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

School Year: 2025-2026

District:

Statewide Information:

Administrative Staff Index	0.00000	
Administrative Staff Index Cap	1.86643	100.00%
PERSI Plus FICA Employer Rate for Certificated Staff and Resource Officers	21.13%	
PERSI Plus FICA Employer Rate for All Other Non-Certificated Staff	19.61%	

District Information:

Administrative Staff Index	1.51000
Administrative Staff Index (adjusted for cap)	1.51000
Mid-Term Support Units:	47.26
Instructional / Pupil Service Staffing Percent	9.5%

	Staff Allowance Ratio	Staff Allowance FTE (Units x a)	Small District Staff Allowance < 40 units then + 0.5 FTE	Small District Staff Allowance < 20 units then + 0.5 FTE	Separate Sec. School Allowance FTE	Adjusted Staff Allowance FTE (b + c + d + e)	Actual FTE	Staff Allowance FTE	Staff Index	Base Salary Allocation	Average Allocated Salary (i x i)	Certificated Preliminary Salary Based Apportionment (h x k)
	a	b	c	d	e	f	g	h	i	j	k	l
Administration	0.0750	3.54450	0.00000			3.54450	3.21000	3.54450	1.51000		0.00	0.00
								col (f)				
Instructional	1.0210	48.25246	0.00000	0.00000	0.00000	48.25246	0.00000	0.00000			0.00	0.00
Pupil Service	0.0790	3.73354				3.73354	0.00000	0.00000			0.00	0.00
Subtotal Instructional and Pupil Service						51.98600	0.00000	0.00000				
								smaller of (f) or (g)/(1-Staff %)				
Non-Certificated	0.3750	17.72250				17.72250	0.00000	17.72250				
								col (f)				
TOTAL						73.25300	3.21000	21.26700				

	Non-Certificated Preliminary Salary Based Apportionment (h x i)	Preliminary Salary Based Apportionment (l + m)	Actual Salary	Salary Based Apportionment Eligible for Benefits Smaller: n or o	Benefit Apportionment Certificated and Resource Officers $ x 21.13%	Benefit Apportionment Other Non-Certificated $ x 19.61%	Total Benefit Apportionment (q + r)	Virtual Allowance (Max 15%)	Ancillary Allowance	Salary Based Apportionment Plus Allowances	Maximum Salary Apportionment	Salary Based Apportionment Plus Allowances
	m	n	o	p	q	r	s	t	u	v	w	x
Administration		0.00	0.00									0.00
												col (n)
Instructional		0.00	0.00					0.00	0.00	#DIV/0!	0.00	0.00
											(f x k)	smaller: v or w
Pupil Service		0.00	0.00						0.00	#DIV/0!	0.00	0.00
											(f x k)	smaller: v or w
Subtotal Instructional and Pupil Service		0.00	0.00					0.00	0.00	0.00		
			Resource Officers							smaller of [(n or (o / (1-Staff%)] + t + u		
			0.00									
			Other Non-Certificated									
Non-Certificated	0.00	0.00	0.00									
			Subtotal Non-Certificated									
			0.00									0.00
					0.00	0.00						col (n)
TOTAL		0.00	0.00	0.00			0.00	0.00	0.00		0.00	0.00