

Title I Breakdown of Allocation

How to Determine Salary Differential as a Set-Aside

Salary Differential - An LEA may consider variations in personnel costs, such as seniority pay differentials or fringe benefit differentials, as LEA-wide set-aside costs, rather than as part of the funds allocated to school attendance areas or schools. This policy would have to be applied consistently to staff throughout the LEA. Documentation must be maintained on the calculation of these set-asides.

The following is an example of a way to determine the salary differential set-aside if there are 3 elementary buildings within the district. There are a total of 6 Title I teachers. The salary of the lowest paid Title I teacher is \$24,000.

Step 1. To determine salary differential as a set-aside for the breakdown of allocation, add up the salaries of all the Title I teachers in the district and get the total.

Teacher 1 \$24,000 + Teacher 2 \$25,500 + Teacher 3 \$26,800 + Teacher 4 \$28,000 +
Teacher 5 \$29,500 + Teacher 6 \$33,000 = Total \$166,800

Step 2. Take the lowest Title I teacher salary and use that salary amount for all Title I teachers in the district. Multiply to get the total for all the Title I teachers in the district. ($\$24,000 * 6 = \$144,000$)

Step 3. Take the total from Step 1 and subtract the total in Step 2 to get the difference ($\$166,800 - \$144,000 = \$22,800$). This would be the amount for the salary differential.

The following is an example of how to determine the salary and benefit differentials using a spreadsheet format. The amount of the salary & benefit differentials that are set-aside can then be used at the appropriate building.

Teacher Name	Building	Salary	Comparison Salary	Salary Differential	Benefits	Comparison Benefits	Benefits Differential	Total Set-Aside for Differentials
Teacher 1	Building 1	\$ 24,000	\$ 24,000	\$0	\$6,960	\$6,960	\$0	
	Building 1 Portion of Set-Asides			\$0			\$0	\$0
Teacher 2	Building 2	\$ 25,500	\$ 24,000	\$1,500	\$7,395	\$6,960	\$435	
Teacher 3	Building 2	\$ 26,800	\$ 24,000	\$2,800	\$7,772	\$6,960	\$812	
	Building 2 Portion of Set-Asides			\$4,300			\$1,247	\$5,547
Teacher 4	Building 3	\$ 28,000	\$ 24,000	\$4,000	\$8,120	\$6,960	\$1,160	
Teacher 5	Building 3	\$ 29,500	\$ 24,000	\$5,500	\$8,555	\$6,960	\$1,595	
Teacher 6	Building 3	\$ 33,000	\$ 24,000	\$9,000	\$9,570	\$6,960	\$2,610	
	Building 3 Portion of Set-Asides			\$18,500			\$5,365	\$23,865
TOTAL		\$166,800	\$144,000	\$22,800	\$48,372	\$41,760	\$6,612	\$29,412