SECTION A

AVERAGE TEACHER SALARY ADJUSTMENT

A.1 OVERVIEW

Estimated average teacher salaries were presented in BOR Allocation Memorandum No. 1, FY 2003. All allocations of teacher positions used this rate. In turn, community school districts were required to schedule teacher positions in their initial budgets at their respective rate. These rates were estimates of FY 2003 district teacher salaries. Where the estimates were too high, accruals accumulated on teacher lines. Conversely, under-estimates resulted in shortages on teacher lines.

The purpose of the average teacher salary adjustment is to neutralize the financial effects of differences between actual and projected salary rates. Funds are reallocated between districts so that average salary accruals offset shortages. Districts individually do not retain these accruals nor are they accountable for corresponding shortages.

The adjustments contained in the present memorandum reconcile for actual deployment, i.e., was a tax levy teacher retirement vacancy filled by a senior reimbursable teacher or a new entry? etc.

Average teacher salaries are adjusted to bring projected average salaries in line with actual payroll expenditures. The average teacher salary computation uses the Board of Education - United Federation of Teachers Agreement salary schedule for September 1, 2002. Rates identified in the Agreement are modified to exclude amounts for Teacher Support Aid (TSA), formerly called Excellence in Teaching (EIT). TSA payments are charged directly into a central account code, i.e., district budgets are not debited for TSA expenditures.

Table A:1 displays the average teacher salaries. Districtwide, the midyear average teacher salary is $623 lower than expectations in the initial allocation memorandum. The main reason for the decline is a much higher teacher turnover rate than anticipated. There were nearly twice as many high step separations than anticipated. With a high step separation rate of $72,541 and an average entry rate of $45,700, the resulting turnover savings is $26,800 per separation. This is partially offset by teachers transferring between average and non-average teacher salary account codes, with the more senior teachers entering average teacher salary account codes.

Average Teacher Salary Reconciliation

Initial Rate		$55,760	BOR Allocation Memo #1
Increased Separations at High Step	($885.22)		High step departures replaced by low step entry; 4,600 separation vs. projected 2,500; and rate adjustments
Increased Staffing	($321.40)		January payroll higher than projected by 2,000 teachers
Higher Average Entry Rate	$135.41		Average entry salary higher than projected: $45,700 vs. $41,000
Account Code Changes	$387.95		June 2002 to January 2003 higher cost teachers transferred from reimbursable to tax levy
Fewer Sabbatical Leaves	$51.43		Less leaves than anticipated: 480 vs.608
Miscellaneous	$8.83		Step increments, promotional differentials, longevity, et al
Sum of Changes		($623)	
Midyear Rate		$55,137	

Districts that execute large numbers of teacher account code changes can expect their average teacher salary summer recalculation to be at a variance with their midyear's. Past experience has shown that account code changes are done *en masse* at the end of April, just before the deadline. With early allocations and fiscal analyses, the district account code changes will occur too late for inclusion in the initial allocation memo. Districts are therefore advised to review actions taken in the late spring in order to anticipate future allocation adjustments, in particular, the value of rollover surpluses.

Based on the midyear average teacher salary recalculation, EIS job values will be updated. This is scheduled to occur while schools are closed during the Presidents' week recess.

The average teacher salaries presented in this section are expected to be reviewed and adjusted in the late summer. By using EIS data, this latter subsequent analysis will track retroactive salary and account code changes back to their effective dates. The average teacher salary will then be recalculated using a month by month actual teacher cost.

Variances between tax levy and certain reimbursable actual salaries: The average teacher salary includes teachers in tax levy programs as well as in certain reimbursable grants – for Community School Districts: Schoolwide Programs, SuperStart, LEP Excess Cost, Part 154 and Early Grade Class Size Reduction; for High Schools: Schoolwide Programs. As a group, teachers in reimbursable projects have an actual salary lower than the general education average teacher salary. The difference is frozen on the reimbursable teacher lines. In anticipation of this occurrence, at the start of the year, more reimbursable resources were allocated than revenue available. On the tax levy side, the reverse situation occurs – actual teacher salaries are higher than the general education average. Offsets equal to the

reimbursable accrual are given to districts in the Fiscal Analyses to compensate for this variance. A tax levy reserve has been established to cover the tax levy shortfall.

Tables A:2, 3 and 4 show the budget adjustments for tax levy and reimbursable programs using the average teacher salary. A description of the computation of these amounts follows.

A.2.0 METHODOLOGY

The methodology for adjusting both the general and special education teacher budget lines to the average teacher salary is a two-part process. The first part computes the average teacher salary utilizing data from various payrolls. The second part adjusts teacher budget lines according to what has actually been scheduled by the district.

The Employee Information System (EIS) is the data source for teacher payroll and teacher information used to calculate the midyear average teacher salary. The second half of the January EIS condition has been used.

EIS data files identify the cost split between several account codes. The average teacher salary computation is performed on partial (split) positions and the respective partial salary costs.

A.2.1 *Part 1:* Average Teacher Salary Computation

A.2.1.1 Payroll Teacher Identification

The computation of the average teacher salary includes all teachers charged to tax levy general and special education programs (with the exception of the District Offices, Committees on Special Education and School Based Support Teams) and teachers in certain reimbursable program budgets:

DISTRICT	QUICK CODE	PROGRAM	FUNDING	FORMULA
CSD Only	39428	LEP, Excess Cost, ESL	PCEN	Position/ATS
CSD Only	38480	LEP, Teacher	Part 154	Position/ATS
CSD Only*	31698	SuperStart/SuperStart Plus	Title I	Position/ATS
CSD Only*	39381	SuperStart/SuperStart Plus	State Prekindergarten	Position/ATS
CSD Only*	39601	SuperStart/SuperStart Plus	State/City (Tuition)	Position/ATS
CSD Only*	39377	SuperStart/SuperStart Plus	Tax Levy	Position/ATS
CSD & HSD	39475	Schoolwide Programs	PCEN	Per Capita
CSD & HSD	31675	Schoolwide Programs	Title I	Per Capita
CSD Only	39602	Special Education Itinerant Teacher (SEIT)	State/City (Tuition)	Position/ATS
CSD Only*	38635	Early Grade Class Size Reduction	State	Position/ATS
CSD & HSD	31520	Title II Part A - Staff Development	Title II	Position/ATS
CSD & HSD	31530	Title II Part A - Other Than Staff Development	Title II	Position/ATS

* May effect participating elementary schools that are under High School Superintendency responsibility.

Additional selection criterion requires the EIS Job Title to begin with a "TR". The budget line number must be within the range 2991 to 3288, excluding lines ending with "6" (sabbatical leave) and "7" (terminal leave). Line 3266 (teacher trainer) is an exception to the rule (i.e., it remains part of the average teacher salary computation).

A.2.1.2 Fall Teacher Salary

The second half of the January EIS payroll is the starting point for calculating the fall teacher salary. Added to this payroll are projections for:

- Account Code Changes
- Retroactive Costs for Salary Schedule and Step Changes

Fall changes were estimated by reviewing the EIS transactions affecting the same time period of a year ago. The actual January 2002 payroll was compared to the reconstructed January 2002 payroll used to finalize FY 2002 average teacher salary adjustments and presented in BOR Allocation Memorandum No. 54, FY 2002. Table A:5 lists this information for each district.

The January payroll reflects the latest contractual rates: September 1, 2002.

Teachers assigned to Category 1 SURR schools that operate under an "extended day" schedule are compensated with an 8.5% increase in salary. The midyear average teacher salary computation reflects the higher salary for these teachers. For teachers in the following schools, their rates of pay have been calculated with the extended day increase.

District 1, School:	064
District 4, School:	096
District 8, School:	052
District 10, Schools:	003, 059, 085, and 091
District 13, Schools:	305 and 307
District 16, School:	243
District 17, School:	092
District 19, Schools:	149 and 224
District 23, School:	055
District 27, School:	105
District 32, School:	075
District 85 Manhattan, Schools:	030, 088, 092, 129, 161, and 180
District 85 Bronx, Schools:	004, 049, 057, 064, 066, 117, 158, 183, 195, 196, 197, 198, 212, 214, and 229
District 85 Brooklyn, Schools:	025, 028, 136, 246 and 391
District 85 Queens, School:	040

A.2.1.3 Teacher Turnover Fall to Spring

Changes in personnel occur throughout the year – teachers may retire, resign, go on leave without pay, take a sabbatical, return from a leave without pay, transfer in or out of reimbursable programs, or be newly hired.

By examining EIS transactions affecting the period January 2002 to May 2002, estimates have been made on expected account code changes, departing and reentering positions for the current fall to spring period. Departures are high step separations from average teacher salary account codes usually due to retirements, transfers to categorical programs, leaves without pay and transfers to non-teacher titles. Transactions affecting this period entered into EIS through the second half of January 2003 have been captured. The spring secondary school sabbatical leave counts are estimated from the prior year's new spring sabbatical leaves.

High schools, historically, have lower pupil enrollments for the spring term than for the fall term. Correspondingly, teacher staffing levels are lower in the spring. This action is reflected in the average teacher salary calculation by not refilling vacancies caused by sabbatical leaves and other types of departures.

A.2.1.4 Projected Spring Costs

The calculations of the spring teacher costs begin with the estimated fall amount. Added to this are the turnover projections, anniversary, March and longevity increments for teachers appearing on the January payroll, and estimated retroactive costs for salary schedule and step changes.

A.2.1.5 Midyear Average Teacher Salary

The midyear average teacher salary is the average of the fall and spring teacher costs weighted by their respective staffing levels.

An additional adjustment is made to deduct Teacher Support Aid (TSA) amounts which are charged to a Central account.

Table A:5 displays these computations and lists the average teacher salary changes.

A.2.2 *Part 2:* Average Teacher Salary Budget Adjustment

The difference between the initial and midyear average teacher salary is the accrual or shortage per teacher (Table A:5, Part 3). Multiplying the difference by the number of teachers budgeted at the average teacher salary produces the district's average teacher salary

allocation adjustment. The budget used is the February 6th FAMIS condition reflecting all approved and pending modifications. Although all of a district's teachers are pooled together for the average teacher salary calculation, the budget adjustment is segregated by the fund source and budget:

- Tax Levy General and Special Education (Table A:2)
- Reimbursable (Tables A:2, 3 and 4)
  Includes PCEN Bilingual/LEP Excess Cost; Part 154 Bilingual; Title I, State Prekindergarten and Tax Levy Super Start; State/City (Tuition) Super Start Plus; Title I and PCEN Schoolwide Programs; State/City (Tuition) Special Education Itinerant Teacher Programs; and Federal and State Early Grade Class Size Reduction; and Title IIA.

A.3 BUDGET ACTIONS

Non-Galaxy Districts

All teacher lines governed by average teacher salary will be modified to reflect the midyear rates shown on Table A:1. The following budgets governed by average teacher salary will be modified:

- All general education tax levy lines,
- All special education tax levy lines,
- All reimbursable grants initially allocated via a position/ATS formula, and
- All reimbursable grants funded via a per capita formula with an ATS shortfall.

For reimbursable grants funded via per capita formulas that have ATS accruals, funds will be removed from lines and placed on lump sums. The lump sums will be available to the district to schedule elsewhere.

All reimbursable budget adjustments include the modification of fringe benefit, pension and indirect cost codes.

Table A:2 summarizes the budget adjustments. Tables A:3 and 4 show the reimbursable adjustment by grant number. Individual district detail by quick code, object code and line number is presented in Section F.

Galaxy Districts

Funds supporting the midyear average salary adjustment for the Galaxy districts will be placed in the appropriate lump sum for the Fund Sources affected. Tax Levy adjustments will be placed in 004577-053-5141. The Galaxy Project Office together with the Budget Office will be adjusting all the appropriate Cost Factor schedules in Galaxy to reflect the new average teacher salaries. This will generate the mods for all teacher lines, and will also adjust the

allocations to schools and Allocation Category amounts by the appropriate salary adjustment. No action by the districts is necessary except as noted below.

Districts were previously notified by email that other fund sources may be affected by the ATS adjustment if the same Cost Factor schedule is used for ATS and non-ATS fund sources. Districts were instructed to re-save the shared Cost Factors with a new name and attach that new Schedule to respective Allocation Categories funded with non-ATS fund sources. Districts should complete this process prior to the closing of the system, during president's week. Although it can also be done after the system reopens, districts are advised to complete the process by February 14th to avoid possible fund control problems.

Districts will be responsible for adjusting the Indirect Cost component for each of the reimbursable fund sources that are included in the average salary adjustment.

The district adjustments are currently estimated to be the amounts appearing on Tables A:2, 3 and 4. If there are changes to district budgets between the end of January and the 3rd week in February that affects the midyear average salary adjustment, an adjusted allocation will be made.

* * *

TABLES FOR THE AVERAGE TEACHER SALARY ADJUSTMENT

TABLE	ITEM DESCRIPTION
A:1	Midyear FY 2003 Average Teacher Salaries
A:2	Summary of Adjustments
A:3	Reimbursable Allocations Based on Positions and Average Teacher Salary
A:4	Reimbursable Allocations Based on Per Capita
A:5	Midyear FY 2003 Average Teacher Salary and Change from Initial

Table A:1

MID-YEAR FY 2003

AVERAGE TEACHER SALARIES

(Includes Extended Day Salary Increase)

District	Average Teacher Salary
1	$56,997
2	54,476
3	56,056
4	51,362
5	51,307
6	52,847
7	50,738
8	52,068
9	51,547
10	53,336
11	53,939
12	50,496
13	52,004
14	52,893
15	55,199
16	51,259
17	54,311
18	52,510
19	52,343
20	55,308
21	57,527
22	54,824
23	49,684
24	53,841
25	62,961
26	62,582
27	54,517
28	56,672
29	55,445
30	55,406
31	60,281
32	51,836
81	60,911
85	55,503
91	52,144
71	56,752
72	56,282
73	57,996
74	53,129
76	58,549
77	58,773
79	55,211
92	51,218
93	65,685
94	61,985
AVG	$55,137
CSD	$54,506
HS	$57,295

TABLE A:2

MIDYEAR AVERAGE TEACHER SALARY ADJUSTMENT
SUMMARY OF ADJUSTMENTS

(Includes Extended Day Salary Increases)

DISTRICT	TAXLEVY	REIMBURSABLE Pos Alloc Adjustment (Table A:3)	REIMBURSABLE PerCapita Alloc Adjustment (Table A:4)	BUDGET ADJUSTMENT incr(Decr) (see note below)	District to RESCHEDULE (Table A:4) (see note below)
1	($442,064)	($81,736)	$0	($523,800)	($23,393)
2	(180,529)	(22,877)	0	(203,406)	(2,564)
3	177,108	27,637	15,843	220,588	0
4	(36,590)	(7,812)	0	(44,402)	(5,342)
5	(519,521)	(65,668)	0	(585,189)	(85,270)
6	(306,082)	(57,201)	0	(363,283)	(10,876)
7	(444,731)	(90,999)	0	(535,730)	(43,543)
8	(1,460,904)	(248,225)	0	(1,709,129)	(84,415)
9	(1,297,773)	(279,589)	0	(1,577,362)	(151,516)
10	1,989,846	396,801	195,863	2,582,510	0
11	(691,750)	(65,927)	0	(757,677)	(69,958)
12	(872,819)	(176,470)	0	(1,049,289)	(93,738)
13	(498,101)	(84,767)	0	(582,868)	(45,219)
14	(659,901)	(109,321)	0	(769,222)	(12,514)
15	(261,624)	(55,517)	0	(317,141)	(30,235)
16	(58,845)	(11,305)	0	(70,150)	(5,737)
17	(446,049)	(59,287)	0	(505,336)	(27,105)
18	(1,231,936)	(122,857)	0	(1,354,793)	(67,683)
19	(1,721,146)	(345,853)	0	(2,066,999)	(403,510)
20	(1,004,846)	(166,010)	0	(1,170,856)	(5,935)
21	(869,564)	(138,436)	0	(1,008,000)	(21,428)
22	(91,891)	(10,634)	0	(102,525)	(6,485)
23	(887,302)	(166,820)	0	(1,054,122)	(116,319)
24	(1,001,166)	(181,472)	0	(1,182,638)	(27,115)
25	153,535	21,323	0	174,858	0
26	400,727	41,350	0	442,077	0
27	112,815	16,818	12,554	142,187	0
28	267,449	34,067	13,540	315,056	0
29	(947,420)	(98,572)	0	(1,045,992)	0
30	(755,975)	(123,325)	0	(879,300)	(101,415)
31	(1,430,800)	(150,815)	0	(1,581,615)	(65,886)
32	(964,248)	(148,571)	0	(1,112,819)	(15,704)
81	182,197	2,090	0	184,287	0
85	(1,843,632)	(598,115)	0	(2,441,747)	(375,137)
91	17,038	12,202	0	29,240	0
71	(2,331,082)	0	0	(2,331,082)	(207,681)
72	(2,972,536)	0	0	(2,972,536)	(397,691)
73	(2,784,106)	(1,678)	0	(2,785,784)	(189,363)
74	(193,117)	0	0	(193,117)	(76,783)
76	(2,707,357)	0	0	(2,707,357)	0
77	(8,759,083)	(11,655)	0	(8,770,738)	(285,213)
79	(1,550,532)	(5,977)	0	(1,556,509)	(174,217)
92	78,660	0	0	78,660	0
93	(21,392)	0	0	(21,392)	0
94	(16,812)	0	0	(16,812)	0
TOTAL	($38,883,851)	($3,135,203)	$237,800	($41,781,254)	($3,228,990)
CSD	(17,626,494)	(3,115,893)	237,800	(20,504,587)	(1,898,042)
HS	(21,257,357)	(19,310)	0	(21,276,667)	(1,330,948)

>The BUDGET ADJUSTMENT is the sum of the tax levy, reimbursable positions (allocation based on positions & avg tch sal) and only the reimbursable percapita (allocations based on percapita formulas) that show increases (i.e. are positive amounts). District budgets will be modified centrally to add or remove the Budget Adjustment amount.

>The DISTRICT TO RESCHEDULE is the reimbursable percapita decreases. These amounts will be placed in a lump sum for the district to schedule.

Table: A:3

MIDYEAR AVERAGE TEACHER SALARY ADJUSTMENT
REIMBURSABLE ALLOCATION BASED ON POSITIONS & AVERAGE TCH SAL

(Includes Extended Day Salary Increases)

			SUPERSTART & SS PLUS				SEIT	Erly Grd	Title II A		
DISTRICT	PCEN #39428	PART 154 #38480	TITLE 1 #31698	NY State PreK #39381	Tax Levy #39377	State/City Tuition #39601	State/City Tuition #39602	Cls Sz Red State #38635	Staff Dev. #31520	Other #31530	BUDGET ADJUSTMENT
1	($20,862)	($2,834)	($3,683)	($3,400)	($4,535)	($2,501)	$0	($38,253)	($1,133)	($4,535)	($81,736)
2	(6,820)	(964)	(604)	(829)	(543)	(823)	(223)	(10,154)	(29)	(1,888)	(22,877)
3	5,803	1,282	2,258	299	2	668	0	14,319	604	2,402	27,637
4	(1,632)	(536)	(208)	(167)	(160)	(147)	0	(3,896)	(67)	(999)	(7,812)
5	(14,055)	(1,133)	(1,696)	(4,535)	(1,928)	0	0	(38,935)	(3,386)	0	(65,668)
6	(23,112)	(12,213)	(446)	(539)	(403)	0	0	(3,007)	(270)	(17,211)	(57,201)
7	(26,652)	(6,863)	(2,403)	(3,305)	(2,635)	(5,432)	(758)	(38,194)	(4,757)	0	(90,999)
8	(55,120)	(8,147)	(9,349)	(6,042)	(3,598)	0	(1,593)	(73,426)	(5,171)	(85,779)	(248,225)
9	(73,153)	(32,792)	(3,529)	(4,423)	(4,943)	(5,164)	0	(80,740)	0	(74,845)	(279,589)
10	116,841	52,767	1,068	2,458	4,276	3,555	1,182	32,708	100,159	81,787	396,801
11	(17,212)	(2,611)	0	0	(517)	(3,436)	0	(21,454)	(20,697)	0	(65,927)
12	(45,435)	(13,226)	(6,046)	(7,616)	(3,661)	(2,686)	(1,627)	(60,953)	(896)	(34,324)	(176,470)
13	(7,267)	0	(1,665)	(4,575)	(2,132)	(6,114)	(872)	(60,563)	(1,579)	0	(84,767)
14	(27,656)	(5,135)	(3,626)	(2,785)	(2,699)	(2,060)	0	(48,219)	(17,141)	0	(109,321)
15	(11,431)	(3,701)	(2,415)	(2,216)	(3,417)	(1,783)	0	(22,300)	(8,254)	0	(55,517)
16	(347)	0	(542)	(542)	(620)	(342)	0	(8,308)	(604)	0	(11,305)
17	(12,130)	(1,314)	(1,751)	(1,751)	(1,751)	(1,294)	0	(20,612)	0	(18,684)	(59,287)
18	(17,877)	(1,654)	(2,858)	(7,807)	(3,124)	(2,021)	0	(52,734)	0	(34,782)	(122,857)
19	(68,679)	(21,953)	(12,118)	(10,254)	(3,728)	(3,082)	(2,063)	(160,716)	0	(63,260)	(345,853)
20	(81,641)	(14,424)	(3,821)	(1,838)	(1,971)	(3,299)	0	(46,140)	(12,876)	0	(166,010)
21	(65,195)	(4,953)	(1,428)	(3,710)	(4,475)	(1,580)	0	(36,247)	(20,848)	0	(138,436)
22	(3,145)	(282)	(219)	(246)	(196)	(239)	(86)	(4,300)	(125)	(1,796)	(10,634)
23	(18,109)	(2,764)	(14,131)	(6,676)	(9,400)	(3,475)	0	(54,851)	(3,125)	(54,289)	(166,820)
24	(75,159)	(23,693)	0	(127)	(84)	0	0	(49,336)	(1,336)	(31,737)	(181,472)
25	9,672	1,436	169	169	0	373	0	8,155	1,349	0	21,323
26	14,021	630	0	1,070	0	909	0	18,418	0	6,302	41,350
27	3,147	477	432	496	264	263	0	7,947	159	3,633	16,818
28	11,141	1,336	1,208	1,136	733	593	297	9,952	498	7,173	34,067
29	(21,894)	(4,730)	(2,707)	(1,053)	(1,562)	0	0	(43,954)	(22,672)	0	(98,572)
30	(48,094)	(15,135)	(3,093)	(1,708)	(3,469)	(3,315)	0	(17,739)	(30,772)	0	(123,325)
31	(25,073)	(2,379)	(1,708)	(5,056)	(3,947)	(3,980)	0	(84,111)	(972)	(23,589)	(150,815)
32	(34,260)	(14,831)	(1,428)	(7,130)	(3,214)	0	0	(72,004)	0	(15,704)	(148,571)
81	0	0	0	0	0	0	0	0	2,090	0	2,090
85	(100,644)	(42,666)	(21,055)	(13,597)	(10,702)	(9,201)	0	(356,784)	0	(43,466)	(598,115)
91	0	0	0	0	0	0	0	12,202	0	0	12,202
71	0	0	0	0	0	0	0	0	0	0	0
72	0	0	0	0	0	0	0	0	0	0	0
73	0	0	0	0	0	0	0	0	(1,678)	0	(1,678)
74	0	0	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0	0	0
77	0	0	0	0	0	0	0	0	(11,655)	0	(11,655)
79	0	0	0	0	0	0	0	0	(4,639)	(1,338)	(5,977)
92	0	0	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0	0	0	0
94	0	0	0	0	0	0	0	0	0	0	0
TOTAL	($742,029)	($183,005)	($97,394)	($96,299)	($74,139)	($55,613)	($5,743)	($1,404,229)	($69,823)	($406,929)	($3,135,203)
CSD	(742,029)	(183,005)	(97,394)	(96,299)	(74,139)	(55,613)	(5,743)	(1,404,229)	(51,851)	(405,591)	(3,115,893)
HS	0	0	0	0	0	0	0	0	(17,972)	(1,338)	(19,310)

BUDGET ACTIONS

>Budget Adjustments - district budgets will be increased (+), or decreased (-), with adjustments to teacher, fringe and indirect codes being performed centrally, no district action.

TABLE A:4

MIDYEAR AVERAGE TEACHER SALARY ADJUSTMENT
REIMBURSABLE ALLOCATIONS BASED ON PERCAPITAS

DISTRICT	SCHOOL WIDE PROGRAMS PCEN #39475	SCHOOL WIDE PROGRAMS TITLE I #31675	Budget Adjustment	District to Reschedule
1	($2,999)	($20,394)	$0	($23,393)
2	(426)	(2,138)	0	(2,564)
3	2,678	13,165	15,843	0
4	(1,382)	(3,960)	0	(5,342)
5	(15,643)	(69,627)	0	(85,270)
6	(2,492)	(8,384)	0	(10,876)
7	(8,649)	(34,894)	0	(43,543)
8	(11,359)	(73,056)	0	(84,415)
9	(27,267)	(124,249)	0	(151,516)
10	62,441	133,422	195,863	0
11	(11,506)	(58,452)	0	(69,958)
12	(44,045)	(49,693)	0	(93,738)
13	(3,894)	(41,325)	0	(45,219)
14	0	(12,514)	0	(12,514)
15	(1,523)	(28,712)	0	(30,235)
16	(1,279)	(4,458)	0	(5,737)
17	(3,373)	(23,732)	0	(27,105)
18	(5,354)	(62,329)	0	(67,683)
19	(55,924)	(347,586)	0	(403,510)
20	0	(5,935)	0	(5,935)
21	(2,375)	(19,053)	0	(21,428)
22	0	(6,485)	0	(6,485)
23	(6,213)	(110,106)	0	(116,319)
24	(3,670)	(23,445)	0	(27,115)
25	0	0	0	0
26	0	0	0	0
27	1,956	10,598	12,554	0
28	2,128	11,412	13,540	0
29	0	0	0	0
30	(13,499)	(87,916)	0	(101,415)
31	0	(65,886)	0	(65,886)
32	0	(15,704)	0	(15,704)
81	0	0	0	0
85	(64,175)	(310,962)	0	(375,137)
91	0	0	0	0
71	(41,413)	(166,268)	0	(207,681)
72	(92,456)	(305,235)	0	(397,691)
73	(25,518)	(163,845)	0	(189,363)
74	(17,959)	(58,824)	0	(76,783)
76	0	0	0	0
77	(61,125)	(224,088)	0	(285,213)
79	(42,820)	(131,397)	0	(174,217)
92	0	0	0	0
93	0	0	0	0
94	0	0		
TOTAL	($499,135)	($2,492,055)	$237,800	($3,228,990)
CSD	(217,844)	(1,442,398)	237,800	(1,898,042)
HS	(281,291)	(1,049,657)	0	(1,330,948)

Budget Actions:

>Budget Adjustment - resources will be added to district grants, no district action.

>District to Reschedule-resources will be removed from teacher, fringe and indirect cost codes and placed in a lump sum for the district to reschedule.

Table A:5 MIDYEAR AVERAGE TEACHER SALARY ESTIMATE WITH EXTENDED DAY

Part 1: Fall Calculation

Numbers carry 15 decimal places except final midyear average salary.
For presentation, only 0 to 2 decimal places are displayed.

Part 2: Spring Calculation

					0.0	1	0	1	0	1	1	1	0	0	0	0	0	0	1
					1.0	0	1	0					LONGEVITY: *portion of year = effective date to Aug 31 X Split P*						

CSD	JAN EIS CONDITION POS.	JAN EIS CONDITION ANNUAL COST	Accnt Code & Retro	Est. Half Year Cost	FALL AVG	Departure/High Step Pos	Departure/High Step Amount	Spring Sabbatical Pos	Spring Sabbatical Amount	New Hires/Excess Pos	New Hires/Excess Amount	Step Increments March	Step Increments Anniv	10 @ $3,320	13 @ $1,706	15 @ $3,604	18 @ $946	20 @ $6,992	22 @ $3,935	Estimated Longevity
							$72,541		*$71,220*		*$45,700*			3,320	5,026	8,630	9,576	16,568	20,503	
1	*639.20*	$36,501,618	$83,408	$18,292,513	$57,236	*(2)*	($145,082)	*(1)*	($71,220)	*3.0*	$137,100	$185,441	$35,375	*6.43*	*9.10*	*7.44*	*9.63*	*0.00*	*2.14*	$81,217
2	*1,384.75*	75,516,131	200,000	37,858,066	54,679	*(3)*	(217,623)	*(1)*	(71,220)	*4.0*	182,800	335,047	78,537	*11.51*	*8.47*	*12.82*	*16.72*	*8.26*	*11.78*	218,792
3	*959.04*	53,749,570	200,000	26,974,785	56,254	*(3)*	(217,623)	*0*	0	*3.0*	137,100	252,346	56,385	*5.01*	*11.41*	*12.22*	*4.28*	*7.34*	*3.20*	148,102
4	*1,032.00*	53,292,696	0	26,646,348	51,640	*(6)*	(435,246)	*(1)*	(71,220)	*7.0*	319,900	284,177	68,774	*9.60*	*7.32*	*8.45*	*8.48*	*5.26*	*3.12*	131,891
5	*778.17*	40,021,400	104,972	20,063,186	51,565	*(3)*	(217,623)	*0*	0	*3.0*	137,100	194,773	50,636	*8.46*	*9.64*	*9.60*	*6.44*	*5.34*	*2.10*	130,824
6	*1,825.74*	96,891,860	73,620	48,482,740	53,110	*(10)*	(725,410)	*(1)*	(71,220)	*11.0*	502,700	498,319	124,774	*12.69*	*14.91*	*18.94*	*17.02*	*11.68*	*9.52*	271,056
7	*1,087.24*	55,372,558	95,808	27,734,183	51,018	*(2)*	(145,082)	*(2)*	(142,440)	*4.0*	182,800	279,479	66,786	*10.69*	*6.82*	*11.17*	*10.62*	*2.56*	*2.08*	123,513
8	*1,644.30*	86,000,668	0	43,000,334	52,302	*(3)*	(217,623)	*(1)*	(71,220)	*4.0*	182,800	368,068	105,178	*13.72*	*13.90*	*16.02*	*12.79*	*7.27*	*9.52*	227,392
9	*1,985.77*	102,676,583	133,630	51,405,106	51,774	*(5)*	(362,705)	*(2)*	(142,440)	*7.0*	319,900	474,640	138,838	*18.11*	*19.20*	*19.31*	*20.08*	*13.95*	*9.91*	318,004
10	*3,170.46*	169,923,546	51,480	84,987,513	53,612	*(12)*	(870,492)	*0*	0	*12.0*	548,400	632,486	155,673	*33.84*	*27.12*	*26.43*	*32.91*	*25.53*	*9.39*	500,458
11	*2,121.69*	114,666,419	170,396	57,418,408	54,125	*(6)*	(435,246)	*0*	0	*6.0*	274,200	585,841	130,263	*22.99*	*14.96*	*19.10*	*14.77*	*17.85*	*11.13*	353,261
12	*1,005.11*	50,806,558	142,763	25,474,660	50,690	*(2)*	(145,082)	*0*	0	*2.0*	91,400	248,139	56,343	*11.65*	*13.30*	*8.09*	*8.57*	*8.58*	*4.30*	175,543
13	*1,035.45*	54,004,469	134,573	27,069,521	52,286	*(3)*	(217,623)	*(2)*	(142,440)	*5.0*	228,500	221,927	60,010	*6.48*	*4.25*	*12.61*	*7.32*	*5.32*	*6.28*	143,045
14	*1,082.84*	57,433,266	62,686	28,747,976	53,098	*(3)*	(217,623)	*0*	0	*3.0*	137,100	273,219	94,681	*9.29*	*14.24*	*10.76*	*9.41*	*4.89*	*3.18*	149,521
15	*1,392.11*	77,064,104	106,808	38,585,456	55,435	*(5)*	(362,705)	*(3)*	(213,660)	*8.0*	365,600	367,710	126,735	*10.59*	*16.80*	*10.02*	*11.64*	*6.45*	*6.36*	181,068
16	*657.55*	33,779,415	91,764	16,935,589	51,511	*(3)*	(217,623)	*(1)*	(71,220)	*4.0*	182,800	174,009	45,729	*8.55*	*4.31*	*6.46*	*4.13*	*3.17*	*4.80*	103,980
17	*1,456.08*	79,217,681	128,641	39,673,161	54,493	*(4)*	(290,164)	*0*	0	*4.0*	182,800	461,547	89,521	*5.18*	*11.45*	*12.86*	*22.51*	*9.49*	*8.54*	204,332
18	*1,232.96*	64,925,629	44,065	32,484,847	52,694	*(3)*	(217,623)	*(2)*	(142,440)	*5.0*	228,500	381,641	93,763	*9.10*	*5.37*	*11.03*	*10.13*	*3.14*	*2.48*	120,422
19	*1,675.16*	88,032,729	63,387	44,048,058	52,590	*(5)*	(362,705)	*(1)*	(71,220)	*6.0*	274,200	372,231	101,342	*16.84*	*18.00*	*24.35*	*10.23*	*6.43*	*10.61*	270,761
20	*1,907.36*	105,860,212	85,696	52,972,954	55,546	*(8)*	(580,328)	*(5)*	(356,100)	*13.0*	594,100	491,768	128,817	*19.17*	*21.79*	*19.57*	*28.33*	*14.78*	*10.61*	343,241
21	*1,440.08*	83,057,672	113,999	41,585,835	57,755	*(6)*	(435,246)	*(4)*	(284,880)	*10.0*	457,000	395,536	125,502	*12.63*	*18.04*	*16.04*	*11.70*	*11.45*	*12.11*	269,295
22	*1,862.86*	102,569,211	41,405	51,305,308	55,082	*(9)*	(652,869)	*(4)*	(284,880)	*13.0*	594,100	583,374	191,047	*20.18*	*15.95*	*14.80*	*14.82*	*8.67*	*11.15*	266,063
23	*958.57*	47,866,114	0	23,933,057	49,935	*(5)*	(362,705)	*0*	0	*5.0*	228,500	303,916	49,519	*10.62*	*7.46*	*10.68*	*3.16*	*2.13*	*6.31*	129,188
24	*2,384.41*	128,677,486	200,000	64,438,743	54,050	*(5)*	(362,705)	*(6)*	(427,320)	*11.0*	502,700	652,801	190,950	*21.14*	*20.79*	*23.57*	*21.10*	*12.39*	*10.01*	336,580
25	*1,400.43*	88,386,127	90,325	44,238,226	63,178	*(7)*	(507,787)	*(4)*	(284,880)	*11.0*	502,700	316,313	112,898	*18.12*	*19.08*	*21.21*	*17.94*	*15.21*	*19.18*	367,943
26	*953.51*	59,705,494	200,000	29,952,747	62,826	*(5)*	(362,705)	*(3)*	(213,660)	*8.0*	365,600	178,904	62,831	*10.64*	*9.55*	*9.49*	*8.43*	*9.39*	*10.53*	200,884
27	*2,385.24*	130,669,442	0	65,334,721	54,783	*(18)*	(1,305,738)	*0*	0	*18.0*	822,600	612,426	162,198	*14.69*	*26.68*	*13.73*	*30.66*	*18.86*	*17.47*	373,388
28	*1,580.36*	89,872,413	20,754	44,946,584	56,882	*(7)*	(507,787)	*(2)*	(142,440)	*9.0*	411,300	411,101	108,839	*16.80*	*13.63*	*20.06*	*23.48*	*11.64*	*11.56*	300,413
29	*1,583.58*	88,104,593	139,320	44,121,957	55,724	*(10)*	(725,410)	*(4)*	(284,880)	*14.0*	639,800	372,078	106,217	*18.01*	*20.93*	*16.91*	*23.25*	*10.96*	*13.76*	309,216
30	*1,960.78*	108,970,203	100,310	54,535,256	55,626	*(8)*	(580,328)	*(1)*	(71,220)	*9.0*	411,300	536,190	143,241	*33.19*	*20.28*	*27.58*	*22.43*	*7.49*	*7.67*	347,957
31	*2,546.53*	154,008,229	95,288	77,051,759	60,515	*(14)*	(1,015,574)	*(10)*	(712,200)	*24.0*	1,096,800	652,691	240,462	*26.82*	*29.59*	*29.40*	*29.56*	*24.05*	*29.85*	559,062
32	*1,148.98*	59,879,712	40,731	29,960,221	52,151	*(5)*	(362,705)	*(2)*	(142,440)	*7.0*	319,900	288,970	41,918	*7.48*	*10.45*	*9.46*	*12.80*	*4.29*	*4.20*	135,387
81	*47.43*	2,887,142	1,865	1,444,503	60,906	*0*	0	*0*	0	*0.0*	0	19,055	5,088	*1.08*	*0.00*	*1.04*	*0.00*	*0.00*	*0.00*	7,334
85	*2,086.76*	116,213,492	107,784	58,160,638	55,743	*(6)*	(435,246)	*0*	0	*6.0*	274,200	464,095	114,414	*18.02*	*16.45*	*25.00*	*20.17*	*7.49*	*11.25*	293,710
91	*9.25*	485,027	0	242,514	52,435	*0*	0	*0*	0	*0.0*	0	4,526	0	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	0
71	*2,374.56*	135,082,917	154,283	67,618,600	56,953	*(27)*	(1,958,607)	*(17)*	(1,210,740)	*(48.0)*	(2,193,600)	566,581	178,703	*33.45*	*25.87*	*26.27*	*31.80*	*14.52*	*8.88*	416,415
72	*2,328.30*	131,451,621	28,934	65,740,278	56,471	*(23)*	(1,668,443)	*(21)*	(1,495,620)	*(57.0)*	(2,604,900)	522,649	126,965	*35.25*	*22.63*	*21.93*	*15.78*	*14.66*	*19.34*	428,206
73	*2,505.22*	145,410,108	200,000	72,805,054	58,123	*(35)*	(2,538,935)	*(24)*	(1,709,280)	*(71.0)*	(3,244,700)	661,976	175,631	*28.68*	*28.68*	*21.93*	*39.22*	*14.18*	*19.16*	434,825
74	*554.74*	29,571,130	0	14,785,565	53,306	*(11)*	(797,951)	*(2)*	(142,440)	*(26.0)*	(1,188,200)	140,126	34,995	*5.38*	*6.62*	*3.24*	*7.13*	*3.24*	*3.17*	82,705
76	*1,966.98*	115,339,836	162,516	57,751,176	58,721	*(25)*	(1,813,525)	*(26)*	(1,851,720)	*(42.0)*	(1,919,400)	462,472	186,946	*29.98*	*27.07*	*19.86*	*22.31*	*16.02*	*18.59*	423,559
77	*3,555.49*	209,362,452	48,152	104,705,302	58,898	*(36)*	(2,611,476)	*(28)*	(1,994,160)	*(70.0)*	(3,199,000)	899,060	257,850	*51.86*	*35.66*	*31.48*	*68.77*	*34.83*	*35.77*	795,808
79	*1,713.13*	94,833,749	9,763	47,421,756	55,363	*(24)*	(1,740,984)	*(15)*	(1,068,300)	*(70.0)*	(3,199,000)	423,295	111,422	*42.66*	*23.74*	*21.26*	*19.38*	*11.10*	*10.17*	394,716
92	*52.69*	2,677,933	27,042	1,352,488	51,338	*0*	0	*0*	0	*(2.0)*	(91,400)	5,381	575	*0.00*	*0.00*	*0.00*	*1.03*	*0.00*	*0.00*	974
93	*22.39*	1,473,758	0	736,879	65,822	*0*	0	*0*	0	*0.0*	0	2,842	3,773	*0.00*	*0.00*	*0.00*	*0.00*	*1.08*	*0.00*	7,551
94	*23.13*	1,451,417	0	725,709	62,750	*(1)*	(72,541)	*(1)*	(71,220)	*0.0*	0	2,993	2,632	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	0
Total	*65,518.35*	$3,623,744,393	$3,756,168	1,813,750,280	$55,366	*(378)*	($27,420,498)	*(197)*	($14,030,340)	*(127.0)*	($5,803,900)	$16,562,156	$4,542,775	*706.58*	*651.51*	*662.19*	*710.93*	*420.94*	*411.18*	$11,077,602
		$55,309					*$72,541*		*$71,220*		*$45,700*									
CSD	*50,421.72*	$2,757,089,470	$3,125,478	$1,380,107,474	$54,743	*(196)*	($14,218,036)	*(63)*	($4,486,860)	*259.0*	$11,836,300	$12,874,781	$3,463,284	*479.32*	*481.24*	*516.22*	*505.51*	*311.31*	*296.10*	$8,092,843
		$54,681					*$72,541*		*$71,220*		*$45,700*									
HS	*15,096.63*	$866,654,922	$630,690	$433,642,806	$57,449	*(182)*	($13,202,462)	*(134)*	($9,543,480)	*(386.0)*	($17,640,200)	$3,687,375	$1,079,491	*227.26*	*170.27*	*145.97*	*205.42*	*109.63*	*115.08*	$2,984,759
		$57,407					*$72,541*		*$71,220*		*$45,700*									

Table A:5 (con't)

Part 2: Spring Calculation (con't)

Table A:5 (con't)

Part 3: Mid-Year Average Teacher Salary

Numbers carry 15 decimal places except final midyear averaee salary.
For presentation, only 0 to 2 decimal places are displayed.

CSD	Estimated Differential	1 amount new hire POS	Half Year COST	AVG	AGGREGATE (Fall + Spring) AMOUNT	POS	WEIGHTED Avg Sal	Over 20 payroll	Percent >=20yrs	TSA $537<20 $226>=20	MID-YR Avg Sal	INITIAL Avg Sal	Difference
1	$86,154	639.20	$18,447,005	$57,719	$36,739,518	639.20	$57,477	115.03	18.00%	$481	**$56,997**	$57,810	($813)
2	271,085	1,384.75	38,256,774	55,254	76,114,840	1,384.75	54,967	203.95	14.73%	491	**54,476**	54,620	(144)
3	173,666	959.04	27,249,774	56,827	54,224,559	959.04	56,541	160.40	16.73%	485	**56,056**	55,840	216
4	167,908	1,032.00	26,879,440	52,092	53,525,788	1,032.00	51,866	108.00	10.47%	504	**51,362**	51,410	(48)
5	97,215	778.17	20,259,649	52,070	40,322,835	778.17	51,818	65.00	8.35%	511	**51,307**	52,120	(813)
6	250,180	1,825.74	48,907,940	53,576	97,390,680	1,825.74	53,343	237.00	12.98%	497	**52,847**	53,040	(193)
7	123,352	1,087.24	27,978,387	51,467	55,712,570	1,087.24	51,242	112.98	10.39%	505	**50,738**	51,230	(492)
8	277,149	1,644.30	43,436,206	52,832	86,436,540	1,644.30	52,567	197.50	12.01%	500	**52,068**	53,100	(1,032)
9	347,563	1,985.77	51,952,006	52,324	103,357,113	1,985.77	52,049	221.63	11.16%	502	**51,547**	52,340	(793)
10	393,802	3,170.46	85,667,677	54,041	170,655,190	3,170.46	53,827	462.83	14.60%	492	**53,336**	52,570	766
11	376,041	2,121.69	58,060,588	54,731	115,478,995	2,121.69	54,428	323.48	15.25%	490	**53,939**	54,310	(371)
12	211,377	1,005.11	25,793,520	51,325	51,268,181	1,005.11	51,008	81.61	8.12%	512	**50,496**	51,550	(1,054)
13	166,194	1,035.45	27,299,328	52,729	54,368,849	1,035.45	52,508	108.45	10.47%	504	**52,004**	52,570	(566)
14	198,397	1,082.84	29,065,624	53,684	57,813,599	1,082.84	53,391	133.55	12.33%	499	**52,893**	53,560	(667)
15	230,059	1,392.11	38,932,859	55,934	77,518,315	1,392.11	55,684	227.63	16.35%	486	**55,199**	55,430	(231)
16	122,442	657.55	17,105,648	52,028	34,041,237	657.55	51,769	55.16	8.39%	511	**51,259**	51,370	(111)
17	288,994	1,456.08	40,141,676	55,137	79,814,837	1,456.08	54,815	153.44	10.54%	504	**54,311**	54,660	(349)
18	319,394	1,232.96	32,876,675	53,330	65,361,522	1,232.96	53,012	135.85	11.02%	503	**52,510**	53,630	(1,120)
19	274,853	1,675.16	44,477,789	53,103	88,525,847	1,675.16	52,846	177.54	10.60%	504	**52,343**	53,680	(1,337)
20	327,943	1,907.36	53,447,674	56,043	106,420,629	1,907.36	55,795	306.88	16.09%	487	**55,308**	55,900	(592)
21	197,493	1,440.08	41,948,185	58,258	83,534,021	1,440.08	58,007	264.38	18.36%	480	**57,527**	58,210	(683)
22	190,183	1,862.86	51,748,817	55,558	103,054,125	1,862.86	55,320	241.32	12.95%	497	**54,824**	54,880	(56)
23	153,935	958.57	24,184,234	50,459	48,117,291	958.57	50,197	71.06	7.41%	514	**49,684**	50,810	(1,126)
24	471,841	2,384.41	65,121,167	54,623	129,559,910	2,384.41	54,336	317.96	13.33%	496	**53,841**	54,320	(479)
25	137,511	1,400.43	44,560,575	63,638	88,798,801	1,400.43	63,408	403.03	28.78%	447	**62,961**	62,840	121
26	135,790	953.51	30,136,569	63,212	60,089,316	953.51	63,019	304.50	31.93%	438	**62,582**	62,130	452
27	418,442	2,385.24	65,876,379	55,237	131,211,100	2,385.24	55,010	334.87	14.04%	493	**54,517**	54,460	57
28	284,591	1,580.36	45,379,592	57,430	90,326,176	1,580.36	57,156	270.59	17.12%	484	**56,672**	56,480	192
29	241,757	1,583.58	44,451,346	56,140	88,573,302	1,583.58	55,932	251.68	15.89%	488	**55,445**	56,100	(655)
30	291,338	1,960.78	55,074,495	56,176	109,609,752	1,960.78	55,901	259.21	13.22%	496	**55,406**	55,870	(464)
31	307,218	2,546.53	77,615,988	60,958	154,667,747	2,546.53	60,737	658.17	25.85%	457	**60,281**	60,910	(629)
32	155,945	1,148.98	30,178,709	52,531	60,138,930	1,148.98	52,341	116.90	10.17%	505	**51,836**	52,860	(1,024)
81	14,313	47.43	1,467,398	61,871	2,911,902	47.43	61,389	9.00	18.97%	478	**60,911**	57,130	3,781
85	407,222	2,086.76	58,719,835	56,278	116,880,473	2,086.76	56,011	194.70	9.33%	508	**55,503**	56,920	(1,417)
91	0	9.25	244,777	52,925	487,290	9.25	52,680	0.00	0.00%	537	**52,144**	49,640	2,504
71	297,173	2,282.56	65,666,563	57,538	133,285,163	2,328.56	57,239	366.51	15.74%	488	**56,752**	57,790	(1,038)
72	303,542	2,227.30	63,546,477	57,061	129,286,755	2,277.80	56,759	431.51	18.94%	478	**56,282**	57,890	(1,608)
73	381,276	2,375.22	69,885,450	58,845	142,690,504	2,440.22	58,474	455.26	18.66%	479	**57,996**	59,200	(1,204)
74	150,431	515.74	13,925,398	54,002	28,710,963	535.24	53,641	41.95	7.84%	513	**53,129**	53,620	(491)
76	218,859	1,873.98	55,604,772	59,344	113,355,948	1,920.48	59,025	372.00	19.37%	477	**58,549**	59,900	(1,351)
77	382,071	3,421.49	101,970,378	59,606	206,675,680	3,488.49	59,245	727.06	20.84%	472	**58,773**	60,520	(1,747)
79	204,524	1,604.13	44,984,593	56,086	92,406,349	1,658.63	55,712	184.70	11.14%	502	**55,211**	56,170	(959)
92	21,538	50.69	1,321,022	52,122	2,673,509	51.69	51,722	5.46	10.56%	504	**51,218**	49,670	1,548
93	0	22.39	743,962	66,455	1,480,841	22.39	66,138	6.00	26.80%	454	**65,685**	66,450	(765)
94	0	21.13	656,641	62,152	1,382,349	22.13	62,465	4.00	18.08%	481	**61,985**	65,050	(3,065)
Total	$10,070,761	64,816.35	$1,811,249,558	$55,889	$3,624,999,839	65,167.35	$55,626	9,879.73	15.16%	$490	**$55,137**	$55,760	($623)
CSD	$8,111,347	50,421.72	$1,392,944,304	$55,252	$2,773,051,778	50,421.72	$54,997	7,285.28	14.45%	$492	**$54,506**	$54,950	($444)
HS	$1,959,414	14,394.63	$418,305,255	$58,120	$851,948,061	14,745.63	$57,776	2,594.45	17.59%	$482	**$57,295**	$58,640	($1,345)