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FISCAL IMPACT REPORT

SPONSOR Baldonado/Smith/ **ORIGINAL DATE** 2/05/18
Clahchischilliage **LAST UPDATED** 2/06/18 **HB** 310

SHORT TITLE Increase Certain Teacher Salaries **SB** _____

ANALYST Liu/Dinces

APPROPRIATION (dollars in thousands)

Appropriation		Recurring or Nonrecurring	Fund Affected
FY18	FY19		
	\$31,276.2	Recurring	General Fund
	\$14,143.2	Recurring	General Fund
	\$21,174.3	Recurring	General Fund
	\$5,000.0	Recurring	General Fund

(Parenthesis () Indicate Expenditure Decreases)

Conflicts with SB 119
 Relates to SB 57
 Duplicates Appropriation in the General Appropriation Act

SOURCES OF INFORMATION

LFC Files
 Legislative Education Study Committee (LESC) Files

No Responses Received From
 Public Education Department (PED)

SUMMARY

Synopsis of Bill

House Bill 310 raises minimum teacher salary levels for level one, two, and three-A teachers and level three-A counselors as follows:

- Level 1 teacher: from \$30 thousand to \$38 thousand,
- Level 2 teacher: from \$40 thousand to \$44 thousand,
- Level 3-A teacher: from \$50 thousand to \$54 thousand, and
- Level 3-A counselor: same as Level 3-A teachers.

The bill also appropriates \$71.6 million from the general fund in FY19 for the following:

- \$31.3 million to the state equalization guarantee (SEG) distribution to raise all licensed, classroom teacher salaries by 2.5 percent;
- \$14.1 million to the SEG distribution to raise all instructional, licensed, and unlicensed staff (who are not licensed, classroom teacher) salaries by 2 percent;
- \$21.2 million to the SEG distribution to increase statutory minimum salaries for level one, two, and three-A teachers; and
- \$5 million to PED for teacher recruitment initiatives designed by school districts and charter schools.

FISCAL IMPLICATIONS

The bill contains a total appropriation of \$71.6 million from the general fund to be expended in FY19. Any unexpended or unencumbered balances remaining at the end of FY19 from these appropriations will revert to the general fund. Data provided by PED on school personnel salaries and benefits shows the following:

PED FY18 Salary and Benefits Cost Projections		
Job Code	Total Estimated Expenditures ¹	HB 310 Increase
Teachers² (2.5%)	\$1,251,046,687	\$31,276,167
Other T&E ³	\$183,063,243	\$3,661,265
Instructional and Other Assistants	\$125,838,419	\$2,516,768
Administrators	\$165,335,773	\$3,306,715
Secretary/Clerical Support	\$93,511,597	\$1,870,232
Data Processing	\$21,598,052	\$431,961
Athletics/Activities	\$8,022,841	\$160,457
Warehouse/Maintenance/Custodial	\$108,139,573	\$2,162,791
Food Services (Operational Only)	\$862,139	\$17,243
Community Services	\$787,584	\$15,752
Non-Teacher (2.0%) Subtotal	\$707,159,221	\$14,143,184
1. Total estimated expenditures includes PED assumptions of a 1 percent increases in new personnel, fringe benefits, and 77.9 percent of undistributed program cost. 2. Teachers include library/media specialists. 3. Other T&E includes coordinator/subject matter specialists, guidance counselors/social workers, registered nurses, diagnosticians, speech therapists, occupational therapists, physical/recreational therapists, psychologists/counselors, audiologists, interpreters, and specialists.		

An Educational Retirement Board (ERB) analysis of a similar bill anticipates a minor positive impact on the actuarial status of the educational retirement fund. The retirement fund currently receives contributions significantly in excess of its normal cost. A retirement fund’s “normal cost” is the percentage of salary needed to fund a member’s benefits from date of hire until ultimate termination, death, disability or retirement. As of June 30, 2017, ERB has determined the normal cost to be 13.62 percent. ERB receives combined employee and employer contributions totaling 24.6 percent for employees with a salary in excess of \$20 thousand. For employees with a salary of \$20 thousand or less, ERB receives combined employee and employer contributions totaling 21.8 percent. The contributions received in excess of the normal cost are used to reduce the retirement fund’s unfunded actuarial accrued liability.

Teacher-level data from PED shows anomalous information, so an estimate on the actual fiscal impact of raising teacher minimum salaries is speculative at best. Filtering the dataset for FY18 teacher salaries by positions equal to or greater than 1.0 FTE, positions with non-zero salaries, and positions with a certified license type (excluding temporary, substitute, and non-certified licenses) reveals the following:

License Level	Average Salary	Median Salary	Lowest Salary	Highest Salary
1	\$35,402	\$34,378	\$9,531	\$340,000
2	\$45,455	\$44,916	\$10,000	\$103,810
3	\$53,739	\$53,544	\$6,080	\$5,377,300

License Level	Minimum Salary Level (GAA 2017)	Total Count	Total Meeting Minimum Salary Level	Total Below Minimum Salary Level
1	\$34,000	3,019	2,971	48
2	\$42,000	8,429	7,965	464
3	\$52,000	7,747	6,599	1,148
TOTAL		19,195	17,535	1,660

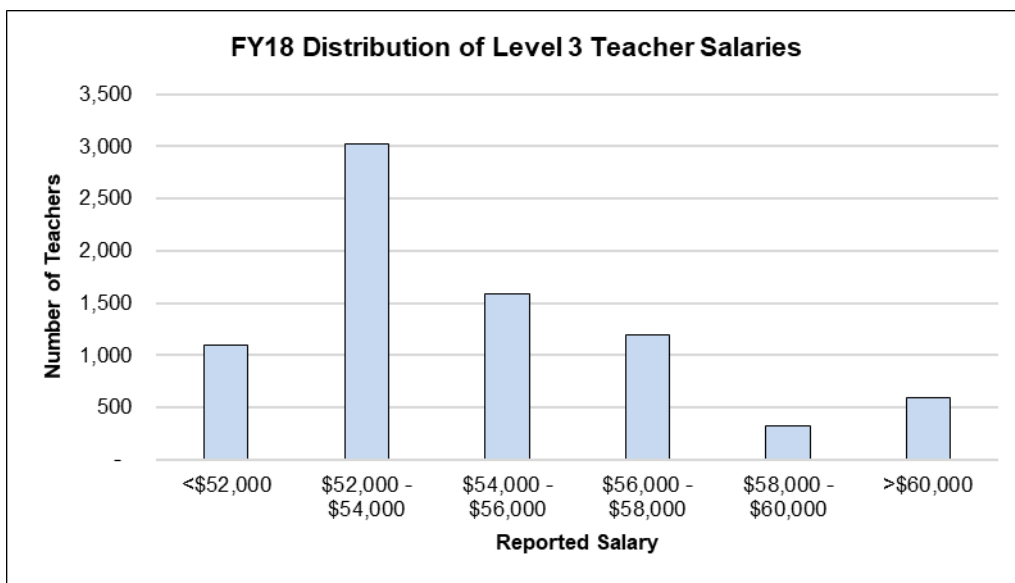
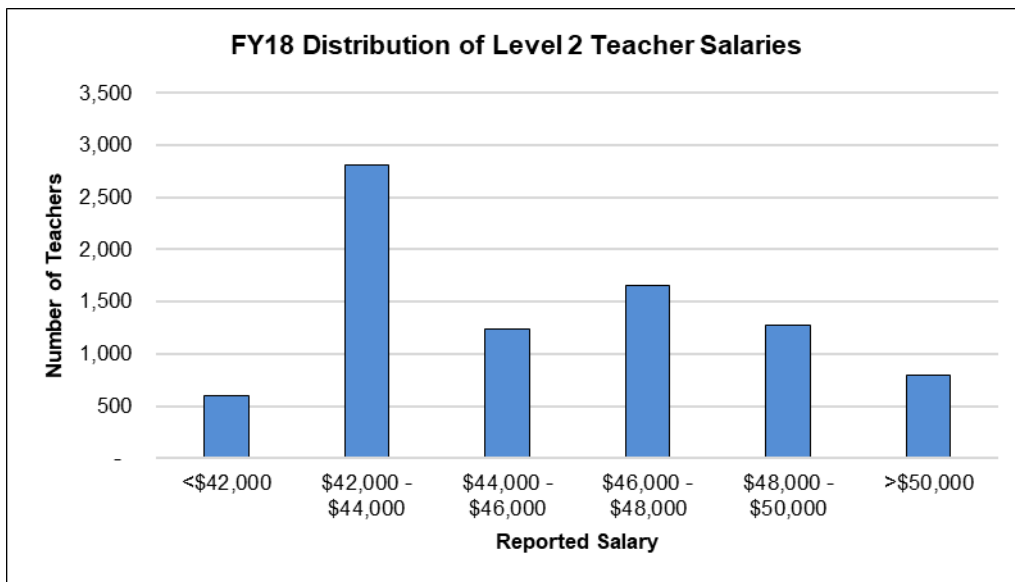
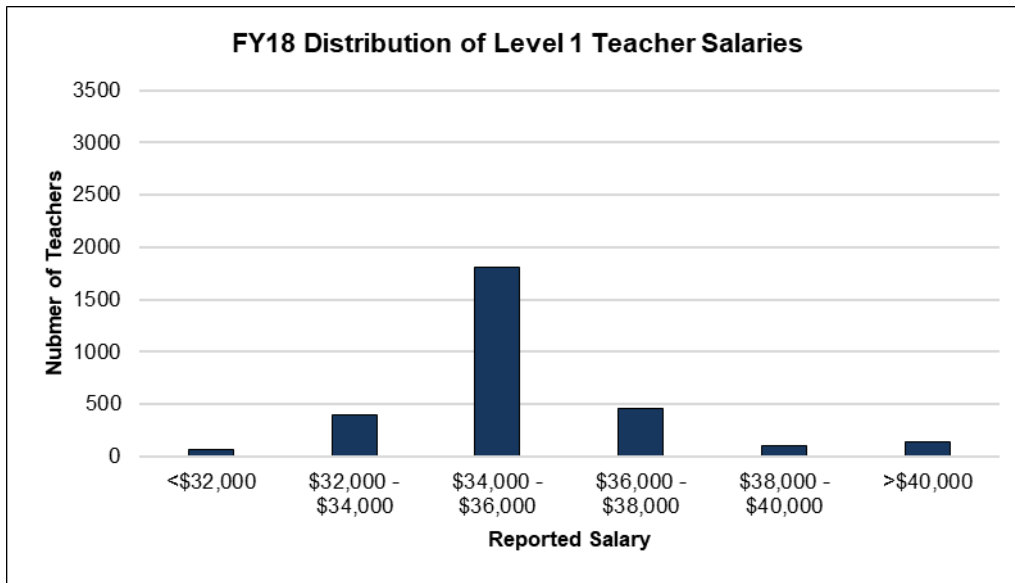
License Level	Minimum Salary Level (HB 310)	Total Count	Total Meeting Minimum Salary Level	Total Below Minimum Salary Level
1	\$38,000	3,019	230	2,789
2	\$44,000	8,429	4,870	3,559
3	\$54,000	7,747	3,498	4,249
TOTAL		19,195	8,598	10,597

It is highly unlikely a full-time licensed teacher at any level would make less than \$10 thousand or more than \$340 thousand, suggesting the dataset includes extreme outliers. With the aforementioned filters, the PED dataset shows approximately 1,660 licensees with salaries below the current minimum salary levels set according to provisions in the General Appropriation Act (GAA) of 2017.

The House Appropriations and Finance Committee (HAFC) substitute for House Bill 2 and House Bill 3 for FY19 includes language raising the minimum teacher salary level for level one, two, and three-A licensees to \$36 thousand, \$44 thousand, and \$54 thousand, respectively. The cost assumption for this minimum salary level raise within the SEG figure is \$17.6 million. This estimate is based on the same PED FY18 dataset, filtered for all licensed teaching positions equal to or greater than 1.0 FTE with non-zero salaries. Each salary was normalized to 1.0 FTE and compared with the proposed minimum salary level. The actual salary cost difference between reported salaries and proposed minimums was calculated if the difference was less than or equal to \$2 thousand. PED requires school districts and charter schools to adjust budgets during the budget development process if minimum salary requirements are not met. Thus, all other cost differences were assumed to be \$2 thousand, regardless of reported differences.

This bill makes a similar set of minimum salary level increases as the HAFC substitute, with the exception of an additional \$2 thousand increase for level one teachers. The bill includes a \$21.2 million appropriation for the minimum salary level increases, a \$3.6 million increase over the \$17.6 million salary cost assumption in the HAFC substitute, for level one teachers. The HAFC substitute assumes salary costs to bring level one teachers to a \$36 thousand minimum salary level are about \$6.9 million. The \$21.2 million appropriation in this bill is within the expected range of salary costs based on the HAFC substitute assumptions.

The following charts show the distribution of teacher salaries by each licensure level. Please note the data includes teachers with reported salaries of zero.



The bill also includes a \$5 million appropriation to PED for distribution to school districts and charter schools that design and implement teacher recruitment initiatives.

SIGNIFICANT ISSUES

In 2003, the Legislature introduced a three-tiered licensure system and minimum salary levels for each licensure tier. Since enactment in 2003, these minimum salary levels have not changed in statute. The GAA of 2014 included language raising minimum salary levels by \$2 thousand for each tier, effectively increasing minimums for level one teachers to \$32 thousand, level two teachers to \$42 thousand, and level three-A teachers to \$52 thousand. However, the language raising minimums for level two and level three-A teachers was vetoed, resulting in only an increase to the level one teacher salary minimum of \$32 thousand in the GAA of 2014. The GAA of 2015 included language raising only the level one teacher salary minimum again, from \$32 thousand to \$34 thousand. The GAA of 2016 included language maintaining the level one teacher salary minimum of \$34 thousand but also raising the level two teacher salary minimum from \$40 thousand to \$42 thousand and level three-A teacher salary minimum from \$50 thousand to \$52 thousand. The GAA of 2017 maintained the minimums set forth in the GAA of 2016. As a result, current minimums are legislative set at:

- Level 1 teacher: \$34 thousand,
- Level 2 teacher: \$42 thousand, and
- Level 3-A teacher: \$52 thousand.

Provisions of this bill would effectively raise teacher salary minimums by \$2 thousand for level two and three-A teachers and \$4 thousand for level one teachers. Estimated additional operating budget impacts for school districts and charter schools will vary depending on current teacher salaries, licensure levels, teacher experience, teacher education levels, student membership counts, unit value, local salary adjustment policies, and the SEG appropriation. Because the appropriation is distributed through the SEG, funding will be allocated through a formula that is primarily driven by student membership and not completely aligned with the costs of teachers based on licensure level. As the SEG appropriation is increased, operating budget impacts of raising teacher minimum salaries is reduced, and vice-versa. The HAFC substitute for House Bill 2 and House Bill 3 increases the base SEG appropriation by \$35 million from FY18 operating levels.

The National Education Association's 2017 *Rankings of States and Estimates of School Statistics* report shows average U.S. teacher salaries were about \$59 thousand, a 1 percent or \$597 increase from 2016. Historical data from the National Center for Education Statistics show New Mexico teacher salaries ranked in the middle of surrounding states, behind Colorado, Texas, and Nevada but ahead of Arizona, Oklahoma, and Utah in FY16. New Mexico was able to pull ahead of Arizona and Oklahoma in recent years due to the adoption of statutory minimum salary levels and language in the GAA of 2014, 2015, and 2016, which increased these minimums.

ADMINISTRATIVE IMPLICATIONS

PED will need to establish rules and procedures for distributing the \$5 million appropriation to school districts and charter schools with teacher recruitment programs.

CONFLICT, DUPLICATION, RELATIONSHIP

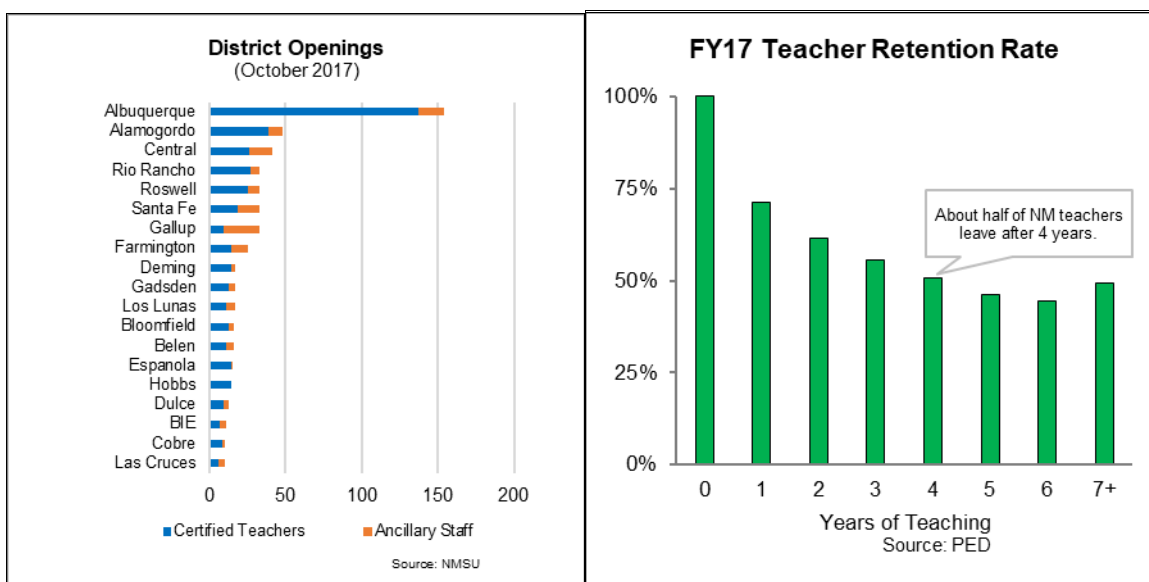
Some provisions of this bill are duplicative of language and appropriations found in the HAFC substitute for House Bill 2 and House Bill 3. Identical provisions include \$31.3 million to the SEG distribution to raise all licensed, classroom teacher salaries by 2.5 percent and \$14.1 million to the SEG distribution to raise all instructional, licensed, and unlicensed staff (who are not licensed, classroom teacher) salaries by 2 percent. The \$21.2 million to the SEG distribution to increase statutory minimum salaries for level one, two, and three-A teachers conflicts with the \$17.6 million assumed in the HAFC substitute. Additionally, the HAFC substitute does not include the \$5 million appropriation for PED's teacher recruitment initiative.

This bill conflicts with Senate Bill 119, which raises statutory minimum salaries for level one, two, and three-A teachers to \$36 thousand, \$44 thousand, and \$54 thousand, respectively. The bill relates to Senate Bill 57, which increases minimum wages for noncertified school personnel and licensed instructional assistants.

OTHER SUBSTANTIVE ISSUES

According to the Learning Policy Institute (LPI), teachers in the United States are less likely than teachers in top-performing countries to have mentors, adequate preparation, involvement with curriculum and assessment planning, and competitive compensation with other professions. U.S. teacher attrition rates are high, and enrollment in teacher preparation programs has declined in recent years. Attrition rates can have a significant impact on school district finances. According to LPI, nationally, urban school districts can spend up to \$20 thousand to replace an existing teacher. While it is unknown how much New Mexico school districts have to spend on recruitment, professional development, and other expenses to attract new teachers to the state, school districts—particularly districts close to bordering states—indicate recruitment is very competitive and costly. In contrast, LPI rated New Mexico favorably for teacher wage competitiveness and low pupil-to-teacher ratios but poorly for inexperienced and uncertified teachers and testing-related job insecurity.

According to a 2017 PED testimony before LESC, of the nearly 17 thousand licenses issued to starting teachers since FY11, nearly 7 thousand, or 39.5 percent were no longer teaching in New Mexico classrooms by FY17. Nearly 29 percent of new teachers in FY16 did not continue in FY17. Rapid turnover increases the number of teacher vacancies school districts and charter schools need to fill. According to research from LPI, if schools could increase retention rates, reported teacher shortages could be eliminated or even turned to surpluses. In October 2017, there were 476 teacher vacancies in New Mexico school districts, with most vacancies in the central part of the state. Special education teachers accounted for 46 percent of all vacancies. According to New Mexico State University's College of Education, more than 1,300 classrooms are staffed by teachers with alternative licensure or by long-term substitute teachers, likely caused by a 27 percent decrease in the number of teacher education program completions between FY10 and FY15.



New Mexico introduced the three-tiered system in 2003 to increase the recruitment and retention of quality teachers to improve student achievement and a 2012 LFC staff evaluation of the three-tiered licensure system and effective teaching in New Mexico recognized quality teaching is the most influential school factor affecting academic success. LFC evaluations of the three-tiered system have confirmed the system is associated with decreases in teacher shortages, reductions in unqualified teachers, and improved teacher pay. However, student performance shows little improvement associated with increased taxpayer investments in teacher pay. Student performance within teacher licensure levels and between licensure levels suggests the local and state evaluation systems are not screening teachers for their effectiveness in the classroom. Furthermore, each licensure level has high and low performing teachers with differences in performance between licensure levels often explained by other factors including student demographics.

The difference in performance between teachers of each of the three levels is small. For example, 50 percent of students taught by level one teachers achieved a year’s worth of growth in math in 2012, compared to 52 percent of students of level three-A teachers. Furthermore, each licensure level has high and low performing teachers; in 2012, nearly 30 percent of the lowest performing reading and math teachers in the state had a level three-A license. These teachers can maintain their level, including those grandfathered into the system, for the rest of their careers because the local evaluation and state license renewal process lacks factors for student achievement.

Additionally, Public school districts and charter schools spend millions on additional compensation and supplemental pay annually, but the impact on recruitment and retention is unclear because these funds are not strategically used. A 2015 LFC staff evaluation of additional compensation found that school districts and charter schools spent over \$91 million in FY14 on additional compensation for employees, including teachers, across all funding sources. This additional compensation includes a wide range of stipend amounts for endorsements and extra duties. Public schools report using additional compensation for a variety of human resource strategies but, without clear goals, assessing effectiveness is difficult. Additionally, the evaluation found that while a major change in teacher compensation may help with recruitment and retention, a focused strategy to ensure pay is aligned with results is still necessary and any strategy for adjusting compensation likely needs to address the following:

- Improve the ability of the profession to attract top tier candidates;
- Teacher preparations programs to effectively prepare new educators;
- Require local public schools to mentor and nurture new teachers;
- Ensure uniform access to market incentives for teachers in high need schools and positions;
- Allow reasonable salary growth based on professional competency and student achievement;
- Encourage professional development, including additional education, if directly tied to job performance; Use methods to improve professional practices that teachers support and understand; and
- Include reasonable accountability provisions to improve performance or exit non-performers.

WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL

The minimum salary for level one, level two and level three-A teachers in statute will remain unchanged at \$30 thousand, \$40 thousand, and \$50 thousand, respectively. PED will not receive a \$5 million appropriation for teacher recruitment initiatives.

SL/sb

PUBLIC EDUCATION DEPARTMENT SALARY & BENEFITS COST PROJECTIONS

BASED ON 2017-2018 OPERATING BUDGET STAFFING AND EXPENDITURE LEVELS PLUS 77.9% OF UNDISTRIBUTED PROGRAM COST

Job Code	Personnel	Budgeted Expenditures	Undistr. Prog Cost	Fringe Benefits 21.50%	Est. Incr. New Personnel 1.00%	New Fringe Benefits 32.00%	Total Estimate	1.0% Increase	1.5% Increase	2.0% Increase	2.5% Increase	3.0% Increase	3.5% Increase	4.0% Increase	1.25% Increase	.75% Increase
Teachers																
1212	Library/Media Specialists	11,387,056	229,979	2,497,663	116,170	37,175	14,268,042	142,680	214,021	285,361	356,701	428,041	499,381	570,722	178,351	107,010
1411	Teachers-Grades 1-12	678,263,198	13,698,540	148,771,774	6,919,617	2,214,278	849,867,407	8,498,674	12,748,011	16,997,348	21,246,685	25,496,022	29,745,359	33,994,696	10,623,343	6,374,006
1412	Teachers- Special Education	158,275,699	3,196,615	34,716,548	1,614,723	516,711	198,320,296	1,983,203	2,974,804	3,966,406	4,958,007	5,949,609	6,941,210	7,932,812	2,479,004	1,487,402
1413	Teachers-Early Childhood Ed	59,398,522	1,199,642	13,028,605	605,982	193,914	74,426,665	744,267	1,116,400	1,488,533	1,860,667	2,232,800	2,604,933	2,977,067	930,333	558,200
1414	Teachers-Preschool (exclude Special Ed)	2,403,543	48,543	527,198	24,521	7,847	3,011,652	30,117	45,175	60,233	75,291	90,350	105,408	120,466	37,646	22,587
1415	Teachers-Vocational and Technical	21,944,199	443,196	4,813,290	223,874	71,640	27,496,199	274,962	412,443	549,924	687,405	824,886	962,367	1,099,848	343,702	206,221
1416	Teachers-Other Instruction	43,336,704	875,250	9,505,570	442,120	141,478	54,301,122	543,011	814,517	1,086,022	1,357,528	1,629,034	1,900,539	2,172,045	678,764	407,258
1422	Teachers Special Education - Gifted	23,427,916	473,162	5,138,732	239,011	76,483	29,355,304	293,553	440,330	587,106	733,883	880,659	1,027,436	1,174,212	366,941	220,165
	Subtotal	998,436,837	20,164,927	218,999,379	10,186,018	3,259,526	1,251,046,687	12,510,467	18,765,700	25,020,934	31,276,167	37,531,401	43,786,634	50,041,867	15,638,084	9,382,850
Other T & E																
1211	Coordinator/Subject Matter Specialist	20,592,017	415,887	4,516,699	210,079	67,225	25,801,908	258,019	387,029	516,038	645,048	774,057	903,067	1,032,076	322,524	193,514
1214	Guidance Counselors/Social Workers	55,295,196	1,116,769	12,128,572	564,120	180,518	69,285,175	692,852	1,039,278	1,385,704	1,732,129	2,078,555	2,424,981	2,771,407	866,065	519,639
1215	Registered Nurses	12,482,643	252,106	2,737,971	127,347	40,751	15,640,819	156,408	234,612	312,816	391,020	469,225	547,429	625,633	195,510	117,306
1311	Diagnosticians	13,406,605	270,766	2,940,635	136,774	43,768	16,798,547	167,985	251,978	335,971	419,964	503,956	587,949	671,942	209,982	125,989
1312	Speech Therapists	21,261,212	429,402	4,663,482	216,906	69,410	26,640,412	266,404	399,606	532,808	666,010	799,212	932,414	1,065,616	333,005	199,803
1313	Occupational Therapists	7,526,070	152,000	1,650,785	76,781	24,570	9,430,206	94,302	141,453	188,604	235,755	282,906	330,057	377,208	117,878	70,727
1314	Physical/Recreational Therapists	3,977,934	80,340	872,529	40,583	12,986	4,984,372	49,844	74,766	99,687	124,609	149,531	174,453	199,375	62,305	37,383
1315	Psychologists/Counselors	7,064,219	142,672	1,549,482	72,069	23,062	8,851,504	88,515	132,773	177,030	221,288	265,545	309,803	354,060	110,644	66,386
1316	Audiologists	855,952	17,287	187,746	8,732	2,794	1,072,512	10,725	16,088	21,450	26,813	32,175	37,538	42,900	13,406	8,044
1317	Interpreters	2,021,287	40,823	443,354	20,621	6,599	2,532,684	25,327	37,990	50,654	63,317	75,981	88,644	101,307	31,659	18,995
1318	Specialists	1,616,198	32,642	354,501	16,488	5,276	2,025,105	20,251	30,377	40,502	50,628	60,753	70,879	81,004	25,314	15,188
	Subtotal	146,099,333	2,950,694	32,045,756	1,490,500	476,960	183,063,243	1,830,632	2,745,949	3,661,265	4,576,581	5,491,897	6,407,214	7,322,530	2,288,291	1,372,974
Instructional & Other Assistants																
1213	Library/Media Assistants	5,235,459	105,738	1,148,357	53,412	17,092	6,560,058	65,601	98,401	131,201	164,001	196,802	229,602	262,402	82,001	49,200
1216	Health Assistants	5,099,144	102,985	1,118,458	52,021	16,647	6,389,255	63,893	95,839	127,785	159,731	191,678	223,624	255,570	79,866	47,919
1218	School/Student Support	3,179,210	64,209	697,335	32,434	10,379	3,983,567	39,836	59,754	79,671	99,589	119,507	139,425	159,343	49,795	29,877
1219	Duty Personnel	7,045,300	142,290	1,545,332	71,876	23,000	8,827,798	88,278	132,417	176,556	220,695	264,834	308,973	353,112	110,347	66,208
1319	Special Ed Assistants (Non-Instructional)	776,808	15,689	170,387	7,925	2,536	973,345	9,733	14,600	19,467	24,334	29,200	34,067	38,934	12,167	7,300
1623	Crosswalk Guards	2,550,587	51,513	559,452	26,021	8,327	3,195,899	31,959	47,938	63,918	79,897	95,877	111,856	127,836	39,949	23,969
1711	Instructional Assistants-Grades 1-12	17,312,445	349,651	3,797,351	176,621	56,519	21,692,586	216,926	325,389	433,852	542,315	650,778	759,241	867,703	271,157	162,694
1712	Instructional Assistants-Special Education	42,851,484	865,450	9,399,141	437,169	139,894	53,693,138	536,931	805,397	1,073,863	1,342,328	1,610,794	1,879,260	2,147,726	671,164	402,699
1713	Instructional Assistants-Early Childhood Education	15,233,672	307,667	3,341,388	155,413	49,732	19,087,873	190,879	286,318	381,757	477,197	572,636	668,076	763,515	238,598	143,159
1714	Instructional Assistants Preschool	1,145,167	23,128	251,183	11,683	3,739	1,434,900	14,349	21,523	28,698	35,872	43,047	50,221	57,396	17,936	10,762
	Subtotal	100,429,276	2,028,320	22,028,383	1,024,576	327,864	125,838,419	1,258,384	1,887,576	2,516,768	3,145,960	3,775,153	4,404,345	5,033,537	1,572,980	943,788
Administrators																
1111	Superintendent	17,726,849	358,020	3,888,247	180,849	57,872	22,211,836	222,118	333,178	444,237	555,296	666,355	777,414	888,473	277,648	166,589
1112	Principals	77,302,112	1,561,232	16,955,619	788,633	252,363	96,859,959	968,600	1,452,899	1,937,199	2,421,499	2,905,799	3,390,099	3,874,398	1,210,749	726,450
1113	Administrative Associates	14,864,822	300,217	3,260,483	151,650	48,528	18,625,701	186,257	279,386	372,514	465,643	558,771	651,900	745,028	232,821	139,693

PUBLIC EDUCATION DEPARTMENT SALARY & BENEFITS COST PROJECTIONS

Job Code	Personnel	Budgeted Expenditures	Undistr. Prog Cost	Fringe Benefits 21.50%	Est. Incr. New Personnel 1.00%	New Fringe Benefits 32.00%	Total Estimate	1.0% Increase	1.5% Increase	2.0% Increase	2.5% Increase	3.0% Increase	3.5% Increase	4.0% Increase	1.25% Increase	.75% Increase
Administrators																
1114	Administrative Assistants	12,236,675	247,138	2,684,020	124,838	39,948	15,332,619	153,326	229,989	306,652	383,315	459,979	536,642	613,305	191,658	114,995
1115	Assoc. Supt.-Fin./Bus. Mgr.	9,820,914	198,348	2,154,141	100,193	32,062	12,305,658	123,057	184,585	246,113	307,641	369,170	430,698	492,226	153,821	92,292
	Subtotal	131,951,372	2,664,955	28,942,510	1,346,163	430,772	165,335,773	1,653,358	2,480,037	3,306,715	4,133,394	4,960,073	5,786,752	6,613,431	2,066,697	1,240,018
Secretary/Clerical/Support																
1217	Secretarial/Clerical/Technical Assistants	59,233,647	1,196,312	12,992,441	604,300	193,376	74,220,076	742,201	1,113,301	1,484,402	1,855,502	2,226,602	2,597,703	2,968,803	927,751	556,651
1220	Business Office Support	15,396,201	310,949	3,377,037	157,072	50,263	19,291,522	192,915	289,373	385,830	482,288	578,746	675,203	771,661	241,144	144,686
	Subtotal	74,629,848	1,507,261	16,369,478	761,371	243,639	93,511,597	935,116	1,402,674	1,870,232	2,337,790	2,805,348	3,272,906	3,740,464	1,168,895	701,337
Data Processing																
1511	Data Processing	17,236,999	348,127	3,780,802	175,851	56,272	21,598,052	215,981	323,971	431,961	539,951	647,942	755,932	863,922	269,976	161,985
	Subtotal	17,236,999	348,127	3,780,802	175,851	56,272	21,598,052	215,981	323,971	431,961	539,951	647,942	755,932	863,922	269,976	161,985
Athletics/Activities																
1618	Athletics Salaries	3,358,076	67,821	736,568	34,259	10,963	4,207,687	42,077	63,115	84,154	105,192	126,231	147,269	168,307	52,596	31,558
1622	Bus Drivers	1,949,099	39,365	427,520	19,885	6,363	2,442,231	24,422	36,633	48,845	61,056	73,267	85,478	97,689	30,528	18,317
1624	Activities Salary	1,095,704	22,129	240,334	11,178	3,577	1,372,922	13,729	20,594	27,458	34,323	41,188	48,052	54,917	17,162	10,297
	Subtotal	6,402,879	129,315	1,404,422	65,322	20,903	8,022,841	80,228	120,343	160,457	200,571	240,685	280,799	320,914	100,286	60,171
Warehouse/Maintenance/Custodial																
1614	Maintenance	31,318,549	632,525	6,869,481	319,511	102,243	39,242,309	392,423	588,635	784,846	981,058	1,177,269	1,373,481	1,569,692	490,529	294,317
1615	Custodial	52,794,346	1,066,261	11,580,031	538,606	172,354	66,151,598	661,516	992,274	1,323,032	1,653,790	1,984,548	2,315,306	2,646,064	826,895	496,137
1616	Warehouse/Delivery	2,191,265	44,256	480,637	22,355	7,154	2,745,667	27,457	41,185	54,913	68,642	82,370	96,098	109,827	34,321	20,593
	Subtotal	86,304,160	1,743,042	18,930,148	880,472	281,751	108,139,573	1,081,396	1,622,094	2,162,791	2,703,489	3,244,187	3,784,885	4,325,583	1,351,745	811,047
Food Services (Operational Only)																
1617	Food Service	688,057	13,896	150,920	7,020	2,246	862,139	8,621	12,932	17,243	21,553	25,864	30,175	34,486	10,777	6,466
	Subtotal	688,057	13,896	150,920	7,020	2,246	862,139	8,621	12,932	17,243	21,553	25,864	30,175	34,486	10,777	6,466
Community Services																
1619	Adult Education	52,920	1,069	11,608	540	173	66,309	663	995	1,326	1,658	1,989	2,321	2,652	829	497
1620	Recreation	258,078	5,212	56,607	2,633	843	323,373	3,234	4,851	6,467	8,084	9,701	11,318	12,935	4,042	2,425
1621	Summer School/After School	314,558	6,353	68,996	3,209	1,027	394,143	3,941	5,912	7,883	9,854	11,824	13,795	15,766	4,927	2,956
1625	Extended Services for Students	3,000	61	658	31	10	3,760	38	56	75	94	113	132	150	47	28
	Subtotal	628,556	12,695	137,869	6,413	2,052	787,584	7,876	11,814	15,752	19,690	23,628	27,565	31,503	9,845	5,907
	Total Salaries & Benefits	1,562,807,317	31,563,232	342,789,668	15,943,705	5,101,986	1,958,205,908	19,582,059	29,373,089	39,164,118	48,955,148	58,746,177	68,537,207	78,328,236	24,477,574	14,686,544
	Transportation	47,874,531		10,293,024			58,167,555	581,676	872,513	1,163,351	1,454,189	1,745,027	2,035,864	2,326,702	727,094	436,257
	GRAND TOTAL SALARIES & BENEFITS	1,610,681,848	31,563,232	353,082,692	15,943,705	5,101,986	2,016,373,463	20,163,735	30,245,602	40,327,469	50,409,337	60,491,204	70,573,071	80,654,939	25,204,668	15,122,801

PUBLIC EDUCATION DEPARTMENT SALARY & BENEFITS COST PROJECTIONS

LICENSED AND NONLICENSED PERSONNEL WITHOUT TRANSPORTATION

	Budgeted Expenditures	Undistr. Prog Cost	Fringe Benefits 21.50%	Est. Incr. New Personnel 1.00%	New Fringe Benefits 32.00%	Total Estimate	1.0% Increase	1.5% Increase	2.0% Increase	2.5% Increase	3.0% Increase	3.5% Increase	4.0% Increase	1.25% Increase	.75% Increase
Licensed Personnel	1,358,891,325		292,161,635	13,588,913	4,348,452	1,668,990,325	16,689,903	25,034,855	33,379,807	41,724,758	50,069,710	58,414,661	66,759,613	20,862,379	12,517,427
Nonlicensed Personnel	203,915,992		43,841,938	2,039,160	652,531	250,449,621	2,504,496	3,756,744	5,008,992	6,261,241	7,513,489	8,765,737	10,017,985	3,130,620	1,878,372
Subtotal	1,562,807,317		336,003,573	15,628,073	5,000,983	1,919,439,947	19,194,399	28,791,599	38,388,799	47,985,999	57,583,198	67,180,398	76,777,598	23,992,999	14,395,800
Teachers	998,436,837		214,663,920	9,984,368	3,194,998	1,226,280,123	12,262,801	18,394,202	24,525,602	30,657,003	36,788,404	42,919,804	49,051,205	15,328,502	9,197,101
Other T & E	146,099,333		31,411,357	1,460,993	467,518	179,439,201	1,794,392	2,691,588	3,588,784	4,485,980	5,383,176	6,280,372	7,177,568	2,242,990	1,345,794
Subtotal	1,144,536,170		246,075,277	11,445,362	3,662,516	1,405,719,324	14,057,193	21,085,790	28,114,386	35,142,983	42,171,580	49,200,176	56,228,773	17,571,492	10,542,895
Teachers	998,436,837		214,663,920	9,984,368	3,194,998	1,226,280,123	12,262,801	18,394,202	24,525,602	30,657,003	36,788,404	42,919,804	49,051,205	15,328,502	9,197,101
All Others	564,370,480		121,339,653	5,643,705	1,805,986	693,159,824	6,931,598	10,397,397	13,863,196	17,328,996	20,794,795	24,260,594	27,726,393	8,664,498	5,198,699
Subtotal	1,562,807,317		336,003,573	15,628,073	5,000,983	1,919,439,947	19,194,399	28,791,599	38,388,799	47,985,999	57,583,198	67,180,398	76,777,598	23,992,999	14,395,800