

Minimum Salary Adjustment

Benefit Apportionment

Salary Based Apportionment

# District Unutilized FTE – “Use It or Lose It” (n/a for Charter Schools)

Idaho Department of Education  
Basic Education Data System  
Salary Based Apportionment and Benefit Apportionment Computation  
School Year 2014-2015

FUNDING SOURCE: CODE 10

District 000 0

Statewide Information: 2/15/2015  
 Statewide Administrative Staff Index 1.84559  
 Statewide Administrative Staff Index Cap 1.86643 100.00%  
 Statewide Instructional Staff Index 1.55896  
 Statewide Instructional Staff Index Cap 1.59092 100.00%  
 PERSI, FICA, MEDICARE Rate 18.97%

District Information:  
 District Administrative Staff Index 2.01260  
 District Administrative Staff Index Cap 2.01260  
 District Instructional Staff Index 1.25433  
 District Instructional Staff Index Cap 1.25433  
 District February Support Units: 12.00

	Staff Ratio	Calculated FTE	< 40 units then + 0.50	< 20 units then + 0.50	Separate Secondary School Allowance	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Index	Base	Average Salary	Certified Preliminary Salary Based Apportionment
		(Units x ratio)				(b + c + d + e)					(base x Index)	(h x k)
	a	b	c	d	e	f	g	h	i	j	k	l
Administration	0.0750	0.90000	0.50			1.40000	1.2200	1.40000 col (f)	2.01260	32,151	64,707.10	90,589.94
Instructional	1.1000	13.2000	0.50	0.50	0.0000	14.20000	12.6000	13.9227 smaller of (f) or (g)/90.5%	1.25433	23,354	29,293.62	407,844.88
Noncertified	0.3750	4.5000				4.50000	4.6500			19,249		
<b>TOTAL:</b>						20.1000	18.4700					

	Noncertified Preliminary Salary Based Apportionment	Salary Allocation for Beginning Instructional Staff FTE	Salary Based Apportionment	Actual Total Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Waivers	Maximum Salary Apportionment	Salary Based Apportionment Plus Waivers
	(b x j)	(Min \$31,750)	(l + m + n)	q	Smaller: o or q	r x 0 18.97%	(Max 15%)		v	w	x
	m	n	o		r	s	t	u	v	w	x
Administration			90,589.94	98,555					90,589.94 smaller of (o or q)	90,589.94 col (o)	90,589.94 col (w)
Instructional		54,258.76	462,103.64	503,346			0.00	0.00	462,103.64 smaller of (o or q/.905) + t + u	470,228.16 (f x k) + n	462,103.64 smaller: v or w
Noncertified	86,620.50		86,620.50	132,874					86,620.50 smaller of (o or q)	86,620.50 col (o)	86,620.50 col (w)
<b>TOTAL:</b>			639,314.08	734,775	639,314.08	121,277.88	0.00	0.00	639,314.08 smaller of (o or q)	647,438.60	639,314.08

Column (f) is the maximum instructional fte allowed: 14.20 fte. The actual instructional fte is 12.60. In column (h), the amount allowed is the smaller of (f) or (g)/ 90.5% . The smaller amount is 13.9227. The unutilized fte is .2773 fte ((14.2 – (12.60/90.5%) = .2773). Review the last three columns: v, w and x. The maximum allowed is calculated in column (w)(\$470,228.16). The final payment if the smaller of column (v) or column (w). The unutilized salary amount is \$8,124.52 (\$470,228.16 - \$462,103.64 = \$8,124.52. Ancillary waivers (ISEE Form 6) and Virtual Fte allowance may be submitted to increase the FTE and receive the maximum allowance.

# ISEE Staff Form 6 – Non District Contracted Certificated Staff (Districts only, fund source 10 - due by November 21, 2014)

STATE OF IDAHO DEPARTMENT OF EDUCATION IDAHO BASIC EDUCATION DATA SYSTEM ISEE Data Collection - Staffing NON-DISTRICT CONTRACTED CERTIFIED STAFF									
1	STATUS								
	ACTIVE	INACTIVE	TERMINATE						
			CODE						
	EFFECTIVE DATE						2	SCHOOL YEAR	
	MM	DD	YY						
3	Idaho Staff ID (or Tax ID number)			4	DISTRICT		5	PRIMARY BUILDING	
6	PERSONAL INFORMATION								
	NAME								
	Last			First			Middle		
	EDUCATION	HISTORY - K-12	History - HI ED						
	Degree	Add. Credits	State	Out of State	Non Public	Idaho	Other		
7	CONTRACT INFORMATION								
	CONTRACT								
	Contract Amount			Days		FTE			
	\$								
	CONTRACTOR FUNDING SOURCE								
	1ST PROGRAM		2ND PROGRAM		3RD PROGRAM				
	Code	% of FTE	Code	% of FTE	Code	% of FTE			
	ASSIGNMENT PERFORMED								
	Code			Code			Code		
	SERVICE DESCRIPTION								

**Submit this manual form to Public School Finance to utilize ancillary staff fte.**

# Virtual Template: Due no later than January 09, 2015 - Districts Only.

Idaho Department of Education										
Analysis of Virtual Education - In-Lieu of Instruction by District Certificated Employees										
For School Year 2012-2013										
District/Charter										
Instructors Name	Institution	Name of Class	ISEE Assign Code	Estimated Hours of Teacher Instruction per Class	Number of Students Enrolled	Number of Students Completed	Date Class Instruction Began	Date Class Instructed Ended*	Credits Granted Student for this Class	
xxxxx	IDLA	Digital Photography & Communication - Sec 2 - Sep 16wk 2011	xxxxxx	80	2	2	9/12/2011	1/13/2012	xx	
xxxxx	IDLA	Earth Science A - Sec 1 - Sep 16wk 2011	xxxxxx	80	2	2	9/12/2011	1/13/2012	xx	
xxxxx	IDLA	English 11A - Sec 1 - Sep 16wk 2011	xxxxxx	80	3	3	9/12/2011	1/13/2012	xx	
xxxxx	IDLA	Fundamentals of Health Professions - Sec 1 - Sep 16wk 2011	xxxxxx	80	2	2	9/12/2011	1/13/2012	xx	
xxxxx	IDLA	Health - Sec 2 - Sep 16wk 2011	xxxxxx	80	2	2	9/12/2011	1/13/2012	xx	
xxxxx	IDLA	Lifetime Fitness - Sec 2 - Sep 16wk 2011	xxxxxx	80	2	2	9/12/2011	1/13/2012	xx	
xxxxx	IDLA	Speech - Sec 3 - Sep 16wk 2011	xxxxxx	80	1	1	9/12/2011	1/13/2012	xx	
xxxxx	IDLA	US History 10A - Sec 1 - Sep 16wk 2011	xxxxxx	80	1	1	9/12/2011	1/13/2012	xx	
xxxxx	IDLA	US History 10B - Sec 1 - Sep 16wk 2011	xxxxxx	80	1	1	9/12/2011	1/13/2012	xx	
xxxxx	IDLA	US History 11A - Sec 2 - Sep 16wk 2011	xxxxxx	80	1	1	9/12/2011	1/13/2012	xx	
				Total	800					
				fte	0.58					
				(800 hrs/1380 hrs)						

Name of virtual institution's certified staff employee.

Submit this manual form to Public School Finance to utilize virtual fte.

# ISEE Staffing Reports

**Provider Certification**

**Reports**

**ISEE Edit Reports**

- Edit for Assignment / Updates
- Days exceeding 260 / Hours exceeding 2080
- District Index
- Staff Salary Summary
- All Personnel Employment Info
- Salary and Benefit Apportionment

**Funding Formula Reports**

- Statewide Qualifying FTE and Total Salary
- Regular / Alternative Summer Qualifying FTE and Total Salary
- Summer Alternative District Detail
- District Adjustments and waivers
- Staff Allowance Report
- Employment Placement Schedule including Summer School

**Edit Reports**

- FTE Exceeding 1.00
- Education and Experience History
- Staff Assignments FTE Variance

1. District Index (code 10)
2. Staff Salary Summary
3. All Personnel Employment Info
4. Summer Alternative District Detail
5. Employment Placement (code 10)
6. Education & Experience History
7. Staff Assignments FTE Variance

- Validate and verify all data before and after submitting. Run these reports after submitting each first period upload: August Alternative Summer School, September, October & November. Staff demographics and staff assignments must be consistently reported in October and November. Be aware that the November upload overrides October data.
- Review and reconcile employee data to budgeted estimates and system records: Compare the information in the reports to the actual number of employees, total fte, and factored index in your systems. Resolve all discrepancies as soon as possible.
- Work with your HR department to assure staffing data is updated from prior year. Assure the years of experience are entered correctly and any additional degrees and credits are reported in the first period uploads.

## Staff Salary Summary – All Funds

Effective Date :	<b>Idaho State Department of Education</b>				
Page: 1	<i>Basic Education Staffing System</i>				
	<b>Staff Salary Summary</b>				
School Year: 2014 - 2015	Provider: 1000 District Example				
Effective Date: 10/20/2014	Funding Source: All				
Activity	Employees Actual	FTE	Total Salaries	Base Salaries	Extra Pay
Superintendent	1	0.25	21,400	21,400	
Principal - Secondary	1	0.97	76,995	72,583	4,412
Head Teacher			0		
Counselor	1	0.57	32,895	32,895	
Teacher - Elementary	6	5.02	219,111	211,611	7,500
Teacher - Secondary	10	9.01	314,200	302,643	11,557
<b>Total Certified</b>	<b>19</b>	<b>15.82</b>	<b>664,601</b>	<b>641,132</b>	<b>23,469</b>
<b>Distinct Certified Employees</b>	<b>17</b>				
Business Manager/District Clerk	1	0.92	35,235	35,235	
Office Support Personnel - Building	1	0.79	20,090	20,090	
Custodian Supervisor	1	0.19	5,872	5,872	
Custodial Personnel	4	0.65	16,611	16,611	
Child Nutrition - Manager	1	0.18	5,253	5,253	
Child Nutrition - Other	2	0.22	5,562	5,562	
Building/Grounds Maintenance Personnel	3	0.32	11,046	11,046	
Instructional Assistant - Regular Education	4	1.78	44,020	44,020	
Instructional Assistant - Special Education	1	0.51	13,034	13,034	
Instructional Assistant - Title I	1	0.51	13,034	13,034	
Pupil Transportation - School Bus Mechanic	1	0.04	2,800	2,800	
Pupil Transportation - School Bus Drivers	4	0.45	16,785	16,785	
Other Non-Certified, Specify (Restricted)	1	0.07	513	513	
Child Nutrition – Food Preparation and Service	1	0.18	4,655	4,655	
<b>Total Non-Certified</b>	<b>26</b>	<b>6.810</b>	<b>194,510</b>	<b>194,510</b>	
<b>Distinct Non-Certified Employees</b>	<b>14</b>				
<b>Provider Totals</b>	<b>45</b>	<b>22.63</b>	<b>859,111</b>	<b>835,642</b>	<b>23,469</b>
<b>Distinct Total Employees</b>	<b>31</b>				

- This report is a summary by activity of the All Personnel Employment Report.
- A format similar to this report will be used in the Annual Staff Statistical Staff Data publication on January 01, 2015.

## Staff Salary Summary - Fund Code 10

Effective Date : <b>Idaho State Department of Education</b>					
Page: 1	<i>Basic Education Staffing System</i>				
<b>Staff Salary Summary</b>					
School Year: 2014 - 2015	Provider: 1000 District Example				
Effective Date: 10/20/2014	Funding Source: Code 10				
Activity	Employees		Total Salaries	Base Salaries Extra Pay	
	Actual	FTE			
Superintendent	1	0.25	21,400	21,400	
Principal - Secondary	1	0.97	76,995	72,583	4,412
Head Teacher			0		
Counselor	1	0.57	32,895	32,895	
Teacher - Elementary	5	4.02	195,611	188,111	7,500
Teacher - Secondary	9	8.01	275,000	263,443	11,557
<b>Total Certified</b>	<b>17</b>	<b>13.82</b>	<b>601,901</b>	<b>578,432</b>	<b>23,469</b>
<b>Distinct Certified Employees</b>	<b>15</b>				
Business Manager/District Clerk	1	0.92	35,235	35,235	
Office Support Personnel - Building	1	0.79	20,090	20,090	
Custodian Supervisor	1	0.19	5,872	5,872	
Custodial Personnel	4	0.65	16,611	16,611	
Child Nutrition - Manager					
Child Nutrition - Other					
Building/Grounds Maintenance Personnel	3	0.32	11,046	11,046	
Instructional Assistant - Regular Education	4	1.78	44,020	44,020	
Instructional Assistant - Special Education					
Instructional Assistant - Title I					
Pupil Transportation - School Bus Mechanic					
Pupil Transportation - School Bus Drivers					
Other Non-Certified, Specify (Restricted)					
Child Nutrition - Food Preparation and Service					
<b>Total Non-Certified</b>	<b>14</b>	<b>4.650</b>	<b>132,874</b>	<b>132,874</b>	
<b>Distinct Non-Certified Employees</b>	<b>6</b>				
<b>Provider Totals</b>	<b>31</b>	<b>18</b>	<b>734,775</b>	<b>711,306</b>	<b>23,469</b>
<b>Distinct Total Employees</b>	<b>21</b>				

This report is a summary by activity of employees funded to code 10.

# Staff Assignment FTE Variance Report (all funds, certificated staff only)

Idaho State Department of Education Basic Education Staffing System Staff Assignment FTE Variance Report														
School Year: 2013 - 2014														
Provider: ABC DISTRICT														
EDUID	Certificated Staff Name	Sch. ID	School Name	Assignment Code	Assignment Name	Contract 1 FTE	Contract 1 Assignment FTE As Reported	Contract 1 Variance	Contract 2 FTE	Contract 2 Assignment FTE As Reported	Contract 2 Variance	Contract 3 Derived FTE	Contract 3 Assignment FTE As Reported	Contract 3 Variance
xxxxxxx	Abercrombie, Samuel					1.00			0.25					
xxxxxxx	Abercrombie, Samuel	123	MIDDLE SCHOOL	05154	Creative Art-Comprehensive (Gr. 9-12)		0.330							
xxxxxxx	Abercrombie, Samuel	123	MIDDLE SCHOOL	53000	General Science (Gr. 6-8)		0.340							
xxxxxxx	Abercrombie, Samuel	123	MIDDLE SCHOOL	53999	Life/Physical Science (Gr. 6-8)		0.330							
xxxxxxx	Abercrombie, Samuel	124	SENIOR HIGH SCHOOL	00017	Literacy/Study Strategy (Gr. K-6)				0.130					
xxxxxxx	Abercrombie, Samuel	124	SENIOR HIGH SCHOOL	04201	Economics (Gr. 9-12)				0.120					
Subtotal						1.000	1.000	0.000	0.250	0.250	0.000	0.000	0.000	0.000
xxxxxxx	Ceeley, Mary					1.000			0.33					
xxxxxxx	Ceeley, Mary	124	SENIOR HIGH SCHOOL	00017	Literacy/Study Strategy (Gr. K-6)		0.081							
xxxxxxx	Ceeley, Mary	124	SENIOR HIGH SCHOOL	05154	Creative Art-Comprehensive (Gr. 9-12)		0.589							
xxxxxxx	Ceeley, Mary	123	MIDDLE SCHOOL	55154	Creative Art-Comprehensive (Gr. 6-8)		0.670							
xxxxxxx	Ceeley, Mary	123	MIDDLE SCHOOL	52052	Algebra I (Gr. 6-8)									
Subtotal						1.000	1.340	0.340	0.330	0.000	(0.330)	0.000	0.000	0.000
xxxxxxx	Dewey, Edward					0.500			0.500					
xxxxxxx	Dewey, Edward	124	SENIOR HIGH SCHOOL	00017	Literacy/Study Strategy (Gr. K-6)				0.200					
xxxxxxx	Dewey, Edward	124	SENIOR HIGH SCHOOL	42200	Principal (Secondary)		0.500							
xxxxxxx	Dewey, Edward	124	SENIOR HIGH SCHOOL	22005	Tutorial (Gr. 9-12)		0.010		0.300					
Subtotal						0.500	0.510	0.010	0.500	0.500	0.000	0.000	0.000	0.000
Total						2.500	2.850	0.350	1.080	0.750	(0.330)	0.000	0.000	0.000

This is an assignment variance edit report of certificated staff as of the last Friday in September and includes alternative summer school. Use this report as a tool to identify variances between contract ftes and assignment ftes.

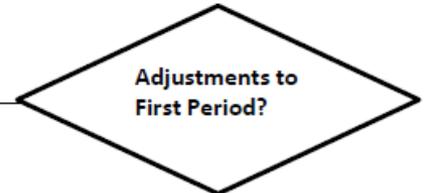
# Flowchart – ISEE Data Submissions

ISEE Name	Collection Period	Deadline: Midnight on
ISEE Alt Summer School August Manifest	Approved Alternative Summer School (from the first day through the last day of Alt Summer School). Due 8/15/2014	8/15/2014 (Programs ending after Aug. 8 are due one week after last day of session.)
ISEE Sept 2014	8/01/14 - 9/05/14	9/19/2014
ISEE Oct 2014	9/06/14 - 9/26/14	10/15/2014
ISEE Nov 2014	9/27/14 - 11/07/14	11/21/2014
Last day to submit first period changes for February 15, 2015 payment.		Thursday 12/4/2014
*Revisions, monthly or cumulative, submitted in the December, January & February uploads will <u>not</u> be considered for the February payment.		

Note: Staff and student statistical data are published on January 1. Subsequent revisions are not reflected in the reports.

**Archived First Period Uploads**  
Thursday December 04, 2014 - Last day to submit revisions for February 15 payment, no exceptions.

- February 15 Foundation Reports**
1. All Personnel Report
  2. Employment Placement Report (code 10)
  3. Index Report
  4. Salary and Benefits Apportionment Report



**Approval Required**  
 Superintendent or Charter School Administrator must send a letter of special circumstance identifying all revisions. Supporting documentation may be requested. Last day to submit revised 1st period data is March 28, 2015.

If approved, adjustment reflected in May 15 payment.

Process Completed

# Staff Data ISEE Submission - Reminders

If an employee is on your payroll, report in ISEE.

Staff demographic and staff data are entered as annualized amounts.

Experience & Education History – Update at the beginning of the year. Review prior year work history to assure the fte reported is accurate.

For example, a teacher left unexpectedly in December and did not complete the entire year. Or, a new teacher hired in March working full weeks but the number of hours worked (400) for the remainder of the year divided by 1,380 hours is less than .50 - do not count the year as One. Certificated Contract & Assignments : Sum of assignment fte(s) must equal contract FTE.

Contract Rules\*

1. One contract shall not exceed 1 fte.
2. Each certificated employee may have up to 3 contracts (regular, summer, evening).
3. The sum of the contract FTE's may exceed 1, provided each contract does not exceed 1 fte.
4. Each contract must have corresponding certificated assignments.
5. The sum of the certificated assignment ftes must equal the contract fte.

Non-Certificated Employment.

- Assignment Fte = ( hours per week x weeks per year) / 2080 hours. Leave the contractNo blank for classified assignments

Reporting not required for:

- Persons employed during emergencies
- Irregular help (i.e., short term substitutes, volunteers, etc.)

Non district contracted staff (report on ISEE Form 6, if applicable)

Certificated Staff Member Not Having the Proper Credentials: Funding may be withheld. Work with Teacher Certification to resolve these issues.

Validate and verify all data before and after submitting. Review staffing reports after the October and November submissions.

Review budgeted estimates: number of fte, factored index. Compare to reports and resolve all discrepancies.

Work with HR to assure staffing data is updated: Additional credits earned since the prior year, are accurate. Review Years of experience.

After the October data is uploaded, run the ISEE staffing reports to assure the data is correct and agrees with payroll records and budgeted numbers. **Run the same reports after the November upload to assure the data is correct. November data overrides October.**

**Note:** Only staff with active contracts and assignments as of the last Friday in September are funded. Anyone hired after the last Friday in September will not be funded. There are a few exceptions to this rule such as an unfilled advertised position. However, the district must provide documentation such as the job posting supporting such a claim and the board of trustees' minutes.

\*These rules do not apply to classified assignments.

# Contacts

- **Calculating Salary Based Apportionment**
  - **Kathryn Vincen**
    - Idaho Department of Education
    - Public School Finance
    - **208-332-6840**
    - Email – [klvincen@sde.idaho.gov](mailto:klvincen@sde.idaho.gov)
    - Fax 208-334-2228
- **LaRae Ashby – Calculating salary based apportionment**
- **Matt Storm - Budgeting forms and reporting**
- **Wendy Lee - Calculating support units**
- **Julie Oberle - IFARMS, Funds, function/program, object and revenue codes**
- **Brandon Phillips**