



SUPPORTING SCHOOLS AND STUDENTS TO ACHIEVE

SHERRI YBARRA, SUPERINTENDENT OF PUBLIC INSTRUCTION





CHARTER SCHOOL FUNDING



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The Truth

- Approx 90% of your State funding is based on student attendance
- **Approximately 80 - 85% of your Budgeted Expenditures will be salaries and benefits**



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Can't stress enough how important it is to budget conservatively and know what you can afford for your positions before you hire

This is truly an eye opener for most people when they realize just how little money is left to cover other necessities.....

Once you have setup your budget & set aside approx 85% for salaries & benefits....

What's left?

approx 15% to cover other necessary expenses / supplies, utilities, books, computers, maintenance & possibly transportation and these are all big ticket items.

Attendance Drives Funding

- Budget Conservatively

- Enrollment

- 25%-50% Rejection rate

- List of 200 students / it's possible only 100 will enroll

- Staffing

- Hire conservatively based on conservative projected enrollment

- Never hire based on dollars per student



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What will happen to your budget if only 100 of those students actually show up?

Enrollment is a moving target with no guarantees the best way to work with this is to:

Budget ultra conservatively and hire in the same manner

It is very important to determine what you can afford to pay positions. Establish budget you can adhere too follow through with when hiring. Someone with more teaching experience will cost more than someone with just a few years of experience.

Say you are hiring for a position and you have budgeted to hire a less experienced person. The person that is ultimately hired has much more experience and brings a much higher cost for salaries & benefits.

Was there room in the budget to cover the increased costs for this position?

If not, with limited funds what will you cut to offset this increased expense, supplies, utilities, books, computers, maintenance or possibly transportation?

Remember you must have a balanced budget and maintain this balanced budget throughout the year.

A Day in Session

Kindergarten

(excluding lunch periods, breaks, passing time, recess, etc.)

- less than 2.5 hours per day = Zero day of Attendance
- 2.5 hours to less than 4 hours = .5 (half) day of Attendance
- 4 hours or more = 1.0 (full) day of Attendance
- Kindergarten is only funded for .5 (half) day of Attendance

Grades 1-12

(excluding lunch periods, breaks, passing time, recess, etc.)

- less than 2.5 hours per day = Zero day of Attendance
- 2.5 hours to less than 4 hours = .5 (half) day of Attendance
- 4 hours or more = 1.0 (full) day of attendance

"A Day in Session"

A school day may be counted as a "day in session" when the school is open and students are present and under the guidance and direction of teachers in the teaching process.

(IDAPA 08.02.01)



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Now that you know what is considered a day of attendance

Lets look at how attendance is used for funding

Attendance

- Aggregate Attendance - is the total # students physically present that week.
 - Daily attendance will be aggregated by the week and reporting period.
- ADA (Average Daily Attendance)- “the average number of days students are **present**, divided by the number of days of school...” I.C. 33-1001

Note: No student shall generate more than one (1.0) ADA.



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Aggregate Attendance drives funding - The number of students in attendance each week

To find the ADA for the week:

Aggregate Attendance = ADA (Average Daily Attendance)
#of days in Session

TYPES OF FUNDING

- Midterm Reporting Period:
 - Attendance from the 1st day of school through and including the 1st Friday in November.
 - Funds approx 80% of State funding for the year
 - Drives salary and benefit apportionment & various special distributions
- Best 28 Weeks:
 - 1st week of attendance through and including the last week of attendance
 - Throw out all but the best 28 weeks
 - Fund approx 20% of state funding for the year
 - Drives the distribution factor



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Payments from July through November are estimates based on your enrollment projections.

So important to use conservative enrollment projections so you are not over paid.

The February 15th payment is where the rubber meets the road. How close were your projections?

Over estimating will mean more expenditures than revenue

Possibly leaving you with a negative year end balance

Through the ISEE (Idaho System of Educational Excellence) data uploads you will be able to determine how close your projections are in November – December.

Most Charter schools that fail, will do so due to poor financial management. Not projecting with an ultra conservative outlook. Which will leaves them in a position of not having enough revenue to cover their expenditures. Idaho Code requires you have a balanced budget and maintain this balanced budget throughout the year and every year.

What is a Support Unit

ADA/Divisor = Unit

UNIT DRIVES

- Salaries & Benefits & various Special Distributions
 - Midterm reporting period
- Discretionary Funding
 - Best 28 weeks



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ADA is derived from the Aggregate Attendance – # of students in their seats each day

Take the aggregate attendance and divide this by the number of calendar school days = ADA

Divisor is taken from the Unit Calculation Table setup in IC 33-1002(4) (which we will look at next)

Due to the number of charters that do not make it due to financial reasons

It can not be stressed enough be CONSERVATIVE! If enrollment is over estimated the support unit will be over estimated. Resulting in over payment from the SDE.

When you are hiring for the business manager or finance position, it is advised to find someone with a strong accounting background (CPA), school finance background or both. I understand that most people that open charter schools have a business background. Just a word of CAUTION school finance does not operate the same as private industry. It has many different layers and will take time to fully understand all the inner workings that ultimately calculate the SUPPORT UNIT that pays salaries, benefits & discretionary funding. Hiring someone without experience is a recipe for disaster.

You want to know the person managing the funds can sit down and drive. Not trying to figure out how to put the key in the ignition.

IDAHO CODE 33-1002 (6)		
COMPUTATION OF KINDERGARTEN SUPPORT UNITS		
Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more	40	1 or more as computed
31 --- 40.99 ADA		1
26 --- 30.99 ADA		.85
21 --- 25.99 ADA		.75
16 --- 20.99 ADA		.6
8 --- 15.99 ADA		.5
1 --- 7.99 ADA		count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS		
Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA	23 ...grades 4,5,& 6	15
	20 ...grades 1,2,& 3	
160 to 299.99 ADA	20	8.4
110 to 159.99 ADA	19	6.8
71.1 to 109.99 ADA	16	4.7
51.7 to 71.0 ADA	15	4.0
35.6 to 51.6 ADA	13	2.8
16.6 to 33.5 ADA	12	1.4
1.0 to 16.5 ADA	n/a	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS		
Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more	18.5	47
400 --- 749.99 ADA	16	28
300 --- 399.99 ADA	14.5	22
200 --- 299.99 ADA	13.5	17
100 --- 199.99 ADA	12	9
99.99 or fewer	Units allowed as follows:	
Grades 7-12		8
Grades 9-12		6
Grades 7-9		1 per 14 ADA
Grades 7-8		1 per 16 ADA

COMPUTATION OF EXCEPTIONAL SUPPORT UNITS		
Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more	14.5	1 or more as computed
12 --- 13.99		1
8 --- 11.99		.75
4 --- 7.99		.5
1 --- 3.99		.25

COMPUTATION OF ALTERNATIVE SCHOOL SECONDARY SUPPORT UNITS		
Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
12 or more	12	1 or more as computed

Support Unit Calculation Table

Idaho Code 33-1002
(ADA is converted to Support Units)

- Smaller the divisor the greater the funding

The support unit calculation table will determine what divisor will be used to find the support unit for each grade grouping

When you look at this calculation table keep in mind this is based on ADA (Average Daily Attendance) not enrollment.

- K day Takes a minimum of 41 students to equal 1 unit / Only funded for .5
- 1-6
- 7-12 Notice the divisor for secondary is lower / since secondary is more expensive to educate – much more overhead



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Projected Unit Calculation

Charter Support Unit Calculation Template SY 2015-2016

<http://www.sde.idaho.gov/finance/index.html>

CAUTION: Project Conservatively



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This template will help you walk through projecting your units for both Midterm reporting period and best 28 weeks.

This is an extremely valuable tool to use in your budgeting process. This will help take some of guess work out of the process.

Projected Unit Calculation

Charter Schools Only		State Wide Avg 95%	State Wide Avg 93%
Input Estimated Information		Estimated ADA Midterm	Estimated ADA Best 28 Weeks
Kindergarten Administrative			
Elementary Administrative			
Grades 1-3	120	114.00	111.60
Grades 4-6	120	114.00	111.60
Secondary Administrative	240	228.00	223.20
Optional programs you may or may not have			
ALTERNATIVE HIGH SCHOOL			
Summer Alternative High School			
EXCEPTIONAL PRESCHOOL			
Number of Pre-school Students			
Hours and minutes of service per student per week			
Exceptional students eligible for tuition equivalency allowance			
Elementary			
Secondary			



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Projected Unit Calculation Template

This is an excel spreadsheet and this first page once it is filled out will populate the following spreadsheets.

Using your conservative projected fall enrollment enter this in the first column

enter this for each of the grade groupings

K / 1-3 / 4-6 / Secondary

2nd column is for the state wide average ADA 95% of enrollment Midterm Reporting Period

3rd column is for the state wide average ADA 93% of enrollment Best 28 Weeks Reporting Period

Once this is complete you can move through the tabs at the bottom to see how your enrollment projection will calculate into the unit you will use for the discretionary funding and working through the salary based apportionment and Pam will be going over this with you in a moment.

If your fall enrollment is over estimated this will mean your budget will be inflated and more than likely allowing for overspending and possibly ending the school year with a deficit.

Very difficult to pull out of a negative balance when there are so many needs to fill.

Current Year Support Unit Calculation Midterm Reporting Period					
ADMINISTRATIVE UNITS	A.D.A	Special Education	Adjusted A.D.A	Unit Divisor	Support Units
Kindergarten Administrative	0		0	÷ 0	= 0.00
Elementary Administrative equals 300 or more:					
Grades 1-3			0.00	÷ 0	= 0.00
Grades 4-6			0.00	÷ 0	= 0.00
Elementary Administrative less than 300:					
Grades 1-6	228	- 14.40	= 213.60	÷ 20	= 10.68
Secondary Administrative	228	- 13.20	= 214.80	÷ 13.5	= 17.00 Minimum
Exceptional Education					
Exceptional Preschool					
Exceptional Elementary			14.40		
Exceptional Secondary			13.20		
Exceptional Education Total			27.60	÷ 14.5	= 1.90
ALTERNATIVE HIGH SCHOOL UNITS					
			0.00	÷ 0	= 0.00
			0.00	÷ 0	= 0.00
TOTAL Estimated Support Units (Round to nearest hundredth)				=	29.58



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The next two tabs will project the Midterm Support Unit - (based on ADA being 95% as state wide average of enrollment) – This will be used to process the salary based apportionment – funding salaries & a portion of your benefits. Please keep in mind the State only funds for PERSI, FICA & Medicare which currently is 18.97%.

The February 15th payment will be the first payment based on current year data and will begin to true up the total amount to be paid for the year since all of the previous payments have been based on projections.

The spreadsheet will prefill showing your projected ADA of your projected enrollment, Special Ed Adj, the Adjusted ADA divided by the unit divisor pulled from the unit calculation table and finally the support units for each grade grouping.

Please note the total units of 29.58

As we go to the next tab

Current Year Support Unit Calculation Midterm Reporting Period Second copy for district without Secondary Special Education Approvals					
ADMINISTRATIVE UNITS	A.D.A	Special Education	Adjusted A.D.A	Unit Divisor	Support Units
Kindergarten Administrative	0		0	÷ 0	= 0.00
Elementary Administrative equals 300 or more:					
Grades 1-3		-	0.00	÷ 0	= 0
Grades 4-6		-	0.00	÷ 0	= 0
Elementary Administrative less than 300:					
Grades 1-6	228	- 14.40	= 213.60	÷ 20	= 10.68
Secondary Administrative	228.00	-	= 228.00	÷ 13.5	= 17 Minimum
Exceptional Education					
Exceptional Preschool					
Exceptional Elementary			14.40		
Exceptional Secondary			0.00		
Exceptional Education Total			14.40	÷ 14.5	= 1 Minimum
ALTERNATIVE HIGH SCHOOL UNITS					
			0.00	÷ 0	= 0.00
			0.00	÷ 0	= 0.00
TOTAL Estimated Support Units (Round to nearest hundredth)					= 28.68 Do Not Use



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You will see these look the same but does not include the secondary special education adjustment. This is just another way to look at the unit calculation.

w/o the secondary special ed adjustment the total support units on this page is 28.68 compared to the 29.58 on the previous tab.

When Pam & I are processing payments we look at both calculations and fund on the higher of these two.

As you look at these and determine which support unit to use to project your budget please go the conservative route and use the lower of these two.

Current Year Support Unit Calculation					
BEST 28 WEEKS					
ADMINISTRATIVE UNITS	A.D.A	Special Education	Adjusted A.D.A	Unit Divisor	Support Units
Kindergarten Administrative			0	+	0 = 0.00
Elementary Administrative equals 300 or more:					
Grades 1-3		-	0.00	+	0 = 0.00
Grades 4-6		-	0.00	+	0 = 0.00
Elementary Administrative less than 300:					
Grades 1-6	223.2	-	14.40	=	208.80
Secondary Administrative	223.2	-	13.20	=	210.00
			+	20	= 10.44
			+	13.5	= 17.00 Minimum
EXCEPTIONAL CHILD UNITS					
Preschool Approvals					
Elementary Approvals			14.40		
Secondary Approvals			13.20		
Total Exceptional A.D.A			27.60	+	14.5 = 1.90
ALTERNATIVE HIGH SCHOOL UNITS					
			0.00	+	0 = 0.00
			0.00	+	0 = 0.00
TOTAL Estimated Support Units (Round to nearest hundredth)					29.34



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These next two tabs will project for Best 28 Weeks – Discretionary funding – Paid on July 15th

Based on ADA being 93% as the state wide average of enrollment

This spreadsheet will prefill showing your projected ADA, less the Special Ed adj, the Adjusted ADA divided by the unit divisor pulled from the unit calculation table and finally the support units for each grade grouping.

Current Year Support Unit Calculation										
BEST 28 WEEKS										
Without Secondary Special Education Approvals										
ADMINISTRATIVE UNITS	A.D.A.	Special Education	Adjusted A.D.A.	Unit Divisor	Support Units					
Kindergarten Administrative			0	+	0	= 0.00				
Elementary Administrative equals 300 or more:										
Grades 1-3		-	0.00	+	0	= 0.00				
Grades 4-6		-	0.00	+	0	= 0.00				
Elementary Administrative less than 300:										
Grades 1-6	223.2	-	14.40	=	208.80	+	20	=	10.44	
Secondary Administrative	223.2	-		=	223.20	+	13.5	=	17.00	Minimum
EXCEPTIONAL CHILD UNITS										
Preschool Approvals										
Elementary Approvals			14.40							
Secondary Approvals			0.00							
Total Exceptional A.D.A.			14.40	+	14.5	=	1.00	Minimum		
ALTERNATIVE HIGH SCHOOL UNITS										
			0.00	+	0	=	0.00			
			0.00	+	0	=	0.00			
TOTAL Estimated Support Units (Round to nearest hundredth)										
							28.44	Do Not Use		

Once again these look the same but it does not include the secondary special education adjustment.

Again please use the lower of the two support units in your budgeting process



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BUDGET WORKSHEETS					
ESTIMATING EXCEPTIONAL CHILD UNIT APPROVALS					% of Total
ELEMENTARY					
1.	Fall Enrollment, grades K-3	=	120.00	=	50.00%
2.	Fall Enrollment, grades 4-6 (Do not include border students)	=	120.00	=	50.00%
3.	Elementary exceptional students eligible for tuition equivalency allowance	=	0.00		
4.	Line 1 + Line 2 - Line 3	=	240.00		
5.	Line 4 x 6%	=	14.40		
6.	Line 3 + Line 5 = the number of elementary students approved for special education unit funding	=	14.40		
6.a	50.00% X 14.40 grades 1-3 Portion	=	7.20		
6.b	50.00% X 14.40 grades 4-6 Portion	=	7.20		
SECONDARY					
7.	Fall enrollment for regular secondary students, grades 7-12 (Do not include alternative school, detention center, or border students)	=	240.00		
8.	Secondary exceptional students eligible for tuition equivalency allowance (other than juvenile detention center students)	=	0.00		
9.	Line 7 - line 8	=	240.00		
10.	Line 9 x 5.5%	=	13.20		
11.	Line 8 + line 10 = the number of secondary students approved for special education unit funding.	=	13.20		
PRESCHOOL					
12.	Preschool Student Approvals				
a.	For each exceptional preschool student, total the number of hours and minutes per week of direct service; then divide by 16 hours. No student will be approved for more than 1 FTE				
b.	Total all Preschool FTE approvals. Line 12(b) equals the number of preschool exceptional students approved for unit funding.	=	0.00		



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The last tab is estimating the exceptional child unit approvals.

This will walk you through the special ed adjustment for elementary & secondary. These numbers will tie back to four previous support unit calculation spreadsheet for the special ed adjustment.

This calculation is set by Idaho Code and allows for a lower unit divisor to be used to increase funding for special ed students. We know that Special Education is extremely expensive to operate and by no means will cover the actual costs of the program.

Now that you are riveted to your seats waiting for more, Pam will talk to you about staffing.

Support Units are used to determine Staffing.

Staff allowance Idaho Code 33-1004

Every support unit that is generated is multiplied by the Staff Allowance Ratio on the Salary Based Apportionment

1.021 Instructional Staff Certificated Positions:

Instructional Staff – direct instruction of students

.079 Pupil Services Certificated Positions:

Certified Staff – not directly involved with student instruction

.075 Administrative Staff: Charter Administrator,

Principal, Program Director

.375 Noncertified Staff: Business Manager, Aides, Office Support,

Custodial, Maintenance, Tech Support



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This is the allowance that is multiplied with each Support Unit to give you an estimate for funding your Staff – you will see how it is used in a following sheet

Instructional Staff: those involved in the direct instruction of a student or group of students and who hold an Idaho certificate issued under I.C. 33-1201

Pupil Services: those who provide services to students but are not involved with the direct instruction of those students, including staff holding a pupil service certificate. Includes athletic facilitator, mentor specialist, counselors, occupation and physical therapist, school nurses and education media.

Administrative: those who hold an administrator certificate and are employed as a superintendent, an elementary or secondary school principal, or are assigned administrative duties over and above those assigned to teachers

Noncertified: Business managers, aides, office support, custodial, maintenance staff.

How many Support units Generate a Position?

29.58 Units X 1.021 = 30.20 FTE	Instructional
29.58 Units X .079 = 2.34 FTE	Pupil Services
29.58 Units X .075 = 2.22 FTE	Administrative
29.58 Units X .375 = 11.09 FTE	Noncertified



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Units X the Staff Allowance Ratio = FTE

Per our example, this is the amount of staff that would be funded

Who you hire makes a difference

Newly certified teacher w/o experience will cost less

VS

Seasoned certified teacher w/ years of experience

*Depending on their education and experience
teachers will be placed in a cohort on the Career
Ladder.*



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Who you hire impacts your funding, the state does not pay a specific amount per teacher, your focus should be on who is the best person for your opening.

Salary Based Apportionment

Salary Based Apportionment Template SY 2015-2016

<http://www.sde.idaho.gov/finance/files/budget/2015-2016-budget/salary/Salary-Based-Apportionment>

CAUTION: Project Conservatively



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This template will help you walk through projecting who you may want to hire

This is an extremely valuable tool to use in your budgeting process. This will help take some of guess work out of the process.

Required Data Elements for Calculating Salary Based Apportionment Include only staff paid from General Fund Money (code 10) For Budgeting Purposes 2015-2016		
Charter Number	XXXX	Charter Enters
Charter Name	New Charter	Charter Enters
Charter February Support Units	29.58	Units - from 1st Reporting Period Support Unit Calculation
Separate Secondary School Allowance	N/A	Applies to School Districts with one or more Separate Secondary Schools (8-12) (I.C. 33-1004 (5)(d))
Charter Staff Index - Administration	1.86980	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or Charter enters
Average Instructional Salary	36,967.28	From "Instructional Staff Wksh" worksheet (tabs at bottom of this worksheet) or district enters
Charter Staff Index - Pupil Services	1.37885	From "Index - Pupil Services" worksheet (tabs at bottom of this worksheet) or Charter enters
Actual FTE - Administration	1.00000	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or Charter enters
Actual FTE - Instructional	30.20	From "Instructional Staff Wksh" worksheet (tabs at bottom of this worksheet) or Charter enters
Actual FTE - Pupil Services	2.00000	From "Index - Pupil Services" worksheet (tabs at bottom of this worksheet) or Charter enters
Actual FTE - Noncertified	10.00000	Charter Enters
Actual Total Salary - Administration	\$122,837	Charter Enters
Actual Total Salary - Instructional	\$1,104,812	Charter Enters
Actual Total Salary - Pupil Services	\$93,000	Charter Enters
Actual Total Salary - Noncertified	\$235,000	Charter Enters
Minimum adj to \$32,703	\$3,784	From "\$32,703 Pupil Services Min Adj" worksheet (tabs at bottom of this worksheet) or Charter enters

INSTRUCTIONS:
Blue Cells require data entry.
Red Cells contain formulas. You may elect to complete the appropriate worksheet or override by entering the data

SUGGESTION: 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.



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Date Elements Screen

Found out on our website – same place as the Support Unit Calculation

This is the first tab when you open the Salary Based Apportionment - Template Charter

Enter information on this sheet which will populate the SBA spreadsheet – the Red will populate from Templates you will fill out for Staffing (upcoming sheets) The yellow will be filled out manually per your estimated salaries and Noncertified FTE.

If you have questions as you go through this exercise to build a budget, please call and we will be happy to walk you through the steps.

EXPERIENCE AND EDUCATION MULTIPLIER TABLE
ADMINISTRATIVE INDEX 2015-2016

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	1.29430
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29430	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29430	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29430	1.34260	1.39290	1.44530
5	1.20220	1.24730	1.29430	1.34260	1.39290	1.44530	1.49930
6	1.24730	1.29430	1.34260	1.39290	1.44530	1.49930	1.55550
7	1.29430	1.34260	1.39290	1.44530	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44530	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44530	1.49930	1.55550	1.61380	1.67430	1.73730
10	1.44530	1.49930	1.55550	1.61380	1.67430	1.73730	1.80220
11	1.49930	1.55550	1.61380	1.67430	1.73730	1.80220	1.86980
12	1.55550	1.61380	1.67430	1.73730	1.80220	1.86980	1.93990
13 or more	1.55550	1.61380	1.67430	1.73730	1.80220	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							
10							
11							1.00000
12							
13 or more							
TOTALS	-	-	-	-	-	Actual FTE	TOTAL FTE
							1.00000

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	-	-	-	-	-	-	1.86980
12	-	-	-	-	-	-	-
13 or more	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	Administrative	FACTOR
							1.86980
						INDEX	1.86980



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Admin Index

Add the Admin Staff you estimate based on their years of certified experience and degrees earned.

In this example you will get an Index of 1.86980 that you will multiply by the base salary created

Mapping FY15 Instructional Staff FTE to Career Ladder

Instructional Staff Mapping

- Use FY 15 District Index report from ISEE, fund 10 (snapshot data)
- Subtract the pupil services fte from the appropriate cells
- Input the remaining instructional fte in the grid.
- Data populates Instructional Staff Worksheet

2014-2015 Cohorts/Career Ladder Placement								MA	MA+12	MA+24	MA+36
Yrs.	BA	BA+12	BA+24	BA+36	BA+48	BA+60	ES/DR				
0	RP2	RP2	RP2	RP2	RP2	RP2	RP2				
1	RP2	RP2	RP2	RP2	RP2	RP2	RP2				
2	RP2	RP2	RP2	RP2	RP2	RP2	RP2				
3	RP2	RP2	RP2	RP2	RP2	RP3	RP3				
4	RP2	RP2	RP2	RP2	RP2	RP3	P1				
5	RP2	RP2	RP2	RP2	RP3	P1	P2				
6	RP2	RP2	RP2	RP3	P1	P2	P3				
7	RP2	RP2	RP3	P1	P2	P3	P4				
8	RP2	RP3	P1	P2	P3	P4	P5				
9	RP3	P1	P2	P3	P4	P5	P6				
10	RP3	P2	P3	P4	P5	P6	P7				
11	RP3	P2	P3	P4	P5	P6	P8				
12	RP3	P2	P3	P4	P5	P6	P9				
13+	RP3	P2	P3	P4	P5	P6	P10				

2015-2016 Career Ladder Placement	2014-2015 Index	2014-2015 Salary	2015-2016 Salary Apporportionment
RP1	NA	NA	\$ 32,700
RP2	1.00000 to 1.34260	\$ 31,750	\$ 33,200
RP3	1.39290	\$ 32,530	\$ 33,822
P1	1.44610	\$ 33,749	\$ 35,498
P2	1.49930	\$ 35,015	\$ 36,886
P3	1.55650	\$ 36,327	\$ 38,311
P4	1.61350	\$ 37,689	\$ 39,778
P5	1.67430	\$ 39,102	\$ 41,282
P6	1.73710	\$ 40,568	\$ 42,089
P7	1.80220	\$ 42,089	\$ 43,668
P8	1.86960	\$ 43,667	\$ 45,305
P9	1.93990	\$ 45,304	\$ 47,004
P10	2.01260	\$ 47,002	\$ 47,603

ENTER 2014-2015 Instructional FTE (excluding Pupil Services)

Yrs.	BA	BA+12	BA+24	BA+36	BA+48	BA+60	ES/DR	
0								
1			1.00					
2		5.00						
3					2.00			
4		2.00						
5								
6								
7			3.00		3.00			
8						3.00		
9								
10						4.00		
11				4.00			1.20	
12								
13+								
Total	-	7.00	8.00	-	5.00	7.00	1.20	28.20

Career Ladder Placement for 2015-16	fte by cohort
RP2	10.00
RP3	3.00
P1	-
P2	3.00
P3	4.00
P4	3.00
P5	-
P6	4.00
P7	-
P8	1.20
P9	-
P10	-
Total	28.20

Mapping FY15 Instructional Staff FTE

Place Certified teachers on the table based on years of certified experience and degrees earned – this will populate a table for the career ladder.

This is based on where that instructional staff member would be as of September 2014.

This template shows how we map teachers from the existing system to the new Career Ladder. Next year this sheet will look different as teachers will be moving up the rungs on the ladder.

Career Ladder Worksheet

Instructional Staff Worksheet

- 1 Enter fte for new staff in RP1 field. Data from "Instructional Staff Mapping" worksheet forwards to this tab.
- 2 Enter fte for Educational Allocations (advanced degree)
- 3 Total fte calculates automatically
- 4 Average Instructional Salary calculates automatically

Enter Actual Number RP1 (new) FTE **Fund Code 10 Only**

2015-2016		RP1 (Enter new)	RP2	RP3								Total
Residency/Prof		2.00	10.00	3.00								15.00 (a)
FTE (actual)		2.00	10.00	3.00								15.00 (b)

Professional	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	Total
FTE (actual)	-	3.00	4.00	3.00	-	4.00	-	1.20	-	-	15.20 (c)

2015-2016 (yr 1) Base Salary Allocations

Residency/Prof	RP1 (new)	RP2	RP3								Total
Salary	\$ 32,700	\$ 33,200	\$ 33,822								\$ 99,722 (d)

Professional	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	Total
Salary	\$ 35,498	\$ 36,885	\$ 38,311	\$ 39,775	\$ 41,282	\$ 42,089	\$ 43,668	\$ 45,305	\$ 47,004	\$ 47,603	\$ 412,911 (e)

Salary allocation (actual fte x base allocation)

2015-2016		RP1 (new)	RP2	RP3								Total
Residency/Prof		\$ 65,400	\$ 332,000	\$ 101,466								\$ 498,866 (f)

Professional	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	Total
Salary	\$ -	\$ 110,655	\$ 153,244	\$ 119,325	\$ -	\$ 168,356	\$ -	\$ 54,366	\$ -	\$ -	\$ 605,946 (g)

Total revenue	\$ 65,400	\$ 442,655	\$ 254,710	\$ 119,325	\$ -	\$ 168,356	\$ -	\$ 54,366	\$ -	\$ -	\$ 1,104,812 (h)
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Enter Number of Advanced Degrees **Fund Code 10**

(Only applies to Instructional staff w/ professional endorsement)

Education Allocation	FTE	Premium	Total
Enter BA + 24	8	\$ 400	\$ 3,200
Enter MA	12	\$ 700	\$ 8,400
Total Ed Allocation			\$ 11,600 (i)

Revenue from Advanced Degrees (g)	\$ 11,600 (h)
Net Estimated Revenue (f) + (h)	\$ 1,116,412 (i)
Average Salary (i) / (c)	36,967.28 (j)



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Instructional staff worksheet – creates your Estimated salary and gives you an Average Salary

Information from previous sheet, showing where the teachers will fall on the career ladder. NOTE if you have a first year teacher without certified experience, place them here (yellow cell)

Also enter any Advanced Degrees for those with Professional Endorsements (three years of experience) and those that have a BA+24 or MA.

EXPERIENCE AND EDUCATION MULTIPLIER TABLE							
Pupil Services INDEX 2015-2016							
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	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220	1.86980
12	1.55550	1.61380	1.67430	1.73710	1.80220	1.86980	1.93990
13 or more	1.61380	1.67430	1.73710	1.80220	1.86980	1.93990	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		1.00000					
5							
6							
7							
8					1.00000		
9							
10							
11							
12							
13 or more							
TOTALS	-	1.00000	-	-	1.00000	-	2.00000
					Actual FTE	TOTAL FTE	2.00000

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	-	1.20220	-	-	-	-	-
6	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-
8	-	-	-	-	1.55550	-	-
9	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-
13 or more	-	-	-	-	-	-	-
TOTALS	-	1.20220	-	-	1.55550	-	-
					Instructional Index	FACTOR INDEX	2.76770
							1.37665



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Pupil services index

Enter Pupil Services FTE in this area, it will populate the Data Elements sheet

CALCULATING PUPIL SERVICE SALARY ALLOCATION MINIMUM ADJUSTMENT								
Pupil Services 2015-2016								
Base	\$ 24,055							
Min	\$ 32,703							
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	-	1,00000	-	-	-	-	-	
5	-	-	-	-	-	-	-	
6	-	-	-	-	-	-	-	
7	-	-	-	-	-	-	-	
8	-	-	-	-	-	-	-	

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR	
0	8,648	7,746	6,810	5,838	4,830	3,784	2,699	
1	7,746	6,810	5,838	4,830	3,784	2,699	1,573	
2	6,810	5,838	4,830	3,784	2,699	1,573	407	
3	5,838	4,830	3,784	2,699	1,573	407		
4	4,830	3,784	2,699	1,573	407			
5	3,784	2,699	1,573	407				
6	2,699	1,573	407					
7	1,573	407						
8	407							

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	\$ -	\$ 3,784	\$ -	\$ -	\$ -	\$ -	\$ -		
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total							\$ 3,784		



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Pupil services minimum adj – this table shows Pupil Service FTE’s that do not meet the minimum salary, shows the difference needed.

This table will show you who falls below the minimum salary \$32,703 based on the SDE base salary of \$24,055 and will pay the difference to meet that minimum salary required.

Idaho Department of Education
Basic Education Data System
Salary Based Apportionment and Benefit Apportionment
Computation

School Year: 2015-2016
District: XXX New Charter

Statewide Information:
Administrative Staff Index: 1.84399
Administrative Staff Index Cap: 1.86643
PERSI plus FICA Employer Rate: 18.97%

District Information:
Administrative Staff Index: 1.86980
Administrative Staff Index (adjusted for cap): 1.86980
Pupil Services Staff Index: 1.37885
Mid-Term Support Units: 29.58

	Staff Allowance Ratio	Staff Allowance FTE	Small District Staff Allowance		Separate Sec. School Allowance FTE	Adjusted Staff Allowance FTE	Actual FTE	Staff Allowance FTE	Staff Index	Base Salary	Average Salary	Certified Preliminary Salary Based Apportionment
	a	(Units x a) b	< 40 units then + 0.5 FTE c	< 20 units then + 0.5 FTE d		e	(b + c + d + e) f	g	col (f) h	i	j	(i x j) k
Administration	0.0750	2,21850				2,21850	1,00000	2,21850	1.86980	33,116.00	61,920.30	137,370.18
Instructional	1.0210	30,20118	N/A			30,20118	30,20000	30,20118			36,967.28	1,116,455.62
Pupil Service	0.0790	2,33682				2,33682	2,00000	2,33682	1.37885	24,055.00	33,168.24	77,508.20
Noncertified	0.3750	11,09250				11,09250	10,00000	11,09250		19,826.00		
TOTAL						45,84900	43,20000	45,84900				

	Noncertified Preliminary Salary Based Apportionment (h x j) m	Minimum Salary Allocation for Pupil Service Staff (Min \$32,700) n	Preliminary Salary Based Apportionment (l + m + n) o	Actual Salary q	Salary Based Apportionment Eligible for Benefits Smaller: o or q r	Benefit Apportionment r x 18.97% s	Virtual Allowance (Max 15%) t	Ancillary Allowance u	Salary Based Apportionment Plus Allowances v	Maximum Salary Apportionment w	Salary Based Apportionment col (a) x x
Administration			137,370.18	122,937.00							137,370.18
Instructional			1,116,455.62	1,104,812.00							1,116,455.62
Pupil Service		3,784.00	81,292.20	93,000.00							81,292.20
Noncertified	219,919.91		219,919.91	235,000.00							219,919.91
TOTAL			1,555,037.90	1,555,749.00	1,555,037.90	294,990.69					1,555,037.90

Based on information we used from Support Unit Calc, Data Elements about your Charter School from previous sheet, and Admin Index, Career Ladder and Pupil Services Index sheets

Conservative projection

Admin \$ 137,370.18

Instructional \$1,116,455.62

Pupil Services \$81,292.20

Noncertified \$219,919.91

Total Salaries \$1,555,037.90

Total Benefits \$294,990.69

Remember the Benefit Apportionment is only Persi, FICA and Medicare for a total of 18.97% - note it does not fund your health, dental, eye insurance etc.

GRAND TOTAL \$1,850,028.59

This is approx the 80% of the funding you will receive through the state foundation calculation

How to Succeed

- Budgeting Tools
 - Support Unit Calculation Template
 - Be conservative in enrollment projections
 - Salary Based Apportionment Template
 - Know what you can afford to pay staff before hiring
 - Know what it takes to have a full-time Administrator
 - Have a plan to continue after one time grant money is expended
- Financial & Personnel Management Software
- Student Management Software
- Network with others that are a similar size as you are

Never budget based on dollars per student



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Please take serious consideration into the people you hire to handle your finances. School Finance is very complex and it will be to your benefit if they have accounting (CPA) or school finance background. If they don't have either this is a recipe for disaster.

Check with other Charters / Districts to see what Financial & Personnel & Student Management software might work best for you

Payment Dates

ADVANCE CHARTER PAYMENT SCHEDULE			
PAYMENT	APPROX %	Approx % Balance Paid	Type
July 1 - 31	25%	25%	Advance New Charters & Those Meeting Criteria
August 15th	31%	56%	Estimated
November 15th	12%	68%	Estimated
February 15th	20%	88%	Midterm Reporting Period
May 15th	10%	98%	Midterm Reporting Period
July 15th	2%	100%	Best 28 Weeks / Midterm Reporting Period

W/O ADVANCE CHARTER PAYMENT SCHEDULE			
PAYMENT	APPROX %	Approx % Balance Paid	Type
August 15th	49%	49%	Estimated
November 15th	19%	68%	Estimated
February 15th	20%	88%	Midterm Reporting Period
May 15th	10%	98%	Midterm Reporting Period
July 15th	2%	100%	Best 28 Weeks / Midterm Reporting Period



SUPPORTING SCHOOLS AND STUDENTS TO ACHIEVE
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These are important dates to remember, both payment dates and deadlines.

The July 31st Advance payment is based on estimated enrollments, the first year it is a “given” - your Charter school will receive this, after that you must qualify.

To qualify you must increase your student count or add a grade to your Charter school

The July 31st and the August 15th are a percentage with the amount based on if you received the July 31st payment or not. By the time your November payment arrives you will have received almost 70%

This is a good reminder to be conservative, 70% is a large amount if you have missed your budget as the payments after November will be to true up the estimate.

IDAHO DEPARTMENT OF EDUCATION

Public School Finance

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Web Site:

- Idaho State Department of Education, School Finance
<http://www.sde.idaho.gov/finance/index.html>
- Idaho State Department of Education
www.sde.idaho.gov/



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