



2009-2010 School Budget Forms and Supporting Documents

2009-2010 Post Legislative Tour



The 2009-2010 Budget Forms and Supporting Documents available on the SDE website

<http://www.sde.idaho.gov/>

Unit Calculation Worksheets

Salary Based Apportionment Worksheets (Updated)

Budget Forms

Budget Supporting Documents and Distribution Support

References

- Idaho School Law
- Data Acquisition Calendar
- Manuals: Attendance , IFARMS, & IBEDS

Training Presentations from Prior Workshops



Salary Based Apportionment - Updates (I.C. 33-1004)

I.C. 33-1004E:

1. Base salary multipliers:	<u>FY 2010</u>
a) Administrative	\$34,705
b) Instructional	\$24,567
c) Classified staff	\$19,840
2. Minimum Instructional Salary:	\$30,915

Salary Based Apportionment - Updates (I.C. 33-1004)

I.C. 33-1004:

- Provides districts with relief from the "use it or lose it" requirement for instructional staff positions
(N/A for Charters which are not restricted by the "use it or lose it" provision)
 - a) Allows districts to use 5% of state funded teaching positions for the cost of virtual dual coursework without reducing the amount of FTEs
 - b) For the next 2 budgeted years beginning July 1, 2009, allows districts to shift 2.63% of state funded teaching positions to federal funds without reducing the amount of FTEs.
- Anticipated reporting requirements:
 - SDE will develop reporting procedures to track the use of these funds to ensure accountability.

Salary Based Apportionment - Updates (Cont'd) (I.C 33-1004)

I.C. 33-1004A. Experience and educational multiplier:

In determining the experience factor, the actual years of teaching or administrative service.....

“minus one(1); provided however, that the experience factor cannot be less than zero (0)”

- ❖ One-year freeze in advancement on the experience grid

IMPORTANT: Must continue tracking actual years of experience for:

- a. IBEDS data collection
- b. Statistics
- c. Retirement, etc.

Formulas: IBEDS will be programmed to adjust for the freeze in experience for the 2009-2010 data collection. Do not subtract a year from actual number of years. The Salary Based Apportionment Templates are adjusted for freezing of experience.

Salary Based Apportionment Template - District

Idaho Department of Education
Basic Education Data System
Salary Based Apportionment and Benefit Apportionment Computation
School Year 2009 / 2010

District **999 ABC**

Statewide Information:

Statewide Administrative Staff Index	1.86643	
Statewide Administrative Staff Index Cap	1.86643	100.00%
Statewide Instructional Staff Index	1.59092	
Statewide Instructional Staff Index Cap	1.59092	100.00%
PERSI, FICA, MEDICARE Rate	0.180400	

District Information:

District Administrative Staff Index	1.95140
District Administrative Staff Index Cap	1.95140
District Instructional Staff Index	1.44620
District Instructional Staff Index Cap	1.44620
District February Support Units:	19.5

	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 <small>(base x Index)</small>	Certified Preliminary Salary Based Apportionment <small>(h x k)</small>
	a	b	c	d	e	f	g	h	i	j	k	l
Administration	0.0750	1.4625	0.50			1.9625	1.7500	1.9625	1.95140	34,705	67,723.34	132,907.05
Instructional	1.1000	21.4500	0.50	0.50	0.0000	22.4500	21.0000	21.0000	1.44620	24,567	35,528.80	746,104.80
Noncertified	0.3750	7.3125					9.6012			19,840		
TOTAL:							32.3512					

	Noncertified Preliminary Salary Based Apportionment <small>(b x j)</small>	Salary Allocation for Beginning Instructional Staff FTE <small>(Min \$30,915)</small>	Maximum Federal Staff <small>(Max 2.63%)</small>	Maximum Allowed Apportionment <small>(l + m + n + o)</small>	Actual Total Salary <small>(Code 10 & 20)</small>	Salary Based Apportionment Eligible for Benefits <small>Smaller: p or q</small>	Benefit Apportionment <small>r x 0.1804</small>	Virtual Allowance <small>(Max 5%)</small>	Ancillary Allowance	Salary Based Apportionment Plus Waivers <small>(p or q) + t + u</small>	Maximum Salary Apportionment	Salary Based Apportionment Plus Waivers
	m	n	o	p	q	r	s	t	u	v	w	x
Administration				132,907.05	110,500 <small>(Code 10)</small>					110,500.00	132,907.05	132,907.05
Instructional		15,725.16	20,977.45	782,807.40	861,668 <small>(Code 10 & 20)</small>			26,646.60	3,892.71	813,346.72	813,346.72	813,346.72
Noncertified	145,080.00			145,080.00	135,926 <small>(Code 10)</small>					135,926.00	145,080.00	145,080.00
TOTAL:			20,977.45	1,060,794.45	1,108,094	1,060,794.45	191,367.32	26,646.60	3,892.71			1,091,333.77

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

EXPERIENCE AND EDUCATION MULTIPLIER TABLE

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

Calculating Indexes - Experience

1. Use actual number of completed years of experience.
 - Experience is not recognized until after the contract is completed. Do not count the current year since it is not completed. Experience begins with year zero.
2. For experience to count as 1 year, FTE must be 50% or greater.
 - Less than 50% = none
3. Each year is counted as its own; partial years cannot be added together.

**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

Calculating Indexes - Education & Additional Credits

1. Highest Degree Claimed

2. Criteria for Additional Credits

- Only credits earned after initial certification
- Transcript must be on file with teachers certification at SDE
- Credits must be earned at an accredited institution of higher education

Note: The index multiplier table has degrees and indexes that overlap. For index placement and funding purposes, use the most beneficial multiplier.

Example: A certified employee has a MA + 5 credits beyond the MA degree and initial certification. The same employee also has a BA+52 credits earned after initial certification. The index multiplier is higher if reported as BA+52.

EXPERIENCE AND EDUCATION MULTIPLIER TABLE INSTRUCTIONAL INDEX 2009-2010							
Base	\$24,567						
Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 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

Salary Based Apportionment Template **District** – Data Elements

Required Data Elements for Calculating Salary Based Apportionment
 Include only staff paid from General Fund Money
 For Budgeting Purposes 2009-2010

District Number	999	District Enters
District Name	ABC	District Enters
District February Support Units	19.5	Units - from 1st Reporting Period Support Unit Calculation
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))
District Staff Index - Administration	1.95140	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or district enters
District Staff Index - Instructional	1.44620	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or district enters
Actual FTE - Administration	1.75000	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or district enters
Actual FTE - Instructional	21.00000	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or district enters
Actual FTE - Noncertified	9.60120	District Enters
Actual Total Salary - Administration	\$110,500	District Enters
Actual Total Salary - Instructional	\$840,691	District Enters
Actual Total Salary - Noncertified	\$135,926	District Enters
Minimum adj to \$30,915	\$15,725	From "\$30,915 min" worksheet (tabs at bottom of this worksheet) or district enters
Federal Salary - Instructional	\$20,977	From "Federal Shift" worksheet (tabs at bottom of this worksheet) or district enters
Federal FTE - Instructional	0.59044	From "Federal Shift" worksheet (tabs at bottom of this worksheet) or district enters
Virtual Salary - Instructional	\$26,647	From "Virtual Instruction" worksheet (tabs at bottom of this worksheet) or district enters
Virtual FTE - Instructional	0.75000	From "Virtual Instruction" worksheet (tabs at bottom of this worksheet) or district enters
Contracted Salary - Instructional	\$3,893	From "Ancillary Calculation" worksheet (tabs at bottom of this worksheet) or district enters
Contracted FTE - Instructional	0.10956	From "Ancillary Calculation" worksheet (tabs at bottom of this worksheet) or district enters

[Data Elements](#) /
 [Salary-Benefit Apportionment](#) /
 [Index - Admin](#) /
 [Index - Instr](#) /
 [Salary Grid](#) /
 [30,915 Min](#) /
 [Fed Shift](#) /
 [Virtual Inst](#) /
 [Ancillary Calculation](#)

1. District enters data in **blue**: Name, Number, February Support Units, Actual Non-Certified FTE, Actual Salaries.
2. **Red Cells** contain formulas. You may elect to complete the appropriate worksheets or override by entering the data.

EXPERIENCE AND EDUCATION MULTIPLIER TABLE

ADMINISTRATIVE INDEX

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 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 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 BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR	
0								
1								
2								
3								
4								
5								
6								
7								
8								
9	1							
10								
11								
12								
13						0.75000		
14 or more							1.00000	
TOTALS	-	-	-	-	-	0.75000	1.00000	
						TOTAL FTE	1.75000	Actual FTE

FACTORED FTE PLACEMENT

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR	
0	-	-	-	-	-	-	-	
1	-	-	-	-	-	-	-	
2	-	-	-	-	-	-	-	
3	-	-	-	-	-	-	-	
4	-	-	-	-	-	-	-	
5	-	-	-	-	-	-	-	
6	-	-	-	-	-	-	-	
7	-	-	-	-	-	-	-	
8	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	
10	-	-	-	-	-	-	-	
11	-	-	-	-	-	-	-	
12	-	-	-	-	-	-	-	
13	-	-	-	-	-	1.40235	-	
14 or more	-	-	-	-	-	-	2.01260	
TOTALS	-	-	-	-	-	1.40235	2.01260	
						FACTOR	3.41495	
						INDEX	1.95140	Administrative Index

Salary Based Apportionment Template

Administrative Index

1. Placement of staff on the matrix is based on the following:

- a) Years Completed
- b) Degree claimed
- c) Additional credits earned after initial certification

2. Program populates Factored FTE placement on matrix.
(Formulas adjusted for experience freeze)

3. Administrative Index =

Total Factored FTE ÷ Total Actual FTE

EXPERIENCE AND EDUCATION MULTIPLIER TABLE

INSTRUCTIONAL INDEX

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 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 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 BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR	
0	1.00000							
1				-		0.50000		
2		1.00000						
3	0.28000		0.50000					
4	0.50000						1.00000	
5				1.00000				
6						1.00000		
7			1.50000					
8					1.00000			
9		1.00000		1.00000				
10						1.00000		
11				1.00000				
12		1.00000						
13						0.25000		
14 or more	1.00000		1.00000	3.72000			0.75000	
TOTALS	2.78000	3.00000	3.00000	6.72000	1.00000	2.75000	1.75000	
TOTAL FTE							21.00000	Actual FTE

FACTORED FTE PLACEMENT

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR	
0	1.00000	-	-	-	-	-	-	
1	-	-	-	-	-	0.60110	-	
2	-	1.07640	-	-	-	-	-	
3	0.30139	-	0.57935	-	-	-	-	
4	0.55840	-	-	-	-	-	1.39290	
5	-	-	-	1.29410	-	-	-	
6	-	-	-	-	-	1.44510	-	
7	-	-	2.01390	-	-	-	-	
8	-	-	-	-	1.49930	-	-	
9	-	1.39290	-	1.49930	-	-	-	
10	-	-	-	-	-	1.67430	-	
11	-	-	-	1.61380	-	-	-	
12	-	1.49930	-	-	-	-	-	
13	-	-	-	-	-	0.46745	-	
14 or more	1.39290	-	1.55550	6.00334	-	-	1.50945	
TOTALS	3.25269	3.96860	4.14875	10.41054	1.49930	4.18795	2.90235	
FACTOR							30.37018	Instructional Index
INDEX							1.44620	

Salary Based Apportionment Template

Instructional Index

1. Placement of staff on the matrix is based on the following:

- a) Years Completed
- b) Degree claimed
- c) Additional credits earned after initial certification

2. Program populates Factored FTE placement on matrix.
(Formulas adjusted for experience freeze)

3. Instructional Index =

Total Factored FTE ÷ Total Actual FTE

Calculation of Minimum Allocation

CALCULATING INSTRUCTIONAL SALARY ALLOCATION FOR BEGINNING TEACHERS
Instructional 2009-2010

Base \$24,567
 Min \$30,915

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	1.00000	-	-	-	-	-	-
1	-	-	-	-	-	0.50000	-
2	-	1.00000	-	-	-	-	-
3	0.28000	-	0.50000	-	-	-	-
4	0.50000	-	-	-	-	-	-
5	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	\$ 6,348	\$ 5,427	\$ 4,471	\$ 3,479	\$ 2,449	\$ 1,381	\$ 273
1	\$ 6,348	\$ 5,427	\$ 4,471	\$ 3,479	\$ 2,449	\$ 1,381	\$ 273
2	\$ 5,427	\$ 4,471	\$ 3,479	\$ 2,449	\$ 1,381	\$ 273	-
3	\$ 4,471	\$ 3,479	\$ 2,449	\$ 1,381	\$ 273	-	-
4	\$ 3,479	\$ 2,449	\$ 1,381	\$ 273	-	-	-
5	\$ 2,449	\$ 1,381	\$ 273	-	-	-	-
6	\$ 1,381	\$ 273	-	-	-	-	-
7	\$ 273	-	-	-	-	-	-

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	\$ 6,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 690	\$ -
2	\$ -	\$ 4,471	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ 1,252	\$ -	\$ 1,225	\$ -	\$ -	\$ -	\$ -
4	\$ 1,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total

\$ 15,725

30,915 Min use it or lose estimate / Fed Shift / Virtual Inst / Ancillary Calculation

I.C. 33-1004E: No full time instructional staff shall be paid less than \$30,915

1. Program automatically populates qualifying FTE falling in this grid
2. Amounts reimbursed for those cells less than \$30,915 and the base salary of \$24,567 per FTE (adjusted for experience freeze)
3. Calculates total amount reimbursed

Special Provisions for Small Districts

I.C. 33-1004(c)

(Does not apply to charter schools)

- **SBA template columns (c), (d) & (e):**
- **If Support Units less than 40.0**
 - **Administrative – Add .50 FTE**
 - **Instructional – Add .50 FTE**
- **If Support Units less than 20.0**
 - **Instructional – Add .50 FTE**
- **Secondary Schools** : For any school district with one (1) or more separate secondary schools serving grades nine (9) through twelve (12), the instructional staff allowance shall be increased by two (2) additional instructional staff allowances for each such separate secondary school.

Salary Based Apportionment Template - District

Idaho Department of Education
Basic Education Data System
Salary Based Apportionment and Benefit Apportionment Computation
School Year 2009 / 2010

District **999 ABC**

Statewide Information:

Statewide Administrative Staff Index	1.86643	
Statewide Administrative Staff Index Cap	1.86643	100.00%
Statewide Instructional Staff Index	1.59092	
Statewide Instructional Staff Index Cap	1.59092	100.00%
PERSI, FICA, MEDICARE Rate	0.180400	

District Information:

District Administrative Staff Index	1.95140
District Administrative Staff Index Cap	1.95140
District Instructional Staff Index	1.44620
District Instructional Staff Index Cap	1.44620
District February Support Units:	19.5

	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 (base x Index)	Certified Preliminary Salary Based Apportionment (h x k)
	a	b	c	d	e	f	g	h	i	j	k	l
Administration	0.0750	1.4625	0.50			1.9625	1.7500	1.9625	1.95140	34,705	67,723.34	132,907.05
Instructional	1.1000	21.4500	0.50	0.50	0.0000	22.4500	21.0000	21.0000	1.44620	24,567	35,528.80	746,104.80
Noncertified	0.3750	7.3125					9.6012			19,840		
TOTAL:							32.3512					

	Noncertified Preliminary Salary Based Apportionment (b x j)	Salary Allocation for Beginning Instructional Staff FTE (Min \$30,915)	Maximum Federal Staff (Max 2.63%)	Maximum Allowed Apportionment (l + m + n + o)	Actual Total Salary q	Salary Based Apportionment Eligible for Benefits Smaller: p or q	Benefit Apportionment r x 0.1804	Virtual Allowance (Max 5%)	Ancillary Allowance	Salary Based Apportionment Plus Waivers smaller of (p or q) + t + u	Maximum Salary Apportionment w	Salary Based Apportionment Plus Waivers x
	m	n	o	p	q	r	s	t	u	v	w	x
Administration				132,907.05	110,500 (Code 10)					110,500.00	132,907.05	132,907.05
Instructional		15,725.16	20,977.45	782,807.40	861,668 (Code 10 & 20)			26,646.60	3,892.71	813,346.72	813,346.72	813,346.72
Noncertified	145,080.00			145,080.00	135,926 (Code 10)					135,926.00	145,080.00	145,080.00
TOTAL:			20,977.45	1,060,794.45	1,108,094	1,060,794.45	191,367.32	26,646.60	3,892.71			1,091,333.77

Federal Positions Funded (District Only)

Instruction: Only enter data in unshaded areas of this worksheet.

State Department of Education
Analysis of Federal Positions Funded
Instructional Positions Only
 FY 2009-2010

School District : 999 ABC

Assign Code (Do not include Administrative Codes)	Name	Instructional		Enter % for Code 20 only!	
		0	FTE	Code	%
00080	Jane Doe	30,915.00	1.0000	20	70%
				20	
				20	
				20	
				20	
				20	

Total Salary	Calculation of FTE
\$ 21,640.50	0.7000
\$ -	-
\$ -	-
\$ -	-
\$ -	-
\$ -	-

Actual Federal Instructional Staff Shift

\$ 21,640.50	0.7000 (3)
--------------	------------

Adjusted Staff Allowance (col. F)	22.4500	SBA column (f)
Maximum Allowable Shift	2.63%	
Variance	0.5904 (1)	
Adjusted Staff Allowance (col. F)	22.4500	
Actual FTE (col g)	21.0000	
Variance	1.4500 (2)	

Average Salary	\$35,528.80	SBA column (k)
Federal FTE	0.5904	smaller of (1), (2) or (3)
Total	\$20,977.45	SBA column (o)

Virtual Funding (District Only)

Instruction: Only enter data in unshaded areas of this worksheet.

State Department of Education
Analysis of Virtual Funding
Instructional Positions Only
 FY 2009-2010

School District : 999 ABC

Assign Code (Do not include Administrative Codes)	Name	Instructional		Enter % for Gen M&O Only	
		Amount	FTE	Code	%
1001	Mary Smith	30,915.00	1.0000	10	75%
				10	
				10	
				10	
				10	

Total Salary	Calculation of FTE
\$ 23,186.25	0.7500
\$ -	-
\$ -	-
\$ -	-
\$ -	-
\$ -	-

Actual Federal Instructional
 Staff Shift

\$ 23,186.25	0.7500 (4)
--------------	------------

Adjusted Staff Allowance (col. F)	22.4500	SBA column (f)
Maximum Allowable- Virtual Inst Variance	5.00%	SBA column (g)
	1.1225 (1)	
Adjusted Staff Allowance (col. F)	22.4500	
Actual Federal FTE (Code 20)	21.0000	
Subtotal	1.4500 (2)	
Utilized by Federal Shift	0.5904	SBA column (f)
Subtotal	0.8596 (3)	
Average Base Salary	\$35,528.80	SBA column (k)
Virtual Inst FTE	0.7500	smaller of (1), (2), (3) or (4)
Total	\$26,646.60	SBA column (t)

Ancillary Staff (District Only)

Instruction: Only enter data in unshaded areas of this worksheet.

State Department of Education
Analysis of Non-District Contracted Staff
Instructional Positions Only
 FY 2009-2010

School District : **999 ABC**

Assign Code (Do not include Administrative Codes)	Position	Instructional		Enter % for Code 10 only!	
		Amount	FTE	Code	%
32110	Counselor	12,000.00	0.2000	10	50%
32010	Audiologist	12,000.00	0.2000	10	50%
				10	
				10	
				10	
				10	

Calculation of FTE	
0.1000	
0.1000	
-	
-	
-	
-	

0.2000 ⁽³⁾

Adjusted Inst Staff Allowance	22.4500	SBA column (f)
Adjusted Inst Actual FTE	21.0000	SBA column (g)
Variance	1.4500	(1)
Utilized by Federal Shift	0.5904	Federal Tab
Utilized by Virtual Instruction	0.7500	Virtual Tab
Variance	0.1096	(2)

Average Salary	\$35,528.80	SBA column (k)
Contracted FTE	0.1096	smaller of (1), (2), or (3)

Total	\$3,892.71	SBA column (u)
--------------	-------------------	----------------

Salary-Benefit Apportionment
Index - Admin
Index - Instr
Salary Grid
30,915 Min
Fed Shift
Virtual Inst
Ancillary Calculation

1. Enter non-district contracted instructional staff information (not on payroll):
IBEDS Form 6, "blue" forms
2. Examples: Audiologists, Speech Pathologists (usually pupil support services)

Salary Based Apportionment Template - District

Idaho Department of Education
Basic Education Data System
Salary Based Apportionment and Benefit Apportionment Computation
School Year 2009 / 2010

Indexes & Units

1.95140
1.95140
1.44620
1.44620
19.5

District 999 ABC

Statewide Information:

Statewide Administrative Staff Index	1.86643	
Statewide Administrative Staff Index Cap	1.86643	100.00%
Statewide Instructional Staff Index	1.59092	
Statewide Instructional Staff Index Cap	1.59092	100.00%
PERSI, FICA, MEDICARE Rate	0.180400	

District Information:

District Administrative Staff Index	1.95140
District Administrative Staff Index Cap	1.95140
District Instructional Staff Index	1.44620
District Instructional Staff Index Cap	1.44620
District February Support Units:	19.5

	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 (base x Index)	Certified Preliminary Salary Based Apportionment (h x k)
	a	(Units x ratio) b	c	d	e	(b + c + d + e) f	g	h	i	j	(i x j) k	l
Administration	0.0750	1.4625	0.50			1.9625	1.7500	1.9625	1.95140	34,705	67,723.34	132,907.05
Instructional	1.1000	21.4500	0.50	0.50	0.0000	22.4500	21.0000	21.0000	1.44620	24,567	35,528.80	746,104.80
Noncertified	0.3750	7.3125					9.6012	smaller of (f) or (g)		19,840		
TOTAL:							32.3512					

	Noncertified Preliminary Salary Based Apportionment (b x j) m	Salary Allocation for Beginning Instructional Staff FTE (Min \$30,915) n	Maximum Federal Staff (Max 2.63%) o	Maximum Allowed Apportionment (l + m + n + o) p	Actual Total Salary q	Salary Based Apportionment Eligible for Benefits Smaller: p or q r	Benefit Apportionment r x 0.1804 s	Virtual Allowance (Max 5%) t	Ancillary Allowance u	Salary Based Apportionment Plus Waivers smaller of (p or q) + t + u v	Maximum Salary Apportionment w	Salary Based Apportionment Plus Waivers x
Administration				132,907.05	110,500 (Code 10)					110,500.00	132,907.05	132,907.05
Instructional		15,725.16	20,977.45	782,807.40	861,668 (Code 10 & 20)			26,646.60	3,892.71	813,346.72	813,346.72	813,346.72
Noncertified	145,080.00			145,080.00	135,926 (Code 10)					135,926.00	145,080.00	145,080.00
TOTAL:			20,977.45	1,060,794.45	1,108,094	1,060,794.45	191,367.32	26,646.60	3,892.71			1,091,333.77

Benefit Apportionment

Salary Based Apportionment

Salary Based Apportionment

Charter Schools

Required Data Elements for Calculating Salary Based Apportionment
 Include only staff paid from General Fund Money
 For Budgeting Purposes 2009-2010

Charter Number	999	Charter Enters
Charter Name	Charter	Charter Enters
Charter February Support Units	21.5	Units - from 1st Reporting Period Support Unit Calculation
Separate Secondary School Allowance	N/A	Applies to School Charters with one or more Separate Secondary Schools (9-12) (I.C. 33-1004 (5)(d))
Charter Staff Index - Administration	1.95140	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or Charter enters
Charter Staff Index - Instructional	1.43123	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or Charter enters
Actual FTE - Administration	1.75000	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or Charter enters
Actual FTE - Instructional	22.00000	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or Charter enters
Actual FTE - Noncertified	9.60120	Charter Enters
Actual Total Salary - Administration	\$110,500	Charter Enters
Actual Total Salary - Instructional	\$840,691	Charter Enters
Actual Total Salary - Noncertified	\$136,926	Charter Enters
Minimum adj to \$30,915	\$19,204	From "\$30,915 min" worksheet (tabs at bottom of this worksheet) or Charter enters
Waivers - Instructional	N/A	From "Waiver Calculation" worksheet (tabs at bottom of this worksheet) or Charter enters

Data Elements | Salary-Benefit Apportionment | Index - Admin | Index - Instr | 30,915 min

1. District enters data in blue: Name, Number, February Support Units, Actual Non-Certified FTE, Actual Salaries.
2. Red Cells contain formulas. You may elect to complete the appropriate worksheets or override by entering the data.

Salary Based Apportionment Charter Schools

Idaho Department of Education
Basic Education Data System
Salary Based Apportionment and Benefit Apportionment Computation
School Year 2009 / 2010

Indexes & Units

Charter School Administrative Staff Index	1.95140
Charter School Administrative Staff Index (adjusted for cap)	1.95140
Charter School Instructional Staff Index	1.43123
Charter School Instructional Staff Index (adjusted for cap)	1.43123
Charter School February Support Units:	21.5

Charter 1000 Example Charter

Statewide Information:

Statewide Administrative Staff Index	1.86643	
Statewide Administrative Staff Index Cap	1.86643	100.00%
Statewide Instructional Staff Index	1.59092	
Statewide Instructional Staff Index Cap	1.59092	100.00%
PERSI, FICA, MEDICARE Rate	0.180400	

Charter School Information:

Charter School Administrative Staff Index	1.95140
Charter School Administrative Staff Index (adjusted for cap)	1.95140
Charter School Instructional Staff Index	1.43123
Charter School Instructional Staff Index (adjusted for cap)	1.43123
Charter School February Support Units:	21.5

	Staff Ratio	Calculated FTE (Units x a)	< 40 units then + 0.50	< 20 units then + 0.50	Separate Secondary School Allowance	Adjusted Staff Allowance (b + c + d + e)	Actual FTE	Staff Allowance col (e)	Index	Base	Average Salary (i x j)	Certified Preliminary Salary Based Apportionment (g x j)
	a	b	c	d	e	f	g	h	i	j	k	l
Administration	0.0750	1.6125				1.6125	1.7500	1.6125	1.95140	34,705	67,723.34	109,203.89
Instructional	1.1000	23.6500				23.6500	22.0000	23.6500	1.43123	24,567	35,161.03	831,558.36
Noncertified	0.3750	8.0625					9.6012			19,840		
TOTAL:			n/a	n/a	n/a		33.3512					

Staff Allowance

	Noncertified Preliminary Salary Based Apportionment (b x j) m	Salary Allocation for Beginning Instructional Staff FTE (Min \$30,915) n	Maximum Allowed Apportionment (l + m + n) o	Actual Total Salary p	Adjustment To Actual Salary q	Adjusted Actual Salary (p + q) r	Salary Based Apportionment Eligible for Benefits Smaller: o or r s	Benefit Apportionment s x 0.1804 t	Waivers u	Salary Based Apportionment Plus Waivers smaller of (o or r) + u v	Maximum Salary Apportionment w	Salary Based Apportionment Plus Waivers x
Administration			109,203.89	110,500	0.00	110,500.00				109,203.89	\$ 109,204	\$ 109,204
Instructional		19,203.73	850,762.09	840,691	0.00	840,691.00				840,691.00	\$ 850,762	\$ 850,762
Noncertified	159,960.00		159,960.00	135,926	0.00	135,926.00				135,926.00	\$ 159,960	\$ 159,960
TOTAL:			1,119,925.98	1,087,117	0.00	1,087,117.00	1,087,117.00	196,115.91	n/a			\$ 1,119,926

Benefit Apportionment

Salary Based Apportionment

Estimating M & O Revenue

2009 - 2010 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE

1	Number of Support Units - 2009 - 2010 (Best 28 Weeks ADA - Units)			Rev Code
2	State Distribution Factor - Per Unit -2009-2010	\$	25,459	
3	Entitlement (line 1 x line 2)	\$		
4	Salary Apportionment: 1st Reporting Period Units (From SBA Template)			
	Administrative Index			
	Instructional Index	\$		
5	Estimated Base Sup (line 3 x line 4)	\$	0	431100
6	Add: Benefit Apportionment	\$		431800
7	Add: Approved Border Contracts	\$		431500
8	Add: Approved Exceptional Child Support	\$		431400
9	Add: Approved Tuition Equivalency	\$		431600
10	Add: Transportation Allowance	\$		431200
11	Adjustments	\$		
12	Total Estimated SDE State Support (lines 5 + 6 + 7 + 8 + 9 + 10 + 11)	\$	0	
Revenue in Lieu of Taxes:				
13	Ag. Exemption Replacement Money from SDE	\$		
14	Property Tax Replacement Money from State Tax Commission - see form L-4	\$		
	Total Revenue in Lieu of Taxes (line 13 + line 14)		0	438000

*** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

- Support Units From Best 28 Weeks ADA
- 2009-2010 State Dist. Factor \$25,459
- Support Units From 1st Reporting Period
- From Salary Based Apportionment Template
- From Other Supporting Documents
- NEW:** Additional line for Property Tax Replacement distributed by State Tax Comm.

Estimating M&O Revenue form: This form is a summation of data from supporting documents used to calculate support units, indexes, salary based apportionment and other distributions. Used by SDE for analysis and comparison of current year to prior year.

Line	Code	Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	S.D.E.					40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00		0.00
3	41100	Taxes - General M & O				42					
4	41120	Taxes - Supplemental				43					
5	41130	Taxes - Emergency				44	431800	Base Support Program			
6	41140	Taxes - Tort				44	431200	Transportation Support			

Revenue Page & Expenditure Pages

Line	Code	Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
7	320000	Estimated Fund Balance, July 1			
8	2				
9	3	41100 Taxes - General M & O			
10	4	41120 Taxes - Supplemental			
11	5	41130 Taxes - Emergency			
12	6	41140 Taxes - Tort			
13	7	41150 Taxes - Cooperative			
14	8	41160 Taxes - Tuition			
15	9	41170 Taxes - Migrant			
16	10	41190 Taxes - Other			
17	11	41210 Taxes - Plant Facility			
18	12	41250 Taxes - Bond & Interest			
19	13	TOTAL TAXES			
20	14	413000 Penalty: Delinquent Taxes			
21	15				
22	16	41410 Tuition From Individuals			
23	17	41420 Tuition From Districts in Idaho			
24	18	41430 Tuition From Out of State Districts			
25	19				
26	20	415000 Earnings on Investments			
27	21				
28	22	416100 School Food Service			
29	23	416200 Meal Sales - Nonreimbur.			
30	24	416300 Other Food Sales			
31	25				
32	26	417100 Admissions/Activities			
33	27	417200 Bookstore Sales			
34	28	417300 Clubs, Org. Dues, Etc.			
35	29	417400 School Fees & Charges			
36	30	417900 Other Student Revenues			
37	31				
38	32	418100 Community Service			
39	33				
40	34	419100 Rentals			
41	35	419200 Contributions/Donations			
42	36	419300 Transportation Fees			
43	37	419900 Other Local			
44	38	TOTAL OTHER LOCAL			
45	39	410000 TOTAL LOCAL (Line 13 + 38)			
46	40				

BUDGET EXPENDITURES												
July 1, 2009 - June 30, 2010												
NOTE: Round each entry to the nearest dollar amount.												
Line	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program						\$0.00				
2	515	Secondary School Program						0.00				
3	517	Alternative School Program						0.00				
4	519	Vocational-Technical Program						0.00				
5	521	Exceptional Child Program										
6	522	Preschool Exceptional Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										

BUDGET EXPENDITURES												
July 1, 2009 - June 30, 2010												
NOTE: Round each entry to the nearest dollar amount.												
Line	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program						\$0.00				
40												
41	600	TOTAL SUPPORT SERVICES			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program								0.00		
45	720	Community Services Program								0.00		
46	730	Enterprise Operations								0.00		
47												
48	700	TOTAL NON-INSTRUCTION			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49												
50	810	Capital Assets - Student Occupied								0.00		
51	811	Capital Assets - NonStudent Occupied								0.00		
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54												
55	911	Debt Services Program - Principal								0.00		
56	912	Debt Services Program - Interest								0.00		
57	913	Debt Services Program - Refunded Debt								0.00		
58	920	Transfers Out								0.00		
59												
60	900	TOTAL OTHER SERVICES			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
61												
62		TOTAL EXPENDITURES			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
63		(Lines 14+41+46+53+60)										
64												
65	350	Contingency Reserve (5% of line 63)										
66												
67												
68		TOTAL APPROPRIATION			\$0.00	\$0.00						
69		(Line 63 + line 66)										
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance										
75		Revenues + Transfers In										
76		TOTAL REVENUE (lines 74 + 75)			0.00	0.00						
77												
78		Total Appropriation			0.00	0.00						
79		Unappropriated Balance										
80		TOTAL APPROPRIATION (lines 78 + 79)			\$0.00	\$0.00						

BUDGET SUMMARY:
The total on line 76 must equal the total on line 80.

Revenue Pages – Tabs for each fund and SDE summary forms. Enter prior year budget amounts and proposed budget amounts.

Expenditure Pages - Complete budget fund summary on the second page of each fund. *Prior year data is required. Resolve all error messages.*

SDE Summary Statement

SUMMARY STATEMENT 2009 - 2010 SCHOOL BUDGET					
ALL FUNDS					
School District Number _____					
School District Name _____					
Budget Line	REVENUES	GENERAL M & O FUND	ALL OTHER FUNDS	TOTAL FUNDS	
		#100		Proposed Budget 2009 - 2010	Proposed Budget 2009 - 2010
#01	Beginning Balances	\$ -	\$ -	\$ -	
#39	Local Revenue	-	-	-	
#41	County Revenue	-	-	-	
#55	State Revenue	-	-	-	
#68	Federal Revenue	-	-	-	
#72	Other Sources	-	-	-	
#76	Transfers*	-	-	-	
	Totals	\$ -	\$ -	\$ -	

Budget Line	OBJ #	EXPENDITURES	GENERAL M & O FUND	ALL OTHER FUNDS	TOTAL FUNDS
			#100		Proposed Budget 2009 - 2010
#63	100	Salaries	\$ -	\$ -	\$ -
#63	200	Benefits	-	-	-
#63	300	Purchased Services	-	-	-
#63	400	Supplies & Materials	-	-	-
#63	500	Capital Outlay	-	-	-
#63	600	Debt Retirement	-	-	-
#63	700	Insurance & Judgments	-	-	-
#63	800	Transfers*	-	-	-
#66		Contingency Reserve**	-		-
#79		Unappropriated Balances			-
		Totals	\$ -	\$ -	\$ -

*All transfers-in and transfers-out should net to zero.

** Contingency Reserve can not exceed 5% of the General Fund

***PLEASE RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

- **SDE SUMMARY – ALL FUNDS: SDE uses this form for analysis and comparison of current year to prior year.**
- **Revenues and expenditures must balance, and transfers-in and transfers-out must net to zero.**
- **Error messages embedded to check the calculation of totals and to check that certain entries equal one another.**
- ***Resolve error messages before submitting.***

Form L-3

**2009-2010 BUDGET WORKSHEETS
TAX CERTIFICATION CALCULATIONS**

SCHOOL DISTRICT NUMBER: _____

SCHOOL DISTRICT NAME _____

Supplemental Maintenance & Operation Levies

A. 1.	Amount certified for Supplemental M & O 2008-2009	=	
2.	Amount proposed for Supplemental M & O 2009-2010	=	
3.	Authorizing election held on _____ date	approved levy for _____ year(s)	
B. 1.	Amount certified for Supplemental M & O 2008-2009	=	
2.	Amount proposed for Supplemental M & O 2009-2010	=	
3.	Authorizing election held on _____ date	approved levy for _____ year(s)	

School Plant Facilities Levies

1.	Amount certified for School Plant 2008-2009	=	
2.	Amount proposed for School Plant 2009-2010	=	
3.	Authorizing election held on _____ date	approved levy for _____ year(s)	

Comments (clarify or explain)

Return copy of this page to the State Department of Education

Attach to L-2 form and return to your County Clerk no later than the Thursday prior to the second Monday of

September (September 10, 2009). See Section 33-807, Idaho Code.

1. Enter the amounts of the Supplemental Levies and the amount of the School Plant Facilities levy for current year and prior year.
2. Enter the date of the election and the approved number of years to levy.
3. Attach to Idaho State Tax Commission (STC) form L-2 and return to your county clerk no later than the Thursday prior to the second Monday of September (September 10, 2009)

Form L-4 (103% Limitation on Certain Budget Requests)

LIMITATION ON BUDGET REQUESTS - CALCULATION (IDAHO CODE 63-802)

Form L-4

A.	Proposed 2009-2010 Tort Amount					A.
B.	Highest Non-Exempt Property Tax Budget plus Property Tax Replacements <i>*see below</i> Multiply line B times					B.
C.	103%					C.
D.(1)	Enter 2009 Value of New Construction Roll from county	\$				D.(1)
D.(2)	Enter 2009 Value of Annexation from county	\$				D.(2)
E.	Total Increase in Value (line D1 + line D2)			\$		E.
F.	Enter 2008 Hypothetical Levy Rate <i>*see below</i>			0		F.
G.	Increase in Budget Limitation (line E times line F) (drop off cents)			\$		G.
H.	Maximum Allowable Non-Exempt Tort Fund Property Tax Budget (line C + line G)			\$		H.
Property Tax Replacement:						
I.	Enter yearly amount of Ag Replacement money (from State Tax Commission)	\$				I.
J.	Enter recovered Homeowners Exemption property tax (from State Tax C	\$				J.
K.	Enter 2008 Recaptured QIE (from State Tax Commission)	\$				K.
L.	Total Tax Replacements (from State Tax Commission)			\$		L.
M.	Maximum Allowable Less Property Tax Replacements (Line H minus Line L)			\$		M.
N.	If Line L exceeds Line H, this amount must be subtracted from any other available funds levie	\$				N.

** Refer to Idaho State Tax Commission's Maximum Budget & Foregone Amount Worksheet for lines B and F.*
http://tax.idaho.gov/propertytax/pt_forms.htm#BudgetLevy

RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION

Proposed budget amount

Highest of the last 3 years plus Property Tax Replacement times 103%

Additional amount allowed for new construction

Maximum Allowable (proposed budget amount (line A) cannot exceed the amount on line H)

Maximum allowable budgeted amount will be reduced by property tax replacement (line L)

1. Refer to Idaho State Tax Commission's Maximum Budget & Foregone Amount Worksheet for:
 - a. Highest of the last 3 years approved non-exempt property tax budget *plus* Property Tax Replacement amount (line B).
 - b. New Construction Hypothetical Levy Rate (line F)
2. Proposed budget amount cannot exceed the Maximum Allowed Highest Non-Exempt Tort Property Tax Budget (line H)
3. Amount to be levied will be reduced by Property Tax Replacement (line L) (see STC L-2 Worksheet).
4. If the Property Tax Replacement is greater than the Maximum allowable, the remainder will be subtracted from other available funds levying property taxes.

Idaho State Tax Commission

Maximum Budget Foregone Amount Worksheet

BONNER COUNTY								
Maximum Budget and Foregone Amount Worksheet								
	Highest of the last 3 years approved non-exempt Property Tax Budget			Highest non-exempt P-Tax Budget + P-Tax Replacements	3% Increase (Highest P-Tax \$ plus Total P-Tax Replacement x 3%)	Non-Exempt Approved Levy Rate Total	Foregone Amount	
	2006	2007	2008					
Bonner County	13,247,099	14,147,257	15,005,497			0.002060571	160	
County Road & Bridge	3,697,441	3,875,125	4,037,171			0.000726345		
County Total Budget Information:	16,944,540	18,022,382	19,042,668	19,078,446	572,353			
Cities:								
Clark Fork	49,000	51,000	54,750	54,750	1,643	0.001717390	11	
Dover	55,929	57,877	58,960	58,978	1,769	0.000555052	1,758	
East Hope	31,808	32,855	33,927	33,938	1,018	0.000395038		
Hope	22,861	23,669	24,904	24,904	747	0.001015193		
Kootenai	16,078	18,869	19,749	19,749	592	0.000245668		
Oldtown	11,887	12,244	12,619	12,629	379	0.001083792		
Ponderay	517,316	544,666	590,917	590,979	17,729	0.002917723	101	
Priest River	440,853	462,325	487,120	487,120	14,614	0.004509190	47	
Sandpoint	2,508,278	2,600,766	2,913,384	2,915,702	87,474	0.003234088	14,061	
Schools:						New/Const. Levy		
School districts only use the Tort, Migrant Worker Funds.								
West Bonner #83	92,140	100,705	107,097	107,097	3,213	0.000057121		
Lake Pend Oreille School #84	197,456	213,181	224,693	225,285	6,759	0.000040475		
Lakeland School #272	88,825	100,711	106,866	110,303	3,309	0.000039844		
Ambulance:								
Bonner County Ambulance	1,941,044	2,062,878	2,179,562	2,179,562	65,387	0.000299300	1,767	
Cemetery:								
West Bonner Cemetery	47,069	47,201	47,331	47,461	1,424	0.000036428	14,738	

- Idaho State Tax Commission

- http://tax.idaho.gov/propertytax/pt_forms.htm#BudgetLevy



Quality Assurance

- **The Idaho State Tax Commission (STC) completes the first review of the L-2, L-2 worksheets, and L-3 form, copies are then sent to the Department of Education for further review.**
- **The Idaho State Tax Commission will not approve the levies until SDE completes a review.**
- **Attend the Budget and Levy Training given each year by the State Tax Commission.**

Budget Timeline

By **April 30** (I.C. 63-802A) – Notify County Clerk(s) of hearing date and location. (I.C. 63-802A(3)) **If a district changes the budget hearing date, notice must be published in advance as provided by law.**

- I.C 33-801: No later than 28 days prior to the *annual meeting **or, if a financial emergency has been declared pursuant to I.C. 33-522, no later than 14 days prior to the annual meeting –**
 - Must **Prepare a Budget**
 - Must have a **Public Hearing**
- **Notice of the hearing must be posted and published** (see I.C. 33-801 & 33-402)
 - Posted in at least 3 places in the district for not less than ten (10) days **or, if a financial emergency has been declared pursuant to I.C. 33-522, for not less than five (5) days**
 - Published in a newspaper most likely to give the best general notice **or, if a financial emergency has been declared pursuant to I.C. 33-522, by such further notice as shall provide reasonable notice to the patrons of the school district if publication in a newspaper is not feasible.**

Budget Timeline (cont'd)

- **Must Include a Four Year Summary Statement of:**
 - Proposed budget, current year, and 2 prior year actual amounts expended
 - General M&O Fund and all Other Funds
- At the public hearing, or at special meeting no later than 14 days after
 - Must **Adopt Budget**
- Submit signed copy to State Department of Education (I.C. 33-701(7)).
 - Signed by Superintendent/Charter Administrator and Chairperson of the Board of Trustees
 - Due no later than 21 days after budget is adopted
- Certify budget levies to County Commissioners
 - **September 10, 2009** (I.C. 33-807) (sch. L-2) (Thursday preceding the 2nd Tuesday of September)
 - **September 14, 2009** (I.C. 33-805) Emergency Fund by the second Monday of September)
- *Annual Meeting is defined as regular July meeting

Four Year Summary Publication Form

DRAFT

SUMMARY STATEMENT 2009 - 2010 SCHOOL BUDGET

ALL FUNDS

School District _____

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2006-2007	Prior Year Actual 2007-2008	Prior Year Actual/Budget 2008-2009	Proposed Budget 2009-2010	Prior Year Actual 2006-2007	Prior Year Actual 2007-2008	Prior Year Actual/Budget 2008-2009	Proposed Budget 2009-2010
Beginning Balances	\$	\$	\$	\$	\$	\$	\$	\$
Local Tax Revenue								
Other Local								
County Revenue								
State Revenue								
Federal Revenue								
Other Sources								
Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES	Prior Year Actual 2006-2007	Prior Year Actual 2007-2008	Prior Year Actual/Budget 2008-2009	Proposed Budget 2009-2010	Prior Year Actual 2006-2007	Prior Year Actual 2007-2008	Prior Year Actual/Budget 2008-2009	Proposed Budget 2009-2010
Salaries	\$	\$	\$	\$	\$	\$	\$	\$
Benefits								
Purchased Services								
Supplies & Materials								
Capital Outlay								
Debt Retirement								
Insurance & Judgments								
Transfers (net)								
Contingency Reserve								
Unappropriated Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.

\\sic\SchoolFinance\Budget\School Budget\Budget 2010\Forms\2010 Publication Format.xls\sum 4yr

(This form may be used to meet the requirements of 33-801 - Effective July 1, 1997)
Do Not Return to SDE.

PUBLICATION FORMAT: A four year summary of the general fund and all other funds combined. With notice of a budget hearing, Idaho code (I.C. 33-801 & 33-402) requires the publication of two actual prior years, the current year and the ensuing year.



Detailed Listing of Forms to Submit to SDE

1. **Cover Page**
2. **Certification Page (signed)**
3. **Revenue pages for all funds**
4. **Expenditure pages for all funds**
5. **Summary Statement - All Funds (SDE form)**
6. **Estimating State M&O Revenues**
7. **Tax Calculation L-3 (districts only)**
8. **103% Limitation on Budget Requests L-4 (districts only)**



Budget Submission

- **Submit a copy of the complete budget (all funds) as approved by your Board of Trustees to:**
 - State Department of Education
 - Public School Finance
 - P.O. Box 83720
 - Boise, ID 83720-0027
- **Must conform to the IFARMS codes**
- **Must conform to the Budget format provided by SDE.**
- **If transmitting via email, scan the signed Certification Page as an attachment or mail/fax (208-334-2228) to SDE.**

Reminders

- Refer to the IFARMS manual for help with revenue classifications.
- Use proper fund numbers, revenue and function/program codes when recording your estimated financial activity
 - For example, revenue for a federal Title I-A grant would generally be recorded in Fund 251, revenue code 445100.
- Adopt a budget for all required funds.
- Revenues and expenditures must balance. Transfers in and out should net to zero.
- Record revenue only once in the appropriate fund. Transfers in should always be recorded in revenue code 920000.
- Amounts recorded on the Estimating M&O Revenue form should agree with the revenue amounts reported on the budget Revenue Page in the general fund.
- Summary totals should balance.
- Contingency Reserve can *not* exceed 5% of the general fund.
- Submit a copy of the budget to SDE no later than 21 days after adopted. Include all forms as designated by the superintendent of public instruction.
- When an amended budget is adopted, submit a signed copy to SDE (I.C. 33-701(9)).

Questions ?



- **Contacts:**

- **Budgeting forms and reporting:**

- **Kathryn Vincen**

- Idaho Department of Education
- Public School Finance
- 208-332-6840
- Email – klvincen@sde.idaho.gov
- Fax 208-334-2228

- **Greg Berg - Calculating support units**

- **Myrna Holgate - Calculating salary based apportionment**

- **Julie Oberle - IFARMS, Funds, function/program, object and revenue codes**