



MONITORING THE COST-BASIS OF THE K-12 WYOMING FUNDING MODEL

*Prepared by the
LSO School Finance Section*

*Prepared for
Joint Education Committee &
Joint Appropriations Committee*

Final Report - October 2014

REPORT PURPOSE

The 2010 recalibration of the Wyoming education resource block grant funding model, hereinafter referred to as the “Model,” determined funding for K-12 education exceeded the cost-basis of providing the statutorily required educational program to Wyoming school children. Although the 2011 Legislature forwarded K-12 funding at levels above those specified as cost-based within the 2010 recalibration report, it also recognized a need for a more robust and sophisticated process to monitor the cost-basis of the Model as it converges over time with Legislative funding levels. This monitoring process was established by law to provide the Legislature with a series of reports designed to enable informed decisions on Model funding in the context of the overall statewide budget process.

JOINT EDUCATION COMMITTEE MEMBERS

Senator Henry H.R. "Hank" Coe, Co-Chairman
Representative Matt Teeters, Co-Chairman
Senator Jim D. Anderson
Senator Paul Barnard
Senator Bill Landen
Senator Chris Rothfuss
Representative Cathy Connolly
Representative John Freeman
Representative Hans Hunt
Representative David Northrup
Representative John Patton
Representative Jerry Paxton
Representative Garry Piiparinen
Representative Albert Sommers

JOINT APPROPRIATIONS COMMITTEE MEMBERS

Senator Eli Bebout, Co-Chairman
Representative Steve Harshman, Co-Chairman
Senator Dan Dockstader
Senator John Hastert
Senator Curt Meier
Senator Drew Perkins
Representative Gregg Blikre
Representative Donald Burkhart, Jr.
Representative Ken Esquibel
Representative Glenn Moniz
Representative Bob Nicholas
Representative Tim Stubson

LEGISLATIVE SERVICE OFFICE STAFF

Dave Nelson, School Finance Manager
Tania Hytrek, Staff Attorney
Matthew Willmarth, School Finance Analyst

Table of Contents

2014 Monitoring Report	1
<i>Model Resources: Consultant Recommendations vs. Current Law</i>	3
<i>Professional and Non-Professional Personnel</i>	4
<i>Non-Personnel (Educational Materials and Supplies, and Utilities)</i>	4
<i>External Cost Adjustment</i>	6
Appendices	
Appendix A – Funding Comparisons	
<i>“Wyoming Funding Model Resources: Consultant Recommendations vs. Current Law, School Years 2006-07 to Estimated 2015-16”, October 2014, Legislative Service Office</i>	
Appendix B – Monitoring Labor Market Cost Pressures	
<i>“Current Status of Cost Pressures on Teacher Salaries in Wyoming”, Fall 2014, Dr. Christiana Stoddard, Montana State University</i>	
Appendix C – Wyoming Department of Education Use of Resources Report	
<i>“Continued Review of Educational Resources in Wyoming, 2005-06 through 2012-13, Report Update”, October 23, 2014, Jed Cicarelli, Wyoming Department of Education</i>	

2014 MONITORING REPORT

The monitoring process and report series provide information to the Legislature to ensure maintenance of the cost-basis of Model funding between years of Model recalibration and allows the Legislature more precision to infuse any additional funding into the Model as determined necessary. The monitoring process is designed to identify options to address market pressures, both on Model components and the Model as a whole.

Based upon a desk audit completed by school finance consultants and statutory directives, and when combined with other information received and provided during the course of the 2010 recalibration study, the Select Committee focused on a technical recalibration of the Model. The technical recalibration involved necessary refinement of the Model. Similarly, based upon statutory directive and upon information received, the Select Committee determined the 2010 recalibration effort would include a focus on educational accountability tied to student achievement. The Select Committee also made “findings” that changed the way the Legislature would review external cost adjustments (ECAs) in the future. Findings five and six are the most relevant to the Model monitoring process as they established what is now W.S. 21-13-309(u).

The findings of the Select Committee from the 2010 recalibration report are as follows:

1. The Select Committee accepts the final reports of the consultants employed to provide evidence and research to the Select Committee.
2. The Select Committee finds that the recommendations contained in the final report of the consultants provide a constitutional, cost-based level of funding.
3. Notwithstanding finding two, which if implemented would result in an overall reduction to the present level of funding, the Select Committee recommends the Legislature sustain the current level of Model funding which is above that level established as cost-based.
4. As such, the Select Committee recommends no change to components of the Model other than the specifically adopted technical changes noted within this report [2010 recalibration report].
5. **The Select Committee finds that the use of a blanket ECA (i.e., one inflation index factor applied and compounded annually model-wide) to adjust the Model for the effects of inflation has historically created unintended results for certain Model components between the established cost-based level of funding and the actual funding provided by the Model.**
6. **The Select Committee further recommends that any funding added to the Model by the Legislature through an ECA be provided in a manner that enhances alignment between the established cost-based levels and the component funding within the Model. The Select Committee included a process by statute (within legislation) to ensure Model components remain cost-based, while at the same time allowing for a more precise Model funding adjustment.**

The 2010 recalibration of the Model determined funding appropriated by the Legislature for K-12 education exceeded the cost-basis of providing the statutorily required educational program to Wyoming school children. This determination was predicated upon the generous allocation of resources through the 2005 recalibration. Although the 2011 Legislature forwarded K-12 funding at levels above those specified as cost-based within the 2010 recalibration report, it also recognized a need for a more robust and sophisticated process to monitor the cost-basis of the Model funding levels as they converge over time with cost-based levels. The 2012 Legislature adopted a monitoring process which:

1. Identifies this convergence through four major funding categories within the Model: professional staff, non-professional staff, educational materials and supplies, and energy; and
2. Targets each Model category to a recommended set of cost indices or labor market indicators.

The Model categories and recommended cost indices are shown in Table 1.

Table 1. Model ECA Categories and Recommended Costs Indices.

Model Category	Index
Professional Labor	Comparable Wage Index - Wyoming
Non-Professional Labor	High School Comparable Wage Index - Wyoming
Energy	Producer Price Index – Commercial Electric Power (44.1% weight) Producer Price Index – Commercial Natural Gas (55.9% weight)
Materials	Producer Price Index – Office Supplies and Accessories

This monitoring process was designed to use readily available state, regional and national data as part of a set of relatively simple, understandable indicators of cost pressures. These indicators are to be viewed collectively when used by the Legislature for policy making decisions. The indicators are not to be considered in isolation of one another as individual indicators nor are they intended to be seen as definitively signaling any degradation of the cost-basis of the Model. The following core principles guide this process:

1. Cost pressures are identified when indicators show changes relative to previous levels, and trends are best identified when there are broad based changes in several measures;
2. All indicators have some transitory year-to-year variation and as such, the process seeks high quality data series that are consistent over time;
3. As new data collections are developed and become available, it is important to retain enough consistency with former measures to enable tracking of evolving trends in market conditions;
4. Changes in supply and demand conditions and changes in district outcomes are monitored; and
5. If several indicators reflect deviations from historical ranges, the process invokes the collection of a deeper set of cost data to confirm the presence of cost pressure.

The monitoring process also incorporates by law the annual report produced by the Wyoming Department of Education (WDE) based upon resource utilization patterns of school districts in comparison to Model-generated resources, as initiated by state consultants following 2005 model recalibration efforts. A summary of this report is included as Appendix C of this report.

MODEL RESOURCES: CONSULTANT RECOMMENDATIONS VS. CURRENT LAW

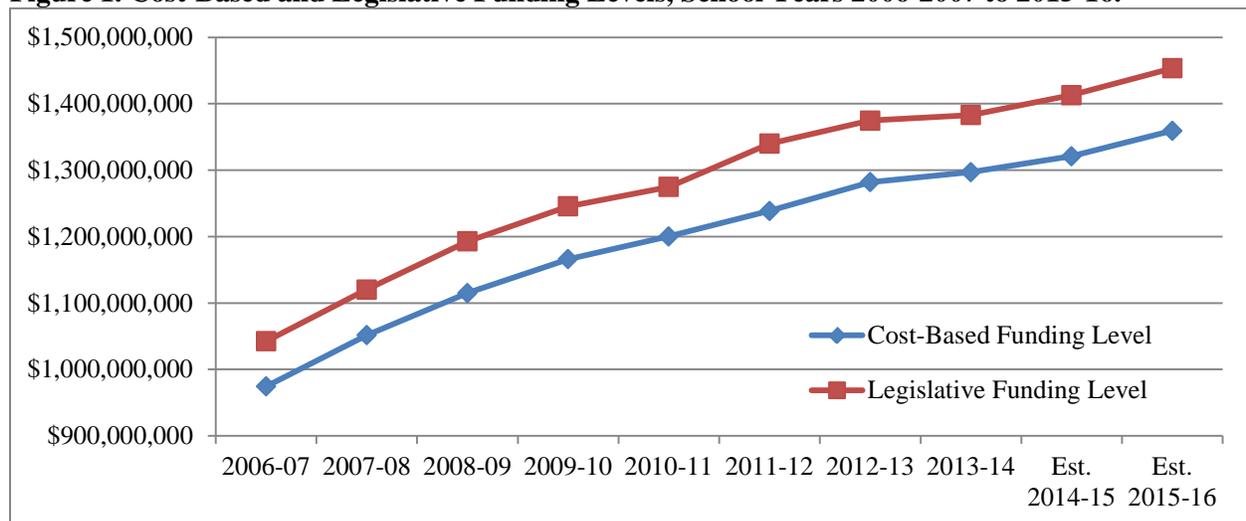
The 2010 recalibration effort estimated legislative policy choices resulted in a level of funding which exceeded cost by roughly \$101.4 million. The most current estimate of this gap between the legislatively established Model funding level and the cost-based funding level (as recommended by school finance consultants) is approximately \$91.9 million for school year 2014-15. A comparison of cost-based funding levels and legislative funding levels has been made for K-12 education funding for the past several years. The Legislature has chosen to fund the Model in excess of the cost-based funding levels since the 2005 recalibration. These figures are exclusive of additional funds outside of the Model (i.e., food service program enhancements, school district bonus funding and additional retirement contributions). As seen in Table 2, the differences between cost-based and legislative funding levels range from \$68.1 million in school year 2006-07 to an estimated \$93.9 million in school year 2015-16. The different funding levels can also be viewed graphically in Figure 1.

Table 2. Cost-Based Funding Levels Compared to Legislative Funding Levels, School Years 2006-07 to 2015-16.

School Year	Cost-Based Funding Level	Legislative Funding Level	Difference
2006-07	\$974,384,621	\$1,042,455,724	\$68,071,103
2007-08	\$1,051,584,249	\$1,120,165,940	\$68,581,691
2008-09	\$1,114,929,855	\$1,192,893,853	\$77,963,998
2009-10	\$1,166,146,943	\$1,245,601,222	\$79,454,279
2010-11	\$1,200,381,280	\$1,274,850,620	\$74,469,340
2011-12	\$1,238,547,690	\$1,339,959,055	\$101,411,365
2012-13	\$1,282,008,100	\$1,374,603,701	\$92,595,601
2013-14	\$1,297,096,279	\$1,383,037,472	\$85,941,193
(Est.) 2014-15	\$1,321,020,461	\$1,412,903,932	\$91,883,471
(Est.) 2015-16	\$1,359,276,133	\$1,453,531,607	\$94,255,473

Source: LSO analysis and calculations of Models.

Figure 1. Cost-Based and Legislative Funding Levels, School Years 2006-2007 to 2015-16.



Source: LSO analysis and calculations of Models.

A few observations about the differences between the cost-based funding levels and legislative funding levels over time:

- The largest difference in funding for school years 2006-07 through estimated 2015-16 is primarily attributable to legislative funding of smaller class sizes than recommended;
- The increase in the difference in funding for school years 2008-09 from prior years was due to larger categorical funding for summer school/extended day and instructional facilitator programs;
- The decrease in the difference in funding for school year 2010-11 from prior years was a reduction in categorical funding for instructional facilitators;
- The increase in the difference in funding for school year 2011-12 from prior years was primarily attributable to the recalibration of the non-personnel cost-based levels for instructional supplies and materials and computer and technology equipment and the levels funded by the legislature. Funding levels for other components resourced by the legislature following the 2010 recalibration had a lesser effect;
- The decrease in the difference in funding for school year 2012-13 and 2013-14 was due to the use of the updated Hedonic Wage Index as calculated in the 2011 interim and the cost adjustments applied to non-personnel items for cost-based funding levels; and
- The estimated increase in the difference in funding for school years 2014-15 and 2015-16 is attributable to cost adjustments to all categories for the legislative funding levels and cost adjustments to only non-personnel categories for cost-based funding levels.

The details of the most recent estimates are attached as Appendix A to this report, along with prior year differences.

PROFESSIONAL AND NON-PROFESSIONAL PERSONNEL

Monitoring the cost-basis of components comprising professional and non-professional personnel categories of the Model is accomplished by evaluating readily available labor market data. The Research and Planning Division within the Department of Workforce Services has provided updated labor market information to Dr. Christiana Stoddard to develop the annual report that monitors the cost pressures on the Wyoming education labor market. The 2014 report updates cost pressure indicators from last year and provides detailed information related to Wyoming and the surrounding states. Report findings indicate that cost pressures on teacher salary levels in Wyoming have not changed in significant ways since last year. This report can be reviewed in Appendix B.

NON-PERSONNEL (EDUCATIONAL MATERIALS AND SUPPLIES, AND UTILITIES)

Monitoring the cost-basis of components comprising the non-personnel categories of the Model is a simpler task as compared to the personnel categories. Adjusted cost-based levels can be compared annually to legislative funding levels as a means to monitor convergence over time. During the 2010 Model recalibration the Legislature chose to fund education materials, computer supplies and equipment, and student activities in excess of cost-based funding levels rather than reduce funding levels for these categories. The approach is to monitor the convergence of the non-personnel categories funded by the Legislature with the cost-based funding levels.

Educational Materials and Supplies

As a measure to ensure Model integrity and in accordance with the monitoring process, an adjustment of 1.50 percent has been made to cost-based levels for educational materials and supplies for school year 2014-15, based upon the 2012-13 annual change. For school year 2015-16, the preliminary adjustment to

cost-based levels is 2.18 percent. As provided for in the 2014 Budget Session¹, the Legislature provided for a 0.75 percent adjustment for school year 2014-15 and a 1.263 percent adjustment in school year 2015-16, which is not compounded on top of the 2014-15 legislative adjustment, but is compounded on top of the cumulative adjustments prior to school year 2014-15.

Utilities

The final non-personnel component within Model that is monitored is the utilities component. Funding for utilities is based upon actual school year 2009-10 expenditures adjusted for new school building square footage. The utilities component is somewhat set apart from other Model components in that respect. In accordance with the monitoring process an adjustment of -1.06 percent has been made to cost-based level for utilities for school year 2014-15, based upon the 2012-13 annual change. For school year 2015-16, the preliminary adjustment to cost-based levels is 5.30 percent. As provided for in the 2014 Budget Session, the Legislature provided for a negative 0.53 percent adjustment for school year 2014-15 and a negative 0.90 percent adjustment in school year 2015-16, which is not compounded on top of the 2014-15 legislative adjustment, but is compounded on top of the cumulative adjustments prior to school year 2014-15.

Model funding for non-personnel components has exceeded district-reported expenditures in every year since the 2005 recalibration. This trend continues when comparing school year 2013-14 estimated expenditures in the WDE's Continued Review of Educational Resources in Wyoming, 2005-06 through 2013-14, Report Update (Appendix D). Wyoming school districts expended approximately 98.06 percent of total Model funding for non-personnel categories in school year 2013-14.

The difference in the cost-based funding level and the legislative funding level for non-personnel components for school year 2014-15 is \$21.9 million and for school year 2015-16 is \$17.9 million. The difference for each year, by component, can be seen in Tables 3 and 4, respectively.

Table 3. Estimated School Year 2014-15 Difference of Cost-Based and Model Funding Levels.

Non-Personnel Model Component	Cost-Based Funding Level	Legislative Funding Level	Difference
Central Office Non-Personnel	\$34,480,912	\$32,589,916	-\$1,890,996
Operations and Maintenance Supplies	\$13,348,966	\$12,616,885	-\$732,081
Utilities	\$32,230,105	\$34,114,651	\$1,884,546
School Supplies and Materials	\$14,672,178	\$32,910,956	\$18,238,779
School Technology and Equipment	\$24,465,891	\$27,158,264	\$2,692,373
Vocational Education Supplies	\$3,158,266	\$2,985,061	-\$173,205
Gifted and Talented	\$2,856,635	\$2,715,826	-\$140,809
Professional Development	\$11,426,541	\$10,863,305	-\$563,235
Assessment	\$3,481,088	\$3,481,088	\$0
Student Activities	\$28,446,753	\$31,024,495	\$2,577,742
Total	\$168,567,334	\$190,460,448	\$21,893,114

Source: LSO analysis and calculations of estimated 2014-15 Models.

¹ 2014, Wyo. Sess. Laws, Ch. 26, Sec. 2, Sec. 205, Footnote 2.

Table 4. Estimated School Year 2015-16 Difference of Cost-Based and Model Funding Levels.

Non-Personnel Model Component	Cost-Based Funding Level	Legislative Funding Level	Difference
Central Office Non-Personnel	\$35,236,929	\$32,759,887	-\$2,477,042
Operations and Maintenance Supplies	\$13,639,974	\$12,681,127	-\$958,846
Utilities	\$33,938,300	\$33,987,754	\$49,454
School Supplies and Materials	\$14,992,584	\$33,079,864	\$18,087,280
School Technology and Equipment	\$25,002,321	\$27,299,905	\$2,297,584
Vocational Education Supplies	\$3,227,117	\$3,000,261	-\$226,856
Gifted and Talented	\$2,919,269	\$2,729,991	-\$189,278
Professional Development	\$11,677,075	\$10,919,962	-\$757,113
Assessment	\$3,481,516	\$3,481,516	\$0
Student Activities	\$29,070,466	\$31,138,749	\$2,068,283
Total	\$173,185,552	\$191,079,016	\$17,893,464

Source: LSO analysis and calculations of estimated 2015-16 Models.

EXTERNAL COST ADJUSTMENT

The lawful purpose of this report series is to provide information to the Legislature with which to make any decision regarding appropriate Model adjustment. In a cost-based Model, the ECA maintains the purchasing power at a cost-based level. In the event that adjustments are needed to one or more Model categories based upon information gathered from this monitoring process, the Legislature prescribed a set of cost indices that can be targeted to specific categories of the Model to maintain the cost-basis of the Model as a whole.

In the 2014 Budget Session, the Legislature provided an ECA for both years of the 2015-16 biennium (2014-15 and 2015-16). This approach was a practice not undertaken before where ECAs were reviewed on an annual basis. As mentioned before, the ECAs provided to the legislative funding level for school year 2015-16 are not compounded on the 2014-15 ECA, but compounded on the cumulative ECAs prior to school year 2014-15. Table 5 depicts the current ECAs provided by law and estimated costs for each component. Please note that these amounts are exclusive of any effects the ECA may have to special education and transportation reimbursements to school districts.

Table 5. Estimated ECA to Model for 2015-16 Biennium.

Model Category	FY 2015		FY 2016		Total
	ECA %	ECA \$	ECA %	ECA \$	BY 15-16
Professional Staff	1.045%	\$6,296,590	1.725%	\$10,893,317	\$17,189,907
Non-Professional Staff	0.995%	\$1,174,140	1.645%	\$1,942,228	\$3,116,368
Educational Materials	0.750%	\$1,137,951	1.263%	\$1,915,893	\$3,053,844
Energy	-0.530%	(\$181,771)	-0.900%	(\$308,668)	(\$490,439)
Estimated Total Cost		\$8,426,910		\$14,442,770	\$22,869,680

Source: LSO analysis and calculations of estimated 2014-15 and 2015-16 Models.

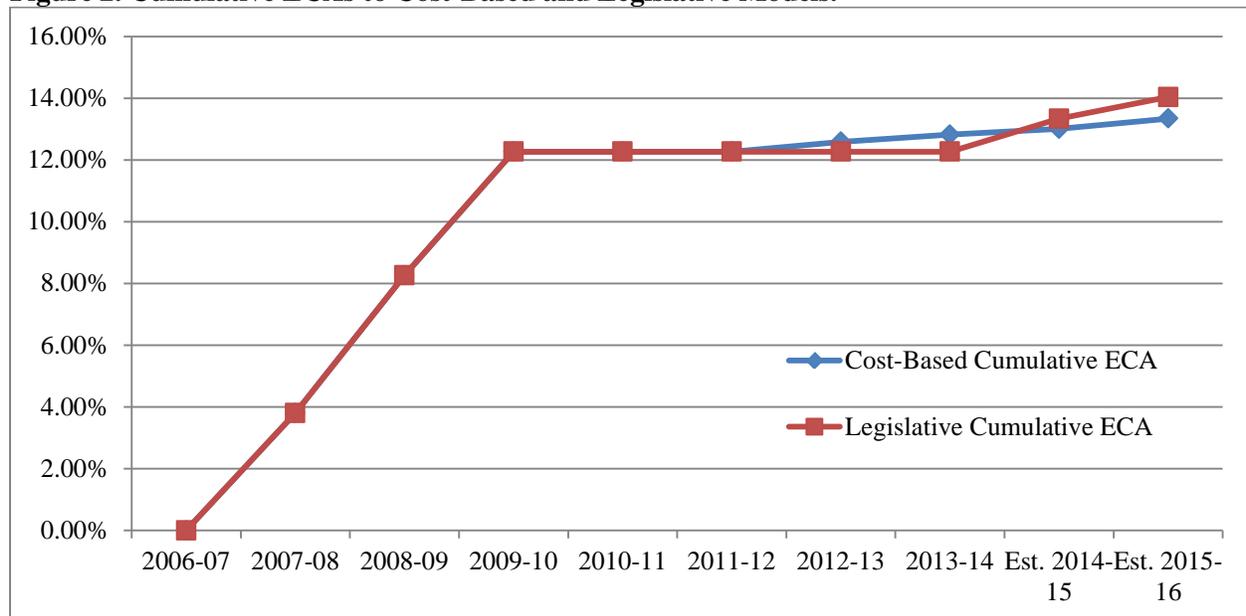
Table 6 provides the estimated cumulative ECA in both the cost-based and legislative Models for school years 2006-07 to 2015-16. Additionally, the table provides the annual ECA amount calculated for both the cost-based and legislative Models. For school years 2007-08 to 2009-10, a blanket ECA was applied to the cost-based and legislative Models using the Education Cost Index for Education Services². For school years 2012-13 through 2015-16, the annual ECA is determined using a weighted calculation based upon the percent of each model category³ using the cost index mixture referenced in Table 1. The cumulative ECAs contained in Table 6 are also illustrated in Figure 2.

Table 6. Annual and Cumulative ECAs to Cost-Based and Legislative Models.

School Year	Cost-Based Model		Legislative Model	
	Cost-Based ECA	Cumulative ECA % Change	Legislative ECA	Cumulative ECA % Change
2006-07	Recalibration		Recalibration	
2007-08	3.80%	3.80%	3.80%	3.80%
2008-09	4.30%	8.26%	4.30%	8.26%
2009-10	3.70%	12.27%	3.70%	12.27%
2010-11	0.00%	12.27%	0.00%	12.27%
2011-12	Recalibration	12.27%	Recalibration	12.27%
2012-13	0.28%	12.59%	0.00%	12.27%
2013-14	0.20%	12.82%	0.00%	12.27%
(Est.) 2014-15	0.17%	13.01%	0.95%	13.33%
(Est.) 2015-16	0.46%	13.34%	1.57%	14.03%

Source: LSO analysis and calculations.

Figure 2. Cumulative ECAs to Cost-Based and Legislative Models.



Source: LSO analysis and calculations.

² U.S. Bureau of Labor Statistics series ID CIU10161000000001.

³ For school year school year 2014-15, the professional staff category makes up 68.42%, the non-professional staff category makes up 14.47%, the educational supplies and materials category makes up 14.05% and the energy category makes up 3.07%.

The most recent cost index for each model component has been calculated. The cost index values for the professional, non-professional, educational materials and energy are provided within Table 7. Figure 3 is an illustration of data contained in Table 7.

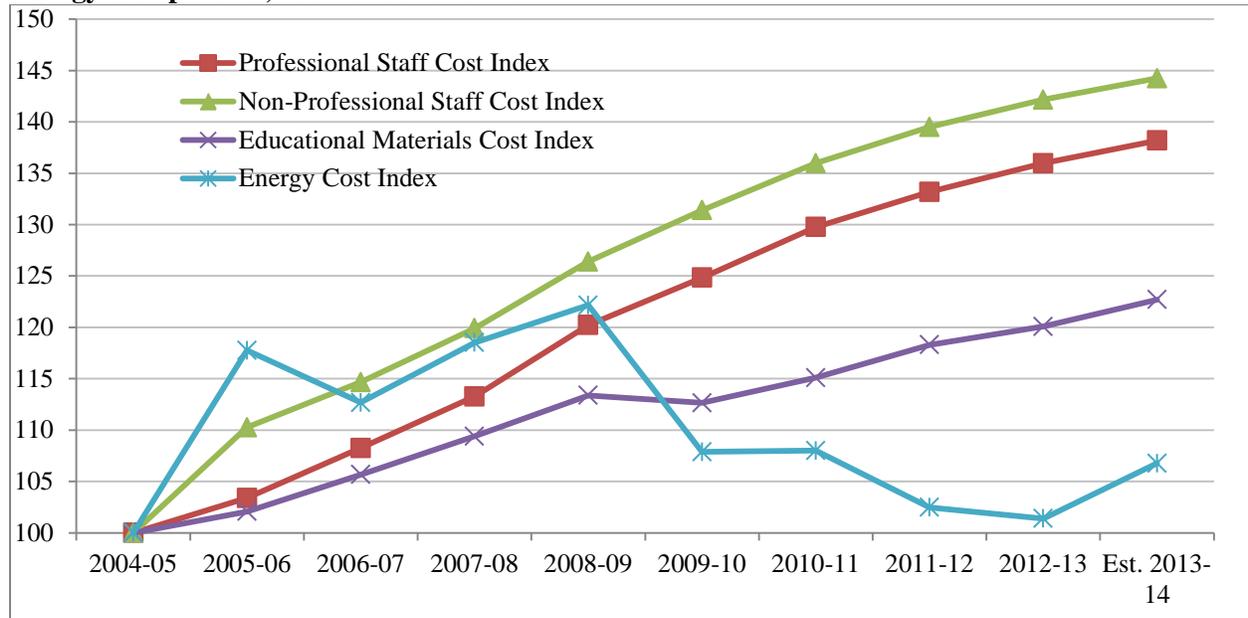
Table 7. Cost Indices for Professional Staff, Non-Professional Staff, Educational Materials and Energy Components, 2004-05 to 2013-14.

School Year	Year	Professional Staff		Non-Professional Staff		Educational Materials		Energy	
		Cost Index	Annual Change	Cost Index	Annual Change	Cost Index	Annual Change	Cost Index	Annual Change
2006-07	2004-05	100	3.42%	100	2.76%	100	3.07%	100	9.39%
2007-08	2005-06	103	3.38%	110	10.26%	102	2.08%	118	17.77%
2008-09	2006-07	108	4.71%	115	3.99%	106	3.51%	113	-4.32%
2009-10	2007-08	113	4.64%	120	4.58%	109	3.54%	119	5.19%
2010-11	2008-09	120	6.13%	126	5.40%	113	3.64%	122	3.07%
2011-12	2009-10	125	3.83%	131	3.95%	113	-0.65%	108	-11.69%
2012-13	2010-11	130	3.94%	136	3.48%	115	2.18%	108	0.11%
2013-14	2011-12	133	2.64%	139	2.59%	118	2.78%	102	-5.11%
2014-15	2012-13	136	2.09%	142	1.91%	120	1.50%	101	-1.06%
(Est.) 2015-16	(Est.) 2013-14	138	1.63%	144	1.46%	123	2.18%	107	5.30%

All indices have been rebased so that that 2004-05 equals 100 (first year of 2005 recalibrated Model).

Sources: LSO analysis of U.S. Bureau of Labor Statistics, National Center for Education Statistics and Dr. Lori Taylor's calculations.

Figure 3. Cost Indices for Professional Staff, Non-Professional Staff, Educational Materials and Energy Components, 2004-05 to 2013-14.



All indices have been rebased so that 2004-05 equals 100 (first year of 2005 recalibrated Model).

Sources: LSO analysis of U.S. Bureau of Labor Statistics, National Center for Education Statistics and Dr. Lori Taylor's calculations.

Monitoring the Cost-Basis of the K-12 Wyoming Funding Model

The 2013-14 percent change in Table 7 will be used to adjust the cost-based levels in the Model for non-personnel categories for 2015-16. *Please note that the values for educational materials and energy categories are estimates until the U.S. Bureau of Labor Statistics finalizes the May and June data.* The values for the professional and non-professional staff have been calculated and provided by Dr. Lori Taylor.

During the 2013 interim, the Joint Education Committee's (JEC) recommendation to the Joint Appropriations Committee (JAC) was an ECA to the Model in both years of the 2015-16 biennium to account for inflation and ensure that purchasing power remained at 2013-14 levels. The JEC's recommendation was to maintain the gap between the cost-based and legislative funding levels and not allow convergence to cost-based levels. The JAC forwarded the JEC's recommendation to the Governor and the Legislature, but only for the first year of the biennium.

The final decision for an ECA to the Model provided two years of ECAs, but at reduced levels from the JEC's recommendation (see Table 5):

- For school year school year 2014-15, the professional staff category will be adjusted by 1.045 percent, the non-professional staff category will be adjusted by 0.995 percent, the educational supplies and materials category will be adjusted by 0.750 percent, and the energy category will be adjusted by negative 0.530 percent
- For school year school year 2015-16, the professional staff category will be adjusted by 1.725 percent, the non-professional staff category will be adjusted by 1.645 percent, the educational supplies and materials category will be adjusted by 1.263 percent, and the energy category will be adjusted by negative 0.900 percent.
- The adjustment in school year 2015-16 is not compounded on top of the 2014-15 ECA, but is compounded on top of the cumulative adjustments prior to school year 2014-15. For the biennium, the ECA decision is estimated to infuse an additional \$22.9 million into the Model (see Table 5).

Additionally, for the 2015-16 biennium the Legislature provided \$12 million in additional salary enhancements, \$6 million for each year of the biennium, and \$14.6 million for additional retirement contributions.

The operation of the Model is dynamic. Even without ECAs, the Model accounts and adjusts for changes in: student population and demographics, school district personnel demographics (education, experience, and responsibility), regional cost differences (for the Wyoming Cost of Living adjustment only), and health insurance costs. To illustrate this dynamic nature, Table 8 provides the historical student average daily membership (ADM) as compared to the Model ADM⁴ and Table 9 provides the historical Model health insurance adjustment⁵.

⁴ The model ADM is a school's three-year rolling average or the previous year's ADM, whichever is greater.

⁵ W.S. 21-1309(m)(iv)(F) controls the calculation for health insurance. The calculation is based upon a weighted average of actual school district participation in health in their own health insurance plans as compared to the State of Wyoming's annualized contribution amounts.

Table 8. Historical Actual and Model ADM, Funding Years 2006-07 to 2014-15.

School Year	Funding Year	Actual ADM	Model ADM	Actual to Model ADM Difference	Model ADM as % of Actual ADM	Actual ADM Prior Year Change	Model ADM Prior Year Change	Actual Prior Year % Change	Model Prior Year % Change
2005-06	2006-07	83,338	84,975	1,637	101.96%				
2006-07	2007-08	83,937	85,325	1,388	101.65%	599	350	0.71%	0.41%
2007-08	2008-09	84,771	86,051	1,280	101.51%	834	726	0.98%	0.84%
2008-09	2009-10	85,958	87,116	1,158	101.35%	1,186	1,065	1.38%	1.22%
2009-10	2010-11	86,538	88,033	1,496	101.73%	580	917	0.67%	1.04%
2010-11	2011-12	87,334	88,994	1,659	101.90%	797	961	0.91%	1.08%
2011-12	2012-13	88,636	90,028	1,392	101.57%	1,302	1,034	1.47%	1.15%
2012-13	2013-14	89,837	91,170	1,333	101.48%	1,201	1,142	1.34%	1.25%
(Est.) 2013-14	(Est.) 2014-15	91,092	92,347	1,255	101.38%	1,255	1,177	1.38%	1.27%

Source: LSO analysis and calculations of WDE ADM data and historical Models.

Table 9. Historical Model FTE Amount for Health Insurance, School Years 2006-07 to 2015-16.

School Year	Model FTE Amount	Prior Year \$ Change	Prior Year % Change
2006-07	\$8,169		
2007-08	\$9,468	\$1,299	15.90%
2008-09	\$9,562	\$94	0.99%
2009-10	\$9,801	\$239	2.50%
2010-11	\$10,489	\$688	7.02%
2011-12	\$12,805	\$2,316	22.08%
2012-13	\$13,180	\$376	2.93%
2013-14	\$12,523	-\$657	-4.99%
2014-15	\$13,129	\$606	4.84%
(Est.) 2015-16	\$14,953	\$1,824	13.89%

Source: LSO analysis and calculations of Models.

School-Level Resources	Cost-Based Funding Level			Legislative Funding Level			Difference	
	FTEs	Total \$	% of Total	FTEs	Total \$	% of Total	FTEs	Total \$
Principals	270.95	\$ 31,656,341	2.33%	270.95	\$ 32,427,774	2.23%	0.00	\$ (771,433)
Assistant Principals	83.23	\$ 8,874,834	0.65%	83.23	\$ 8,963,799	0.62%	0.00	\$ (88,965)
Small/ALE School Assistant Principals	75.00	\$ 7,385,140	0.54%	75.00	\$ 7,634,997	0.53%	0.00	\$ (249,857)
School Secretarial	327.26	\$ 18,370,612	1.35%	327.26	\$ 18,713,848	1.29%	0.00	\$ (343,237)
School Clerical	380.37	\$ 17,824,849	1.31%	380.37	\$ 18,084,060	1.24%	0.00	\$ (259,211)
Core Teachers	4,436.60	\$ 345,276,851	25.40%	5,013.30	\$ 397,664,098	27.36%	-576.69	\$ (52,387,247)
Specialist Teachers	1,011.70	\$ 78,715,006	5.79%	1,266.13	\$ 100,410,665	6.91%	-254.44	\$ (21,695,659)
Additional Voc Ed Teachers	0.00	\$ -	0.00%	40.17	\$ 3,177,418	0.22%	-40.17	\$ (3,177,418)
Minimum Teachers	97.49	\$ 7,228,906	0.53%	200.95	\$ 15,549,928	1.07%	-103.46	\$ (8,321,022)
Alternative School Teachers	126.76	\$ 10,018,564	0.74%	126.76	\$ 10,161,476	0.70%	0.00	\$ (142,912)
Small School Teachers	167.11	\$ 12,651,719	0.93%	167.11	\$ 13,139,934	0.90%	0.00	\$ (488,215)
Small District Minimum Teachers	0.00	\$ -	0.00%	12.39	\$ 969,330	0.07%	-12.39	\$ (969,330)
Instructional Facilitators	450.99	\$ 35,094,809	2.58%	270.59	\$ 21,743,588	1.50%	180.40	\$ 13,351,222
Summer School/Extended Day Teachers	302.74	\$ 23,590,849	1.74%	183.19	\$ 14,523,738	1.00%	119.55	\$ 9,067,112
Substitute Teachers		\$ 6,559,278	0.00		\$ 6,882,616	0.47%	0.00	\$ (323,338)
Tutors	385.53	\$ 30,034,688	2.21%	385.53	\$ 30,579,878	2.10%	0.00	\$ (545,190)
ELL Teachers	37.60	\$ 2,932,775	0.22%	37.60	\$ 3,035,247	0.21%	0.00	\$ (102,471)
Librarians	0.00	\$ -	N/A	286.93	\$ 22,662,801	1.56%	-286.93	\$ (22,662,801)
Library Media Technicians	0.00	\$ -	N/A	135.12	\$ 9,899,459	0.68%	-135.12	\$ (9,899,459)
Pupil Support	385.53	\$ 30,034,688	2.21%	385.53	\$ 30,579,878	2.10%	0.00	\$ (545,190)
Secondary Guidance Counselors	170.25	\$ 13,217,159	0.97%	170.25	\$ 13,490,300	0.93%	0.00	\$ (273,142)
Supervisory Aides	641.17	\$ 24,821,171	1.83%	641.17	\$ 25,152,012	1.73%	0.00	\$ (330,841)
Subtotal	9,350.26	\$ 704,288,238	51.81%	10,459.51	\$ 805,446,845	55.41%	-1,109.25	\$ (101,158,606)
District-Level Staff Resources								
Central Office Administration	262.68	\$ 35,577,349	2.62%	282.05	\$ 39,342,375	2.71%	-19.37	\$ (3,765,025)
Central Office Clerical	301.41	\$ 17,811,398	1.31%	320.78	\$ 19,343,053	1.33%	-19.37	\$ (1,531,656)
Librarians	245.86	\$ 19,109,519	1.41%	0.00	\$ -	0.00%	245.86	\$ 19,109,519
Library Clerks	145.87	\$ 6,816,323	0.50%	0.00	\$ -	0.00%	145.87	\$ 6,816,323
Computer Technicians	94.95	\$ 6,832,610	0.50%	0.00	\$ -	0.00%	94.95	\$ 6,832,610
Custodians	729.55	\$ 37,986,027	2.79%	747.94	\$ 39,637,556	2.73%	-18.39	\$ (1,651,529)
Maintenance Workers	330.33	\$ 19,559,160	1.44%	330.33	\$ 19,966,983	1.37%	0.00	\$ (407,823)
Groundskeepers	441.72	\$ 26,200,968	1.93%	441.72	\$ 26,806,790	1.84%	0.00	\$ (605,822)
Subtotal	2,552.37	\$ 169,893,355	12.50%	2,122.82	\$ 145,096,758	9.98%	429.56	\$ 24,796,597
Non-Staff Resources								
Central Office Non-Personnel		\$ 35,236,929	2.59%		\$ 32,759,887	2.25%		\$ 2,477,042
Operations and Maintenance Supplies		\$ 13,639,974	1.00%		\$ 12,681,127	0.87%		\$ 958,846
Utilities		\$ 33,938,300	2.50%		\$ 33,987,754	2.34%		\$ (49,454)
School Supplies and Materials		\$ 14,992,584	1.10%		\$ 33,079,864	2.28%		\$ (18,087,280)
School Technology and Equipment		\$ 25,002,321	1.84%		\$ 27,299,905	1.88%		\$ (2,297,584)
Vocational Education Supplies		\$ 3,227,117	0.24%		\$ 3,000,261	0.21%		\$ 226,856
Gifted and Talented		\$ 2,919,269	0.21%		\$ 2,729,991	0.19%		\$ 189,278
Professional Development		\$ 11,677,075	0.86%		\$ 10,919,962	0.75%		\$ 757,113
Assessment		\$ 3,481,516	0.26%		\$ 3,481,516	0.24%		\$ -
Student Activities		\$ 29,070,466	2.14%		\$ 31,138,749	2.14%		\$ (2,068,283)
Subtotal		\$ 173,185,552	12.74%		\$ 191,079,016	13.15%		\$ (17,893,464)
Reimbursable Costs								
Special Education ¹		\$ 220,223,949	16.20%		\$ 220,223,949	15.15%		\$ -
Transportation		\$ 76,587,781	5.63%		\$ 76,587,781	5.27%		\$ -
Other Reimbursables		\$ 15,097,257	1.11%		\$ 15,097,257	1.04%		\$ -
Subtotal		\$ 311,908,988	22.95%		\$ 311,908,988	21.46%		\$ -
Total Estimated Guarantee and Categorical^{2,3}	11,902.63	\$ 1,359,276,133		12,582.32	\$ 1,453,531,607		-679.69	\$ (94,255,473)

Notes:
1. Difference cannot be calculated, but consultants Special Education recommendation was a census approach to staff allocations for special education services to children with mild and moderate disabilities at the district level, but still 100% reimburse children with severe and profound disabilities.
2. Consultant recommendation uses the Hedonic Wage Index as the only index for the Regional Cost Adjustment as updated in 2011.
3. This difference is exclusive of any additional funding provided by the "price" of the personnel resources (the statewide average model salary) being set higher than necessary and additional appropriations for employee retirement contributions..

School-Level Resources	Cost-Based Funding Level			Legislative Funding Level			Difference	
	FTEs	Total \$	% of Total	FTEs	Total \$	% of Total	FTEs	Total \$
Principals	271.09	\$ 31,176,691	2.36%	271.09	\$ 31,745,163	2.25%	0.00	\$ (568,473)
Assistant Principals	82.70	\$ 8,669,642	0.66%	82.70	\$ 8,702,431	0.62%	0.00	\$ (32,789)
Small/ALE School Assistant Principals	75.00	\$ 7,248,336	0.55%	75.00	\$ 7,445,315	0.53%	0.00	\$ (196,980)
School Secretarial	326.87	\$ 17,751,888	1.34%	326.87	\$ 18,000,267	1.27%	0.00	\$ (248,380)
School Clerical	380.12	\$ 17,119,610	1.30%	380.12	\$ 17,292,744	1.22%	0.00	\$ (173,133)
Core Teachers	4,429.65	\$ 336,649,779	25.48%	5,006.98	\$ 385,705,790	27.30%	-577.33	\$ (49,056,011)
Specialist Teachers	1,010.41	\$ 76,771,390	5.81%	1,265.08	\$ 97,432,005	6.90%	-254.67	\$ (20,660,615)
Additional Voc Ed Teachers	0.00	\$ -	0.00%	40.17	\$ 3,085,277	0.22%	-40.17	\$ (3,085,277)
Minimum Teachers	96.59	\$ 6,984,104	0.53%	202.67	\$ 15,217,343	1.08%	-106.08	\$ (8,233,239)
Alternative School Teachers	129.41	\$ 9,993,335	0.76%	129.41	\$ 10,078,783	0.71%	0.00	\$ (85,447)
Small School Teachers	175.39	\$ 12,969,676	0.98%	175.39	\$ 13,392,994	0.95%	0.00	\$ (423,318)
Small District Minimum Teachers	0.00	\$ -	0.00%	13.11	\$ 998,578	0.07%	-13.11	\$ (998,578)
Instructional Facilitators	450.49	\$ 34,233,645	2.59%	270.29	\$ 21,100,774	1.49%	180.20	\$ 13,132,871
Summer School/Extended Day Teachers	302.74	\$ 23,038,639	1.74%	183.19	\$ 14,106,165	1.00%	119.55	\$ 8,932,474
Substitute Teachers		\$ 6,560,545	0.00		\$ 6,841,663	0.48%	0.00	\$ (281,117)
Tutors	385.61	\$ 29,338,571	2.22%	385.61	\$ 29,706,955	2.10%	0.00	\$ (368,384)
ELL Teachers	37.60	\$ 2,864,191	0.22%	37.60	\$ 2,949,311	0.21%	0.00	\$ (85,120)
Librarians	0.00	\$ -	N/A	286.49	\$ 21,973,551	1.56%	-286.49	\$ (21,973,551)
Library Media Technicians	0.00	\$ -	N/A	135.22	\$ 9,601,292	0.68%	-135.22	\$ (9,601,292)
Pupil Support	385.61	\$ 29,338,571	2.22%	385.61	\$ 29,706,955	2.10%	0.00	\$ (368,384)
Secondary Guidance Counselors	170.38	\$ 12,916,685	0.98%	170.38	\$ 13,111,009	0.93%	0.00	\$ (194,324)
Supervisory Aides	640.55	\$ 23,627,627	1.79%	640.55	\$ 23,850,539	1.69%	0.00	\$ (222,913)
Subtotal	9,350.18	\$ 687,252,926	52.02%	10,463.50	\$ 782,044,905	55.35%	-1,113.32	\$ (94,791,979)
District-Level Staff Resources								
Central Office Administration	262.67	\$ 35,097,797	2.66%	282.02	\$ 38,578,106	2.73%	-19.35	\$ (3,480,309)
Central Office Clerical	301.37	\$ 17,259,292	1.31%	320.73	\$ 18,655,988	1.32%	-19.35	\$ (1,396,696)
Librarians	245.56	\$ 18,639,102	1.41%	0.00	\$ -	0.00%	245.56	\$ 18,639,102
Library Clerks	146.35	\$ 6,570,585	0.50%	0.00	\$ -	0.00%	146.35	\$ 6,570,585
Computer Technicians	94.93	\$ 6,656,924	0.50%	0.00	\$ -	0.00%	94.93	\$ 6,656,924
Custodians	730.50	\$ 36,705,956	2.78%	748.98	\$ 38,129,212	2.70%	-18.48	\$ (1,423,256)
Maintenance Workers	330.45	\$ 18,963,470	1.44%	330.45	\$ 19,266,337	1.36%	0.00	\$ (302,867)
Groundskeepers	441.71	\$ 25,394,586	1.92%	441.71	\$ 25,856,449	1.83%	0.00	\$ (461,862)
Subtotal	2,553.54	\$ 165,287,713	12.51%	2,123.89	\$ 140,486,091	9.94%	429.65	\$ 24,801,622
Non-Staff Resources								
Central Office Non-Personnel		\$ 34,480,912	2.61%		\$ 32,589,916	2.31%		\$ 1,890,996
Operations and Maintenance Supplies		\$ 13,348,966	1.01%		\$ 12,616,885	0.89%		\$ 732,081
Utilities		\$ 32,230,105	2.44%		\$ 34,114,651	2.41%		\$ (1,884,546)
School Supplies and Materials		\$ 14,672,178	1.11%		\$ 32,910,956	2.33%		\$ (18,238,779)
School Technology and Equipment		\$ 24,465,891	1.85%		\$ 27,158,264	1.92%		\$ (2,692,373)
Vocational Education Supplies		\$ 3,158,266	0.24%		\$ 2,985,061	0.21%		\$ 173,205
Gifted and Talented		\$ 2,856,635	0.22%		\$ 2,715,826	0.19%		\$ 140,809
Professional Development		\$ 11,426,541	0.86%		\$ 10,863,305	0.77%		\$ 563,235
Assessment		\$ 3,481,088	0.26%		\$ 3,481,088	0.25%		\$ -
Student Activities		\$ 28,446,753	2.15%		\$ 31,024,495	2.20%		\$ (2,577,742)
Subtotal		\$ 168,567,334	12.76%		\$ 190,460,448	13.48%		\$ (21,893,114)
Reimbursable Costs								
Special Education ¹		\$ 211,753,798	16.03%		\$ 211,753,798	14.99%		\$ -
Transportation		\$ 73,642,097	5.57%		\$ 73,642,097	5.21%		\$ -
Other Reimbursables		\$ 14,516,594	1.10%		\$ 14,516,594	1.03%		\$ -
Subtotal		\$ 299,912,488	22.70%		\$ 299,912,488	21.23%		\$ -
Total Estimated Guarantee and Categorical^{2,3}	11,903.72	\$ 1,321,020,461		12,587.39	\$ 1,412,903,932		-683.67	\$ (91,883,471)

Notes:

1. Difference cannot be calculated, but consultants Special Education recommendation was a census approach to staff allocations for special education services to children with mild and moderate disabilities at the district level, but still 100% reimburse children with severe and profound disabilities.
2. Consultant recommendation uses the Hedonic Wage Index as the only index for the Regional Cost Adjustment as updated in 2011.
3. This difference is exclusive of any additional funding provided by the "price" of the personnel resources (the statewide average model salary) being set higher than necessary and an additional appropriations for employee retirement contributions..

School-Level Resources	Cost-Based Funding Level			Legislative Funding Level			Difference	
	FTEs	Total \$	% of Total	FTEs	Total \$	% of Total	FTEs	Total \$
Principals	271.09	\$ 30,989,261	2.39%	271.09	\$ 31,318,465	2.26%	0.00	\$ (329,204)
Assistant Principals	80.38	\$ 8,361,425	0.64%	80.38	\$ 8,336,740	0.60%	0.00	\$ 24,685
Small/ALE School Assistant Principals	72.00	\$ 6,932,026	0.53%	72.00	\$ 7,078,819	0.51%	0.00	\$ (146,793)
School Secretarial	324.70	\$ 17,433,484	1.34%	324.70	\$ 17,574,944	1.27%	0.00	\$ (141,460)
School Clerical	376.06	\$ 16,715,507	1.29%	376.06	\$ 16,792,037	1.21%	0.00	\$ (76,530)
Core Teachers	4,367.32	\$ 330,709,291	25.50%	4,938.07	\$ 376,467,589	27.22%	-570.74	\$ (45,758,298)
Specialist Teachers	997.70	\$ 75,532,231	5.82%	1,250.80	\$ 95,332,310	6.89%	-253.10	\$ (19,800,079)
Additional Voc Ed Teachers	0.00	\$ -	0.00%	38.51	\$ 2,926,179	0.21%	-38.51	\$ (2,926,179)
Minimum Teachers	105.19	\$ 7,590,234	0.59%	215.46	\$ 15,961,346	1.15%	-110.27	\$ (8,371,112)
Alternative School Teachers	132.45	\$ 10,202,145	0.79%	132.45	\$ 10,211,326	0.74%	0.00	\$ (9,181)
Small School Teachers	163.72	\$ 12,059,347	0.93%	163.72	\$ 12,412,388	0.90%	0.00	\$ (353,042)
Small District Minimum Teachers	0.00	\$ -	0.00%	14.31	\$ 1,115,305	0.08%	-14.31	\$ (1,115,305)
Instructional Facilitators	444.69	\$ 33,670,106	2.60%	266.82	\$ 20,569,989	1.49%	177.88	\$ 13,100,117
Summer School/Extended Day Teachers	299.05	\$ 22,661,722	1.75%	181.04	\$ 13,782,822	1.00%	118.01	\$ 8,878,900
Substitute Teachers		\$ 6,474,438	0.00		\$ 6,688,405	0.48%	0.00	\$ (213,967)
Tutors	380.07	\$ 28,798,544	2.22%	380.07	\$ 28,958,662	2.09%	0.00	\$ (160,117)
ELL Teachers	35.56	\$ 2,698,992	0.21%	35.56	\$ 2,761,368	0.20%	0.00	\$ (62,376)
Librarians	0.00	\$ -	N/A	283.83	\$ 21,538,523	1.56%	-283.83	\$ (21,538,523)
Library Media Technicians	0.00	\$ -	N/A	134.97	\$ 9,415,069	0.68%	-134.97	\$ (9,415,069)
Pupil Support	380.07	\$ 28,798,544	2.22%	380.07	\$ 28,958,662	2.09%	0.00	\$ (160,117)
Secondary Guidance Counselors	170.06	\$ 12,844,931	0.99%	170.06	\$ 12,948,143	0.94%	0.00	\$ (103,212)
Supervisory Aides	632.72	\$ 22,957,017	1.77%	632.72	\$ 23,060,276	1.67%	0.00	\$ (103,258)
Subtotal	9,232.83	\$ 675,429,245	52.07%	10,342.69	\$ 764,209,365	55.26%	-1,109.85	\$ (88,780,120)
District-Level Staff Resources								
Central Office Administration	260.62	\$ 34,577,827	2.67%	279.69	\$ 37,711,216	2.73%	-19.07	\$ (3,133,389)
Central Office Clerical	298.75	\$ 16,924,232	1.30%	317.82	\$ 18,182,673	1.31%	-19.07	\$ (1,258,440)
Librarians	241.93	\$ 18,300,539	1.41%	0.00	\$ -	0.00%	241.93	\$ 18,300,539
Library Clerks	145.95	\$ 6,466,371	0.50%	0.00	\$ -	0.00%	145.95	\$ 6,466,371
Computer Technicians	93.81	\$ 6,503,313	0.50%	0.00	\$ -	0.00%	93.81	\$ 6,503,313
Custodians	724.51	\$ 35,985,076	2.77%	742.89	\$ 37,173,476	2.69%	-18.38	\$ (1,188,400)
Maintenance Workers	327.03	\$ 18,567,669	1.43%	327.03	\$ 18,753,964	1.36%	0.00	\$ (186,296)
Groundskeepers	439.16	\$ 24,943,170	1.92%	439.16	\$ 25,245,940	1.83%	0.00	\$ (302,770)
Subtotal	2,531.77	\$ 162,268,198	12.51%	2,106.58	\$ 137,067,270	9.91%	425.19	\$ 25,200,928
Non-Staff Resources								
Central Office Non-Personnel		\$ 33,538,507	2.59%		\$ 31,935,168	2.31%		\$ 1,603,338
Operations and Maintenance Supplies		\$ 12,957,078	1.00%		\$ 12,337,653	0.89%		\$ 619,425
Utilities		\$ 32,367,152	2.50%		\$ 34,077,197	2.46%		\$ (1,710,044)
School Supplies and Materials		\$ 14,320,415	1.10%		\$ 32,263,371	2.33%		\$ (17,942,957)
School Technology and Equipment		\$ 23,936,945	1.85%		\$ 26,612,640	1.92%		\$ (2,675,696)
Vocational Education Supplies		\$ 3,053,572	0.24%		\$ 2,907,593	0.21%		\$ 145,979
Gifted and Talented		\$ 2,794,876	0.22%		\$ 2,661,264	0.19%		\$ 133,612
Professional Development		\$ 11,179,502	0.86%		\$ 10,645,056	0.77%		\$ 534,446
Assessment		\$ 3,436,735	0.26%		\$ 3,436,735	0.25%		\$ -
Student Activities		\$ 27,669,268	2.13%		\$ 30,739,372	2.22%		\$ (3,070,104)
Subtotal		\$ 165,254,049	12.74%		\$ 187,616,050	13.57%		\$ (22,362,001)
Reimbursable Costs								
Special Education ¹		\$ 205,042,267	15.81%		\$ 205,042,267	14.83%		\$ -
Transportation		\$ 71,485,768	5.51%		\$ 71,485,768	5.17%		\$ -
Other Reimbursables		\$ 17,616,753	1.36%		\$ 17,616,753	1.27%		\$ -
Subtotal		\$ 294,144,788	22.68%		\$ 294,144,788	21.27%		\$ -
Total Estimated Guarantee and Categorical^{2,3}		11,764.60		\$ 1,297,096,279		12,449.27		\$ 1,383,037,472
							-684.66	\$ (85,941,193)

Notes:
1. Difference cannot be calculated, but consultants Special Education recommendation was a census approach to staff allocations for special education services to children with mild and moderate disabilities at the district level, but still 100% reimburse children with severe and profound disabilities.
2. Consultant recommendation uses the Hedonic Wage Index as the only index for the Regional Cost Adjustment as updated in 2011.
3. This difference is exclusive of any additional funding provided by the "price" of the personnel resources (the statewide average model salary) being set higher than necessary and additional appropriations for employee retirement contributions.

School-Level Resources	Cost-Based Funding Level			Legislative Funding Level			Difference	
	FTEs	Total \$	% of Total	FTEs	Total \$	% of Total	FTEs	Total \$
Principals	274.48	\$ 31,573,857	2.46%	269.92	\$ 31,383,318	2.28%	4.56	\$ 190,540
Assistant Principals	78.31	\$ 8,193,050	0.64%	78.31	\$ 8,183,711	0.60%	0.00	\$ 9,339
Small/ALE School Assistant Principals	63.00	\$ 6,027,206	0.47%	69.00	\$ 6,824,626	0.50%	-6.00	\$ (797,420)
School Secretarial	326.32	\$ 17,664,418	1.38%	321.77	\$ 17,570,637	1.28%	4.56	\$ 93,781
School Clerical	376.09	\$ 16,900,683	1.32%	371.70	\$ 16,793,362	1.22%	4.40	\$ 107,322
Core Teachers	4,326.94	\$ 331,508,225	25.86%	4,872.06	\$ 376,184,602	27.37%	-545.12	\$ (44,676,377)
Specialist Teachers	991.71	\$ 75,963,727	5.93%	1,235.94	\$ 95,410,265	6.94%	-244.23	\$ (19,446,538)
Additional Voc Ed Teachers	0.00	\$ -	0.00%	37.29	\$ 2,864,734	0.21%	-37.29	\$ (2,864,734)
Minimum Teachers	115.31	\$ 8,450,436	0.66%	220.16	\$ 16,459,321	1.20%	-104.85	\$ (8,008,885)
Alternative School Teachers	0.00	\$ -	0.00%	139.22	\$ 10,913,810	0.79%	-139.22	\$ (10,913,810)
Small School Teachers	193.61	\$ 14,390,707	1.12%	153.29	\$ 11,784,931	0.86%	40.32	\$ 2,605,776
Small District Minimum Teachers	0.00	\$ -	0.00%	16.08	\$ 1,234,793	0.09%	-16.08	\$ (1,234,793)
Instructional Facilitators	442.28	\$ 33,884,342	2.64%	263.39	\$ 20,543,465	1.49%	178.89	\$ 13,340,877
Summer School/Extended Day Teachers	291.65	\$ 22,342,377	1.74%	173.80	\$ 13,379,089	0.97%	117.85	\$ 8,963,288
Substitute Teachers		\$ 6,328,972	0.00		\$ 6,600,542	0.48%	0.00	\$ (271,571)
Tutors	374.87	\$ 28,730,581	2.24%	369.13	\$ 28,474,534	2.07%	5.74	\$ 256,047
ELL Teachers	33.79	\$ 2,591,556	0.20%	33.58	\$ 2,639,705	0.19%	0.21	\$ (48,149)
Librarians	0.00	\$ -	N/A	279.86	\$ 21,504,134	1.56%	-279.86	\$ (21,504,134)
Library Media Technicians	0.00	\$ -	N/A	134.12	\$ 9,427,958	0.69%	-134.12	\$ (9,427,958)
Pupil Support	374.87	\$ 28,730,581	2.24%	369.13	\$ 28,474,534	2.07%	5.74	\$ 256,047
Secondary Guidance Counselors	171.76	\$ 13,136,470	1.02%	168.99	\$ 13,035,084	0.95%	2.77	\$ 101,386
Supervisory Aides	630.32	\$ 23,234,294	1.81%	624.83	\$ 23,152,231	1.68%	5.49	\$ 82,063
Subtotal	9,065.30	\$ 669,651,484	52.23%	10,201.54	\$ 762,839,387	55.50%	-1,136.24	\$ (93,187,903)
District-Level Staff Resources								
Central Office Administration	258.35	\$ 34,303,736	2.68%	277.15	\$ 37,436,410	2.72%	-18.81	\$ (3,132,674)
Central Office Clerical	295.96	\$ 16,882,231	1.32%	314.77	\$ 18,153,778	1.32%	-18.81	\$ (1,271,548)
Librarians	238.44	\$ 18,234,502	1.42%	0.00	\$ -	0.00%	238.44	\$ 18,234,502
Library Clerks	145.40	\$ 6,510,567	0.51%	0.00	\$ -	0.00%	145.40	\$ 6,510,567
Computer Technicians	92.65	\$ 6,464,267	0.50%	0.00	\$ -	0.00%	92.65	\$ 6,464,267
Custodians	725.03	\$ 36,457,859	2.84%	744.29	\$ 37,746,623	2.75%	-19.25	\$ (1,288,764)
Maintenance Workers	326.22	\$ 18,723,071	1.46%	326.22	\$ 18,932,098	1.38%	0.00	\$ (209,028)
Groundskeepers	437.05	\$ 25,057,103	1.95%	437.05	\$ 25,396,736	1.85%	0.00	\$ (339,633)
Subtotal	2,519.11	\$ 162,633,335	12.69%	2,099.48	\$ 137,665,645	10.01%	419.62	\$ 24,967,690
Non-Staff Resources								
Central Office Non-Personnel		\$ 32,222,573	2.51%		\$ 31,535,108	2.29%		\$ 687,465
Operations and Maintenance Supplies		\$ 12,489,027	0.97%		\$ 12,222,575	0.89%		\$ 266,452
Utilities		\$ 34,124,991	2.66%		\$ 34,087,478	2.48%		\$ 37,512
School Supplies and Materials		\$ 13,762,063	1.07%		\$ 31,866,589	2.32%		\$ (18,104,526)
School Technology and Equipment		\$ 22,997,743	1.79%		\$ 26,279,257	1.91%		\$ (3,281,514)
Vocational Education Supplies		\$ 2,862,734	0.22%		\$ 2,801,658	0.20%		\$ 61,076
Gifted and Talented		\$ 2,685,214	0.21%		\$ 2,627,926	0.19%		\$ 57,289
Professional Development		\$ 10,740,858	0.84%		\$ 10,511,703	0.76%		\$ 229,155
Assessment		\$ 3,393,682	0.26%		\$ 3,393,682	0.25%		\$ -
Student Activities		\$ 26,852,144	2.09%		\$ 31,180,443	2.27%		\$ (4,328,299)
Subtotal		\$ 162,131,031	12.65%		\$ 186,506,419	13.57%		\$ (24,375,389)
Reimbursable Costs								
Special Education ¹		\$ 202,037,373	15.76%		\$ 202,037,373	14.70%		\$ -
Transportation		\$ 69,218,381	5.40%		\$ 69,218,381	5.04%		\$ -
Other Reimbursables		\$ 16,336,497	1.27%		\$ 16,336,497	1.19%		\$ -
Subtotal		\$ 287,592,251	22.43%		\$ 287,592,251	20.92%		\$ -
Total Estimated Guarantee and Categorical^{2,3}	11,584.40	\$ 1,282,008,100		12,301.02	\$ 1,374,603,701		-716.62	\$ (92,595,601)

Notes:

1. Difference cannot be calculated, but consultants Special Education recommendation was a census approach to staff allocations for special education services to children with mild and moderate disabilities at the district level, but still 100% reimburse children with severe and profound disabilities.
2. Consultant recommendation uses the Hedonic Wage Index as the only index for the Regional Cost Adjustment as updated in 2011.
3. This difference is exclusive of any additional funding provided by the "price" of the personnel resources (the statewide average model salary) being set higher than necessary and \$1,590,085 for charter school adjustments.

School-Level Resources	Cost-Based Funding Level			Legislative Funding Level			Difference	
	FTEs	Total \$	% of Total	FTEs	Total \$	% of Total	FTEs	Total \$
Principals	274.24	\$ 31,322,806	2.53%	270.12	\$ 31,404,533	2.34%	4.12	\$ (81,727)
Assistant Principals	74.25	\$ 7,661,053	0.62%	74.25	\$ 7,755,243	0.58%	0.00	\$ (94,189)
Small/ALE School Assistant Principals	66.00	\$ 6,368,030	0.51%	71.00	\$ 7,037,716	0.53%	-5.00	\$ (669,686)
School Secretarial	322.78	\$ 17,277,480	1.39%	318.66	\$ 17,319,758	1.29%	4.12	\$ (42,278)
School Clerical	370.21	\$ 16,409,965	1.32%	366.02	\$ 16,431,615	1.23%	4.19	\$ (21,650)
Core Teachers	4,255.80	\$ 322,832,287	26.07%	4,802.33	\$ 370,248,368	27.63%	-546.53	\$ (47,416,081)
Specialist Teachers	974.75	\$ 73,925,236	5.97%	1,218.78	\$ 93,951,203	7.01%	-244.03	\$ (20,025,968)
Additional Voc Ed Teachers	0.00	\$ -	0.00%	37.89	\$ 2,902,714	0.22%	-37.89	\$ (2,902,714)
Minimum Teachers	107.68	\$ 7,856,757	0.63%	205.63	\$ 15,338,919	1.14%	-97.95	\$ (7,482,162)
Alternative School Teachers	0.00	\$ -	0.00%	143.65	\$ 11,195,936	0.84%	-143.65	\$ (11,195,936)
Small School Teachers	226.84	\$ 17,052,562	1.38%	177.51	\$ 13,659,664	1.02%	49.33	\$ 3,392,898
Small District Minimum Teachers	0.00	\$ -	0.00%	16.15	\$ 1,216,164	0.09%	-16.15	\$ (1,216,164)
Instructional Facilitators	435.92	\$ 33,065,891	2.67%	259.67	\$ 20,266,889	1.51%	176.25	\$ 12,799,001
Summer School/Extended Day Teachers	284.15	\$ 21,533,144	1.74%	169.50	\$ 13,021,308	0.97%	114.65	\$ 8,511,836
Substitute Teachers		\$ 6,246,276	0.50%		\$ 6,522,412	0.49%	0.00	\$ (276,136)
Tutors	364.80	\$ 27,667,007	2.23%	359.67	\$ 27,694,252	2.07%	5.13	\$ (27,245)
ELL Teachers	31.75	\$ 2,429,055	0.20%	31.62	\$ 2,480,127	0.19%	0.13	\$ (51,071)
Librarians	0.00	\$ -	0.00%	276.97	\$ 21,258,006	1.59%	-276.97	\$ (21,258,006)
Library Media Technicians	0.00	\$ -	0.00%	132.47	\$ 9,123,532	0.68%	-132.47	\$ (9,123,532)
Pupil Support	364.80	\$ 27,667,007	2.23%	359.67	\$ 27,694,252	2.07%	5.13	\$ (27,245)
Secondary Guidance Counselors	169.55	\$ 12,849,725	1.04%	166.91	\$ 12,859,450	0.96%	N/A	\$ (9,725)
Supervisory Aides	621.03	\$ 22,533,965	1.82%	615.79	\$ 22,606,042	1.69%	5.24	\$ (72,077)
Subtotal	8,944.55	\$ 654,698,246	52.86%	10,074.25	\$ 751,988,104	56.12%	-1,132.34	\$ (97,289,858)
District-Level Staff Resources								
Central Office Administration	256.33	\$ 33,512,897	2.71%	274.91	\$ 36,798,814	2.75%	-18.58	\$ (3,285,917)
Central Office Clerical	293.49	\$ 16,573,664	1.34%	312.07	\$ 17,916,705	1.34%	-18.58	\$ (1,343,041)
Librarians	236.10	\$ 17,879,377	1.44%	0.00	\$ -	0.00%	236.10	\$ 17,879,377
Library Clerks	143.92	\$ 6,359,893	0.51%	0.00	\$ -	0.00%	143.92	\$ 6,359,893
Computer Technicians	91.61	\$ 6,217,427	0.50%	0.00	\$ -	0.00%	91.61	\$ 6,217,427
Custodians	721.69	\$ 35,883,607	2.90%	740.87	\$ 37,368,607	2.79%	-19.17	\$ (1,484,999)
Maintenance Workers	326.43	\$ 18,562,731	1.50%	326.43	\$ 18,863,383	1.41%	0.00	\$ (300,653)
Groundskeepers	435.62	\$ 24,800,758	2.00%	435.62	\$ 25,189,343	1.88%	0.00	\$ (388,586)
Subtotal	2,505.20	\$ 159,790,354	12.90%	2,089.89	\$ 136,136,852	10.16%	415.30	\$ 23,653,502
Non-Staff Resources								
Central Office Non-Personnel		\$ 31,172,759	2.52%		\$ 31,172,759	2.33%		\$ -
Operations and Maintenance Supplies		\$ 12,316,537	0.99%		\$ 12,316,537	0.92%		\$ -
Utilities		\$ 34,072,968	2.75%		\$ 34,072,968	2.54%		\$ -
School Supplies and Materials		\$ 13,307,858	1.07%		\$ 31,487,953	2.35%		\$ (18,180,095)
School Technology and Equipment		\$ 22,248,474	1.80%		\$ 25,977,299	1.94%		\$ (3,728,825)
Vocational Education Supplies		\$ 2,777,962	0.22%		\$ 2,777,962	0.21%		\$ -
Gifted and Talented		\$ 2,597,730	0.21%		\$ 2,597,730	0.19%		\$ -
Professional Development		\$ 10,390,920	0.84%		\$ 10,390,920	0.78%		\$ -
Assessment		\$ 3,354,688	0.27%		\$ 3,354,688	0.25%		\$ -
Student Activities		\$ 25,717,526	2.08%		\$ 31,583,616	2.36%		\$ (5,866,090)
Subtotal		\$ 157,957,420	12.75%		\$ 185,732,430	13.86%		\$ (27,775,010)
Reimbursable Costs								
Special Education ¹		\$ 188,869,347	15.25%		\$ 188,869,347	14.10%		\$ -
Transportation		\$ 63,236,070	5.11%		\$ 63,236,070	4.72%		\$ -
Other Reimburseables		\$ 13,996,252	1.13%		\$ 13,996,252	1.04%		\$ -
Subtotal		\$ 266,101,669	21.48%		\$ 266,101,669	19.86%		\$ -
Total Estimated Guarantee and Categorical^{2,3}	11,449.74	\$ 1,238,547,690		12,164.14	\$ 1,339,959,055		-714.40	\$ (101,411,365)

Notes:
1. Difference cannot be calculated, but consultants Special Education recommendation was a census approach to staff allocations for special education services to children with mild and moderate disabilities at the district level, but still 100% reimburse children with severe and profound disabilities.
2. Consultant recommendation uses the Hedonic Wage Index as the only index for the Regional Cost Adjustment as calculated in 2005.
3. This difference is exclusive of any additional funding provided by the "price" of the personnel resources (the statewide average model salary) being set higher than necessary, an additional \$9,754,407 provided to school districts for additional 1.43 employee retirement contributions and \$811,193 for charter school adjustments.

School-Level Resources	Cost-Based Funding Level			Legislative Funding Level			Difference	
	FTEs	Total \$	% of Total	FTEs	Total \$	% of Total	FTEs	Total \$
Principals	288.27	\$ 31,997,205	2.67%	288.27	\$ 32,629,291	2.56%	0.00	\$ (632,086)
Assistant Principals	53.32	\$ 5,357,764	0.45%	53.32	\$ 5,414,628	0.42%	0.00	\$ (56,864)
Small/ALE School Assistant Principals	72.00	\$ 6,754,520	0.56%	72.00	\$ 6,922,809	0.54%	0.00	\$ (168,289)
School Secretarial	316.43	\$ 16,020,068	1.33%	316.43	\$ 16,287,531	1.28%	0.00	\$ (267,463)
School Clerical	360.75	\$ 14,992,261	1.25%	360.75	\$ 15,204,291	1.19%	0.00	\$ (212,030)
Core Teachers	4,170.07	\$ 303,375,994	25.27%	4,746.90	\$ 351,380,778	27.56%	-576.83	\$ (48,004,784)
Specialist Teachers	834.01	\$ 60,675,199	5.05%	1,203.91	\$ 89,105,207	6.99%	-369.89	\$ (28,430,008)
Additional Voc Ed Teachers	31.45	\$ 2,279,683	0.19%	37.44	\$ 2,758,146	0.22%	-5.99	\$ (478,463)
Minimum Teachers	108.09	\$ 7,576,495	0.63%	217.31	\$ 15,560,739	1.22%	-109.22	\$ (7,984,244)
Alternative School Teachers	156.25	\$ 11,519,871	0.96%	156.25	\$ 11,687,567	0.92%	0.00	\$ (167,696)
Small School Teachers	176.15	\$ 12,660,302	1.05%	183.27	\$ 13,556,036	1.06%	-7.12	\$ (895,734)
Small District Minimum Teachers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Instructional Facilitators	427.60	\$ 31,105,622	2.59%	217.92	\$ 16,000,000	1.26%	209.68	\$ 15,105,622
Summer School/Extended Day Teachers	264.27	\$ 19,198,041	1.60%	161.21	\$ 10,000,000	0.78%	103.07	\$ 9,198,041
Substitute Teachers		\$ 6,120,639	0.51%		\$ 6,473,246	0.51%	0.00	\$ (352,607)
Tutors	347.88	\$ 25,294,346	2.11%	347.88	\$ 25,707,711	2.02%	0.00	\$ (413,365)
ELL Teachers	31.52	\$ 2,319,042	0.19%	31.52	\$ 2,381,622	0.19%	0.00	\$ (62,580)
Librarians	274.30	\$ 19,411,236	1.62%	274.30	\$ 19,755,798	1.55%	0.00	\$ (344,562)
Library Media Technicians	130.53	\$ 8,419,405	0.70%	130.53	\$ 8,561,394	0.67%	0.00	\$ (141,989)
Pupil Support	512.35	\$ 36,468,781	3.04%	512.35	\$ 37,018,907	2.90%	0.00	\$ (550,126)
Secondary Guidance Counselors	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Supervisory Aides	607.97	\$ 20,433,569	1.70%	607.97	\$ 20,699,960	1.62%	0.00	\$ (266,391)
Subtotal	9,163.22	\$ 641,980,044	53.48%	9,919.54	\$ 707,105,662	55.47%	-756.32	\$ (65,125,618)
District-Level Staff Resources								
Central Office Administration	272.94	\$ 34,804,954	2.90%	272.94	\$ 35,453,496	2.78%	0.00	\$ (648,542)
Central Office Clerical	309.65	\$ 16,591,381	1.38%	309.65	\$ 16,870,127	1.32%	0.00	\$ (278,746)
Librarians	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Library Clerks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Computer Technicians	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Custodians	708.53	\$ 33,193,277	2.77%	728.58	\$ 34,671,008	2.72%	-20.05	\$ (1,477,731)
Maintenance Workers	323.36	\$ 17,431,737	1.45%	323.36	\$ 17,736,841	1.39%	0.00	\$ (305,104)
Groundskeepers	430.56	\$ 23,246,518	1.94%	430.56	\$ 23,634,501	1.85%	0.00	\$ (387,983)
Subtotal	2,045.05	\$ 125,267,868	10.44%	2,065.10	\$ 128,365,974	10.07%	-20.05	\$ (3,098,106)
Non-Staff Resources								
Central Office Non-Personnel		\$ 30,836,195	2.57%		\$ 30,836,195	2.42%		\$ -
Operations and Maintenance Supplies		\$ 11,875,887	0.99%		\$ 11,875,887	0.93%		\$ -
Utilities		\$ 33,152,577	2.76%		\$ 33,152,577	2.60%		\$ -
School Supplies and Materials		\$ 31,134,572	2.59%		\$ 31,134,572	2.44%		\$ -
School Technology and Equipment		\$ 25,696,830	2.14%		\$ 25,696,830	2.02%		\$ -
Vocational Education Supplies		\$ 2,836,097	0.24%		\$ 2,836,097	0.22%		\$ -
Gifted and Talented		\$ 2,569,683	0.21%		\$ 2,569,683	0.20%		\$ -
Professional Development		\$ 10,278,732	0.86%		\$ 10,278,732	0.81%		\$ -
Assessment		\$ 3,318,468	0.28%		\$ 3,318,468	0.26%		\$ -
Student Activities		\$ 25,696,830	2.14%		\$ 31,942,444	2.51%		\$ (6,245,615)
Subtotal		\$ 177,395,870	14.78%		\$ 183,641,485	14.40%		\$ (6,245,615)
Reimbursable Costs								
Special Education ¹		\$ 181,412,753	15.11%		\$ 181,412,753	14.23%		\$ -
Transportation		\$ 60,806,488	5.07%		\$ 60,806,488	4.77%		\$ -
Other Reimbursables		\$ 13,518,258	1.13%		\$ 13,518,258	1.06%		\$ -
Subtotal		\$ 255,737,499	21.30%		\$ 255,737,499	20.06%		\$ -
Total Estimated Guarantee and Categorical^{2,3}	11,208.27	\$ 1,200,381,280		11,984.64	\$ 1,274,850,620		-776.37	\$ (74,469,340)

Notes:

1. Difference cannot be calculated, but consultants Special Education recommendation was a census approach to staff allocations for special education services to children with mild and moderate disabilities at the district level, but still 100% reimburse children with severe and profound disabilities.
2. Consultant recommendation uses the Hedonic Wage Index as the only index for the Regional Cost Adjustment as calculated in 2005.
3. This difference is exclusive of any additional funding provided by the "price" of the personnel resources (the statewide average model salary) being set higher than necessary.

School-Level Resources	Cost-Based Funding Level			Legislative Funding Level			Difference	
	FTEs	Total \$	% of Total	FTEs	Total \$	% of Total	FTEs	Total \$
Principals	285.43	\$ 31,402,866	2.69%	285.43	\$ 31,994,153	2.57%	0.00	\$ (591,287)
Assistant Principals	53.83	\$ 5,348,317	0.46%	53.83	\$ 5,400,563	0.43%	0.00	\$ (52,246)
Small/ALE School Assistant Principals	73.00	\$ 6,779,110	0.58%	73.00	\$ 6,945,230	0.56%	0.00	\$ (166,120)
School Secretarial	313.76	\$ 15,679,386	1.34%	313.76	\$ 15,930,251	1.28%	0.00	\$ (250,866)
School Clerical	358.10	\$ 14,633,610	1.25%	358.10	\$ 14,832,600	1.19%	0.00	\$ (198,991)
Core Teachers	4,117.20	\$ 297,328,871	25.50%	4,689.99	\$ 344,340,724	27.64%	-572.79	\$ (47,011,854)
Specialist Teachers	823.44	\$ 59,465,774	5.10%	1,193.18	\$ 87,592,432	7.03%	-369.74	\$ (28,126,658)
Additional Voc Ed Teachers	32.51	\$ 2,339,545	0.20%	38.70	\$ 2,826,116	0.23%	-6.19	\$ (486,571)
Minimum Teachers	113.38	\$ 7,872,455	0.68%	224.07	\$ 15,868,064	1.27%	-110.68	\$ (7,995,609)
Alternative School Teachers	159.03	\$ 11,664,948	1.00%	159.03	\$ 11,824,953	0.95%	0.00	\$ (160,005)
Small School Teachers	169.54	\$ 11,977,075	1.03%	177.23	\$ 12,876,008	1.03%	-7.69	\$ (898,932)
Small District Minimum Teachers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Instructional Facilitators	422.97	\$ 30,543,792	2.62%	270.01	\$ 19,756,000	1.59%	152.96	\$ 10,787,792
Summer School/Extended Day Teachers	237.73	\$ 17,133,615	1.47%	145.02	\$ 9,850,500	0.79%	92.72	\$ 7,283,115
Substitute Teachers		\$ 6,019,867	0.52%		\$ 6,399,778	0.51%	0.00	\$ (379,910)
Tutors	329.64	\$ 23,797,006	2.04%	329.64	\$ 24,169,255	1.94%	0.00	\$ (372,249)
ELL Teachers	34.05	\$ 2,474,558	0.21%	34.05	\$ 2,534,531	0.20%	0.00	\$ (59,973)
Librarians	271.55	\$ 19,062,257	1.63%	271.55	\$ 19,383,566	1.56%	0.00	\$ (321,309)
Library Media Technicians	130.86	\$ 8,334,339	0.71%	130.86	\$ 8,469,275	0.68%	0.00	\$ (134,936)
Pupil Support	494.53	\$ 34,940,312	3.00%	494.53	\$ 35,441,153	2.85%	0.00	\$ (500,840)
Secondary Guidance Counselors	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Supervisory Aides	602.02	\$ 19,786,324	1.70%	602.02	\$ 20,033,588	1.61%	0.00	\$ (247,263)
Subtotal	9,022.57	\$ 626,584,028	53.73%	9,843.99	\$ 696,468,739	55.91%	-821.42	\$ (69,884,712)
District-Level Staff Resources								
Central Office Administration	271.14	\$ 34,265,820	2.94%	271.14	\$ 34,875,760	2.80%	0.00	\$ (609,940)
Central Office Clerical	307.43	\$ 16,307,507	1.40%	307.43	\$ 16,573,290	1.33%	0.00	\$ (265,783)
Librarians	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Library Clerks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Computer Technicians	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Custodians	701.74	\$ 32,497,971	2.79%	721.74	\$ 33,930,853	2.72%	-20.01	\$ (1,432,882)
Maintenance Workers	322.38	\$ 17,193,954	1.47%	322.38	\$ 17,482,381	1.40%	0.00	\$ (288,428)
Groundskeepers	428.92	\$ 22,878,963	1.96%	428.92	\$ 23,245,468	1.87%	0.00	\$ (366,505)
Subtotal	2,031.61	\$ 123,144,215	10.56%	2,051.62	\$ 126,107,753	10.12%	-20.01	\$ (2,963,537)
Non-Staff Resources								
Central Office Non-Personnel		\$ 30,514,846	2.62%		\$ 30,514,846	2.45%		\$ -
Operations and Maintenance Supplies		\$ 11,781,985	1.01%		\$ 11,781,985	0.95%		\$ -
Utilities		\$ 33,152,577	2.84%		\$ 33,152,577	2.66%		\$ -
School Supplies and Materials		\$ 30,846,067	2.65%		\$ 30,846,067	2.48%		\$ -
School Technology and Equipment		\$ 25,429,038	2.18%		\$ 25,429,038	2.04%		\$ -
Vocational Education Supplies		\$ 2,848,735	0.24%		\$ 2,848,735	0.23%		\$ -
Gifted and Talented		\$ 2,542,904	0.22%		\$ 2,542,904	0.20%		\$ -
Professional Development		\$ 10,171,615	0.87%		\$ 10,171,615	0.82%		\$ -
Assessment		\$ 3,283,886	0.28%		\$ 3,283,886	0.26%		\$ -
Student Activities		\$ 25,429,038	2.18%		\$ 32,035,068	2.57%		\$ (6,606,030)
Subtotal		\$ 176,000,691	15.09%		\$ 182,606,721	14.66%		\$ (6,606,030)
Reimbursable Costs								
Special Education ¹		\$ 168,900,642	14.48%		\$ 168,900,642	13.56%		\$ -
Transportation		\$ 58,407,898	5.01%		\$ 58,407,898	4.69%		\$ -
Other Reimbursables		\$ 13,109,469	1.12%		\$ 13,109,469	1.05%		\$ -
Subtotal		\$ 240,418,009	20.62%		\$ 240,418,009	19.30%		\$ -
Total Estimated Guarantee and Categorical^{2,3}	11,054.18	\$ 1,166,146,943		11,895.61	\$ 1,245,601,222		-841.43	\$ (79,454,279)

Notes:

1. Difference cannot be calculated, but consultants Special Education recommendation was a census approach to staff allocations for special education services to children with mild and moderate disabilities at the district level, but still 100% reimburse children with severe and profound disabilities.
2. Consultant recommendation uses the Hedonic Wage Index as the only index for the Regional Cost Adjustment as calculated in 2005.
3. This difference is exclusive of any additional funding provided by the "price" of the personnel resources (the statewide average model salary) being set higher than necessary and doesn't include the \$3,604,214 provided by the Legislature for food service.

School-Level Resources	Cost-Based Funding Level			Legislative Funding Level			Difference	
	FTEs	Total \$	% of Total	FTEs	Total \$	% of Total	FTEs	Total \$
Principals	285.01	\$ 30,207,253	2.71%	285.01	\$ 30,709,327	2.57%	0.00	\$ (502,074)
Assistant Principals	54.00	\$ 5,169,949	0.46%	54.00	\$ 5,203,418	0.44%	0.00	\$ (33,469)
Small/ALE School Assistant Principals	78.00	\$ 6,968,196	0.62%	78.00	\$ 7,124,413	0.60%	0.00	\$ (156,216)
School Secretarial	313.43	\$ 15,133,125	1.36%	313.43	\$ 15,343,897	1.29%	0.00	\$ (210,772)
School Clerical	353.03	\$ 13,955,198	1.25%	353.03	\$ 14,112,729	1.18%	0.00	\$ (157,531)
Core Teachers	4,048.76	\$ 283,628,292	25.44%	4,617.14	\$ 327,968,324	27.49%	-568.38	\$ (44,340,032)
Specialist Teachers	809.75	\$ 56,725,658	5.09%	1,178.63	\$ 83,718,641	7.02%	-368.88	\$ (26,992,982)
Additional Voc Ed Teachers	33.05	\$ 2,308,365	0.21%	39.34	\$ 2,783,680	0.23%	-6.29	\$ (475,316)
Minimum Teachers	118.14	\$ 7,924,935	0.71%	208.04	\$ 14,244,980	1.19%	-89.90	\$ (6,320,044)
Alternative School Teachers	161.01	\$ 11,464,280	1.03%	161.01	\$ 11,587,318	0.97%	0.00	\$ (123,037)
Small School Teachers	181.93	\$ 12,447,993	1.12%	189.33	\$ 13,297,016	1.11%	-7.40	\$ (849,023)
Small District Minimum Teachers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Instructional Facilitators	416.96	\$ 29,209,003	2.62%	308.21	\$ 21,894,306	1.84%	108.75	\$ 7,314,697
Summer School/Extended Day Teachers	225.03	\$ 15,733,630	1.41%	145.25	\$ 9,850,500	0.83%	79.78	\$ 5,883,130
Substitute Teachers		\$ 5,726,942	0.51%		\$ 6,086,502	0.51%	0.00	\$ (359,560)
Tutors	321.69	\$ 22,526,282	2.02%	321.69	\$ 22,824,843	1.91%	0.00	\$ (298,561)
ELL Teachers	36.49	\$ 2,557,295	0.23%	36.49	\$ 2,614,515	0.22%	0.00	\$ (57,220)
Librarians	268.42	\$ 18,271,282	1.64%	268.42	\$ 18,538,064	1.55%	0.00	\$ (266,782)
Library Media Technicians	130.87	\$ 8,034,969	0.72%	130.87	\$ 8,142,524	0.68%	0.00	\$ (107,556)
Pupil Support	486.59	\$ 33,349,686	2.99%	486.59	\$ 33,749,954	2.83%	0.00	\$ (400,268)
Secondary Guidance Counselors	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Supervisory Aides	593.48	\$ 18,843,702	1.69%	593.48	\$ 19,039,183	1.60%	0.00	\$ (195,480)
Subtotal	8,915.66	\$ 600,186,034	53.83%	9,767.98	\$ 668,834,132	56.07%	-852.32	\$ (68,648,099)
District-Level Staff Resources								
Central Office Administration	268.86	\$ 32,676,950	2.93%	268.86	\$ 33,187,760	2.78%	0.00	\$ (510,810)
Central Office Clerical	304.53	\$ 15,598,135	1.40%	304.53	\$ 15,820,337	1.33%	0.00	\$ (222,202)
Librarians	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Library Clerks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Computer Technicians	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Custodians	708.02	\$ 31,657,254	2.84%	727.47	\$ 32,950,504	2.76%	-19.46	\$ (1,293,250)
Maintenance Workers	328.34	\$ 16,913,665	1.52%	328.34	\$ 17,163,950	1.44%	0.00	\$ (250,285)
Groundskeepers	417.92	\$ 21,529,606	1.93%	417.92	\$ 21,817,606	1.83%	0.00	\$ (287,999)
Subtotal	2,027.68	\$ 118,375,611	10.62%	2,047.14	\$ 120,940,158	10.14%	-19.46	\$ (2,564,547)
Non-Staff Resources								
Central Office Non-Personnel		\$ 29,066,460	2.61%		\$ 29,066,460	2.44%		\$ -
Operations and Maintenance Supplies		\$ 11,797,081	1.06%		\$ 11,797,081	0.99%		\$ -
Utilities		\$ 31,969,698	2.87%		\$ 31,969,698	2.68%		\$ -
School Supplies and Materials		\$ 29,400,053	2.64%		\$ 29,400,053	2.46%		\$ -
School Technology and Equipment		\$ 24,222,050	2.17%		\$ 24,222,050	2.03%		\$ -
Vocational Education Supplies		\$ 2,732,903	0.25%		\$ 2,732,903	0.23%		\$ -
Gifted and Talented		\$ 2,422,205	0.22%		\$ 2,422,205	0.20%		\$ -
Professional Development		\$ 9,688,820	0.87%		\$ 9,688,820	0.81%		\$ -
Assessment		\$ 3,128,016	0.28%		\$ 3,128,016	0.26%		\$ -
Student Activities		\$ 24,222,050	2.17%		\$ 30,973,403	2.60%		\$ (6,751,353)
Subtotal		\$ 168,649,337	15.13%		\$ 175,400,690	14.70%		\$ (6,751,353)
Reimbursable Costs								
Special Education ¹		\$ 157,461,168	14.12%		\$ 157,461,168	13.20%		\$ -
Transportation		\$ 55,402,563	4.97%		\$ 55,402,563	4.64%		\$ -
Other Reimbursables		\$ 14,855,142	1.33%		\$ 14,855,142	1.25%		\$ -
Subtotal		\$ 227,718,873	20.42%		\$ 227,718,873	19.09%		\$ -
Total Estimated Guarantee and Categorical^{2,3}	10,943.34	\$ 1,114,929,855		11,815.11	\$ 1,192,893,853		-871.77	\$ (77,963,998)

Notes:

1. Difference cannot be calculated, but consultants Special Education recommendation was a census approach to staff allocations for special education services to children with mild and moderate disabilities at the district level, but still 100% reimburse children with severe and profound disabilities.
2. Consultant recommendation uses the Hedonic Wage Index as the only index for the Regional Cost Adjustment as calculated in 2005.
3. This difference is exclusive of any additional funding provided by the "price" of the personnel resources (the statewide average model salary) being set higher than necessary and doesn't include the \$4,500,000 provided by the Legislature for food service.

School-Level Resources	Cost-Based Funding Level			Legislative Funding Level			Difference	
	FTEs	Total \$	% of Total	FTEs	Total \$	% of Total	FTEs	Total \$
Principals	282.92	\$ 28,724,403	2.73%	282.92	\$ 29,212,317	2.61%	0.00	\$ (487,913)
Assistant Principals	54.86	\$ 5,023,270	0.48%	54.86	\$ 5,060,579	0.45%	0.00	\$ (37,310)
Small/ALE School Assistant Principals	82.00	\$ 6,976,601	0.66%	82.00	\$ 7,145,029	0.64%	0.00	\$ (168,428)
School Secretarial	312.14	\$ 14,498,139	1.38%	312.14	\$ 14,703,736	1.31%	0.00	\$ (205,597)
School Clerical	347.52	\$ 13,230,940	1.26%	347.52	\$ 13,383,461	1.19%	0.00	\$ (152,521)
Core Teachers	3,991.98	\$ 267,308,620	25.42%	4,558.05	\$ 309,598,148	27.64%	-566.07	\$ (42,289,529)
Specialist Teachers	798.40	\$ 53,461,724	5.08%	1,168.14	\$ 79,341,396	7.08%	-369.75	\$ (25,879,672)
Additional Voc Ed Teachers	34.11	\$ 2,274,608	0.22%	40.61	\$ 2,745,816	0.25%	-6.50	\$ (471,209)
Minimum Teachers	129.97	\$ 8,355,751	0.79%	194.99	\$ 12,804,023	1.14%	-65.02	\$ (4,448,272)
Alternative School Teachers	164.74	\$ 11,230,049	1.07%	164.74	\$ 11,373,359	1.02%	0.00	\$ (143,310)
Small School Teachers	202.02	\$ 13,099,008	1.25%	209.94	\$ 14,003,314	1.25%	-7.93	\$ (904,306)
Small District Minimum Teachers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Instructional Facilitators	412.73	\$ 27,636,268	2.63%	240.78	\$ 16,000,000	1.43%	171.94	\$ 11,636,268
Summer School/Extended Day Teachers	223.60	\$ 14,924,584	1.42%	137.48	\$ 9,000,000	0.80%	86.12	\$ 5,924,584
Substitute Teachers		\$ 5,450,557	0.52%		\$ 5,778,070	0.52%	0.00	\$ (327,513)
Tutors	319.26	\$ 21,349,666	2.03%	319.26	\$ 21,638,958	1.93%	0.00	\$ (289,292)
ELL Teachers	29.41	\$ 1,973,372	0.19%	29.41	\$ 2,021,838	0.18%	0.00	\$ (48,466)
Librarians	264.99	\$ 17,243,088	1.64%	264.99	\$ 17,498,148	1.56%	0.00	\$ (255,060)
Library Media Technicians	131.56	\$ 7,653,198	0.73%	131.56	\$ 7,754,839	0.69%	0.00	\$ (101,641)
Pupil Support	485.02	\$ 31,759,431	3.02%	485.02	\$ 32,151,258	2.87%	0.00	\$ (391,827)
Secondary Guidance Counselors	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Supervisory Aides	586.49	\$ 18,003,817	1.71%	586.49	\$ 18,192,460	1.62%	0.00	\$ (188,643)
Subtotal	8,853.72	\$ 570,177,092	54.22%	9,610.91	\$ 629,406,749	56.19%	-757.19	\$ (59,229,656)
District-Level Staff Resources								
Central Office Administration	267.45	\$ 31,176,804	2.96%	267.45	\$ 31,668,090	2.83%	0.00	\$ (491,286)
Central Office Clerical	302.73	\$ 14,918,338	1.42%	302.73	\$ 15,134,612	1.35%	0.00	\$ (216,274)
Librarians	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Library Clerks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Computer Technicians	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Custodians	707.80	\$ 30,567,125	2.91%	726.82	\$ 31,810,489	2.84%	-19.02	\$ (1,243,364)
Maintenance Workers	329.23	\$ 16,365,561	1.56%	329.23	\$ 16,615,608	1.48%	0.00	\$ (250,048)
Groundskeepers	429.42	\$ 21,371,295	2.03%	429.42	\$ 21,659,205	1.93%	0.00	\$ (287,911)
Subtotal	2,036.62	\$ 114,399,121	10.88%	2,055.64	\$ 116,888,004	10.43%	-19.02	\$ (2,488,883)
Non-Staff Resources								
Central Office Non-Personnel		\$ 27,633,151	2.63%		\$ 27,633,151	2.47%		\$ -
Operations and Maintenance Supplies		\$ 11,337,088	1.08%		\$ 11,337,088	1.01%		\$ -
Utilities		\$ 30,651,676	2.91%		\$ 30,651,676	2.74%		\$ -
School Supplies and Materials		\$ 27,973,823	2.66%		\$ 27,973,823	2.50%		\$ -
School Technology and Equipment		\$ 23,027,626	2.19%		\$ 23,027,626	2.06%		\$ -
Vocational Education Supplies		\$ 2,657,875	0.25%		\$ 2,657,875	0.24%		\$ -
Gifted and Talented		\$ 2,302,763	0.22%		\$ 2,302,763	0.21%		\$ -
Professional Development		\$ 9,211,050	0.88%		\$ 9,211,050	0.82%		\$ -
Assessment		\$ 2,973,769	0.28%		\$ 2,973,769	0.27%		\$ -
Student Activities		\$ 23,027,626	2.19%		\$ 29,890,778	2.67%		\$ (6,863,152)
Subtotal		\$ 160,796,448	15.29%		\$ 167,659,600	14.97%		\$ (6,863,152)
Reimbursable Costs								
Special Education ¹		\$ 144,630,235	13.75%		\$ 144,630,235	12.91%		\$ -
Transportation		\$ 49,505,909	4.71%		\$ 49,505,909	4.42%		\$ -
Other Reimbursables		\$ 12,075,443	1.15%		\$ 12,075,443	1.08%		\$ -
Subtotal		\$ 206,211,587	19.61%		\$ 206,211,587	18.41%		\$ -
Total Estimated Guarantee and Categorical^{2,3}	10,890.34	\$ 1,051,584,249		11,666.54	\$ 1,120,165,940		-776.21	\$ (68,581,691)

Notes:

1. Difference cannot be calculated, but consultants Special Education recommendation was a census approach to staff allocations for special education services to children with mild and moderate disabilities at the district level, but still 100% reimburse children with severe and profound disabilities.
2. Consultant recommendation uses the Hedonic Wage Index as the only index for the Regional Cost Adjustment as calculated in 2005.
3. This difference is exclusive of any additional funding provided by the "price" of the personnel resources (the statewide average model salary) being set higher than necessary.

School-Level Resources	Cost-Based Funding Level			Legislative Funding Level			Difference	
	FTEs	Total \$	% of Total	FTEs	Total \$	% of Total	FTEs	Total \$
Principals	283.45	\$ 27,419,604	2.81%	283.45	\$ 27,895,877	2.68%	0.00	\$ (476,273)
Assistant Principals	55.58	\$ 4,846,716	0.50%	55.58	\$ 4,886,617	0.47%	0.00	\$ (39,901)
Small/ALE School Assistant Principals	82.00	\$ 6,703,897	0.69%	82.00	\$ 6,860,705	0.66%	0.00	\$ (156,808)
School Secretarial	313.28	\$ 13,736,428	1.41%	313.28	\$ 13,937,296	1.34%	0.00	\$ (200,868)
School Clerical	346.56	\$ 12,405,206	1.27%	346.56	\$ 12,555,989	1.20%	0.00	\$ (150,782)
Core Teachers	3,959.60	\$ 252,500,352	25.91%	4,531.38	\$ 293,281,634	28.13%	-571.78	\$ (40,781,281)
Specialist Teachers	791.92	\$ 50,500,070	5.18%	1,165.31	\$ 75,417,150	7.23%	-373.39	\$ (24,917,079)
Additional Voc Ed Teachers	35.91	\$ 2,285,406	0.23%	42.75	\$ 2,758,764	0.26%	-6.84	\$ (473,358)
Minimum Teachers	132.31	\$ 8,023,031	0.82%	204.56	\$ 12,730,467	1.22%	-72.25	\$ (4,707,436)
Alternative School Teachers	163.53	\$ 10,639,238	1.09%	163.53	\$ 10,780,404	1.03%	0.00	\$ (141,166)
Small School Teachers	200.29	\$ 12,366,734	1.27%	213.57	\$ 13,506,635	1.30%	-13.28	\$ (1,139,901)
Small District Minimum Teachers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Instructional Facilitators	410.83	\$ 26,197,748	2.69%	246.28	\$ 16,000,000	1.53%	164.55	\$ 10,197,748
Summer School/Extended Day Teachers	233.82	\$ 14,847,694	1.52%	142.63	\$ 9,000,000	0.86%	N/A	\$ 5,847,694
Substitute Teachers		\$ 5,231,255	0.54%		\$ 5,558,410	0.53%	0.00	\$ (327,155)
Tutors	324.28	\$ 20,638,198	2.12%	324.28	\$ 20,925,489	2.01%	0.00	\$ (287,291)
ELL Teachers	30.01	\$ 1,890,749	0.19%	30.01	\$ 1,933,522	0.19%	0.00	\$ (42,773)
Librarians	263.66	\$ 16,310,083	1.67%	263.66	\$ 16,558,628	1.59%	0.00	\$ (248,545)
Library Media Technicians	132.84	\$ 7,291,930	0.75%	132.84	\$ 7,390,640	0.71%	0.00	\$ (98,710)
Pupil Support	491.66	\$ 30,635,404	3.14%	491.66	\$ 31,025,580	2.98%	0.00	\$ (390,176)
Secondary Guidance Counselors	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Supervisory Aides	584.11	\$ 16,671,973	1.71%	584.11	\$ 16,855,126	1.62%	0.00	\$ (183,153)
Subtotal	8,835.61	\$ 541,141,718	55.54%	9,617.41	\$ 599,858,932	57.54%	-872.99	\$ (58,717,214)
District-Level Staff Resources								
Central Office Administration	266.68	\$ 29,332,993	3.01%	266.68	\$ 29,806,152	2.86%	0.00	\$ (473,159)
Central Office Clerical	301.80	\$ 14,071,200	1.44%	301.80	\$ 14,280,377	1.37%	0.00	\$ (209,177)
Librarians	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Library Clerks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Computer Technicians	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Custodians	709.66	\$ 28,848,703	2.96%	729.06	\$ 30,054,156	2.88%	-19.40	\$ (1,205,453)
Maintenance Workers	330.06	\$ 15,489,281	1.59%	330.06	\$ 15,734,326	1.51%	0.00	\$ (245,045)
Groundskeepers	418.12	\$ 19,658,152	2.02%	418.12	\$ 19,985,356	1.92%	0.00	\$ (327,205)
Subtotal	2,026.33	\$ 107,400,328	11.02%	1,779.04	\$ 109,860,367	10.54%	247.28	\$ (2,460,039)
Non-Staff Resources								
Central Office Non-Personnel		\$ 26,512,340	2.72%		\$ 26,512,340	2.54%		\$ -
Operations and Maintenance Supplies		\$ 10,999,473	1.13%		\$ 10,999,473	1.06%		\$ -
Utilities		\$ 29,529,553	3.03%		\$ 29,529,553	2.83%		\$ -
School Supplies and Materials		\$ 26,850,951	2.76%		\$ 26,850,951	2.58%		\$ -
School Technology and Equipment		\$ 22,093,617	2.27%		\$ 22,093,617	2.12%		\$ -
Vocational Education Supplies		\$ 2,623,396	0.27%		\$ 2,623,396	0.25%		\$ -
Gifted and Talented		\$ 2,209,362	0.23%		\$ 2,209,362	0.21%		\$ -
Professional Development		\$ 8,837,447	0.91%		\$ 8,837,447	0.85%		\$ -
Assessment		\$ 2,853,152	0.29%		\$ 2,853,152	0.27%		\$ -
Student Activities		\$ 22,093,617	2.27%		\$ 28,987,467	2.78%		\$ (6,893,850)
Subtotal		\$ 154,602,907	15.87%		\$ 161,496,757	15.49%		\$ (6,893,850)
Reimbursable Costs								
Special Education ¹		\$ 116,442,547	11.95%		\$ 116,442,547	11.17%		\$ -
Transportation		\$ 41,563,026	4.27%		\$ 41,563,026	3.99%		\$ -
Other Reimbursables		\$ 13,234,095	1.36%		\$ 13,234,095	1.27%		\$ -
Subtotal		\$ 171,239,668	17.57%		\$ 171,239,668	16.43%		\$ -
Total Estimated Guarantee and Categorical^{2,3}	10,861.94	\$ 974,384,621		11,396.45	\$ 1,042,455,724		-534.52	\$ (68,071,103)

Notes:

1. Difference cannot be calculated, but consultants Special Education recommendation was a census approach to staff allocations for special education services to children with mild and moderate disabilities at the district level, but still 100% reimburse children with severe and profound disabilities.
2. Consultant recommendation uses the Hedonic Wage Index as the only index for the Regional Cost Adjustment as calculated in 2005.
3. This difference is exclusive of any additional funding provided by the "price" of the personnel resources (the statewide average model salary) being set higher than necessary.

Current Status of Cost Pressures on Teacher Salaries in Wyoming

**Report to the
Joint Appropriations Interim Committee and
the Joint Education Interim Committee
October 2014**

Report prepared by Dr. Christiana Stoddard
in conjunction with data analysis by
Research and Planning,
Wyoming Department of Workforce Services (R&P, DWS)

Overview of Cost Indicators

The 2011, 2012, and 2103 reports “Cost Pressures on Teacher Salaries in Wyoming” included several metrics for monitoring changes in cost pressures on teaching salaries. This report updates the most salient of these metrics to provide signals about cost pressures related to labor market trends, demographic patterns, and teacher turnover. This report also adds information about the labor market outcomes for individuals who left teaching in Wyoming, including the most common destination occupations and average wages.

The indicators are summarized in Table 1. Details about each metric and figures reporting longer term trends follow.

CONCLUSIONS

- **Teaching wages in Wyoming remain high** relative to other occupations, at 94 percent of wages of other professional and technical workers. The US average and average in neighboring states remained between 75 and 80 percent. The OES data report a slight decline in the measure of salary in Wyoming as well as in the US, although this is not observed in other data sources.
- According to NEA and NCES data, **teaching salaries in Wyoming and in the United States rose by about 1 percent from 2010/11 to 2013/14. In adjacent states, the increase from 2010/11 was larger, at 6.5 percent.** Wages in Wyoming remain 19 percent higher than in adjacent states, down from the premium of 26 percent in 2008/09.
- Individuals who leave teaching in Wyoming are most commonly employed in other occupations in education services in Wyoming. **Average wages declined by about \$23,000 for individuals who left teaching for another occupation.**
- **Student enrollment continues to increase by 1 percent**, as it has for the past 6 years. This rate of increase is predicted to remain unchanged until 2020.
- **The number of exits of teachers ages 60 and above is projected to be in the same range as over the 2007-2010 period.** The leading edge of the baby boom has already passed through teaching. Numbers of retirements are predicted to be relatively constant over the next 10 years.
- **The fraction of new hires has remained between 9 and 12 percent since 2003/04.** The rate in 2012/13 and 2013/14 was 11 percent.
- **Exit rates of teachers are close to 10 percent**, similar to recent years but higher than the lowest rate of 7.5 percent in 2008/09. This is largely due to retirements: exit rates of new teachers remain at about 12 percent, right at the average since 2003 with no trend.

Table 1: Summary of Indicators of Cost Pressure Sources

	Current Status	Previous Year	Historical Range And Average
Average Teaching Wages, 2012/13 OES data	\$58,260	\$59,168	2003/04 - 2012/13 \$40,057 - \$59,168 Average = \$51,324
Average Teaching Wages, 2013/14 NEA data	\$57,910	\$56,775	2003/04 - 2012/13 \$39,532 - \$57,910 Average = \$51,438
Ratio of teaching wages to other professional and technical occupation wages in WY, 2012/13 OES data	.94	.96	2003/04 - 2012/13 .85 - .96 Average = .92
Ratio of WY average teaching salaries to average teaching salaries in adjacent states, 2013/14 NEA data	1.19	1.19	2006/07 - 2013/14 1.02 - 1.26 Average 1.18
Past student enrollment growth, Fall 2012 to Fall 2013	1.3%	2.0%	Fall 2006 - Fall 2013 .8% - 2.0% Average = 1%
Projected student enrollment growth, Fall 2013-Fall 2020			Fall 2014 - Fall 2020 0 - 1% Projected average = .5%
Percent Teachers 60 and older, 2013/14	8.3%	8.5%	2008/09 - 2013/14 6.6%-8.5% Average = 7.7%
Exit Rate all Teachers, 2013/14	9.6%	9.0%	2003/04-2012/13 7.5%-9.6% Average = 8.5%
Exit Rate Teachers Ages 60+, 2012/13	25.9%	25.0%	2003/04-2012/13 19.2%-25.9% Average = 23%
Exit Rate Teachers with < 3 years' experience, 2012/13	12.2%	12.2%	2003/04-2012/13 9.3%-14% Average = 12.2%
Percent New Hires, 2013/14	10.8%	11.0%	2003/04-2013/14 8.3%-12.2% Average = 10.4%

INDICATOR 1: Ratio of Teaching Wages to Wages of Comparable Professionals

DATA SOURCES: The U.S. Department of Labor reports salaries by occupation in the Occupational Employment Statistics (OES) survey each November and May. This is the most rapidly available source of general employment information, making it useful for monitoring external markets. The OES data is a survey of employers only, and it does not include personal characteristics of workers. As a result, the data cannot be used to adjust for workers' characteristics (e.g., work experience, education, hours of work) or benefits.

METRIC: *Teachers* include all elementary, secondary, and special education teachers. Wage of preschool teachers are not included in the teacher average, as these typically are not public employees. Trends in teaching wages are compared to trends in two other reference groups. *Professional and technical occupations* are defined by OES (OCC Codes 11-000 through 29-999). *Comparable occupations* are professional and managerial occupations that have skills and attributes most like teaching. These are defined by the Economic Policy Institute (EPI) based on their analysis of specific skills and attributes of jobs.¹ These occupations are listed in Appendix A. The Research and Planning Division of the Department of Workforce Services (R&P, DWS) produced special tabulations of the OES data to create these figures.

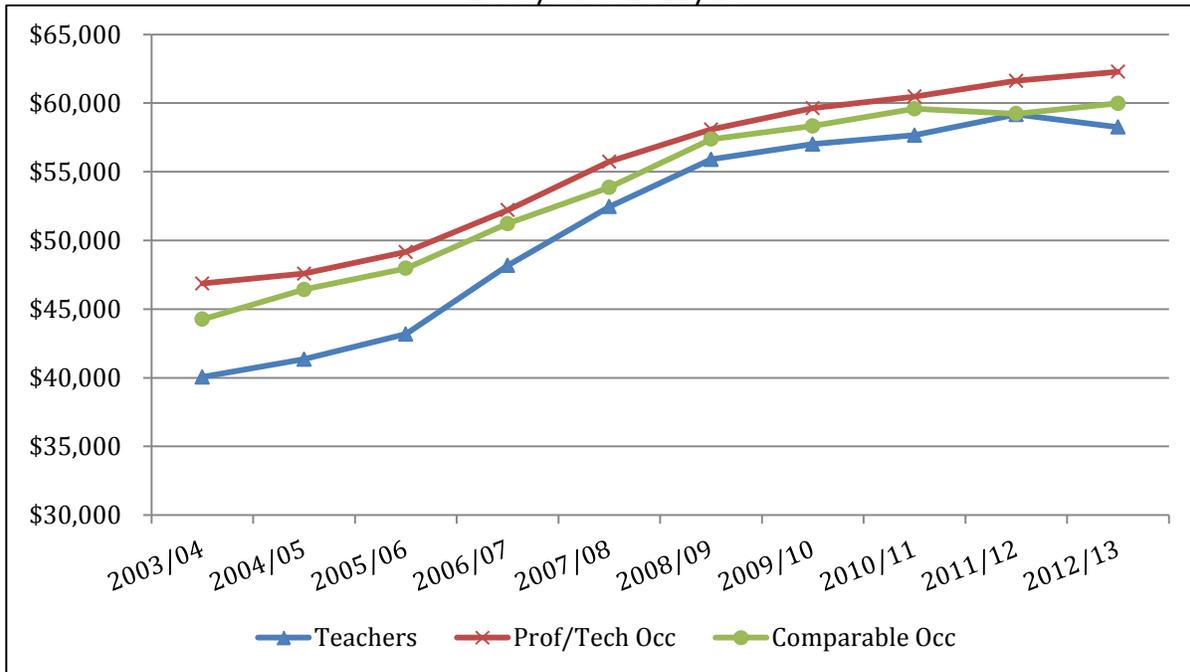
FINDINGS: **Figure 1** reports the trend in annual wages in Wyoming for 2003-04 through 2012-13 school years as reported in the OES. It shows a slight decline in teaching wages of \$59,168 in 2011-12 to \$58,260 in 2012-13. Some of this change may be due to changes in the age composition of teachers as younger teachers replace older teachers, a factor that will be explored later in this report. Wages in other comparable occupations in Wyoming have remained relatively constant at nearly \$60,000 since 2010-11. Wages in professional and technical occupations have risen by 1 percent in each of the last two years, to \$62,283 in 2012-13.

Based on this data, average wages of teachers in Wyoming as of 2012-13 were 94 percent of the average wages in other professional and technical occupations. Teaching wages were 97 percent of the wages in the most comparable occupations. (Note that teaching salaries are typically lower than the salaries of other professional workers in part due to the high levels of benefits and relatively lower weeks and hours of work.²)

¹ See Allegreto, Corcoran and Mishel (2004) for more details. The U.S. Bureau of Labor Statistics National Compensation Survey reports the skills and attributes of occupations along 10 dimensions including factors such as knowledge required, supervision received, and complexity of the tasks.

² See Podgursky and Tongrut (2006) for more work on this issue.

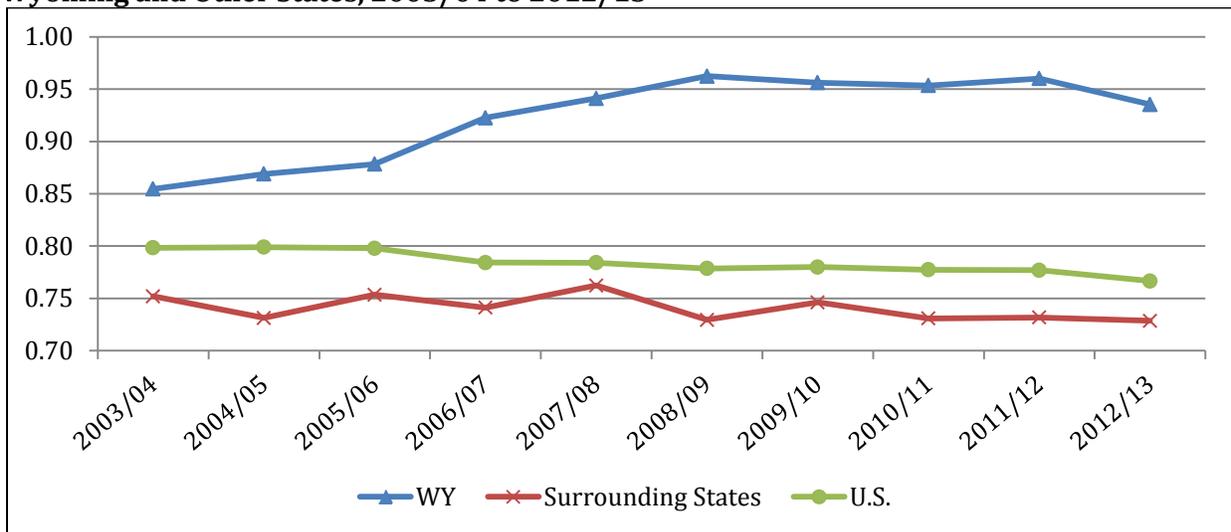
Figure 1: Average Annual Wages for Teachers and Comparable Workers in Wyoming, 2003/04 to 2012/13



Source: Unpublished OES estimates (R&P, Wyoming Department of Workforce Services data) for comparable Occupations, published OES data for Teachers and Professional and Technical occupations. All ownerships across all NAICS.

Figure 2 compares the Wyoming ratio to the nation and region. The ratio in Wyoming has remained close to 95 percent since 2008/09, although the latest year shows a decline to 94 percent. In the US, teaching wages are less than 80 percent of the wages of other professionals, a ratio that has trended downward since 2005-06. The ratio in neighboring states is even lower, at about 73 percent.

Figure 2: Ratio of Teacher Wages to Wages in Professional/Technical Occupations, Wyoming and Other States, 2003/04 to 2012/13



Source: Published U.S. Bureau of Labor Statistics OES estimates.

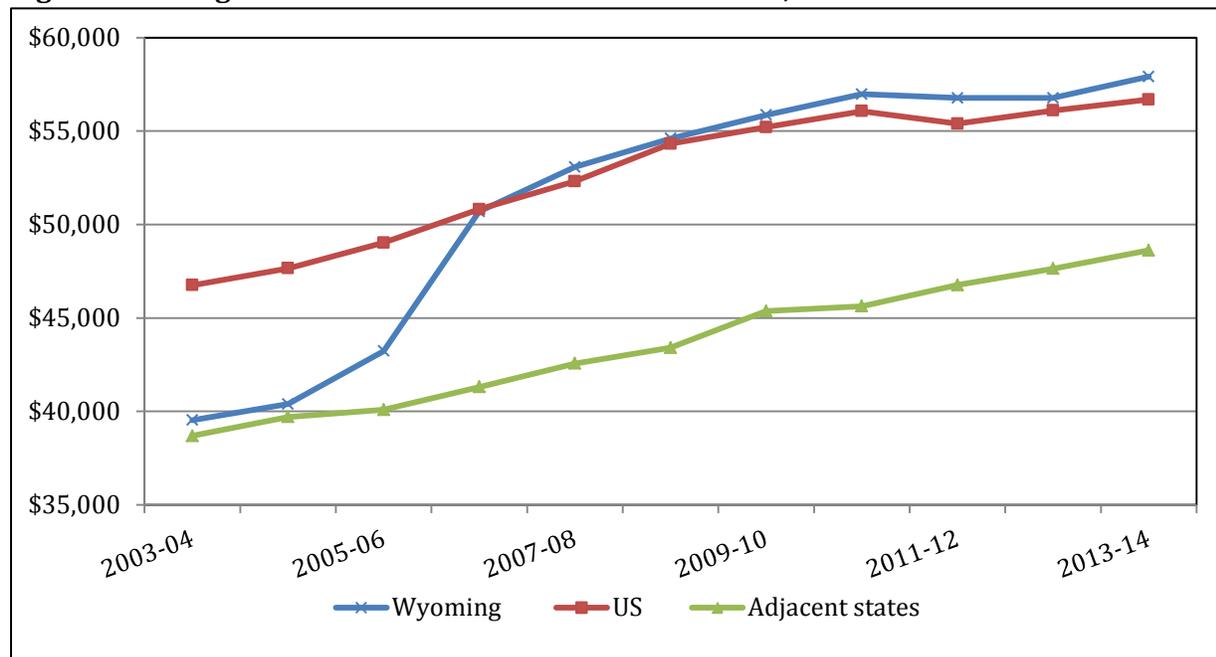
Indicator 2: Teaching Salary Trends in Other States

DATA: The OES data report annual average teacher wages by state based on a random sample of employers. The National Education Association (NEA) reports average teaching salaries for full time workers based on data reported by state education agencies. This data source is the most current source of teaching salary information across states, with one year of data beyond the OES estimates. The US Department of Education's National Center for Education Statistics (NCES) uses these wage series in reports of teacher salaries.

METRIC: **Figure 3** reports the average teaching wages in Wyoming, in adjacent states, and in the US as a whole for the 2003-04 through 2013-14 school years. **Figure 4** reports this for the individual states in the region. **Tables 1** and **2** report supporting information that also reflects on the competitiveness of teaching in Wyoming. **Table 1** reports the fraction of teachers who have a first bachelor's degree from another state. **Table 2** reports the wages in destination occupations for Wyoming teachers who leave their employment.

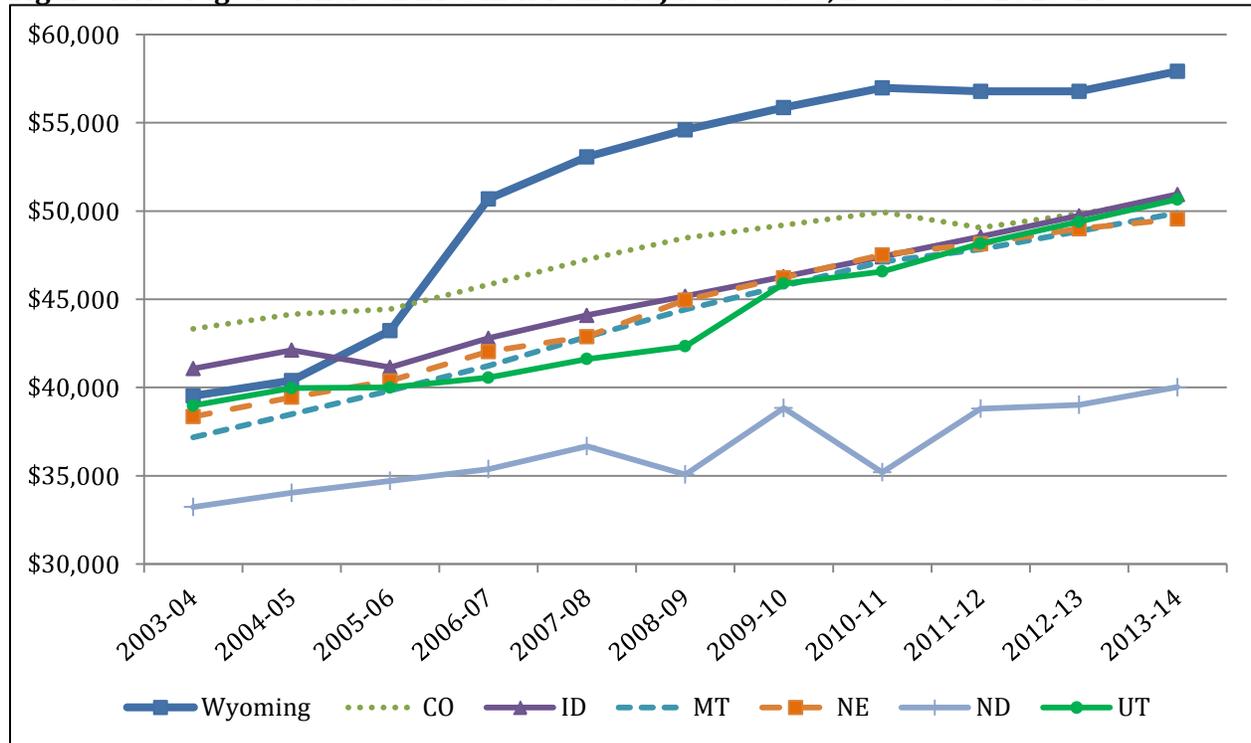
FINDINGS: Figures 3 and 4 show that average salaries in Wyoming have tracked average salaries in the United States very closely since 2006-07. Average salaries of WY teachers rose by about 1.5 percent from 2010-11 through 2013-14 (from \$56,978 in 2010-11 to \$57,910 in 2013-14). Similarly in the US, average teacher wages rose by about 1 percent (from \$56,069 in 2010-11 to \$56,689 in 2013-14). Teaching salaries in adjacent states have risen by about 6.5 percent over the last 3 years, although remaining about 19 percent lower than teaching salaries in Wyoming. Figure 4 reports the individual surrounding states.

Figure 3: Average Teacher Salaries in WY and other states, 2003-04 to 2013-14



Source: National Education Association, Estimates of School Statistics, 1959-60 through 2013-14.

Figure 4: Average Teacher Salaries in WY and Adjacent states, 2003-04 to 2013-14



Source: National Education Association, Estimates of School Statistics, 1959-60 through 2013-14.

Not surprisingly based on these wages, Wyoming remains an attractive destination for teachers educated in other states. Previous reports (Stoddard 2011) showed that from 2000-2003 half of new hires in Wyoming had a first bachelor’s degree from Wyoming. In recent years, the proportion is about a third, with generally at least as many coming from adjacent states. This is likely due to the competitive salaries in Wyoming compared to the region.

Table 1: Fraction of Wyoming New Hires, by State where Obtained First Bachelor’s Degree

Year	From WY	From Adjacent states	Other states	Unknown
2008	39%	32%	18%	11%
2009	30	32	23	15
2010	34	38	23	5
2011	32	39	26	3
2012	37	36	23	4

Source: Research and Planning, Wyoming Department of Workforce Services. Based on Wyoming Department of Education Contract Files (WDE 602).

Although teaching wages on average appear to be competitive with wages of other occupations, do teachers who exit teaching take more attractive outside offers? Research and Planning, Department of Workforce Services has tracked the wages of those who leave teaching in Wyoming. These individuals can be followed if their subsequent employment is covered under the Unemployment Insurance system in Wyoming or in states with data sharing agreements. To increase the sample size and protect the confidentiality of individuals, R&P, DWS pooled data for individuals who exited teaching over the 2011/12 and 2012/13 school years.

Table 2 reports that these individuals generally took a substantial pay cut, on average losing about \$23,000. About 30 percent could not be tracked, with many of these likely retiring or leaving the work force. Of those who could be tracked, about 70 percent worked in education services within Wyoming, on average for lower pay. Only seven percent left for employment in another state, whether in teaching or another occupation. The most popular destination occupation outside of Wyoming public schools was employment in another public or social service, like health care, social assistance, or public administration.

Table 2 Destination Occupations and Wages of Wyoming Public School Teaching Exits

	Teaching Contract Wage	Wage in Destination Occupation
Total 2011/12 and 2012/13 Exits (N=1,513)	\$55,308	\$32,364
Destination Occupation		
Other public schools, education services in Wyoming (N=750)	\$55,354	\$32,766
Other public and social services in Wyoming (other education services, health care, social assistance, public administration) (N=161)	\$49,526	\$34,087
Other occupations in Wyoming (N=79)	\$52,608	\$27,393
Education services occupations in other states (N=60)	\$50,838	\$33,529
Other occupations in other states (N=19)	\$47,740	\$18,884
Destination Unknown (N=444) May have left labor force or moved to state without data sharing agreement	\$58,736	--

Source: Research and Planning, Wyoming Department of Workforce Services. Based on Wyoming Department of Education Contract Files (WDE 602) and R&P Wage Records.

Indicator 3 Trend in Student Enrollment

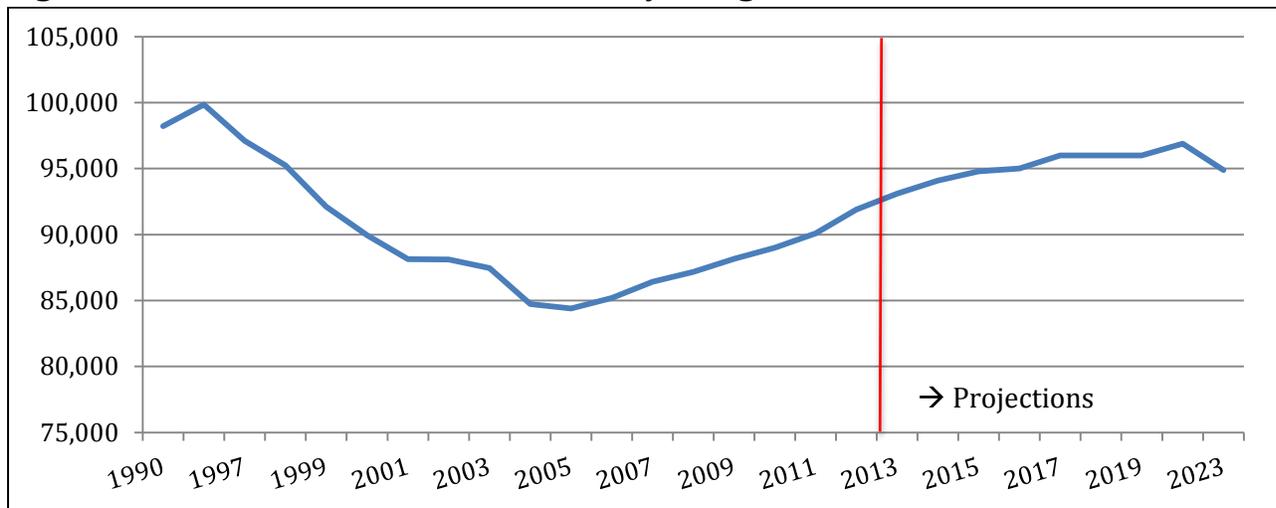
DATA: The National Center for Education Statistics (NCES) has released counts and projections of student enrollment for each year from Fall 1990 through 2023.³ These should be interpreted with some caution as all projections are subject to error: a significant change in migration patterns across states, for example, would change these estimates.

METRIC: Stress on salary is generated through a combination of how many people are interested in teaching and how many teachers districts need to hire. One source of new positions is rising student enrollment.

Figure 5 shows the past trends and future projections for student enrollment. Student enrollment in Wyoming peaked in 1995 and then fell until 2006. Since 2006, enrollment has risen by about 1 percent per year. The 2013-23 enrollments are the future projections.

FINDINGS: Based on NCES projections, student enrollment is predicted to continue its rise of about 1 percent per year through 2017 and then will plateau. Student enrollment growth is expected to generate the same pressure for the next three years as was present over the past seven.

Figure 5: Trend in Student Enrollment in Wyoming, 1990-2023



Source: National Center for Education Statistics, Projections of Education Statistics to 2023. Actual Enrollment for Fall 1990-2012. Projected Enrollment 2013-2023.

³ The Wyoming School Facilities Department also projects student enrollment, but does not adjust for the age profile of the state. The NCES projections incorporate the age structure of the Wyoming population. The NCES trends parallel population trends of 6-18 year olds computed by the Wyoming Economics Analysis Division.

Indicator 4: Trend in Teacher Retirements

DATA: The Wyoming Department of Education Staffing Files (WDE 602) includes the age of teachers. By merging these staffing files across years, the data indicate when a teacher of retirement age left teaching. These exits may be into another occupation within the school system (e.g., administration), or they may be a retirement or transfer to another state. Department of Workforce Services has done a detailed analysis of these files, correcting dates of birth using driver's license records. (More details on exit calculations in the next section.)

METRICS:

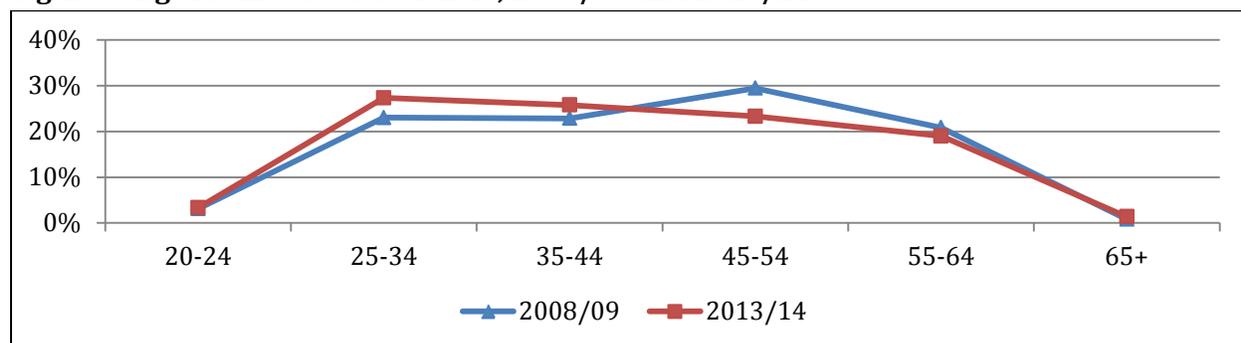
Figure 6 shows the age profile of teachers in the 2008-09 and 2013-14 school years.

Figure 7 shows the exit rate of teachers ages 60 and older for 2008-09 through 2013-14.

Figure 8 reports projections of future retirement eligibility calculated by Research and Planning, Wyoming Department of Workforce Services. These projections show the number of individuals projected to become eligible to retire for 2104 through 2033, based on the eligibility rules of the Wyoming Retirement System.

FINDINGS: **Figure 6** shows that because many teachers retired before age 65, the leading edge of the baby-boom has already affected the teaching profession. Previous reports found that the fraction of teachers age 55 and older nearly doubled between 2000 and 2007, from 12 percent to 22 percent (Stoddard 2011). However, the fraction of older individuals has remained relatively constant since then, and it is now at its lowest point (20 percent) since 2007. In 2008, the largest age group of teachers was those ages 45-54. In 2013, the largest group was those ages 25-34, as older teachers have been replaced with younger hires.

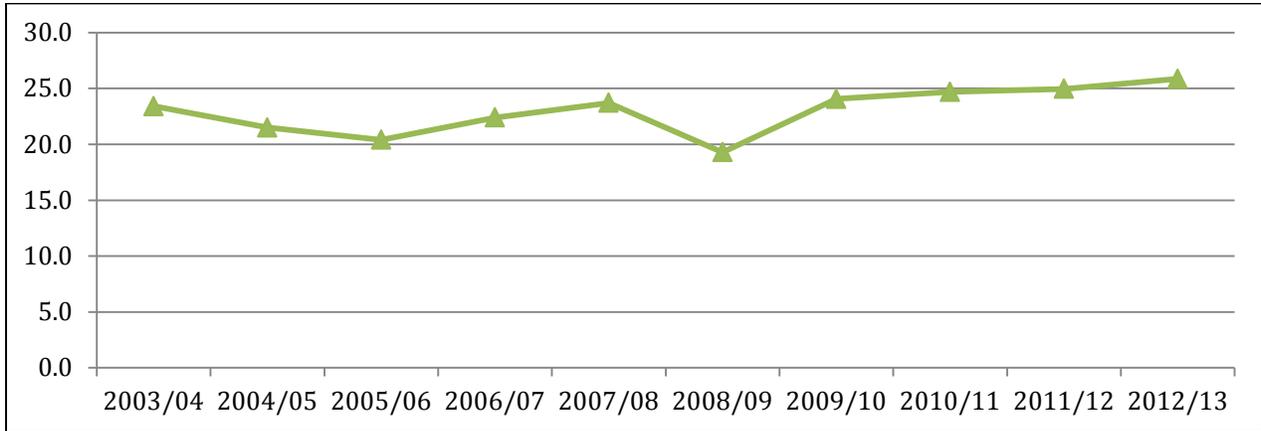
Figure 6: Age Profile of WY Teachers, 2008/09 and 2013/14



Source: WY Department of Education Staffing files (WDE 602) R&P, DWS Analysis.

Figure 7 shows that the exit rate of teachers ages 60 and older showed no significant change in the last four years, remaining at about 25 percent. The low point was in 2008.

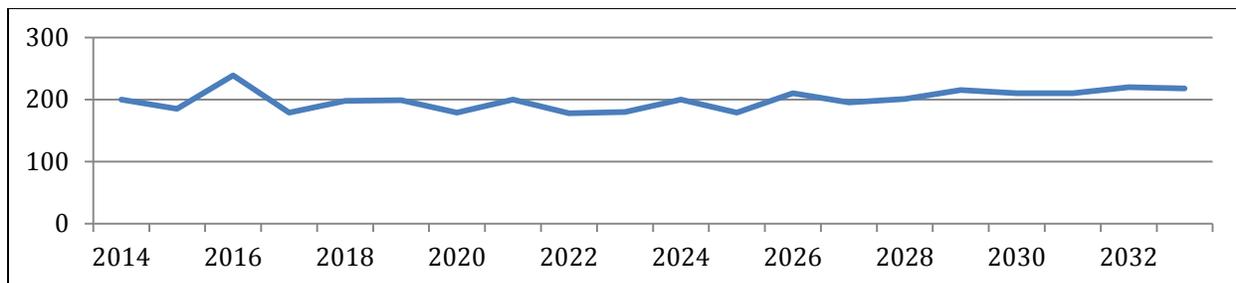
Figure 7 Fraction of WY Teachers of Age 60+ Exiting Teaching, 2003/04 to 2012/13



Source: WY Department of Education Staffing files (WDE 602). Years 2003/04 - 2007/08 are reported in Stoddard (2012). Years 2008/09-2012/13 are R&P, DWS Analysis.

Figure 8 shows the number of individuals projected to become eligible to retire for 2104 through 2033, based on the eligibility rules of the Wyoming Retirement System. Individuals participating in this system whose contracts began before September 1, 2012 are eligible to retire at 60 years of age or when age plus experience is greater than or equal to 85. This number of teachers becoming eligible under this rule is projected to be relatively stable, with an average of about 200 retirements per year. This is somewhat lower than the number of older teachers (ages 55 and older) who have exited teaching over the past three years, which ranged from 241-296 per year from 2009/10 to 2012/13.

Figure 8 Projected Teachers Becoming Eligible for Retirement (Age 60 or Rule of 85), 2014-2033



Source: WY Department of Education Staffing files (WDE 602) R&P, DWS Analysis.

Because the leading age of the baby-boom has passed through teaching, retirement pressures for the future are expected to be similar to those of the past four years, which is somewhat higher than the retirement pressure was prior to 2007. However, the age profile is beginning to shift towards younger replacements.

Indicator 5: Percent of New Hires

DATA: Wyoming Department of Education Staffing Files (WDE 602).

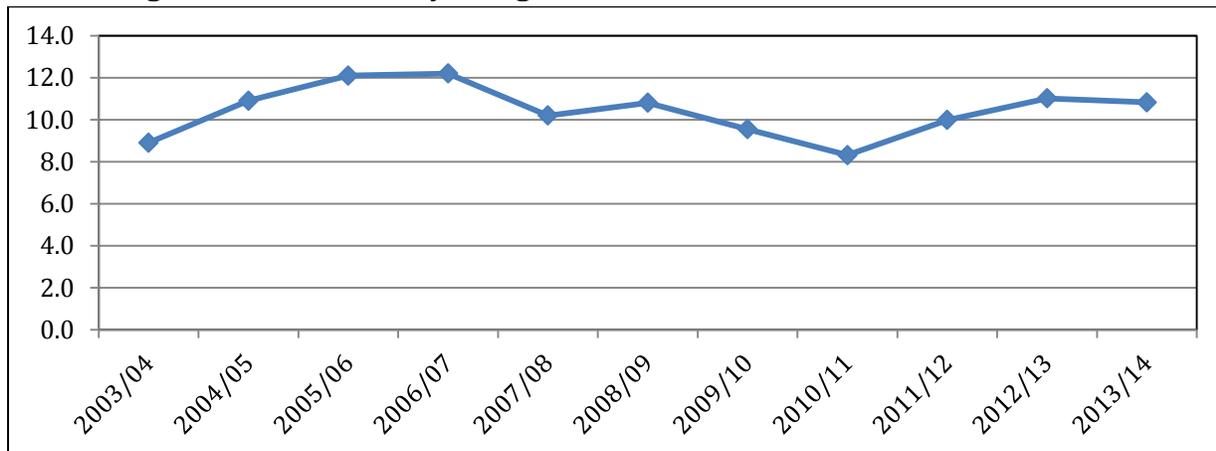
METRIC: The net combination of student enrollment, teacher retirements, and teacher exits for other reasons results in the percentage of new hires. Policy changes, like class size reductions, would also influence this percentage. An abrupt increase in the percent of new hires may therefore warrant more monitoring of salaries to ensure that salaries are sufficient to recruit these additional teachers.

New hires in this report are defined as teachers in Wyoming who were not working as a teacher in the previous year. Transfers from one district to another are not counted as new hires. Teachers who left employment for at least a year and then later returned to employment are included in new hires. This is because teachers who were rehired after a year or more of leave would be filling a vacant position.

Figure 9 reports the past pattern of new hires.

FINDINGS: The fraction of teachers who are a new hire has remained stable at between 9 and 11 percent since 2006/07. Based on trends in retirements and enrollment growth, this rate is likely to remain relatively similar into the future.

Figure 9: Percent of Wyoming Teachers who are New Hires, Fall 2003-2013



Source: WY Department of Education Staffing files (WDE 602) Years 2003/04 - 2008/09 are reported in Stoddard (2012). Years 2009/10-2013/14 are R&P, DWS Analysis.

Indicator 6: Retention Rates of Current Teachers

DATA: Wyoming Department of Education Staffing Files (WDE 602)⁴.

METRIC: Some turnover is inevitable, and even desirable, as it takes some experience in the classroom to determine if teaching is a good fit, and retaining less effective teachers is not an optimal outcome. Nevertheless, a sizable increase in turnover rates could indicate changing labor market conditions for teachers.

Exits in this report are defined as teachers in Wyoming who were not working as a teacher in the subsequent year. Transfers from one district to another are not counted as exits. Teachers who left employment for at least a year and then later returned to employment would be counted as an exit in the year they first left. This definition is used because an exit of a year or more leads to a position that districts need to fill.

Some individuals have more than one occupational assignment. Following OES guidelines, this analysis only includes individuals where teaching was the occupation that required the highest level of skill. For example, if an individual was a teacher and an assistant principal, he or she would be coded as an assistant principal. An individual whose assignment changed to include an administrative component would therefore be counted as an “exit.”

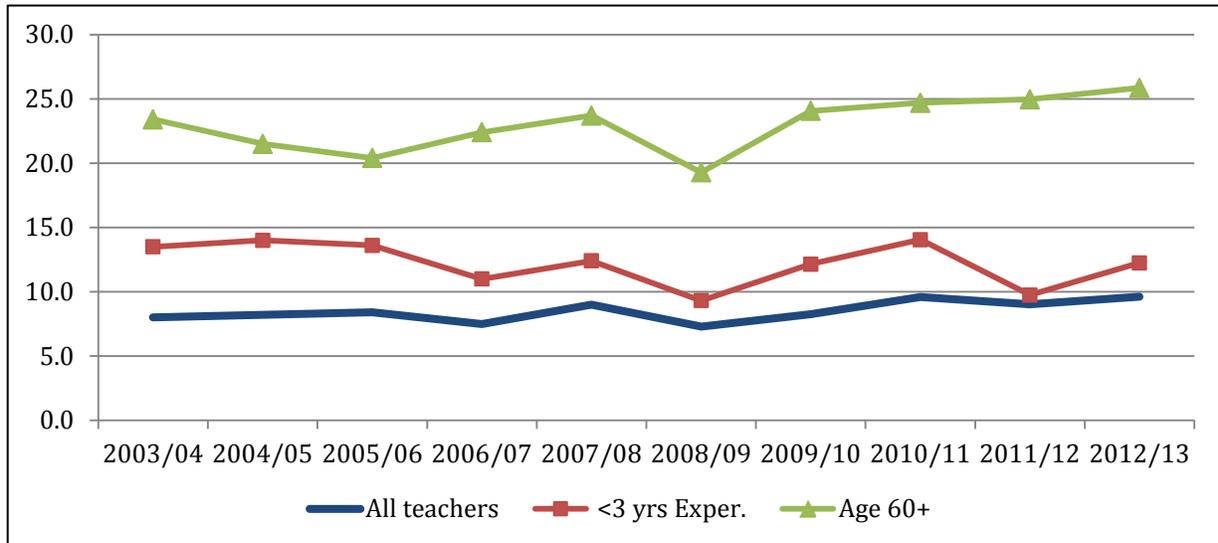
Figure 10 provides trends in exit rates for teachers overall, for teachers with 0-3 years of experience. For comparison, it again reports the rate for teachers close to retirement age.

⁴ Department of Workforce Services has conducted the detailed analysis for the indicators in this report. This year the WDE 633 vacancy collection data were not available as in years past. Consequently, no analysis was conducted using WDE 633 vacancy indicators in this year.

FINDINGS:

Figure 10 shows that exit rates have been fairly stable, with between 8 and 9 percent leaving the profession each year. The exit rate was at the historical low point in 2008/09. It has risen slightly over the past four years from 7.2 percent in 2008/09 to 9.6 percent in 2012/13.

Figure 10: Percent of Teacher Exiting the Profession, 2003/04 - 2012/13



Source: WY Department of Education Staffing files (WDE 602). Years 2003/04 - 2007/08 are reported in Stoddard (2012). Years 2008/09-2012/13 are calculated by WY Department of Workforce Services.

The figure shows that slight upward trend in the exit rate has been driven largely by the retirement of aging teachers. Exit rates for new teachers (those with less than three years of teaching experience) have remained constant, at between 10 and 15 percent a year. As the previous indicator noted, retirement of aging teachers will likely remain at about the rates experienced between 2008 and the present.

References

Allegreto, S., Corcoran, S, and Mishel, L. (2004). How does teacher pay compare? Methodological challenges and answers. Washington, D.C.: Economic Policy Institute.

National Center for Education Statistics (2014). Digest of Education Statistics. Washington, D.C.: U.S. Department of Education, Institution of Education Services, National Center for Education Statistics. Retrieved October 10, 2014 from <http://nces.ed.gov/programs/digest/>.

National Center for Education Statistics (2014). Projections and Trends of Education Statistics to 2022. Washington, D.C.: U.S. Department of Education, Institution of Education Services, National Center for Education Statistics. Release Date Feb. 27, 2014. Retrieved October 10, 2014 from <http://nces.ed.gov/pubs2014/2014051.pdf>.

National Education Association Research (2014). Rankings and Estimates: Rankings of the States 2013 and Estimates of School Statistics 2014. Release Date: March 2014. Retrieved October 13, 2014 from <http://www.nea.org/assets/docs/NEA-Rankings-and-Estimates-2013-2014.pdf>.

Podgursky, M and Tongrut, R. (2006). "(Mis)-Measuring the Relative Pay of Teachers." Education Finance and Policy. Vol. 1. No. 4 (Fall, 2006), pp. 425-440.

Research and Planning, Wyoming Department of Workforce Services. (2013) Monitoring school district human resource cost pressures: A report to the Wyoming Joint Education Committee.

Research and Planning, Wyoming Department of Workforce Services. Analysis and personal communications from Tom Gallagher, Tony Glover, David Bullard, Patrick Harris, Michele Holmes, Lisa Knapp, Patrick Manning, and Michael Moore during September and October 2014.

Stoddard (2011). Monitoring cost pressures on teacher salaries in Wyoming. Final Report to the Joint Appropriations Interim Committee and the Joint Education Interim Committee.

Stoddard (2012). Current status of cost pressures on teacher salaries in Wyoming. Final Report to the Joint Appropriations Committee and the Joint Education Committee.

Wyoming Economic Analysis Division (2011). Population Projections by Age and Sex for Wyoming.

Wyoming School Facility Commission (2010). Enrollment and enrollment projections.

Appendix A: Comparable Professional and Technical Occupations

Teacher salaries reported in the Occupational Employment Statistics are compared to the salaries of other professional and technical occupations. These include occupation in the following categories:

- Management Occupations (11-0000)
- Business and Financial Operations Occupations (13-0000)
- Computer and Mathematical Science Occupations (15-0000)
- Architecture and Engineering Occupations (17-0000)
- Life, Physical, and Social Science Occupations (19-0000)
- Community and Social Services Occupations (21-0000)
- Legal Occupations (23-0000)
- Education, Training and Library Occupations (25-0000) excluding elementary, secondary, and special education teachers (25-2012 through 25-2054)
- Arts, Design, Entertainment, Sports, and Media Occupations (27-0000)
- Healthcare Practitioner and Technical Occupations (29-0000)

The Economic Policy Institute (EPI) identified professional and managerial occupations that it determined to be similar to teaching based on Bureau of Labor Statistic skill ratings. These occupations are

- Accountants and auditors
- Underwriters
- Personnel training and labor relations specialists
- Inspectors and compliance officers, except construction
- Architects
- Forestry scientists
- Conservation scientists
- Registered nurses
- Occupational therapists
- Physical therapists
- Trade and industrial teachers
- Vocational and educational counselors
- Archivists and curators
- Clergy
- Technical writers
- Editors and reporters
- Computer programmers

Appendix B: Data Used in the Figures

Figure 1: Average Annual Wages for Teachers and Comparable Workers in Wyoming, 2003/04 to 2012/13

School Year	Teachers	Comparable Occupations		Professional and Technical Workers	
	Average Wage	Average Wage	Ratio Teaching/Comparable	Average Wage	Ratio Teaching/Prof & Tech
2003-04	\$40,057	\$44,256	0.91	\$46,869	0.85
2004-05	\$41,351	\$46,430	0.89	\$47,587	0.87
2005-06	\$43,188	\$47,967	0.90	\$49,166	0.88
2006-07	\$48,174	\$51,227	0.94	\$52,214	0.92
2007-08	\$52,459	\$53,869	0.97	\$55,736	0.94
2008-09	\$55,904	\$57,380	0.97	\$58,086	0.96
2009-10	\$57,014	\$58,331	0.98	\$59,631	0.96
2010-11	\$57,669	\$59,583	0.97	\$60,484	0.95
2011-12	\$59,168	\$59,227	1.00	\$61,624	0.96
2012-13	\$58,260	\$59,978	0.97	\$62,283	0.94
Period Average	\$51,324	\$53,825	0.95	\$55,368	0.92

Source: Unpublished OES estimates (R&P, Wyoming Department of Workforce Services data) for comparable Occupations, published OES data for Teachers and Professional and Technical occupations. All ownerships across all NAICS.

Figure 2: Ratio of Teacher Wages to Wages in Professional/Technical Occupations, Wyoming and Other States, 2003/04 to 2012/13

School Year	Ratio in Wyoming	Ratio in Surrounding States	Ratio in United States
2003/04	0.85	0.75	0.80
2004/05	0.87	0.73	0.80
2005/06	0.88	0.75	0.80
2006/07	0.92	0.74	0.78
2007/08	0.94	0.76	0.78
2008/09	0.96	0.73	0.78
2009/10	0.96	0.75	0.78
2010/11	0.95	0.73	0.78
2011/12	0.96	0.73	0.78
2012/13	0.94	0.73	0.77

Source: Published U.S. Bureau of Labor Statistics OES estimates.

Figure 2: Ratio of Teacher Wages to Wages in Professional/Technical Occupations, Wyoming and Other States, 2003/04 to 2012/13

School Year	Region	Teacher Average Wage	Prof & Technical Average Wage
2003/04	Wyoming	\$40,057	\$46,869
2004/05	Wyoming	\$41,351	\$47,587
2005/06	Wyoming	\$43,188	\$49,166
2006/07	Wyoming	\$48,174	\$52,214
2007/08	Wyoming	\$52,459	\$55,736
2008/09	Wyoming	\$55,904	\$58,086
2009/10	Wyoming	\$57,014	\$59,631
2010/11	Wyoming	\$57,669	\$60,484
2011/12	Wyoming	\$59,168	\$61,624
2012/13	Wyoming	\$58,260	\$62,283
2003/04	United States	\$46,810	\$58,633
2004/05	United States	\$48,017	\$60,096
2005/06	United States	\$49,739	\$62,337
2006/07	United States	\$50,936	\$64,944
2007/08	United States	\$52,968	\$67,555
2008/09	United States	\$53,845	\$69,152
2009/10	United States	\$55,022	\$70,546
2010/11	United States	\$55,940	\$71,959
2011/12	United States	\$56,741	\$73,028
2012/13	United States	\$56,980	\$74,328
2003/04	Surrounding States	\$40,614	\$54,012
2004/05	Surrounding States	\$41,270	\$56,437
2005/06	Surrounding States	\$43,111	\$57,216
2006/07	Surrounding States	\$44,140	\$59,550
2007/08	Surrounding States	\$46,025	\$60,372
2008/09	Surrounding States	\$45,792	\$62,768
2009/10	Surrounding States	\$47,640	\$63,836
2010/11	Surrounding States	\$47,409	\$64,862
2011/12	Surrounding States	\$48,394	\$66,128
2012/13	Surrounding States	\$49,086	\$67,374

Source: Published U.S. Bureau of Labor Statistics OES estimates.

Figures 3 and 4: Average Teacher Salaries in WY and other states, 2003-04 to 2013-14

Year	WY	US	CO	ID	MT	NE	ND	UT
2003-04	\$39,532	\$46,752	\$43,319	\$41,080	\$37,184	\$38,352	\$33,236	\$38,976
2004-05	\$40,392	\$47,659	\$44,161	\$42,122	\$38,485	\$39,456	\$34,040	\$39,965
2005-06	\$43,225	\$49,026	\$44,439	\$41,150	\$39,832	\$40,382	\$34,709	\$40,007
2006-07	\$50,692	\$50,816	\$45,833	\$42,798	\$41,225	\$42,044	\$35,378	\$40,566
2007-08	\$53,074	\$52,308	\$47,248	\$44,099	\$42,874	\$42,885	\$36,674	\$41,615
2008-09	\$54,602	\$54,319	\$48,487	\$45,178	\$44,426	\$44,957	\$35,070	\$42,335
2009-10	\$55,861	\$55,202	\$49,202	\$46,283	\$45,759	\$46,227	\$38,837	\$45,885
2010-11	\$56,978	\$56,069	\$49,938	\$47,416	\$47,132	\$47,521	\$35,201	\$46,571
2011-12	\$56,774	\$55,389	\$49,049	\$48,551	\$47,839	\$48,154	\$38,804	\$48,159
2012-13	\$56,775	\$56,103	\$49,844	\$49,734	\$48,855	\$48,997	\$39,018	\$49,393
2013-14	\$57,910	\$56,689	\$50,651	\$50,945	\$49,893	\$49,545	\$40,023	\$50,659

Source: National Education Association, Estimates of School Statistics, 1959-60 through 2013-14.

Figure 5: Trend in Student Enrollment in Wyoming, 1990-2023

Year	Enrollment	Projection Status
2003	87,462	Actual
2004	84,733	Actual
2005	84,409	Actual
2006	85,193	Actual
2007	86,422	Actual
2008	87,161	Actual
2009	88,155	Actual
2010	89,009	Actual
2011	90,099	Actual
2012	91,900	Actual
2013	93,100	Projected
2014	94,100	Projected
2015	96,900	Projected
2016	95,400	Projected
2017	95,600	Projected
2018	95,900	Projected
2019	95,800	Projected
2020	96,900	Projected
2023	94,900	Projected

Source: National Center for Education Statistics, Projections of Education Statistics to 2023. Actual Enrollment for Fall 1990-2012. Projected Enrollment 2013-2023.

Figure 6: Age Profile of WY Teachers, 2008/09 and 2013/14

Age	2008/09	2013/14
Total All Ages	7,225	7,713
20-24	224	256
25-34	1,663	2,106
35-44	1,649	1,985
45-54	2,126	1,795
55-64	1,504	1,465
65+	59	105

Source: WY Department of Education Staffing files (WDE 602) R&P, DWS Analysis.

Figure 7 Fraction of WY Teachers of Age 60+ Exiting Teaching, 2003/04 to 2012/13

Year	Number of Exits, Teachers 60+	Exit rate
2008/09	92	0.19
2009/10	128	0.24
2010/11	140	0.25
2011/12	154	0.25
2012/13	167	0.26

Source: WY Department of Education Staffing files (WDE 602). Years 2003/04 - 2007/08 are reported in Stoddard (2012). Years 2008/09-2012/13 are R&P, DWS Analysis.

Figure 9: Percent of Wyoming Teachers who are New Hires, Fall 2003-2013

Year	Hire Rate
2003/04	8.9
2004/05	10.9
2005/06	12.1
2006/07	12.2
2007/08	10.2
2008/09	10.8
2009/10	9.5
2010/11	8.3
2011/12	10
2012/13	11
2013/14	10.8

Source: WY Department of Education Staffing files (WDE 602) Years 2003/04 - 2008/09 are reported in Stoddard (2012). Years 2009/10-2013/14 are R&P, DWS Analysis.

**Figure 10: Percent of Teacher Exiting the Profession,
2003/04 – 2012/13**

Year	All teachers	Less than 3 Years Experience	Age 60+
2003/04	8	13.5	23.4
2004/05	8.2	14	21.5
2005/06	8.4	13.6	20.4
2006/07	7.5	11	22.4
2007/08	9	12.4	23.7
2008/09	7.3	9.3	19.3
2009/10	8.3	12.2	24.1
2010/11	9.6	14	24.7
2011/12	9	9.7	25
2012/13	9.6	12.2	25.9

Source: WY Department of Education Staffing files (WDE 602). Years 2003/04 - 2007/08 are reported in Stoddard (2012). Years 2008/09-2012/13 are calculated by WY Department of Workforce Services.



Wyoming Department of Education

Cindy Hill, Superintendent of Public Instruction
Hathaway Building, 2nd Floor, 2300 Capitol Avenue
Cheyenne WY 82002-0050

Phone: (307) 777-7675 | Fax: (307) 777-6234 | Website: edu.wyoming.gov

Date: October 23, 2014

To: Members, Joint Appropriations Committee
Members, Joint Education Committee

From: Jed Cicarelli, School Foundation Program
Wyoming Department of Education

Subject: Continued Review of Educational Resources in Wyoming,
2005-06 through 2013-14, Report Update

Pursuant to W.S. 21-13-309(u), the Wyoming Department of Education (WDE) has completed the sixth annual "Continued Review of Educational Resources in Wyoming" (CRERW) report as one of the various components of the Wyoming education resource block grant model (the Funding Model) monitoring process. This memorandum provides the Legislature with an update on the allocation of school resources in Wyoming school districts as compared to actual funding, using preliminary 2013-14 data submitted by school districts.

The CRERW report provides a comparative analysis of model generated resources and actual district staffing and expenditure data. The WDE collaborates with the Legislative Service Office, the School Finance Data Advisory Committee, school districts and the public to discuss and implement changes to the methodology and design of the CRERW report. The complete version of the report, including preliminary 2013-14 data, is available at the following link:

<https://portals.edu.wyoming.gov/Reports/View/wde-reports-2012/finance/crerw-2014>

Report History

In 2007 and 2008, Lawrence O. Picus & Associates provided the Legislature and the WDE with a snapshot look at the use of resources across more than 300 schools in the state that required an in-person visit to all of these schools.¹ The CRERW report expands on the original analysis to provide stakeholders with a historical look at resource allocations and deployment, by model component, since the 2005 recalibration. The report contains data and information that comes almost exclusively from the WDE's information management system and provides timely and quality information for the Legislature to make informed school finance decisions.

Several tables containing data from the CRERW report are included within this memo beginning on page 11. The tables provide state-level resource use comparisons by model component. The

¹ Picus, Lawrence O., et.al. Implementing School Finance Adequacy: School Level Resource Use in Wyoming Following Adequacy-Oriented Finance Reform. June 30, 2008.

sections below summarize school year 2013-14 observations by model component along with references to the accompanying table(s).

I. ADM & Demographics

- Average Daily Membership (ADM), representing the primary input in the funding model, has continued to rise every year since the 2005 recalibration. The statewide total of 91,092 ADM for 2013-14 represents district reported counts before three-year rolling average adjustments are made for schools with declining enrollment (*Table I-1*).²
- Between the 2013 and 2014 school years, 32 districts reported increasing ADM with the largest student increase reported by Campbell #1 (an increase of 190 ADM or 2.2 percent). The statewide increase in ADM for 2013-14 was 1,257 ADM or 1.4 percent (*Table I-1*).
- The total number of schools increased slightly from the previous year to a total of 353 in 2013-14. Current school counts remain below the total of 362 in school year 2004-05 (*Table I-2*).
- The proportion of students eligible for the federal free/reduced lunch program or designated as English Language Learners (ELL) has remained relatively constant since the 2010-11 school year (*Table II-1*).
- According to 2010-11 data from the National Center for Education Statistics (NCES)³, Wyoming remains well below the national level for the percentage of students eligible for the free/reduced lunch program and, together with South Dakota, is the second lowest in the region (*Table II-2*).
- The percentage of students receiving special education services remained at 14 percent for the 2013-14 school year (*Table II-1*). The percentage of students identified as receiving special education services in Wyoming public schools in grades K-12 (14 percent) was higher than the national percentage of students served under IDEA ages 3-21 (13 percent) in 2010-11 (*Table II-3*).⁴

II. Staffing Analysis

- For 2013-14, the funding model provided approximately 600 more FTE teachers than employed by Wyoming school districts and reflects similar observations in prior years (*Table III-4*).
 - For school year 2006-07 the model resourced 612 more FTE teachers than employed. The variance decreased to 565 FTE in school year 2008-09 and has

² The funding model utilizes the greater of the previous year's ADM or the rolling three-year school average. Funding year 2013-14 was based on 2012-13 reported ADM (89,928) adjusted by the three-year rolling average to 91,170 ADM.

³ U.S. Department of Education, National Center for Education Statistics, "[Digest of Education Statistics: 2012](#)"

⁴ Pre-Kindergarten aged special education students in Wyoming are not necessarily served in Wyoming public schools and are in programs administered by the Department of Health's Division of Developmental Disabilities.

remained about the same for the past two school years with approximately 600 FTEs more than employed.

- Districts reported approximately 89 more FTE teachers over the previous year, while the funding model generated an additional 81.3 FTE (*Table III-4*).
- Elementary schools continue to employ fewer teachers than provided for in the model. Of the 600 fewer teacher FTEs reported by districts, elementary schools account for approximately 488 FTE or 81.3 percent of the total variance to model generated teachers (*Table III-E.0*).
- Wyoming schools employed 173 fewer certified librarians than provided by the funding model. Accounting for the additional 229 non-certified media technology staff, the data suggests districts utilize media technology staff to service the library/media centers (*Table III-4*).
- Wyoming school districts continue to utilize far fewer certified tutors than are provided for in the funding model. Approximately 249 fewer certified tutors were employed by Wyoming schools, representing a four year trend of an increasing variance to model funded positions (*Table III-4*).
- Although to a lesser extent than reported for previous years, Wyoming schools continue to utilize more non-certified instructional aides, primarily in elementary schools, a resource not allocated within the funding model (*Table III-4*).
- For school year 2013-14, school districts employed approximately 31 more district secretarial/clerical staff and 36 more district administration than the funding model provides (*Table III-7*).
- The decrease in overall reported staff beginning with the 2011-12 school year is largely attributable to refinements in staff data reporting that specifically identifies staff funding sources (i.e. state versus federal funds) allowing for the exclusion of non-state funded staff (*Table III-7*).

III. Class Sizes

The funding model resources core teachers at a ratio of 16 students per teacher for grades kindergarten through five and 21 students per teacher for grades six through twelve. For schools classified as alternative schools or in cases where grade band levels have 49 or fewer model ADM, the model provides minimum teacher resources of one teacher for every seven model ADM. Non alternative schools with greater than 49 ADM may also qualify for a minimum teacher adjustment for elementary, middle and high school grade bands of 6, 8 and 10 teacher FTEs respectively. Furthermore, in cases where grade band levels have 49 or fewer model ADM, the model provides minimum teacher resources of 1 teacher for every 7 model ADM.

Average class sizes reported in CRERW report versions prior to 2009-10 were identified as class-centric averages, rather than student-centric averages required for accurate analysis. Class-centric averages were calculated by summing the student counts in all classes and dividing by the total number of classes. Student-centric average class sizes, used in report versions 2009-10

and beyond, are calculated by summing the class size (or average class size) attended by each student and dividing by the total number of students.⁵ The student-centric approach consists of identifying the observed student-to-teacher ratio experienced by each student, and then calculating the average of these observations. Class size analysis within the CRERW report utilizes the student-centric approach for grade bands as they relate to the funding model.

- Average class sizes in elementary schools have been decreasing slightly since the 2010-11 school year. This decrease may be due-in-part to the institution of the 16:1 requirement for kindergarten through third grade (*Table IV-1*).⁶
- Small and midsize elementary schools have average class sizes lower than the 1 teacher for every 7 and 16 students, respectively, provided for in the funding model. Large elementary schools (152 of the 198 elementary schools) have average class sizes of 18.68 students, relatively unchanged from the previous year (*Table IV-1*).
- Elementary school class sizes have averaged less than 19 students for the past three years (*Table IV-1*).
- Average core class sizes for middle/junior high schools have remained relatively unchanged from the previous year at 20.27 (*Table IV-8*).
- Average core class sizes of high schools increased slightly to 19.48 for 2013-14 (*Table IV-8*).

16:1 Student-Teacher Ratio for Kindergarten through Third Grade

House Enrolled Act 98 of the 2011 General Session implemented the requirement that districts maintain an average student-teacher ratio of 16:1 for all classes in kindergarten through the third grade. For the 2013-14 school year, 19 school districts were granted waivers for the 16:1 requirement pursuant to W.S. 21-13-307(a)(iv). While W.S. 21-13-307(a)(iv) requires a 16:1 ratio for kindergarten through the third grade, the class size calculations contained within the CRERW report reflect class size ratios for all grades based on funding model configurations. Additional information specific to W.S. 21-13-307(a)(iv) can be found at the following link:

<http://edu.wyoming.gov/downloads/communications/16-1-final3.pdf>

IV. Salaries Analysis

Professional and nonprofessional salaries represent the single largest expenditure in school district budgets. The CRERW report provides a detailed analysis of school district payroll patterns specific to funding model staffing components. The analysis utilizes information reported by districts on the WDE602-School District Staff Member Collection and compares district usage patterns to model generated positions and salaries.

⁵ Strang, Gilbert. Calculus. Wellesley-Cambridge Press. 1991.

⁶ W.S. 21-13-307(a)(iv)

- Wyoming's 2013-14 average teacher salary of \$56,559 decreased slightly by \$181 compared to 2012-13, yet continues to exceed the funding model average salary by 11.6 percent. Beginning with the first year of the 2005 recalibrated model, Wyoming's average teacher salaries continue to exceed the average salaries provided for in the funding model by a minimum of 10 percent each year (*Table V-1*).
- Wyoming's average teacher salary of \$57,910 (according to NEA estimates)⁷ was higher than all of the regional states and higher than the national average (15th highest in the nation) on an unadjusted basis. On a cost adjusted basis, Wyoming average teacher salaries are the eighth highest in the nation, down from the seventh highest the previous year (*Table V-2*). Complete national average teacher salary rankings, on an unadjusted and adjusted basis, are included as *Table V-3*.
- When comparing other staff category salaries, all have increased a minimum of 28 percent from 2005-06, with the highest increase coming to business managers with over 50 percent (*Table V-8*).
- Comparing 2013-14 school district salary categories to the last funding year before the 2010 recalibration (2010-11), average salaries have increased by approximately 1 to 9 percent (*Tables V-1 and V-9*).
- Comparing 2013-14 school district salary categories to the first year of funding under the 2005 recalibrated model (2006-07), average salaries have increased 12 to 26 percent, with the highest increase in the superintendent and library media technician categories (*Tables V-6 and V-9*).

Retention Incentive Payments

During the 2013 General Session, the Legislature appropriated \$8.1 million for distribution to school districts for retention bonuses in addition to resources generated through the salary component of the Funding Model.⁸ Retention incentive payments of up to one percent for each qualifying school district employee were reimbursed to school districts based on certain prescribed calculations. Included in the statutory calculation was a reduction in the retention incentive payment for staff already receiving district funded salary increases.

The salary analysis contained within the CRERW report provides a comparison of contracted salary excluding extra duty pay, incentive payments or compensation in the form of bonuses. Therefore, retention incentive payments are not reflected in the salary analysis above. A district level summary of retention incentive payments reimbursed to school districts is included as *Attachment 1*.

⁷ National Education Association, "[Rankings & Estimates, Rankings of the States 2013 and Estimates of School Statistics 2014](#)" March 2014.

⁸ 2013, Wyo. Sess. Laws, Ch. 73, Sec. 330(d).

Additional Salary Analysis

During the fall 2012 and 2013 Joint Appropriations Committee meetings, additional data and analysis was requested from the WDE detailing aggregate funding model salary allocations and total district salary expenditures. In an effort to provide policy makers with consistent data, an updated analysis of district-level staffing and payroll patterns is included as *Attachment 2* to this memo.

By building on the framework of the CRERW report, the supplemental analysis links specific staff level FTE⁹ data to the employee's reported regular (i.e. *actual*) salary¹⁰ for core contract duties. Similarly, *model* salaries contained in *Attachment 2* reflect model generated resources for regular salary pay. The data below summarizes additional salary observations for model staffing and salaries components with references to the attachment.

For comparison purposes, the FTE and payroll analysis has been broken down into model staffing categories similar to the CRERW report. The process used to compare model generated FTEs to actual staffing data is nearly identical to the CRERW report with the following exceptions:

- Instructional facilitators are resourced outside of the block grant through a restricted categorical grant and have been excluded from this analysis.
- The Wyoming Funding Model resources school districts for both district and school-based custodians, groundskeepers and maintenance workers. While many districts employ staff to perform these functions, in some instances, it is more cost effective to acquire these services through purchase service contracts. Many of the costs resourced through the operations and maintenance staffing component are coded to non-salary expenditures and therefore have been omitted from the attachment.
- Due to Federal Highly Qualified teacher requirements, the WDE has allowed school districts to report some teachers as "Teachers – Not of Record" beginning in the 2007-08 school year. A "Teacher – Not of Record" cannot assign a grade to a student and is often a second teacher in a classroom or, in some cases, a tutor with a classification as a teacher. The CRERW report separates "Teachers – Not of Record" from the teacher FTE analysis representing a resource not allocated by the funding model. For purposes of this analysis, "Teachers – Not of Record" have been included in the comparison of model-to-actual teacher FTE and payroll.

Additional assignment areas such as special education, transportation, food service, and federally funded positions have been excluded from the analysis. Extra salary pay for bonuses

⁹ FTE - A measure of quantified, standardized employee workload. A calculated FTE of 1.0 means that an employee is a full-time worker, while an FTE of 0.5 indicates that the worker is half-time.

¹⁰ Regular Salary - The contracted FTE salary for the assignment code reported by the school district.

or pay for additional work load such as coaching, overtime and facilitating extracurricular activities has also been omitted from both the FTE and salaries portion of the report. *Attachment 2* provides a district-level summary of model generated FTE and funding compared to actual district staffing data by model category. The data below summarizes observations by model category referencing the state level calculation included in the attachment:

- School districts employed approximately 13 percent or 36 more district administration staff than the funding model provides; however, this represents only slightly less in payroll expenditures compared to model generated salaries for central office administration.
- When including teachers not of record, the funding model provided approximately 527 more FTE teachers than employed by school districts in school year 2013-14. Similar to the variance of model-to-actual FTE, districts expended approximately \$2.7 million less in teacher salaries than provided by the model. Considering the FTE *and* payroll variance of 7.76 and 0.75 percent respectively, the data indicates that districts employ fewer teachers than provided for by the funding model and pay them more, which has been the phenomenon since school year 2006-07.
- School districts utilize approximately 111 fewer certified librarian FTEs than the model provides. Similar to observations in the CRERW report, with the additional 229 staff FTE employed for media technology positions, it appears districts are utilizing more non-certified staff to service the library/media centers, expending double what the model provides for media technology staff salaries.
- Wyoming school districts utilize far fewer certified tutor FTEs than provided for by the funding model. The model to actual difference of 249 fewer FTE equates to approximately \$12.3 million less in tutor salaries than provided for by the model. Consistent with the observations in the CRERW report, the data indicates that Wyoming schools continue to utilize more instructional aides (196 more FTE than resourced); spending approximately \$5.9 million more than provided for by the funding model.
- For school year 2013-14, school districts employed slightly less secretarial/clerical staff than the funding model provides (47 fewer FTE than resourced). This figure represents secretarial and clerical positions at both the district and school level.
- While there are variations on how districts deploy model salary resources in the different model categories, as a whole, actual statewide salary expenditures compared to model generated resources are comparable at approximately 98 percent of total model generated salaries.

V. Expenditure Analysis

- Funding for “non-staff” categories (i.e., professional development, technology and supplies, central office and miscellaneous costs, etc.) in the funding model has continued to exceed district-reported expenditures every year since the 2005 recalibration (*Table VI-8*). School year 2013-14 represents the smallest variance in total

non-staff resources with districts expending approximately 98 percent of model generated resources (*Table VI-8*).

- In school year 2013-14, districts spent an estimated \$7.7 million more (25 percent) than resourced by the funding model on student activities (*Table VI-8*).
- In school year 2013-14, districts spent an estimated \$10.1 million less (17 percent) than resourced by the funding model for technology and supplies (*Table VI-8*).
- Wyoming's estimated current expenditures per enrolled student in 2013-14 were ninth highest in the nation and over \$5,100 per student higher than Colorado, the next highest state in the region (*Table VI-6*).

Per-Pupil Expenditures

Regional per-pupil expenditures presented in *Table VI-6* of the CRERW report utilize data from the NEA's annual Rankings and Estimates publication.¹¹ NEA per-pupil expenditures include revenues from local, state, federal and enterprise funding sources.¹² Additionally, figures reported by the NEA do not adjust for geographical variations in public schools' costs. Although the CRERW report utilizes the Comparative Wage Index (CWI) for differences in wages among states it is not applied to the per-pupil comparison due to the impact on non-personnel expenditures included in these figures.

NEA estimates do not disaggregate per-pupil spending by revenue source. It is difficult to determine what proportion of per-pupil expenditure amounts are attributable to local, state or federal sources across states. However, supplemental data from other sources, such as the U.S. Census Bureau's F33 school finance report, can provide a state-to-state comparison for K-12 funding sources. The *Supplement to Table VI-6* included on page 19 summarizes federal funding as a percentage to total revenue derived from the U.S. Census Bureau's F33 report for fiscal year 2012. The figures indicate that Wyoming receives the second least amount of federal revenue when compared to neighboring states and falls below the U.S. average.

The NEA utilizes two categories for expenditure reporting; *total* expenditures and *current* expenditures. The NEA provides an aggregate comparison of both current and total expenditures in the Rankings and Estimates report but only utilizes current expenditures for per-pupil calculations. Current expenditures represent a more refined figure by excluding non-current expenditures such as capital outlay, interest on school debt and other programs that are not a part of the regular day school program such as prekindergarten programs, summer school, adult education and community support. Current expenditures are commonly used as a basis for expenditure comparison among states and historical year-to-year comparisons. When

¹¹ National Education Association, "[Rankings & Estimates, Rankings of the States 2013 and Estimates of School Statistics 2014](#)" March 2014.

¹² Enterprise funds are district operations that are operated in a manner similar to a private enterprise. The most common enterprise operation for school districts is the food service program.

compared to total expenditures, current expenditures provide a more consistent comparison with other states and districts.

The figures reported in *Table VI-6* of the CRERW report show that Wyoming's estimated current expenditures per enrolled student in 2013-14 were the ninth highest in the nation and significantly higher than other states within the region. A complete state listing of NEA per-pupil expenditures is included as *Attachment 3*. Although it would be unwise to draw conclusions based solely on individual statistics in the report, NEA per-pupil expenditures supplement the comparison of Wyoming funding model resources to usage patterns among districts in the CRERW report by providing a limited comparison to neighboring states.

The NEA per-pupil expenditure figures provide a state-level comparison of public education spending among states. However, reported statewide totals and averages do not always reflect the varying conditions that exist among school districts and schools within states. To further illustrate this point, *Chart 1* on page 23 demonstrates the variance between Wyoming districts for operating expenditures per ADM for school year 2012-13.¹³

VI. Summary of Findings

Overall, trends have remained relatively unchanged from previous versions of the CRERW report. The following is a summary of findings:

- Elementary schools employ fewer teachers than provided for in the funding model resulting in larger average class sizes;
- Districts employ a greater number of aides than generated by the funding model;
- School districts do not employ tutors to the extent they are allocated in the funding model;
- Although Wyoming's average teacher salaries have remained relatively stable, they remain among the highest in the nation and would appear to be extremely competitive in attracting and retaining the best and brightest teachers;
- Wyoming expenditures per-pupil are among the highest in the nation and significantly higher than other states within the region; and
- Funding provided for non-staff categories in the funding model continue to exceed district-reported expenditures.

The WDE recognizes the need for reliable school finance data to drive informed policy decisions and will continue to work with stakeholders to identify and implement opportunities for improvement. A more in-depth look at resource use in Wyoming school districts by model

¹³ Financial summaries, per-pupil expenditures and district profiles for Wyoming's 48 School Districts can be found in the WDE's [Statistical Report Series No. 3](#).

Members, Joint Appropriations Committee
Members, Joint Education Committee
October 23, 2014
Page 10 of 23

component, including preliminary 2013-14 data, can be accessed via the interactive web report at the following link:

<https://portals.edu.wyoming.gov/Reports/View/wde-reports-2012/finance/crerw-2014>

Please contact me at 307-777-5808 or jed.cicarelli@wyo.gov if you require any additional information.

Attachments (3)

Cc: Legislative Service Office

Table I-1: Average Daily Membership (ADM) by Type of School

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Total ADM	83,078	83,338	83,937	84,771	85,958	86,538	87,334	88,636	89,837	91,092
Percent Change	-1.0 %	0.3 %	0.7 %	1.0 %	1.4 %	0.7 %	0.9 %	1.5 %	1.4 %	1.4 %
Elementary	39,652	39,705	40,547	41,648	42,683	43,220	43,795	44,580	45,460	46,481
Middle / Junior High	17,885	17,959	17,801	17,532	17,378	17,559	17,393	17,375	17,502	17,455
High	22,000	21,977	21,948	21,528	21,232	20,985	21,360	21,846	22,361	22,606
K-12	614	656	646	843	1,075	1,059	1,185	1,191	1,196	1,213
K-8	967	986	932	936	942	1,041	1,062	1,112	1,102	1,100
Secondary	921	941	941	1,238	1,571	1,638	1,654	1,591	1,355	1,369
Alternative	1,039	1,115	1,121	1,046	1,077	1,035	886	941	863	869

Source: WDE600 – WISE Attendance and Membership Report

Table I-2: Number of Schools by Type of School

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Number of Schools	362	363	359	354	347	349	348	348	351	354
Elementary	198	195	191	190	188	190	190	190	193	195
Middle / Junior High	64	66	66	62	59	59	58	58	59	59
High	59	60	60	56	53	53	53	53	54	54
K-12	4	4	4	6	7	7	8	8	8	8
K-8	17	17	17	17	15	15	14	14	13	14
Secondary	5	5	5	7	9	9	9	9	8	8
Alternative	15	16	16	16	16	16	16	16	16	16

Source: WDE608 - School Information Update

Table II-1: Average Statewide School Demographics

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Percent Free & Reduced Lunch	32.0%	30.0%	30.1%	30.9%	35.0%	36.9%	37.0%	37.8%	37.6%
Percent ELL	3.7%	3.6%	3.2%	2.9%	2.4%	2.9%	3.0%	3.0%	3.0%
Percent Special Ed	13.9%	13.9%	13.8%	14.0%	14.2%	14.2%	14.3%	14.0%	14.0%
Time Spent in Mainstream Classroom									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
>80%	7.8%	8.0%	8.2%	8.4%	8.5%	8.7%	9.0%	9.0%	8.9%
40% - 79%	4.5%	4.3%	4.0%	4.1%	4.1%	4.0%	4.0%	3.7%	3.8%
<40%	1.3%	1.2%	1.2%	1.2%	1.2%	1.1%	1.0%	1.0%	1.0%
% Other Placement	0.4%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%

Source: WDE425 – WISE Special Education Fall Snapshot; WDE684 – WISE Certified/Course/Student Data

Table II-2: Number and Percentage of Public School Students Eligible for Free or Reduced-Price Lunch

State or Jurisdiction	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
United States	%	42.0%	42.4%	42.9%	44.6%	47.5%	48.1%
Colorado	31.5%	33.1%	34.2%	34.8%	35.4%	38.4%	39.9%
Idaho	39.5%	38.1%	37.6%	37.2%	39.7%	43.0%	45.0%
Montana	34.3%	35.1%	35.6%	36.2%	37.0%	40.0%	41.2%
Nebraska	34.8%	34.7%	36.5%	37.4%	38.5%	41.3%	42.6%
North Dakota	29.1%	29.6%	30.3%	31.2%	31.6%	33.8%	31.7%
South Dakota	30.0%	32.0%	30.3%	29.9%	35.3%	37.6%	37.1%
Utah	32.4%	32.3%	30.9%	32.8%	31.6%	42.1%	38.2%
Wyoming	32.1%	31.6%	29.7%	30.0%	31.0%	35.2%	37.1%

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Public Elementary/Secondary School Universe Survey," 2000-01, through 2010-11.

Table 45/46: Number and percentage of public school students eligible for free or reduced-price lunch, by state: 2000-01 through 2010-11.
http://nces.ed.gov/programs/digest/d12/tables/dt12_046.asp

Table II-3: Number and Percentage of 3- to 21-Year-Olds Served *Nationally* Under the Individuals with Disabilities Education Act (IDEA)

School Year	Total served under IDEA (in thousands)	Percentage of total public school enrollment served under IDEA[1]
2003-04	6,634	13.7%
2004-05	6,719	13.8%
2005-06	6,713	13.7%
2006-07	6,686	13.6%
2007-08	6,606	13.4%
2008-09	6,483	13.2%
2009-10	6,481	13.1%
2010-11	6,419	13.0%

Source: National Center for Education Statistics, "Digest of Education Statistics, 2012," Table 48: Children 3 to 21 years old served under Individuals with Disabilities Education Act, Part B, by type of disability: Selected years, 1976-77 through 2010-11.
http://nces.ed.gov/programs/digest/d12/tables/dt12_048.asp

Table III-4: Statewide School and District Level Differences in Actual to Model Staffing

	2009-10			2010-11			2011-12			2012-13			2013-14		
	Model	Actual	Diff.	Model	Actual	Diff.	Model	Actual	Diff.	Model	Actual	Diff.	Model	Actual	Diff.
Teacher	6,516.3	5,933.0	(583.3)	6,576.6	5,915.0	(661.6)	6,633.6	5,977.1	(656.4)	6,707.6	6,100.1	(607.5)	6,788.9	6,189.0	(599.9)
Librarian	271.6	127.8	(143.8)	274.3	125.8	(148.5)	277.0	124.2	(152.8)	279.9	121.1	(158.7)	283.8	110.6	(173.2)
Media Tech Staff	130.9	396.7	265.8	130.5	398.8	268.3	132.5	368.6	236.1	134.1	360.3	226.1	135.0	364.0	229.0
Pupil Support	494.5	684.0	189.4	512.3	594.1	81.8	526.6	498.1	(28.5)	538.1	494.9	(43.2)	550.1	534.7	(15.5)
Aide	602.0	1,005.8	403.8	608.0	992.9	384.9	615.8	875.4	259.6	624.8	831.9	207.1	632.7	829.6	196.9
School Admin	412.3	352.2	(60.0)	413.6	354.2	(59.4)	415.4	360.0	(55.4)	417.2	366.8	(50.4)	423.5	373.8	(49.7)
Secretary and Clerical - School	671.9	609.5	(62.3)	677.2	631.6	(45.5)	684.7	629.8	(54.9)	693.5	621.9	(71.6)	700.8	622.6	(78.2)
Tutor	329.6	173.8	(155.8)	347.9	180.9	(167.0)	359.7	147.5	(212.2)	369.1	133.4	(235.7)	380.1	131.0	(249.1)
Teacher - Not of Record	0.0	88.5	88.5	0.0	95.7	95.7	0.0	79.5	79.5	0.0	76.6	76.6	0.0	73.2	73.2
Instructional Facilitators	270.0	276.9	6.9	260.7	290.6	29.9	259.3	279.1	19.7	263.2	238.4	(24.9)	266.5	242.1	(24.4)
Total	9,699.0	9,648.1	(50.9)	9,801.1	9,579.6	(221.6)	9,904.4	9,339.2	(565.2)	10,027.6	9,345.4	(682.2)	10,161.3	9,470.6	(690.7)

Source: WDE602 – WISE School District Staff Member Collection; Statewide Payment Models FY2006 through FY2014

Table III-7: Statewide District-Level Difference in Actual to Model Staffing

	2009-10			2010-11			2011-12			2012-13			2013-14		
	Model	Actual	Diff.												
Central Office Admin	271.1	413.1	142.0	272.9	348.1	75.1	274.9	311.6	36.7	277.2	317.9	40.8	279.7	316.0	36.3
Sec & Clerical – Dist.	307.4	542.5	235.1	309.7	506.3	196.6	312.1	378.4	66.3	314.8	358.3	43.6	317.8	349.3	31.4
O&M	1,473.0	1,285.7	(187.4)	1,482.5	1,304.3	(178.2)	1,502.9	1,305.2	(197.7)	1,507.6	1,298.8	(208.8)	1,509.1	1,304.2	(204.9)
Total	2,051.6	2,241.3	189.7	2,065.1	2,158.6	93.5	2,089.9	1,995.2	(94.7)	2,099.5	1,975.0	(124.4)	2,106.6	1,969.4	(137.2)

Source: WDE602 – WISE School District Staff Member Collection; Statewide Payment Models FY2006 through FY2014

Table III-E.0: Statewide Elementary Schools Staffing Differences from the Funding Model

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Number of Schools	191.0	190.0	188.0	190.0	190.0	190.0	193.0	198.0
Teacher	(436.5)	(473.7)	(493.5)	(505.3)	(558.4)	(566.2)	(501.4)	(488.7)
Librarian	(89.9)	(90.0)	(92.6)	(96.0)	(98.0)	(101.0)	(105.1)	(113.0)
Media Tech Staff	119.9	127.5	127.7	130.7	133.3	121.0	127.3	132.4
Pupil Support	104.4	147.0	149.7	151.0	79.9	11.7	8.0	28.6
Aide	335.0	326.1	317.4	327.2	307.6	247.9	212.5	201.8
School Admin	(54.5)	(54.5)	(53.2)	(49.9)	(49.6)	(47.7)	(45.1)	(47.3)
Secretary and Clerical - School	(61.7)	(68.5)	(68.1)	(66.8)	(65.0)	(64.4)	(67.2)	(75.3)
Tutor	(122.4)	(116.6)	(119.7)	(77.5)	(93.1)	(124.6)	(128.9)	(131.5)
Teacher - Not of Record	2.2	52.1	63.8	57.8	60.5	46.6	47.8	42.7

Source: WDE602 – WISE School District Staff Member Collection; Statewide Payment Models FY2006 through FY2014; WDE608 - School Information Update

Table IV-1: Average Class Size in Elementary Schools by School Size

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Elementary Schools	19.75	19.45	19.48	19.55	19.56	19.12	19.18	18.88	18.56	18.46
Small Schools (≤49 ADM)	6.25	5.68	5.43	5.79	5.56	6.35	6.19	6.52	6.29	5.52
Midsized Schools (>49-96 ADM)	15.70	14.41	13.84	15.46	13.91	13.52	13.43	12.78	15.90	13.57
Large Schools (>96 ADM)	20.15	19.81	19.85	19.88	19.89	19.41	19.46	19.17	18.77	18.68
Large Schools Q1	18.54	18.15	18.62	18.24	18.28	18.35	18.71	18.06	18.15	17.72
Large Schools Q2	19.31	18.44	18.39	19.01	18.87	18.37	18.29	17.91	17.12	17.53
Large Schools Q3	20.42	20.18	20.21	20.19	20.26	19.70	20.02	19.88	19.30	18.31
Large Schools Q4	21.09	20.98	20.93	20.85	20.86	20.26	20.08	19.87	19.59	19.96

Source: WDE634 – Class Size; WDE638 Course Inventory; WDE684 Teacher/Course/Student Enrollment

Table IV-8: Average Class Sizes in “Core” Classes

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Elementary Schools	19.75	19.45	19.48	19.55	19.56	19.12	19.18	18.88	18.56	18.46
Middle Schools	19.61	19.40	19.28	18.94	19.29	18.65	18.75	20.77	20.29	20.27
High Schools	20.86	20.34	19.94	19.86	19.50	18.88	19.44	19.37	19.26	19.48
Alternative Schools	12.83	12.79	11.82	11.92	15.72	9.60	8.66	8.88	9.96	9.59
Secondary Schools	18.47	15.42	17.84	14.89	14.14	15.44	13.75	12.95	12.52	13.16
K-8 Schools	15.09	14.45	15.73	14.78	15.64	14.63	16.05	14.94	14.83	15.40
K-12 Schools	15.60	12.10	14.48	13.88	14.45	12.65	12.07	12.03	12.33	12.74

Source: WDE634 – Class Size; WDE638 Course Inventory; WDE684 Teacher/Course/Student Enrollment

Table V-1: Comparison of District Average Teacher Salaries and Funding Model Average Salaries

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
District Average Regular Salary	\$43,464	\$50,892	\$52,943	\$54,541	\$55,779	\$56,049	\$56,734	\$56,740	\$56,559
Funding Model Average Salary		\$45,126	\$46,840	\$48,854	\$50,662	\$50,662	\$50,662	\$50,662	\$50,662
Difference		\$5,766	\$6,103	\$5,686	\$5,117	\$5,387	\$6,072	\$6,078	\$5,897
% Difference		12.8%	13.0%	11.6%	10.1%	10.6%	12.0%	12.0%	11.6%

Source: WDE602 – WISE School District Staff Member Collection; Statewide Payment Models FY2006 through FY2014

Table V-2^[1]: Estimated Average Teacher Salaries In Wyoming and Regional States, Adjusted by the Comparable Wage Index

State	Average Salary (Estimated 2013-14)	National Rank (Unadjusted)	CWI Adjusted	National Rank (Adjusted)
Wyoming	\$57,910	15	\$64,598	8
Colorado	\$50,651	31	\$53,419	40
Idaho	\$50,945	28	\$62,148	14
Montana	\$49,893	33	\$62,557	13
Nebraska	\$49,545	34	\$59,189	22
South Dakota	\$40,023	51	\$51,023	44
Utah	\$50,659	30	\$54,745	35
United States	\$56,689		\$56,689	

Source: National Education Association, NCES Comparable Wage Index

Summary Table G: Estimated Average Annual Salaries of Total Instructional Staff and of Classroom Teachers, 2012-13 (Revised) and 2013-14

<http://www.nea.org/assets/docs/NEA-Rankings-and-Estimates-2013-2014.pdf>

Extending the NCES CWI – Bush School of Government & Public Service

http://bush.tamu.edu/research/faculty/taylor_CWI/

[1] These are estimated average teacher salaries calculated by the National Education Association (NEA). As such, actual reported average teacher salaries in Wyoming (Table V-1) differ from NEA estimates (Table V-2 and V-3).

Table V-3^[1]: Estimated Average Teacher Salaries, Adjusted by the Comparable Wage Index

State	Average Salary (Estimated 2013-14)	National Rank (Unadjusted)	CWI Adjusted	National Rank (Adjusted)
Alabama	\$48,413	40	\$53,875	39
Alaska	\$66,739	7	\$69,186	1
Arizona	\$51,109	27	\$54,834	34
Arkansas	\$46,950	44	\$56,293	31
California	\$70,126	5	\$63,423	10
Colorado	\$50,651	31	\$53,419	40
Connecticut	\$70,584	4	\$66,075	5
Delaware	\$60,571	12	\$60,316	19
District Of Columbia	\$73,162	3	\$58,264	27
Florida	\$46,691	45	\$51,112	43
Georgia	\$52,924	23	\$54,026	38
Hawaii	\$56,291	20	\$59,157	23
Idaho	\$50,945	28	\$62,148	14
Illinois	\$60,124	13	\$58,749	25
Indiana	\$50,644	32	\$58,726	26
Iowa	\$51,662	26	\$61,386	16
Kansas	\$48,221	42	\$56,188	32
Kentucky	\$50,705	29	\$57,485	28
Louisiana	\$52,259	24	\$56,964	30
Maine	\$49,232	37	\$58,862	24
Maryland	\$64,868	8	\$59,472	20
Massachusetts	\$73,736	2	\$68,812	3
Michigan	\$61,866	11	\$68,870	2
Minnesota	\$57,230	18	\$61,199	18
Mississippi	\$42,187	50	\$49,253	48
Missouri	\$48,329	41	\$55,030	33
Montana	\$49,893	33	\$62,557	13
Nebraska	\$49,545	34	\$59,189	22
Nevada	\$57,391	16	\$57,082	29
New Hampshire	\$57,057	19	\$61,204	17
New Jersey	\$70,060	6	\$62,762	11
New Mexico	\$45,727	46	\$50,298	47
New York	\$76,566	1	\$67,796	4
North Carolina	\$45,355	48	\$47,933	50
North Dakota	\$48,666	38	\$54,630	36
Ohio	\$57,270	17	\$61,470	15
Oklahoma	\$44,277	49	\$50,595	46

Table V-3^[1] Continued: Estimated Average Teacher Salaries, Adjusted by the Comparable Wage Index

State	Average Salary (Estimated 2013-14)	National Rank (Unadjusted)	CWI Adjusted	National Rank (Adjusted)
Oregon	\$58,597	14	\$64,667	7
Pennsylvania	\$64,072	10	\$65,612	6
Rhode Island	\$64,696	9	\$64,093	9
South Carolina	\$48,425	39	\$54,041	37
South Dakota	\$40,023	51	\$51,023	44
Tennessee	\$48,049	43	\$52,437	42
Texas	\$49,270	35	\$47,941	49
Utah	\$50,659	30	\$54,745	35
Vermont	\$53,656	22	\$62,688	12
Virginia	\$49,233	36	\$45,118	51
Washington	\$52,236	25	\$50,677	45
West Virginia	\$45,583	47	\$52,639	41
Wisconsin	\$54,717	21	\$59,463	21
Wyoming	\$57,910	15	\$64,598	8
United States	\$56,689		\$56,689	

Source: National Education Association, NCES Comparable Wage Index

Summary Table G: Estimated Average Annual Salaries of Total Instructional Staff and of Classroom Teachers, 2012-13 (Revised) and 2013-14
<http://www.nea.org/assets/docs/NEA-Rankings-and-Estimates-2013-2014.pdf>

Extending the NCES CWI – Bush School of Government & Public Service
http://bush.tamu.edu/research/faculty/taylor_CWI/

[1] These are estimated average teacher salaries calculated by the National Education Association (NEA). As such, actual reported average teacher salaries in Wyoming (Table V-1) differ from NEA estimates (Table V-2 and V-3).

Table V-6: Comparison of District Average Superintendent Salaries and Funding Model Average Salaries

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
District Average Regular Salary	\$95,662	\$107,077	\$115,296	\$120,209	\$124,261	\$126,965	\$130,071	\$132,989	\$133,938
Funding Model Average Salary		\$95,211	\$98,829	\$103,079	\$106,893	\$106,893	\$106,893	\$106,893	\$106,893
Difference		\$11,866	\$16,467	\$17,130	\$17,368	\$20,072	\$23,179	\$26,097	\$27,046
% Difference		12.5%	16.7%	16.6%	16.3%	18.8%	21.7%	24.4%	25.3%

Source: WDE602 – WISE School District Staff Member Collection; Statewide Payment Models FY2006 through FY2014

Table V-8: Comparison of District Average Business Manager Salaries and Funding Model Average Salaries

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
District Average Regular Salary	\$59,186	\$72,855	\$77,777	\$81,695	\$83,009	\$85,130	\$89,197	\$89,304	\$90,544
Funding Model Average Salary		\$64,202	\$66,642	\$69,507	\$72,079	\$72,079	\$72,079	\$72,079	\$72,079
Difference		\$8,653	\$11,136	\$12,188	\$10,930	\$13,051	\$17,118	\$17,225	\$18,465
% Difference		13.5%	16.7%	17.5%	15.2%	18.1%	23.8%	23.9%	25.6%

Source: WDE602 – WISE School District Staff Member Collection; Statewide Payment Models FY2006 through FY2014

Table V-9: Comparison of District Average Library Media Tech. Salaries and Funding Model Average Salaries

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
District Average Regular Salary	\$34,165	\$39,071	\$42,023	\$44,582	\$44,912	\$45,427	\$48,161	\$49,285	\$49,360
Funding Model Average Salary		\$38,747	\$40,219	\$41,949	\$43,501	\$43,501	\$43,501	\$43,501	\$43,501
Difference		\$324	\$1,804	\$2,633	\$1,411	\$1,926	\$4,660	\$5,784	\$5,859
% Difference		0.8%	4.5%	6.3%	3.2%	4.4%	10.7%	13.3%	13.5%

Source: WDE602 – WISE School District Staff Member Collection; Statewide Payment Models FY2006 through FY2014

Table V-10: Comparison of District Average Secretary/Clerical Staff Salaries and Funding Model Average

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
District Average Regular Salary	\$23,859	\$28,145	\$29,493	\$30,930	\$31,962	\$32,229	\$32,361	\$32,623	\$33,012
Funding Model Average Salary		\$27,382	\$28,423	\$29,645	\$30,742	\$30,742	\$30,742	\$30,742	\$30,742
Difference		\$763	\$1,070	\$1,284	\$1,220	\$1,487	\$1,620	\$1,881	\$2,270
% Difference		2.8%	3.8%	4.3%	4.0%	4.8%	5.3%	6.1%	7.4%

Source: WDE602 – WISE School District Staff Member Collection; Statewide Payment Models FY2006 through FY2014

Table VI-6: Current Expenditures Per-Pupil, Estimated

State	Current Expenditures per-Pupil Enrolled (Estimated 2013-14)	National Rank (Unadjusted)
Wyoming	\$16,103	9
Colorado	\$10,946	22
Idaho	\$8,722	44
Montana	\$10,635	24
Nebraska	\$9,787	33
South Dakota	\$9,496	37
Utah	\$7,476	50
United States	\$11,373	

Source: National Education Association *Rankings and Estimates* Summary Table K: Estimated Expenditures for Public Schools, 2013-14
<http://www.nea.org/assets/docs/NEA-Rankings-and-Estimates-2013-2014.pdf>

Note: Current expenditures per-pupil include Local, State, Federal and Enterprise revenues. Non-current expenditures such as adult education, capital outlay and interest on school debt are excluded from the figures above.

Supplement to Table VI-6: Summary of Public Elementary-Secondary School System Finances by State: Fiscal Year 2012 (in thousands)

STATE	Enrollment	Elementary-Secondary Revenue				Federal Revenue as a Percent to Total
		Total	From Federal Sources	From State Sources	From Local Sources	
Wyoming	89,994	\$1,660,037	\$144,728	\$851,896	\$663,413	8.71%
Colorado	843,120	\$8,570,286	\$705,634	\$3,702,427	\$4,162,225	8.23%
Idaho	267,556	\$2,981,212	\$266,087	\$1,238,989	\$476,136	8.92%
Montana	142,237	\$1,612,365	\$214,164	\$761,029	\$637,172	13.28%
Nebraska	300,941	\$3,691,601	\$366,016	\$1,166,374	\$2,159,211	9.91%
South Dakota	127,726	\$1,296,353	\$212,615	\$395,054	\$688,684	16.40%
Utah	553,873	\$4,213,226	\$426,702	\$2,158,049	\$1,628,475	10.12%
United States	48,212,483	\$594,531,633	\$59,532,214	\$270,431,959	\$264,567,460	10.01%

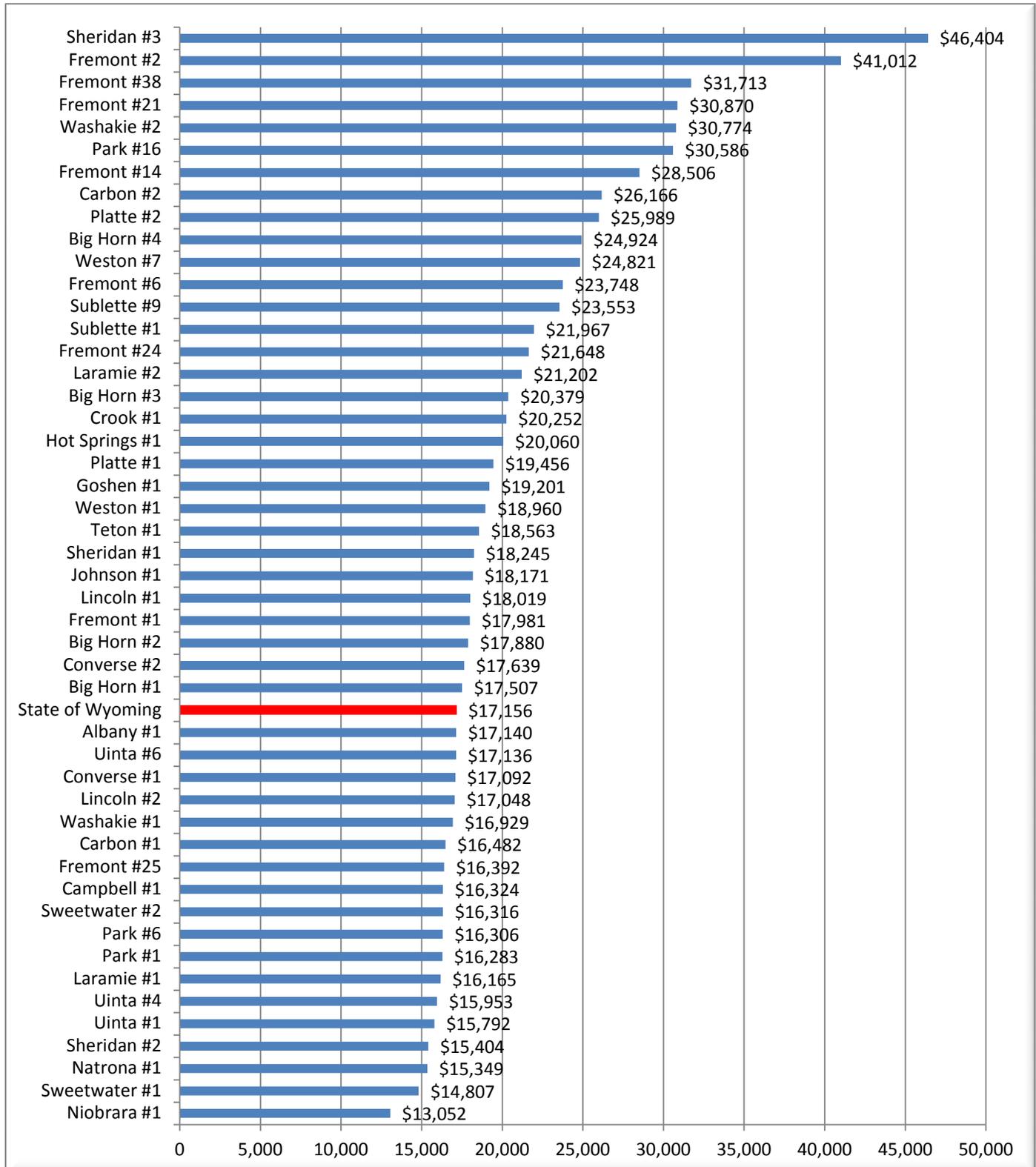
Adapted from: US Census *Public Education Finances: 2012*
 Summary Table 1. Summary of Public Elementary-Secondary School System Finances by State: Fiscal Year 2012
 Table 19. Population, Enrollment, and Personal Income by State: Fiscal Years 2011 and 2012.
<http://www2.census.gov/govs/school/12f33pub.pdf>

Table VI-8: Differences of Funding Model Non-Staff Resources and District Expenditures

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Model Assessment	\$2,973,769	\$3,128,016	\$3,283,886	\$3,318,468	\$3,354,688	\$3,393,682	\$3,436,735
Actual-to-Model Difference	(\$1,537,208)	(\$1,858,425)	(\$1,739,262)	(\$1,567,211)	(\$1,851,054)	(\$1,744,854)	(\$1,408,082)
Total Exp. as % of Model	48.3%	40.6%	47.0%	52.8%	44.8%	48.6%	59.0%
Model Central Office and Misc District Costs	\$27,633,151	\$29,066,460	\$30,514,846	\$30,836,195	\$31,172,759	\$31,535,108	\$31,935,168
Actual-to-Model Difference	(\$971,509)	(\$493,548)	(\$2,960,001)	(\$1,119,351)	\$692,358	(\$13,332)	\$559,925
Total Exp. as % of Model	96.5%	98.3%	90.3%	96.4%	102.2%	100.0%	101.8%
Model Operations and Maintenance	\$81,422,391	\$83,729,142	\$86,440,688	\$87,918,237	\$93,737,870	\$94,298,032	\$93,511,034
Actual-to-Model Difference	(\$5,529,702)	(\$1,124,851)	(\$240,683)	\$534,233	(\$3,490,491)	(\$2,251,533)	(\$1,889,228)
Total Exp. as % of Model	93.2%	98.7%	99.7%	100.6%	96.3%	97.6%	98.0%
Model Professional Development	\$9,211,050	\$9,688,820	\$10,171,615	\$10,278,732	\$10,390,920	\$10,511,703	\$10,645,056
Actual-to-Model Difference	(\$1,032,567)	(\$1,289,193)	(\$2,058,335)	(\$2,735,059)	(\$2,900,923)	(\$2,516,419)	(\$2,424,846)
Total Exp. as % of Model	88.8%	86.7%	79.8%	73.4%	72.1%	76.1%	77.2%
Model Student Activities	\$29,890,778	\$30,973,403	\$32,035,068	\$31,942,444	\$31,583,616	\$31,180,443	\$30,739,372
Actual-to-Model Difference	(\$4,857)	\$1,936,234	\$2,804,377	\$4,132,334	\$5,587,738	\$6,549,682	\$7,762,295
Total Exp. as % of Model	100.0%	106.3%	108.8%	112.9%	117.7%	121.0%	125.3%
Model Technology and Supplies	\$51,001,449	\$53,622,103	\$56,275,105	\$56,831,402	\$57,465,252	\$58,145,846	\$58,876,011
Actual-to-Model Difference	(\$8,841,950)	(\$3,072,938)	(\$6,805,905)	(\$6,060,767)	(\$7,145,070)	(\$11,277,089)	(\$10,130,442)
Total Exp. as % of Model	82.7%	94.3%	87.9%	89.3%	87.6%	80.6%	82.8%
Model Utilities	\$30,651,676	\$31,969,698	\$33,152,577	\$33,152,577	\$34,072,968	\$34,087,478	\$34,077,197
Actual-to-Model Difference	\$1,729,702	\$1,204,122	\$359,969	\$1,289,490	\$420,361	\$1,024,392	\$3,702,550
Total Exp. as % of Model	105.6%	103.8%	101.1%	103.9%	101.2%	103.0%	110.9%
Model Voc Ed Supplies and Equipment	\$2,657,875	\$2,732,903	\$2,848,735	\$2,836,097	\$2,777,962	\$2,801,658	\$2,907,593
Actual-to-Model Difference	(\$928,501)	(\$1,099,480)	(\$1,140,666)	(\$949,856)	(\$1,054,848)	(\$1,236,740)	(\$1,337,801)
Total Exp. as % of Model	65.1%	59.8%	60.0%	66.5%	62.0%	55.9%	54.0%
Total Funding Model Non-Staff Resources	\$235,442,139	\$244,910,545	\$254,722,520	\$257,114,152	\$264,556,035	\$265,953,950	\$266,128,166
Actual-to-Model Difference	(\$17,116,592)	(\$5,798,079)	(\$11,780,506)	(\$6,476,187)	(\$9,741,929)	(\$11,465,893)	(\$5,165,629)
Total Exp. as % of Model	92.73 %	97.63 %	95.38 %	97.48 %	96.32 %	95.69 %	98.06 %

Source: WDE601 – Annual District Report; Statewide Payment Models FY2006 through FY2014

Chart 1. Operating Expenditures per ADM - FY2012-13



Source: Wyoming School District Statistical Report Series #3: 2012-13
<https://portals.edu.wyoming.gov/Reports/Public/wde-reports-2012/finance/stat-3>

School Year 2013-14 Retention Incentive Payments

2013, Wyo. Sess. Laws, Ch. 73, Sec 330(d)

Total Appropriation: \$ **8,100,000**

School District (City)	Total Payment
Albany #1 (Laramie)	\$ 87,637.90
Big Horn #1 (Cowley)	\$ 63,804.50
Big Horn #2 (Lovell)	\$ -
Big Horn #3 (Greybull)	\$ 25,258.27
Big Horn #4 (Basin)	\$ 21,233.05
Campbell #1 (Gillette)	\$ 398,203.84
Carbon #1 (Rawlins)	\$ 134,415.96
Carbon #2 (Saratoga)	\$ 62,531.09
Converse #1 (Douglas)	\$ 143,281.28
Converse #2 (Glenrock)	\$ 42,340.22
Crook #1 (Sundance)	\$ 92,442.92
Fremont #1 (Lander)	\$ 53,189.87
Fremont #2 (Dubois)	\$ 14,207.70
Fremont #6 (Pavillion)	\$ 23,278.14
Fremont #14 (Ethete)	\$ -
Fremont #21 (Ft. Washakie)	\$ 20,565.54
Fremont #24 (Shoshoni)	\$ 32,104.88
Fremont #25 (Riverton)	\$ 172,226.23
Fremont #38 (Arapahoe)	\$ -
Goshen #1 (Torrington)	\$ 90,663.60
Hot Springs #1 (Thermopolis)	\$ 21,490.71
Johnson #1 (Buffalo)	\$ 72,521.59
Laramie #1 (Cheyenne)	\$ 439,552.65
Laramie #2 (Pine Bluffs)	\$ 37,770.89
Lincoln #1 (Diamondville)	\$ 21,774.63
Lincoln #2 (Afton)	\$ 220,898.39
Natrona #1 (Casper)	\$ 630,086.71
Niobrara #1 (Lusk)	\$ 43,187.72
Park #1 (Powell)	\$ 57,315.86
Park #6 (Cody)	\$ 176,062.14
Park #16 (Meeteetse)	\$ 8,723.10
Platte #1 (Wheatland)	\$ 87,493.87
Platte #2 (Guernsey)	\$ 16,544.09
Sheridan #1 (Ranchester)	\$ 77,584.85
Sheridan #2 (Sheridan)	\$ 161,595.45
Sheridan #3 (Clearmont)	\$ 8,042.37
Sublette #1 (Pinedale)	\$ 74,650.58
Sublette #9 (Big Piney)	\$ 43,769.97
Sweetwater #1 (Rock Springs)	\$ 233,113.15
Sweetwater #2 (Green River)	\$ 205,343.06
Teton #1 (Jackson)	\$ 117,620.67
Uinta #1 (Evanston)	\$ 131,637.98
Uinta #4 (Mountain View)	\$ 29,218.77
Uinta #6 (Lyman)	\$ 59,386.32
Washakie #1 (Worland)	\$ 62,647.24
Washakie #2 (Ten Sleep)	\$ -
Weston #1 (Newcastle)	\$ 47,705.00
Weston #7 (Upton)	\$ 13,372.35
State Total	\$ 4,576,495.10

Source: WDE702 Data Collection; WDE Payment Summary

Funding Model vs. Actual Salary by Model Component

Source: WDE602 - WISE School District Staff Member Collection;
 FY 2013-14 Statewide Payment Model

Attachment 2

District	Model Classification	Model FTE	Actual FTE	Difference		Model Salary Funding	Actual Regular Salary	Difference		Model Funding per FTE	Actual Salary per FTE	Diff.
				FTE ¹	% to Model			Salary	% to Model			
Albany #1	Aide	24.35	26.88	2.52	10.36%	\$ 455,800	\$ 539,850	\$ 84,050	18.44%	\$ 18,716	\$ 20,087	\$ 1,371
	Central Office Admin	8.42	9.74	1.32	15.74%	\$ 809,850	\$ 875,065	\$ 65,215	8.05%	\$ 96,233	\$ 89,842	\$ (6,391)
	Librarian	9.98	5.55	-4.43	-44.40%	\$ 485,266	\$ 301,654	\$ (183,612)	-37.84%	\$ 48,618	\$ 54,352	\$ 5,735
	Media Tech Staff	5.18	12.00	6.82	131.65%	\$ 226,786	\$ 524,561	\$ 297,775	131.30%	\$ 43,768	\$ 43,703	\$ (65)
	Pupil Support	19.35	27.50	8.15	42.10%	\$ 940,885	\$ 1,364,139	\$ 423,254	44.98%	\$ 48,618	\$ 49,605	\$ 988
	School Admin	19.06	18.20	-0.86	-4.53%	\$ 1,452,960	\$ 1,493,810	\$ 40,851	2.81%	\$ 76,214	\$ 82,077	\$ 5,863
	Secretary and Clerical - All	36.34	35.60	-0.74	-2.03%	\$ 1,140,230	\$ 1,095,818	\$ (44,412)	-3.89%	\$ 31,376	\$ 30,778	\$ (598)
	Teacher	276.56	274.27	-2.29	-0.83%	\$ 13,445,506	\$ 14,043,522	\$ 598,016	4.45%	\$ 48,618	\$ 51,203	\$ 2,586
	Tutor	12.82	3.50	-9.32	-72.71%	\$ 623,471	\$ 187,525	\$ (435,946)	-69.92%	\$ 48,618	\$ 53,579	\$ 4,961
	TOTAL	412.07	413.24	1.17	0.28%	\$ 19,580,753	\$ 20,425,944	\$ 845,191	4.32%	\$ 47,518	\$ 49,429	\$ 1,911
Big Horn #1	Aide	6.32	1.96	-4.36	-68.98%	\$ 123,366	\$ 38,104	\$ (85,262)	-69.11%	\$ 19,530	\$ 19,448	\$ (83)
	Central Office Admin	3.77	4.85	1.08	28.63%	\$ 318,551	\$ 433,872	\$ 115,320	36.20%	\$ 84,485	\$ 89,458	\$ 4,973
	Librarian	4.66	1.00	-3.66	-78.55%	\$ 238,655	\$ 62,990	\$ (175,665)	-73.61%	\$ 51,182	\$ 62,990	\$ 11,808
	Media Tech Staff	1.61	4.00	2.39	148.85%	\$ 66,928	\$ 114,047	\$ 47,119	70.40%	\$ 41,638	\$ 28,512	\$ (13,126)
	Pupil Support	6.16	4.79	-1.37	-22.20%	\$ 315,039	\$ 241,109	\$ (73,930)	-23.47%	\$ 51,182	\$ 50,351	\$ (831)
	School Admin	5.35	3.75	-1.60	-29.87%	\$ 420,195	\$ 343,300	\$ (76,895)	-18.30%	\$ 78,582	\$ 91,549	\$ 12,967
	Secretary and Clerical - All	12.98	8.12	-4.86	-37.46%	\$ 421,129	\$ 248,481	\$ (172,648)	-41.00%	\$ 32,439	\$ 30,606	\$ (1,833)
	Teacher	69.97	52.29	-17.67	-25.26%	\$ 3,581,030	\$ 2,882,898	\$ (698,132)	-19.50%	\$ 51,182	\$ 55,131	\$ 3,949
	Tutor	4.13	0.00	-4.13	-100.00%	\$ 211,381	\$ -	\$ (211,381)	-100.00%	\$ 51,182	n/a	n/a
	TOTAL	114.94	80.76	-34.18	-29.74%	\$ 5,696,276	\$ 4,364,801	\$ (1,331,475)	-23.37%	\$ 49,559	\$ 54,048	\$ 4,488
Big Horn #2	Aide	4.93	1.64	-3.29	-66.71%	\$ 98,643	\$ 46,012	\$ (52,631)	-53.35%	\$ 20,016	\$ 28,044	\$ 8,028
	Central Office Admin	3.39	5.38	1.99	58.80%	\$ 287,861	\$ 457,069	\$ 169,208	58.78%	\$ 84,967	\$ 84,957	\$ (10)
	Librarian	3.14	0.00	-3.14	-100.00%	\$ 157,371	\$ -	\$ (157,371)	-100.00%	\$ 50,048	n/a	n/a
	Media Tech Staff	1.16	1.82	0.67	57.58%	\$ 44,459	\$ 55,284	\$ 10,825	24.35%	\$ 38,432	\$ 30,327	\$ (8,105)
	Pupil Support	4.41	6.00	1.59	36.08%	\$ 220,672	\$ 416,258	\$ 195,586	88.63%	\$ 50,048	\$ 69,376	\$ 19,328
	School Admin	3.14	3.00	-0.14	-4.59%	\$ 251,139	\$ 308,146	\$ 57,007	22.70%	\$ 79,869	\$ 102,715	\$ 22,847
	Secretary and Clerical - All	9.49	6.66	-2.82	-29.77%	\$ 310,208	\$ 229,206	\$ (81,002)	-26.11%	\$ 32,705	\$ 34,408	\$ 1,703
	Teacher	48.30	49.50	1.20	2.48%	\$ 2,417,534	\$ 2,721,945	\$ 304,411	12.59%	\$ 50,048	\$ 54,989	\$ 4,941
	Tutor	2.95	0.00	-2.95	-100.00%	\$ 147,727	\$ -	\$ (147,727)	-100.00%	\$ 50,048	n/a	n/a
	TOTAL	80.91	74.01	-6.91	-8.54%	\$ 3,935,613	\$ 4,233,919	\$ 298,307	7.58%	\$ 48,641	\$ 57,211	\$ 8,571
Big Horn #3	Aide	3.55	2.44	-1.11	-31.31%	\$ 66,525	\$ 47,099	\$ (19,426)	-29.20%	\$ 18,718	\$ 19,292	\$ 574
	Central Office Admin	3.00	4.15	1.15	38.33%	\$ 228,022	\$ 286,358	\$ 58,337	25.58%	\$ 76,007	\$ 69,002	\$ (7,005)
	Librarian	2.71	1.57	-1.14	-42.17%	\$ 136,724	\$ 83,518	\$ (53,207)	-38.92%	\$ 50,363	\$ 53,196	\$ 2,833
	Media Tech Staff	0.93	1.32	0.38	41.34%	\$ 35,758	\$ 27,594	\$ (8,164)	-22.83%	\$ 38,432	\$ 20,984	\$ (17,449)

District	Model Classification	Model FTE	Actual FTE	Difference	
				FTE ¹	% to Model
	Pupil Support	3.83	3.50	-0.33	-8.67%
	School Admin	3.00	3.00	0.00	0.00%
	Secretary and Clerical - All	8.17	7.07	-1.10	-13.44%
	Teacher	34.82	35.03	0.21	0.59%
	Tutor	2.66	0.00	-2.66	-100.00%
	TOTAL	62.69	58.08	-4.61	-7.35%
Big Horn #4	Aide	2.02	2.42	0.40	19.95%
	Central Office Admin	3.00	4.00	1.00	33.33%
	Librarian	1.98	0.99	-0.99	-49.88%
	Media Tech Staff	0.53	1.14	0.62	117.71%
	Pupil Support	2.16	2.58	0.41	19.14%
	School Admin	3.58	2.50	-1.08	-30.11%
	Secretary and Clerical - All	6.81	5.70	-1.11	-16.30%
	Teacher	30.02	28.06	-1.97	-6.56%
	Tutor	1.50	0.00	-1.50	-100.00%
	TOTAL	51.60	47.39	-4.21	-8.16%
Campbell #1	Aide	58.94	101.93	42.98	72.92%
	Central Office Admin	19.69	22.08	2.39	12.16%
	Librarian	23.26	15.70	-7.56	-32.51%
	Media Tech Staff	11.08	27.45	16.37	147.83%
	Pupil Support	47.51	46.90	-0.61	-1.28%
	School Admin	32.48	25.55	-6.93	-21.34%
	Secretary and Clerical - All	84.23	106.86	22.63	26.87%
	Teacher	629.52	561.09	-68.43	-10.87%
	Tutor	33.55	14.70	-18.85	-56.19%
	TOTAL	940.26	922.26	-18.00	-1.91%
Carbon #1	Aide	12.72	19.97	7.24	56.95%
	Central Office Admin	5.37	7.00	1.63	30.40%
	Librarian	5.75	0.50	-5.25	-91.30%
	Media Tech Staff	2.90	8.73	5.83	201.03%
	Pupil Support	10.48	17.55	7.08	67.55%
	School Admin	9.33	8.10	-1.23	-13.21%
	Secretary and Clerical - All	19.82	20.01	0.19	0.93%
	Teacher	144.67	132.77	-11.90	-8.23%
	Tutor	6.82	0.00	-6.82	-100.00%
	TOTAL	217.86	214.61	-3.24	-1.49%
Carbon #2	Aide	4.55	2.78	-1.77	-38.91%

Attachment 2		Difference	
Model Salary Funding	Actual Regular Salary	Salary	% to Model
\$ 193,004	\$ 165,178	\$ (27,827)	-14.42%
\$ 224,265	\$ 234,800	\$ 10,535	4.70%
\$ 267,082	\$ 199,148	\$ (67,934)	-25.44%
\$ 1,753,846	\$ 1,884,138	\$ 130,292	7.43%
\$ 133,964	\$ -	\$ (133,964)	-100.00%
\$ 3,039,190	\$ 2,927,832	\$ (111,358)	-3.66%
\$ 37,718	\$ 47,129	\$ 9,411	24.95%
\$ 263,193	\$ 286,616	\$ 23,423	8.90%
\$ 97,416	\$ 57,900	\$ (39,516)	-40.56%
\$ 20,200	\$ 26,538	\$ 6,338	31.38%
\$ 106,149	\$ 138,450	\$ 32,301	30.43%
\$ 260,480	\$ 197,187	\$ (63,293)	-24.30%
\$ 217,136	\$ 178,831	\$ (38,305)	-17.64%
\$ 1,473,926	\$ 1,491,642	\$ 17,716	1.20%
\$ 73,636	\$ -	\$ (73,636)	-100.00%
\$ 2,549,854	\$ 2,424,293	\$ (125,561)	-4.92%
\$ 1,173,957	\$ 2,206,930	\$ 1,032,973	87.99%
\$ 2,351,422	\$ 2,234,619	\$ (116,803)	-4.97%
\$ 1,252,363	\$ 1,037,910	\$ (214,453)	-17.12%
\$ 635,482	\$ 1,019,986	\$ 384,504	60.51%
\$ 2,557,532	\$ 2,858,029	\$ 300,498	11.75%
\$ 2,753,113	\$ 2,478,541	\$ (274,572)	-9.97%
\$ 2,770,673	\$ 3,571,253	\$ 800,580	28.89%
\$ 33,889,114	\$ 33,875,894	\$ (13,220)	-0.04%
\$ 1,806,314	\$ 924,590	\$ (881,724)	-48.81%
\$ 49,189,969	\$ 50,207,752	\$ 1,017,783	2.07%
\$ 236,267	\$ 398,611	\$ 162,344	68.71%
\$ 478,420	\$ 572,446	\$ 94,026	19.65%
\$ 282,464	\$ 27,350	\$ (255,114)	-90.32%
\$ 119,788	\$ 283,635	\$ 163,847	136.78%
\$ 514,928	\$ 1,040,561	\$ 525,632	102.08%
\$ 695,290	\$ 709,738	\$ 14,448	2.08%
\$ 585,640	\$ 671,024	\$ 85,385	14.58%
\$ 7,111,190	\$ 6,989,794	\$ (121,396)	-1.71%
\$ 335,414	\$ -	\$ (335,414)	-100.00%
\$ 87,714	\$ 42,522	\$ (45,192)	-51.52%

Model Funding per FTE	Actual Salary per FTE	Diff.
\$ 50,363	\$ 47,194	\$ (3,169)
\$ 74,755	\$ 78,267	\$ 3,512
\$ 32,681	\$ 28,151	\$ (4,530)
\$ 50,363	\$ 53,786	\$ 3,424
\$ 50,363	n/a	n/a
\$ 48,481	\$ 50,410	\$ 1,929
\$ 18,706	\$ 19,486	\$ 780
\$ 87,731	\$ 71,654	\$ (16,077)
\$ 49,091	\$ 58,214	\$ 9,124
\$ 38,432	\$ 23,191	\$ (15,241)
\$ 49,091	\$ 53,744	\$ 4,653
\$ 72,823	\$ 78,875	\$ 6,052
\$ 31,883	\$ 31,373	\$ (510)
\$ 49,091	\$ 53,167	\$ 4,076
\$ 49,091	n/a	n/a
\$ 49,415	\$ 51,157	\$ 1,741
\$ 19,916	\$ 21,652	\$ 1,736
\$ 119,446	\$ 101,206	\$ (18,240)
\$ 53,833	\$ 66,109	\$ 12,276
\$ 57,380	\$ 37,162	\$ (20,218)
\$ 53,833	\$ 60,939	\$ 7,105
\$ 84,761	\$ 97,007	\$ 12,247
\$ 32,893	\$ 33,418	\$ 525
\$ 53,833	\$ 60,375	\$ 6,542
\$ 53,833	\$ 62,897	\$ 9,064
\$ 52,315	\$ 54,440	\$ 2,125
\$ 18,573	\$ 19,966	\$ 1,392
\$ 89,126	\$ 81,778	\$ (7,348)
\$ 49,155	\$ 54,700	\$ 5,545
\$ 41,329	\$ 32,508	\$ (8,821)
\$ 49,155	\$ 59,286	\$ 10,131
\$ 74,500	\$ 87,622	\$ 13,122
\$ 29,546	\$ 33,541	\$ 3,995
\$ 49,155	\$ 52,647	\$ 3,492
\$ 49,155	n/a	n/a
\$ 47,552	\$ 49,825	\$ 2,273
\$ 19,259	\$ 15,282	\$ (3,977)

District	Model Classification	Model FTE	Actual FTE	Difference		Model Salary Funding	Actual Regular Salary	Difference		Model Funding per FTE	Actual Salary per FTE	Diff.
				FTE ¹	% to Model			Salary	% to Model			
	Central Office Admin	3.29	4.00	0.71	21.55%	\$ 278,026	\$ 300,936	\$ 22,910	8.24%	\$ 84,486	\$ 75,234	\$ (9,252)
	Librarian	3.69	3.00	-0.69	-18.60%	\$ 184,417	\$ 154,075	\$ (30,342)	-16.45%	\$ 50,037	\$ 51,358	\$ 1,321
	Media Tech Staff	0.99	2.70	1.71	172.01%	\$ 41,346	\$ 60,866	\$ 19,520	47.21%	\$ 41,638	\$ 22,534	\$ (19,104)
	Pupil Support	3.98	6.00	2.02	50.71%	\$ 199,208	\$ 318,800	\$ 119,592	60.03%	\$ 50,037	\$ 53,133	\$ 3,096
	School Admin	6.81	5.00	-1.81	-26.55%	\$ 514,860	\$ 421,978	\$ (92,882)	-18.04%	\$ 75,633	\$ 84,396	\$ 8,762
	Secretary and Clerical - All	11.28	12.92	1.64	14.56%	\$ 346,887	\$ 355,492	\$ 8,605	2.48%	\$ 30,748	\$ 27,505	\$ (3,243)
	Teacher	71.75	69.31	-2.44	-3.41%	\$ 3,590,106	\$ 3,485,425	\$ (104,682)	-2.92%	\$ 50,037	\$ 50,291	\$ 254
	Tutor	2.73	0.00	-2.73	-100.00%	\$ 136,602	\$ -	\$ (136,602)	-100.00%	\$ 50,037	n/a	n/a
	TOTAL	109.07	105.71	-3.36	-3.08%	\$ 5,379,167	\$ 5,140,094	\$ (239,073)	-4.44%	\$ 49,317	\$ 48,623	\$ (694)
Converse #1	Aide	12.01	16.24	4.23	35.24%	\$ 225,704	\$ 314,930	\$ 89,226	39.53%	\$ 18,794	\$ 19,391	\$ 597
	Central Office Admin	5.20	7.98	2.79	53.63%	\$ 460,808	\$ 652,091	\$ 191,283	41.51%	\$ 88,682	\$ 81,686	\$ (6,996)
	Librarian	4.80	3.65	-1.15	-23.99%	\$ 241,643	\$ 213,842	\$ (27,801)	-11.51%	\$ 50,323	\$ 58,587	\$ 8,263
	Media Tech Staff	2.80	4.29	1.49	53.22%	\$ 140,169	\$ 117,893	\$ (22,275)	-15.89%	\$ 50,105	\$ 27,504	\$ (22,601)
	Pupil Support	9.18	6.88	-2.30	-25.04%	\$ 461,889	\$ 371,144	\$ (90,744)	-19.65%	\$ 50,323	\$ 53,945	\$ 3,622
	School Admin	10.60	7.06	-3.54	-33.39%	\$ 756,656	\$ 580,610	\$ (176,046)	-23.27%	\$ 71,387	\$ 82,239	\$ 10,852
	Secretary and Clerical - All	17.99	16.10	-1.89	-10.52%	\$ 563,283	\$ 439,255	\$ (124,028)	-22.02%	\$ 31,306	\$ 27,283	\$ (4,023)
	Teacher	126.09	120.05	-6.03	-4.78%	\$ 6,345,078	\$ 6,499,831	\$ 154,752	2.44%	\$ 50,323	\$ 54,141	\$ 3,817
	Tutor	5.65	1.87	-3.78	-66.92%	\$ 284,509	\$ 110,951	\$ (173,558)	-61.00%	\$ 50,323	\$ 59,332	\$ 9,009
TOTAL	194.32	184.13	-10.19	-5.24%	\$ 9,479,738	\$ 9,300,546	\$ (179,192)	-1.89%	\$ 48,785	\$ 50,512	\$ 1,727	
Converse #2	Aide	4.90	1.19	-3.71	-75.75%	\$ 92,399	\$ 17,065	\$ (75,334)	-81.53%	\$ 18,867	\$ 14,371	\$ (4,496)
	Central Office Admin	3.37	4.83	1.46	43.15%	\$ 288,789	\$ 416,549	\$ 127,760	44.24%	\$ 85,590	\$ 86,242	\$ 652
	Librarian	3.26	0.16	-3.10	-95.09%	\$ 162,703	\$ 7,064	\$ (155,639)	-95.66%	\$ 49,918	\$ 44,150	\$ (5,768)
	Media Tech Staff	1.02	2.71	1.69	165.22%	\$ 39,328	\$ 44,066	\$ 4,739	12.05%	\$ 38,432	\$ 16,237	\$ (22,196)
	Pupil Support	3.91	3.69	-0.22	-5.61%	\$ 195,145	\$ 208,746	\$ 13,601	6.97%	\$ 49,918	\$ 56,571	\$ 6,652
	School Admin	5.00	3.00	-2.00	-40.00%	\$ 380,708	\$ 265,510	\$ (115,198)	-30.26%	\$ 76,142	\$ 88,503	\$ 12,362
	Secretary and Clerical - All	10.32	9.78	-0.54	-5.21%	\$ 311,069	\$ 230,777	\$ (80,292)	-25.81%	\$ 30,139	\$ 23,589	\$ (6,550)
	Teacher	50.00	52.37	2.37	4.75%	\$ 2,495,777	\$ 2,634,888	\$ 139,111	5.57%	\$ 49,918	\$ 50,312	\$ 394
	Tutor	2.62	2.00	-0.62	-23.66%	\$ 130,786	\$ 84,680	\$ (46,106)	-35.25%	\$ 49,918	\$ 42,340	\$ (7,578)
TOTAL	84.40	79.74	-4.67	-5.53%	\$ 4,096,704	\$ 3,909,345	\$ (187,359)	-4.57%	\$ 48,538	\$ 49,029	\$ 491	
Crook #1	Aide	8.00	12.01	4.01	50.12%	\$ 152,870	\$ 227,817	\$ 74,947	49.03%	\$ 19,110	\$ 18,972	\$ (139)
	Central Office Admin	4.14	5.26	1.12	26.98%	\$ 358,212	\$ 446,730	\$ 88,518	24.71%	\$ 86,472	\$ 84,930	\$ (1,543)
	Librarian	4.74	4.00	-0.74	-15.63%	\$ 239,957	\$ 244,771	\$ 4,814	2.01%	\$ 50,614	\$ 61,193	\$ 10,579
	Media Tech Staff	1.57	4.81	3.24	206.74%	\$ 66,352	\$ 129,664	\$ 63,312	95.42%	\$ 42,279	\$ 26,935	\$ (15,344)
	Pupil Support	6.34	7.00	0.66	10.39%	\$ 320,960	\$ 322,399	\$ 1,439	0.45%	\$ 50,614	\$ 46,057	\$ (4,557)
	School Admin	6.05	7.00	0.95	15.76%	\$ 452,414	\$ 513,838	\$ 61,424	13.58%	\$ 74,816	\$ 73,405	\$ (1,411)
	Secretary and Clerical - All	14.62	10.69	-3.93	-26.89%	\$ 475,885	\$ 379,818	\$ (96,067)	-20.19%	\$ 32,560	\$ 35,546	\$ 2,986
	Teacher	97.41	92.37	-5.04	-5.17%	\$ 4,930,331	\$ 4,633,862	\$ (296,469)	-6.01%	\$ 50,614	\$ 50,166	\$ (448)

District	Model Classification	Model FTE	Actual FTE	Difference	
				FTE ¹	% to Model
Fremont #1	Tutor	4.36	0.00	-4.36	-100.00%
	TOTAL	147.23	143.14	-4.09	-2.78%
	Aide	11.85	2.00	-9.85	-83.13%
	Central Office Admin	5.13	4.46	-0.67	-13.06%
	Librarian	4.83	4.00	-0.83	-17.13%
	Media Tech Staff	2.71	3.00	0.29	10.73%
	Pupil Support	9.92	11.60	1.68	16.89%
	School Admin	7.71	8.00	0.29	3.77%
	Secretary and Clerical - All	17.94	18.50	0.57	3.16%
	Teacher	121.71	106.36	-15.35	-12.61%
	Tutor	6.51	0.00	-6.51	-100.00%
TOTAL	188.30	157.92	-30.39	-16.14%	
Fremont #2	Aide	0.94	2.66	1.72	184.35%
	Central Office Admin	3.00	1.62	-1.38	-46.00%
	Librarian	0.78	1.00	0.22	28.29%
	Media Tech Staff	0.18	0.00	-0.18	-100.00%
	Pupil Support	0.65	2.75	2.10	324.58%
	School Admin	2.27	1.49	-0.78	-34.36%
	Secretary and Clerical - All	4.87	3.00	-1.87	-38.41%
	Teacher	23.18	17.00	-6.18	-26.65%
	Tutor	0.42	0.00	-0.42	-100.00%
	TOTAL	36.28	29.52	-6.76	-18.63%
	Fremont #6	Aide	2.71	2.04	-0.67
Central Office Admin		3.00	4.09	1.09	36.33%
Librarian		2.41	0.00	-2.41	-100.00%
Media Tech Staff		0.69	3.00	2.31	332.53%
Pupil Support		2.86	2.24	-0.62	-21.79%
School Admin		3.85	2.60	-1.25	-32.51%
Secretary and Clerical - All		7.52	5.00	-2.52	-33.47%
Teacher		31.14	31.42	0.28	0.91%
Tutor		1.99	1.32	-0.67	-33.67%
TOTAL		56.18	51.71	-4.47	-7.95%
Fremont #14		Aide	4.39	19.00	14.61
	Central Office Admin	3.24	4.69	1.44	44.46%
	Librarian	3.13	3.00	-0.13	-4.14%
	Media Tech Staff	0.94	0.00	-0.94	-100.00%
	Pupil Support	6.01	11.00	4.99	83.11%

Attachment 2		Difference	
Model Salary Funding	Actual Regular Salary	Salary	% to Model
\$ 220,875	\$ -	\$ (220,875)	-100.00%
\$ 7,217,855	\$ 6,898,899	\$ (318,956)	-4.42%
\$ 235,703	\$ 60,440	\$ (175,263)	-74.36%
\$ 486,043	\$ 472,910	\$ (13,133)	-2.70%
\$ 247,823	\$ 240,400	\$ (7,423)	-3.00%
\$ 141,243	\$ 135,640	\$ (5,603)	-3.97%
\$ 509,504	\$ 659,180	\$ 149,676	29.38%
\$ 611,355	\$ 658,660	\$ 47,305	7.74%
\$ 573,034	\$ 670,742	\$ 97,708	17.05%
\$ 6,248,608	\$ 5,938,730	\$ (309,877)	-4.96%
\$ 334,230	\$ -	\$ (334,230)	-100.00%
\$ 9,387,543	\$ 8,836,702	\$ (550,841)	-5.87%
\$ 18,573	\$ 73,740	\$ 55,167	297.03%
\$ 255,874	\$ 137,557	\$ (118,317)	-46.24%
\$ 40,120	\$ 48,000	\$ 7,880	19.64%
\$ 7,341	\$ -	\$ (7,341)	-100.00%
\$ 33,337	\$ 159,695	\$ 126,358	379.04%
\$ 161,519	\$ 150,933	\$ (10,586)	-6.55%
\$ 159,031	\$ 117,032	\$ (41,999)	-26.41%
\$ 1,192,849	\$ 934,400	\$ (258,449)	-21.67%
\$ 21,787	\$ -	\$ (21,787)	-100.00%
\$ 1,890,430	\$ 1,621,357	\$ (269,073)	-14.23%
\$ 56,114	\$ 50,143	\$ (5,971)	-10.64%
\$ 258,547	\$ 344,592	\$ 86,045	33.28%
\$ 120,538	\$ -	\$ (120,538)	-100.00%
\$ 37,633	\$ 101,017	\$ 63,384	168.42%
\$ 143,120	\$ 110,400	\$ (32,720)	-22.86%
\$ 270,658	\$ 220,994	\$ (49,664)	-18.35%
\$ 245,646	\$ 182,137	\$ (63,508)	-25.85%
\$ 1,555,990	\$ 1,701,333	\$ 145,343	9.34%
\$ 99,445	\$ 72,639	\$ (26,806)	-26.96%
\$ 2,787,691	\$ 2,783,255	\$ (4,435)	-0.16%
\$ 94,443	\$ 671,589	\$ 577,146	611.11%
\$ 280,412	\$ 405,278	\$ 124,866	44.53%
\$ 162,509	\$ 171,600	\$ 9,091	5.59%
\$ 37,619	\$ -	\$ (37,619)	-100.00%
\$ 311,932	\$ 607,909	\$ 295,977	94.88%

Model Funding per FTE	Actual Salary per FTE	Diff.
\$ 50,614	n/a	n/a
\$ 49,024	\$ 48,198	\$ (827)
\$ 19,887	\$ 30,220	\$ 10,333
\$ 94,810	\$ 106,103	\$ 11,293
\$ 51,341	\$ 60,100	\$ 8,759
\$ 52,131	\$ 45,213	\$ (6,918)
\$ 51,341	\$ 56,826	\$ 5,485
\$ 79,300	\$ 82,333	\$ 3,033
\$ 31,950	\$ 36,251	\$ 4,301
\$ 51,341	\$ 55,838	\$ 4,497
\$ 51,341	n/a	n/a
\$ 49,854	\$ 55,958	\$ 6,104
\$ 19,851	\$ 27,718	\$ 7,866
\$ 85,291	\$ 84,912	\$ (379)
\$ 51,469	\$ 48,000	\$ (3,469)
\$ 41,216	n/a	n/a
\$ 51,469	\$ 58,071	\$ 6,602
\$ 71,160	\$ 101,297	\$ 30,137
\$ 32,647	\$ 39,011	\$ 6,364
\$ 51,469	\$ 54,965	\$ 3,495
\$ 51,469	n/a	n/a
\$ 52,105	\$ 54,923	\$ 2,818
\$ 20,698	\$ 24,613	\$ 3,915
\$ 86,182	\$ 84,252	\$ (1,930)
\$ 49,972	n/a	n/a
\$ 54,258	\$ 33,672	\$ (20,586)
\$ 49,972	\$ 49,286	\$ (686)
\$ 70,255	\$ 84,998	\$ 14,742
\$ 32,686	\$ 36,427	\$ 3,741
\$ 49,972	\$ 54,148	\$ 4,176
\$ 49,972	\$ 55,030	\$ 5,057
\$ 49,625	\$ 53,827	\$ 4,203
\$ 21,519	\$ 35,347	\$ 13,828
\$ 86,451	\$ 86,493	\$ 42
\$ 51,926	\$ 57,200	\$ 5,274
\$ 39,970	n/a	n/a
\$ 51,926	\$ 55,264	\$ 3,338

District	Model Classification	Model FTE	Actual FTE	Difference		Model Salary Funding	Actual Regular Salary	Difference		Model Funding per FTE	Actual Salary per FTE	Diff.
				FTE ¹	% to Model			Salary	% to Model			
	School Admin	3.13	4.00	0.87	27.81%	\$ 257,527	\$ 340,597	\$ 83,070	32.26%	\$ 82,287	\$ 85,149	\$ 2,862
	Secretary and Clerical - All	8.94	7.00	-1.94	-21.69%	\$ 309,831	\$ 333,579	\$ 23,748	7.66%	\$ 34,662	\$ 47,654	\$ 12,992
	Teacher	44.72	54.00	9.28	20.74%	\$ 2,322,341	\$ 2,993,550	\$ 671,209	28.90%	\$ 51,926	\$ 55,436	\$ 3,510
	Tutor	4.82	1.00	-3.82	-79.26%	\$ 250,353	\$ 50,750	\$ (199,603)	-79.73%	\$ 51,926	\$ 50,750	\$ (1,176)
	TOTAL	79.32	103.69	24.36	30.71%	\$ 4,026,967	\$ 5,574,852	\$ 1,547,885	38.44%	\$ 50,766	\$ 53,767	\$ 3,001
Fremont #21	Aide	3.39	25.02	21.63	637.17%	\$ 66,106	\$ 688,431	\$ 622,325	941.41%	\$ 19,476	\$ 27,514	\$ 8,038
	Central Office Admin	3.00	4.00	1.00	33.33%	\$ 274,502	\$ 325,125	\$ 50,623	18.44%	\$ 91,501	\$ 81,281	\$ (10,219)
	Librarian	2.49	1.00	-1.49	-59.83%	\$ 125,148	\$ 62,225	\$ (62,923)	-50.28%	\$ 50,276	\$ 62,225	\$ 11,949
	Media Tech Staff	0.42	4.00	3.58	856.25%	\$ 24,291	\$ 209,984	\$ 185,693	764.47%	\$ 58,070	\$ 52,496	\$ (5,574)
	Pupil Support	4.56	4.00	-0.56	-12.24%	\$ 229,165	\$ 231,475	\$ 2,310	1.01%	\$ 50,276	\$ 57,869	\$ 7,592
	School Admin	2.49	2.00	-0.49	-19.65%	\$ 198,810	\$ 156,500	\$ (42,310)	-21.28%	\$ 79,869	\$ 78,250	\$ (1,619)
	Secretary and Clerical - All	7.32	5.00	-2.32	-31.69%	\$ 234,849	\$ 230,776	\$ (4,073)	-1.73%	\$ 32,085	\$ 46,155	\$ 14,070
	Teacher	44.91	42.72	-2.20	-4.89%	\$ 2,258,102	\$ 2,272,828	\$ 14,727	0.65%	\$ 50,276	\$ 53,208	\$ 2,931
	Tutor	4.03	0.00	-4.03	-100.00%	\$ 202,669	\$ -	\$ (202,669)	-100.00%	\$ 50,276	n/a	n/a
	TOTAL	72.61	87.74	15.12	20.83%	\$ 3,613,640	\$ 4,177,344	\$ 563,704	15.60%	\$ 49,765	\$ 47,612	\$ (2,153)
Fremont #24	Aide	2.40	4.00	1.60	66.77%	\$ 44,089	\$ 131,717	\$ 87,628	198.75%	\$ 18,382	\$ 32,929	\$ 14,547
	Central Office Admin	3.00	3.36	0.36	12.00%	\$ 226,812	\$ 269,026	\$ 42,214	18.61%	\$ 75,604	\$ 80,067	\$ 4,463
	Librarian	2.14	0.00	-2.14	-100.00%	\$ 104,568	\$ -	\$ (104,568)	-100.00%	\$ 48,798	n/a	n/a
	Media Tech Staff	0.51	3.00	2.49	486.97%	\$ 22,428	\$ 138,550	\$ 116,122	517.76%	\$ 43,881	\$ 46,183	\$ 2,302
	Pupil Support	1.79	2.00	0.21	11.87%	\$ 87,240	\$ 116,296	\$ 29,056	33.31%	\$ 48,798	\$ 58,148	\$ 9,350
	School Admin	2.53	2.00	-0.53	-21.05%	\$ 192,359	\$ 161,288	\$ (31,071)	-16.15%	\$ 75,935	\$ 80,644	\$ 4,709
	Secretary and Clerical - All	6.97	3.40	-3.57	-51.20%	\$ 225,184	\$ 125,782	\$ (99,402)	-44.14%	\$ 32,318	\$ 36,995	\$ 4,677
	Teacher	31.22	26.82	-4.40	-14.09%	\$ 1,523,457	\$ 1,326,530	\$ (196,927)	-12.93%	\$ 48,798	\$ 49,460	\$ 663
	Tutor	1.14	0.14	-1.00	-87.76%	\$ 55,815	\$ 6,229	\$ (49,586)	-88.84%	\$ 48,798	\$ 44,492	\$ (4,306)
	TOTAL	51.71	44.72	-6.99	-13.51%	\$ 2,481,954	\$ 2,275,419	\$ (206,535)	-8.32%	\$ 48,002	\$ 50,881	\$ 2,879
Fremont #25	Aide	18.14	62.41	44.27	244.05%	\$ 338,596	\$ 1,247,569	\$ 908,973	268.45%	\$ 18,667	\$ 19,991	\$ 1,324
	Central Office Admin	6.49	11.00	4.51	69.45%	\$ 606,764	\$ 932,105	\$ 325,341	53.62%	\$ 93,469	\$ 84,737	\$ (8,732)
	Librarian	6.48	1.00	-5.48	-84.58%	\$ 325,110	\$ 64,175	\$ (260,935)	-80.26%	\$ 50,140	\$ 64,175	\$ 14,035
	Media Tech Staff	4.17	8.90	4.73	113.62%	\$ 199,356	\$ 269,890	\$ 70,534	35.38%	\$ 47,851	\$ 30,325	\$ (17,526)
	Pupil Support	17.65	28.20	10.55	59.78%	\$ 884,939	\$ 1,587,974	\$ 703,036	79.44%	\$ 50,140	\$ 56,311	\$ 6,172
	School Admin	9.16	9.00	-0.16	-1.76%	\$ 743,146	\$ 856,595	\$ 113,449	15.27%	\$ 81,117	\$ 95,177	\$ 14,060
	Secretary and Clerical - All	26.55	23.46	-3.09	-11.63%	\$ 830,889	\$ 777,013	\$ (53,876)	-6.48%	\$ 31,296	\$ 33,119	\$ 1,822
	Teacher	178.57	148.29	-30.28	-16.96%	\$ 8,953,568	\$ 8,070,038	\$ (883,530)	-9.87%	\$ 50,140	\$ 54,421	\$ 4,281
	Tutor	12.40	3.53	-8.87	-71.53%	\$ 621,731	\$ 222,385	\$ (399,346)	-64.23%	\$ 50,140	\$ 63,004	\$ 12,864
	TOTAL	279.61	295.79	16.17	5.78%	\$ 13,504,099	\$ 14,027,745	\$ 523,646	3.88%	\$ 48,296	\$ 47,425	\$ (871)
Fremont #38	Aide	2.29	15.00	12.71	554.74%	\$ 46,614	\$ 481,518	\$ 434,904	932.98%	\$ 20,347	\$ 32,101	\$ 11,754
	Central Office Admin	3.00	6.00	3.00	100.00%	\$ 260,107	\$ 396,566	\$ 136,459	52.46%	\$ 86,702	\$ 66,094	\$ (20,608)

District	Model Classification	Model FTE	Actual FTE	Difference	
				FTE ¹	% to Model
	Librarian	1.00	1.00	0.00	0.00%
	Media Tech Staff	0.27	0.00	-0.27	-100.00%
	Pupil Support	3.54	5.00	1.46	41.34%
	School Admin	2.15	3.00	0.85	39.83%
	Secretary and Clerical - All	5.29	6.00	0.71	13.40%
	Teacher	34.81	37.00	2.19	6.29%
	Tutor	3.20	0.00	-3.20	-100.00%
	TOTAL	55.54	73.00	17.46	31.43%
Goshen #1	Aide	12.35	16.97	4.62	37.43%
	Central Office Admin	5.21	4.70	-0.51	-9.79%
	Librarian	7.62	3.67	-3.95	-51.85%
	Media Tech Staff	3.08	5.64	2.56	83.18%
	Pupil Support	12.84	15.77	2.92	22.77%
	School Admin	10.13	9.00	-1.13	-11.17%
	Secretary and Clerical - All	22.32	15.91	-6.41	-28.72%
	Teacher	138.83	137.82	-1.01	-0.73%
	Tutor	8.96	2.00	-6.96	-77.68%
	TOTAL	221.35	211.48	-9.87	-4.46%
Hot Springs #1	Aide	4.63	0.37	-4.26	-92.02%
	Central Office Admin	3.31	3.00	-0.31	-9.48%
	Librarian	2.80	1.00	-1.80	-64.28%
	Media Tech Staff	1.35	4.00	2.65	195.22%
	Pupil Support	4.67	6.00	1.33	28.56%
	School Admin	3.00	3.00	0.00	0.00%
	Secretary and Clerical - All	9.12	10.41	1.29	14.15%
	Teacher	44.49	47.93	3.44	7.74%
	Tutor	2.96	1.72	-1.24	-41.89%
	TOTAL	76.33	77.43	1.09	1.43%
Johnson #1	Aide	9.32	6.05	-3.27	-35.13%
	Central Office Admin	4.47	4.50	0.03	0.75%
	Librarian	4.91	2.75	-2.16	-43.96%
	Media Tech Staff	2.13	7.65	5.52	259.28%
	Pupil Support	7.33	7.50	0.17	2.32%
	School Admin	5.42	5.50	0.08	1.47%
	Secretary and Clerical - All	15.87	16.11	0.24	1.49%
	Teacher	99.60	106.03	6.43	6.45%
	Tutor	4.65	0.00	-4.65	-100.00%

Attachment 2		Difference	
Model Salary Funding	Actual Regular Salary	Salary	% to Model
\$ 50,836	\$ 44,750	\$ (6,086)	-11.97%
\$ 10,639	\$ -	\$ (10,639)	-100.00%
\$ 179,836	\$ 259,000	\$ 79,164	44.02%
\$ 156,665	\$ 217,151	\$ 60,486	38.61%
\$ 171,663	\$ 239,530	\$ 67,867	39.54%
\$ 1,769,647	\$ 1,951,249	\$ 181,602	10.26%
\$ 162,450	\$ -	\$ (162,450)	-100.00%
\$ 2,808,456	\$ 3,589,764	\$ 781,308	27.82%
\$ 238,233	\$ 356,422	\$ 118,189	49.61%
\$ 449,978	\$ 429,692	\$ (20,286)	-4.51%
\$ 383,682	\$ 220,298	\$ (163,384)	-42.58%
\$ 143,217	\$ 189,672	\$ 46,455	32.44%
\$ 646,462	\$ 905,590	\$ 259,128	40.08%
\$ 795,493	\$ 779,680	\$ (15,813)	-1.99%
\$ 684,482	\$ 483,330	\$ (201,152)	-29.39%
\$ 6,988,756	\$ 7,794,677	\$ 805,921	11.53%
\$ 451,047	\$ 110,250	\$ (340,797)	-75.56%
\$ 10,781,350	\$ 11,269,610	\$ 488,260	4.53%
\$ 86,486	\$ 10,036	\$ (76,450)	-88.40%
\$ 248,623	\$ 302,015	\$ 53,392	21.48%
\$ 138,287	\$ 61,600	\$ (76,687)	-55.46%
\$ 78,367	\$ 147,971	\$ 69,604	88.82%
\$ 230,525	\$ 344,980	\$ 114,455	49.65%
\$ 226,173	\$ 256,335	\$ 30,162	13.34%
\$ 285,380	\$ 330,244	\$ 44,863	15.72%
\$ 2,197,341	\$ 2,422,493	\$ 225,152	10.25%
\$ 146,205	\$ 110,594	\$ (35,611)	-24.36%
\$ 3,637,387	\$ 3,986,268	\$ 348,881	9.59%
\$ 178,699	\$ 114,122	\$ (64,577)	-36.14%
\$ 418,199	\$ 502,524	\$ 84,325	20.16%
\$ 254,570	\$ 159,188	\$ (95,382)	-37.47%
\$ 93,684	\$ 259,563	\$ 165,879	177.06%
\$ 380,265	\$ 419,274	\$ 39,009	10.26%
\$ 427,354	\$ 487,046	\$ 59,692	13.97%
\$ 492,741	\$ 481,428	\$ (11,312)	-2.30%
\$ 5,167,276	\$ 5,673,822	\$ 506,546	9.80%
\$ 240,999	\$ -	\$ (240,999)	-100.00%

Model Funding per FTE	Actual Salary per FTE	Diff.
\$ 50,836	\$ 44,750	\$ (6,086)
\$ 39,201	n/a	n/a
\$ 50,836	\$ 51,800	\$ 964
\$ 73,020	\$ 72,384	\$ (636)
\$ 32,444	\$ 39,922	\$ 7,477
\$ 50,836	\$ 52,736	\$ 1,901
\$ 50,836	n/a	n/a
\$ 50,563	\$ 49,175	\$ (1,389)
\$ 19,293	\$ 21,004	\$ 1,710
\$ 86,367	\$ 91,424	\$ 5,057
\$ 50,340	\$ 60,027	\$ 9,687
\$ 46,485	\$ 33,608	\$ (12,877)
\$ 50,340	\$ 57,441	\$ 7,100
\$ 78,518	\$ 86,631	\$ 8,113
\$ 30,664	\$ 30,378	\$ (287)
\$ 50,340	\$ 56,557	\$ 6,217
\$ 50,340	\$ 55,125	\$ 4,785
\$ 48,708	\$ 53,289	\$ 4,581
\$ 18,669	\$ 27,161	\$ 8,492
\$ 75,017	\$ 100,672	\$ 25,654
\$ 49,394	\$ 61,600	\$ 12,206
\$ 57,840	\$ 36,993	\$ (20,847)
\$ 49,394	\$ 57,497	\$ 8,103
\$ 75,391	\$ 85,445	\$ 10,054
\$ 31,306	\$ 31,736	\$ 430
\$ 49,394	\$ 50,542	\$ 1,149
\$ 49,394	\$ 64,299	\$ 14,905
\$ 47,653	\$ 51,485	\$ 3,832
\$ 19,174	\$ 18,876	\$ (298)
\$ 93,634	\$ 111,672	\$ 18,038
\$ 51,878	\$ 57,886	\$ 6,008
\$ 43,973	\$ 33,910	\$ (10,062)
\$ 51,878	\$ 55,903	\$ 4,025
\$ 78,845	\$ 88,554	\$ 9,709
\$ 31,041	\$ 29,884	\$ (1,157)
\$ 51,878	\$ 53,510	\$ 1,632
\$ 51,878	n/a	n/a

District	Model Classification	Model FTE	Actual FTE	Difference	
				FTE ¹	% to Model
	TOTAL	153.70	156.09	2.40	1.56%
Laramie #1	Aide	95.45	61.08	-34.37	-36.01%
	Central Office Admin	31.23	29.59	-1.64	-5.26%
	Librarian	35.61	8.00	-27.61	-77.54%
	Media Tech Staff	18.28	52.23	33.95	185.66%
	Pupil Support	86.18	46.50	-39.68	-46.04%
	School Admin	51.65	51.00	-0.65	-1.25%
	Secretary and Clerical - All	138.38	156.56	18.18	13.14%
	Teacher	986.28	907.31	-78.96	-8.01%
	Tutor	63.14	7.64	-55.51	-87.90%
	TOTAL	1,506.21	1,319.91	-186.29	-12.37%
Laramie #2	Aide	6.98	3.75	-3.24	-46.36%
	Central Office Admin	3.89	3.13	-0.76	-19.61%
	Librarian	3.84	0.00	-3.84	-100.00%
	Media Tech Staff	1.32	6.87	5.55	420.38%
	Pupil Support	5.63	4.46	-1.17	-20.84%
	School Admin	5.57	4.64	-0.93	-16.66%
	Secretary and Clerical - All	13.94	11.85	-2.09	-15.02%
	Teacher	78.11	79.17	1.06	1.36%
	Tutor	3.97	0.00	-3.97	-100.00%
	TOTAL	123.26	113.87	-9.39	-7.62%
Lincoln #1	Aide	4.14	2.87	-1.27	-30.63%
	Central Office Admin	3.21	2.50	-0.71	-22.23%
	Librarian	2.91	1.00	-1.91	-65.60%
	Media Tech Staff	1.04	2.62	1.58	151.61%
	Pupil Support	3.35	3.00	-0.35	-10.39%
	School Admin	4.00	3.50	-0.50	-12.50%
	Secretary and Clerical - All	8.65	8.20	-0.45	-5.22%
	Teacher	43.29	41.67	-1.62	-3.75%
	Tutor	2.03	0.00	-2.03	-100.00%
	TOTAL	72.63	65.37	-7.26	-10.00%
Lincoln #2	Aide	18.35	14.91	-3.44	-18.77%
	Central Office Admin	6.55	6.00	-0.55	-8.40%
	Librarian	7.99	2.00	-5.99	-74.97%
	Media Tech Staff	3.62	10.74	7.12	196.35%
	Pupil Support	14.75	15.08	0.33	2.27%
	School Admin	10.91	11.00	0.09	0.86%

Attachment 2		Difference	
Model Salary Funding	Actual Regular Salary	Salary	% to Model
\$ 7,653,786	\$ 8,096,966	\$ 443,181	5.79%
\$ 1,919,786	\$ 1,250,510	\$ (669,276)	-34.86%
\$ 4,216,846	\$ 2,740,561	\$ (1,476,286)	-35.01%
\$ 1,941,683	\$ 508,820	\$ (1,432,863)	-73.79%
\$ 818,451	\$ 2,064,274	\$ 1,245,823	152.22%
\$ 4,698,522	\$ 2,904,422	\$ (1,794,100)	-38.18%
\$ 4,391,291	\$ 5,015,569	\$ 624,278	14.22%
\$ 4,459,033	\$ 5,181,916	\$ 722,882	16.21%
\$ 53,771,238	\$ 55,287,121	\$ 1,515,883	2.82%
\$ 3,442,507	\$ 447,950	\$ (2,994,557)	-86.99%
\$ 79,659,357	\$ 75,401,142	\$ (4,258,215)	-5.35%
\$ 130,219	\$ 76,768	\$ (53,451)	-41.05%
\$ 344,608	\$ 324,079	\$ (20,529)	-5.96%
\$ 191,683	\$ -	\$ (191,683)	-100.00%
\$ 75,342	\$ 233,386	\$ 158,045	209.77%
\$ 281,200	\$ 237,623	\$ (43,577)	-15.50%
\$ 428,249	\$ 369,310	\$ (58,939)	-13.76%
\$ 438,144	\$ 399,804	\$ (38,340)	-8.75%
\$ 3,898,459	\$ 4,154,422	\$ 255,963	6.57%
\$ 198,151	\$ -	\$ (198,151)	-100.00%
\$ 5,986,055	\$ 5,795,393	\$ (190,662)	-3.19%
\$ 79,479	\$ 51,686	\$ (27,793)	-34.97%
\$ 278,645	\$ 216,707	\$ (61,938)	-22.23%
\$ 143,369	\$ 49,150	\$ (94,219)	-65.72%
\$ 41,048	\$ 65,121	\$ 24,073	58.65%
\$ 165,104	\$ 146,400	\$ (18,704)	-11.33%
\$ 291,512	\$ 285,487	\$ (6,025)	-2.07%
\$ 267,657	\$ 255,993	\$ (11,664)	-4.36%
\$ 2,135,162	\$ 2,064,552	\$ (70,611)	-3.31%
\$ 100,289	\$ -	\$ (100,289)	-100.00%
\$ 3,502,264	\$ 3,135,096	\$ (367,169)	-10.48%
\$ 348,812	\$ 373,404	\$ 24,592	7.05%
\$ 596,427	\$ 637,460	\$ 41,033	6.88%
\$ 399,769	\$ 139,100	\$ (260,669)	-65.20%
\$ 195,845	\$ 356,462	\$ 160,617	82.01%
\$ 737,796	\$ 1,009,360	\$ 271,564	36.81%
\$ 885,515	\$ 1,053,185	\$ 167,670	18.93%

Model Funding per FTE	Actual Salary per FTE	Diff.
\$ 49,798	\$ 51,873	\$ 2,075
\$ 20,114	\$ 20,473	\$ 360
\$ 135,014	\$ 92,618	\$ (42,396)
\$ 54,519	\$ 63,603	\$ 9,083
\$ 44,763	\$ 39,523	\$ (5,240)
\$ 54,519	\$ 62,461	\$ 7,941
\$ 85,024	\$ 98,344	\$ 13,321
\$ 32,224	\$ 33,098	\$ 875
\$ 54,519	\$ 60,935	\$ 6,416
\$ 54,519	\$ 58,649	\$ 4,130
\$ 52,887	\$ 57,126	\$ 4,238
\$ 18,650	\$ 20,499	\$ 1,849
\$ 88,543	\$ 103,586	\$ 15,043
\$ 49,912	n/a	n/a
\$ 57,051	\$ 33,961	\$ (23,090)
\$ 49,912	\$ 53,279	\$ 3,367
\$ 76,871	\$ 79,543	\$ 2,672
\$ 31,420	\$ 33,738	\$ 2,317
\$ 49,912	\$ 52,475	\$ 2,562
\$ 49,912	n/a	n/a
\$ 48,564	\$ 50,895	\$ 2,331
\$ 19,183	\$ 17,982	\$ (1,201)
\$ 86,678	\$ 86,683	\$ 5
\$ 49,319	\$ 49,150	\$ (169)
\$ 39,356	\$ 24,815	\$ (14,541)
\$ 49,319	\$ 48,800	\$ (519)
\$ 72,878	\$ 81,568	\$ 8,690
\$ 30,939	\$ 31,219	\$ 280
\$ 49,319	\$ 49,545	\$ 227
\$ 49,319	n/a	n/a
\$ 48,218	\$ 47,960	\$ (258)
\$ 19,004	\$ 25,043	\$ 6,039
\$ 91,053	\$ 106,243	\$ 15,190
\$ 50,034	\$ 69,550	\$ 19,516
\$ 54,044	\$ 33,193	\$ (20,851)
\$ 50,034	\$ 66,934	\$ 16,900
\$ 81,192	\$ 95,744	\$ 14,552

District	Model Classification	Model FTE	Actual FTE	Difference		Model Salary Funding	Actual Regular Salary	Difference		Model Funding per FTE	Actual Salary per FTE	Diff.
				FTE ¹	% to Model			Salary	% to Model			
	Secretary and Clerical - All	27.68	20.35	-7.33	-26.48%	\$ 840,606	\$ 661,294	\$ (179,312)	-21.33%	\$ 30,364	\$ 32,492	\$ 2,128
	Teacher	192.69	163.46	-29.23	-15.17%	\$ 9,641,109	\$ 10,314,057	\$ 672,948	6.98%	\$ 50,034	\$ 63,098	\$ 13,065
	Tutor	10.18	0.00	-10.18	-100.00%	\$ 509,343	\$ -	\$ (509,343)	-100.00%	\$ 50,034	n/a	n/a
	TOTAL	292.73	243.54	-49.19	-16.80%	\$ 14,155,221	\$ 14,544,322	\$ 389,101	2.75%	\$ 48,356	\$ 59,720	\$ 11,364
Natrona #1	Aide	87.70	158.35	70.65	80.56%	\$ 1,743,215	\$ 3,806,409	\$ 2,063,194	118.36%	\$ 19,878	\$ 24,038	\$ 4,160
	Central Office Admin	28.73	25.75	-2.98	-10.36%	\$ 3,585,982	\$ 2,146,000	\$ (1,439,982)	-40.16%	\$ 124,828	\$ 83,340	\$ (41,488)
	Librarian	34.02	6.60	-27.42	-80.60%	\$ 1,806,878	\$ 446,685	\$ (1,360,193)	-75.28%	\$ 53,120	\$ 67,680	\$ 14,560
	Media Tech Staff	19.70	52.37	32.67	165.89%	\$ 907,587	\$ 2,069,633	\$ 1,162,046	128.04%	\$ 46,082	\$ 39,521	\$ (6,561)
	Pupil Support	81.22	47.77	-33.45	-41.18%	\$ 4,314,302	\$ 2,704,367	\$ (1,609,936)	-37.32%	\$ 53,120	\$ 56,613	\$ 3,493
	School Admin	49.74	43.00	-6.74	-13.55%	\$ 4,297,212	\$ 4,180,214	\$ (116,999)	-2.72%	\$ 86,392	\$ 97,214	\$ 10,822
	Secretary and Clerical - All	127.54	131.34	3.80	2.98%	\$ 4,100,781	\$ 4,521,359	\$ 420,578	10.26%	\$ 32,154	\$ 34,425	\$ 2,271
	Teacher	910.16	779.68	-130.47	-14.34%	\$ 48,347,574	\$ 43,353,569	\$ (4,994,004)	-10.33%	\$ 53,120	\$ 55,604	\$ 2,484
	Tutor	56.40	61.45	5.04	8.94%	\$ 2,996,086	\$ 3,583,374	\$ 587,288	19.60%	\$ 53,120	\$ 58,317	\$ 5,197
TOTAL	1,395.19	1,306.30	-88.88	-6.37%	\$ 72,099,617	\$ 66,811,610	\$ (5,288,008)	-7.33%	\$ 51,677	\$ 51,146	\$ (532)	
Niobrara #1	Aide	6.52	3.52	-3.01	-46.07%	\$ 133,623	\$ 74,486	\$ (59,137)	-44.26%	\$ 20,483	\$ 21,173	\$ 690
	Central Office Admin	3.90	4.50	0.60	15.40%	\$ 338,833	\$ 355,500	\$ 16,667	4.92%	\$ 86,891	\$ 79,000	\$ (7,891)
	Librarian	3.32	1.00	-2.32	-69.84%	\$ 163,013	\$ 53,425	\$ (109,588)	-67.23%	\$ 49,164	\$ 53,425	\$ 4,261
	Media Tech Staff	1.71	1.63	-0.08	-4.88%	\$ 65,654	\$ 37,188	\$ (28,466)	-43.36%	\$ 38,432	\$ 22,885	\$ (15,547)
	Pupil Support	5.58	4.75	-0.83	-14.86%	\$ 274,295	\$ 253,663	\$ (20,632)	-7.52%	\$ 49,164	\$ 53,403	\$ 4,239
	School Admin	4.32	3.00	-1.32	-30.49%	\$ 311,450	\$ 226,500	\$ (84,950)	-27.28%	\$ 72,167	\$ 75,500	\$ 3,333
	Secretary and Clerical - All	11.19	5.65	-5.54	-49.54%	\$ 331,114	\$ 117,978	\$ (213,136)	-64.37%	\$ 29,589	\$ 20,894	\$ (8,695)
	Teacher	67.44	58.61	-8.82	-13.09%	\$ 3,315,411	\$ 2,706,225	\$ (609,186)	-18.37%	\$ 49,164	\$ 46,172	\$ (2,992)
	Tutor	3.43	0.50	-2.93	-85.41%	\$ 168,470	\$ 28,663	\$ (139,807)	-82.99%	\$ 49,164	\$ 57,325	\$ 8,161
TOTAL	107.39	83.15	-24.24	-22.57%	\$ 5,101,863	\$ 3,853,628	\$ (1,248,236)	-24.47%	\$ 47,506	\$ 46,345	\$ (1,161)	
Park #1	Aide	11.90	23.90	12.00	100.92%	\$ 234,713	\$ 509,515	\$ 274,802	117.08%	\$ 19,731	\$ 21,319	\$ 1,587
	Central Office Admin	5.13	4.82	-0.31	-6.00%	\$ 465,017	\$ 560,908	\$ 95,891	20.62%	\$ 90,689	\$ 116,371	\$ 25,682
	Librarian	5.00	3.00	-2.00	-39.95%	\$ 271,526	\$ 202,850	\$ (68,676)	-25.29%	\$ 54,350	\$ 67,617	\$ 13,267
	Media Tech Staff	2.60	7.50	4.90	188.86%	\$ 137,547	\$ 289,455	\$ 151,908	110.44%	\$ 52,976	\$ 38,594	\$ (14,382)
	Pupil Support	9.98	15.30	5.32	53.28%	\$ 542,492	\$ 996,005	\$ 453,514	83.60%	\$ 54,350	\$ 65,098	\$ 10,749
	School Admin	7.81	7.22	-0.59	-7.54%	\$ 625,979	\$ 707,189	\$ 81,210	12.97%	\$ 80,159	\$ 97,949	\$ 17,789
	Secretary and Clerical - All	18.09	20.99	2.90	16.01%	\$ 563,142	\$ 757,713	\$ 194,571	34.55%	\$ 31,125	\$ 36,099	\$ 4,974
	Teacher	121.21	104.80	-16.41	-13.54%	\$ 6,587,690	\$ 6,424,290	\$ (163,400)	-2.48%	\$ 54,350	\$ 61,300	\$ 6,951
	Tutor	6.71	4.50	-2.21	-32.92%	\$ 364,687	\$ 129,558	\$ (235,128)	-64.47%	\$ 54,350	\$ 28,785	\$ (25,565)
TOTAL	188.42	192.03	3.61	1.92%	\$ 9,792,791	\$ 10,577,482	\$ 784,691	8.01%	\$ 51,974	\$ 55,082	\$ 3,109	
Park #6	Aide	15.36	21.68	6.32	41.12%	\$ 302,071	\$ 487,221	\$ 185,150	61.29%	\$ 19,660	\$ 22,470	\$ 2,810
	Central Office Admin	5.89	5.00	-0.89	-15.05%	\$ 546,969	\$ 530,537	\$ (16,432)	-3.00%	\$ 92,929	\$ 106,107	\$ 13,179
	Librarian	5.44	2.00	-3.44	-63.25%	\$ 299,170	\$ 115,600	\$ (183,570)	-61.36%	\$ 54,978	\$ 57,800	\$ 2,822

District	Model Classification	Model FTE	Actual FTE	Difference	
				FTE ¹	% to Model
	Media Tech Staff	3.80	10.25	6.46	170.17%
	Pupil Support	12.56	14.00	1.44	11.48%
	School Admin	9.13	8.00	-1.13	-12.36%
	Secretary and Clerical - All	22.19	23.39	1.20	5.41%
	Teacher	152.54	146.54	-6.00	-3.93%
	Tutor	7.78	6.00	-1.78	-22.85%
	TOTAL	234.68	236.87	2.19	0.93%
Park #16	Aide	0.94	0.00	-0.94	-100.00%
	Central Office Admin	3.00	2.95	-0.05	-1.67%
	Librarian	1.00	0.00	-1.00	-100.00%
	Media Tech Staff	0.21	0.10	-0.11	-51.01%
	Pupil Support	0.78	0.80	0.02	2.15%
	School Admin	1.00	1.00	0.00	0.00%
	Secretary and Clerical - All	4.75	2.00	-2.75	-57.92%
	Teacher	16.51	16.05	-0.46	-2.79%
	Tutor	0.52	0.00	-0.52	-100.00%
	TOTAL	28.71	22.90	-5.81	-20.24%
Platte #1	Aide	6.71	4.40	-2.31	-34.45%
	Central Office Admin	4.10	4.00	-0.10	-2.37%
	Librarian	3.50	0.00	-3.50	-100.00%
	Media Tech Staff	1.63	7.61	5.98	368.27%
	Pupil Support	5.87	4.80	-1.07	-18.19%
	School Admin	10.00	7.00	-3.00	-30.00%
	Secretary and Clerical - All	12.19	11.26	-0.94	-7.68%
	Teacher	82.27	92.00	9.73	11.82%
	Tutor	3.82	0.00	-3.82	-100.00%
	TOTAL	130.09	131.07	0.98	0.75%
Platte #2	Aide	1.29	1.40	0.11	8.40%
	Central Office Admin	3.00	2.68	-0.32	-10.67%
	Librarian	1.03	1.00	-0.03	-3.15%
	Media Tech Staff	0.22	0.93	0.71	318.10%
	Pupil Support	1.11	1.47	0.36	31.99%
	School Admin	2.67	1.00	-1.67	-62.49%
	Secretary and Clerical - All	5.48	3.34	-2.14	-38.99%
	Teacher	22.99	23.11	0.12	0.53%
	Tutor	0.83	0.05	-0.78	-93.98%
	TOTAL	38.61	34.97	-3.64	-9.43%

Attachment 2		Difference	
Model Salary Funding	Actual Regular Salary	Salary	% to Model
\$ 162,931	\$ 408,018	\$ 245,087	150.42%
\$ 690,462	\$ 823,500	\$ 133,038	19.27%
\$ 722,260	\$ 712,960	\$ (9,300)	-1.29%
\$ 709,381	\$ 750,933	\$ 41,552	5.86%
\$ 8,386,170	\$ 8,464,905	\$ 78,735	0.94%
\$ 427,572	\$ 385,975	\$ (41,597)	-9.73%
\$ 12,246,986	\$ 12,679,649	\$ 432,662	3.53%
\$ 18,619	\$ -	\$ (18,619)	-100.00%
\$ 249,516	\$ 225,889	\$ (23,627)	-9.47%
\$ 49,095	\$ -	\$ (49,095)	-100.00%
\$ 8,035	\$ 1,200	\$ (6,835)	-85.07%
\$ 38,338	\$ 35,840	\$ (2,498)	-6.52%
\$ 75,379	\$ 73,365	\$ (2,015)	-2.67%
\$ 162,626	\$ 79,197	\$ (83,429)	-51.30%
\$ 810,550	\$ 767,306	\$ (43,244)	-5.34%
\$ 25,529	\$ -	\$ (25,529)	-100.00%
\$ 1,437,687	\$ 1,182,797	\$ (254,890)	-17.73%
\$ 121,350	\$ 92,982	\$ (28,368)	-23.38%
\$ 320,348	\$ 349,100	\$ 28,752	8.98%
\$ 176,715	\$ -	\$ (176,715)	-100.00%
\$ 69,781	\$ 168,768	\$ 98,987	141.85%
\$ 296,022	\$ 212,000	\$ (84,022)	-28.38%
\$ 715,677	\$ 552,400	\$ (163,277)	-22.81%
\$ 394,839	\$ 263,745	\$ (131,094)	-33.20%
\$ 4,151,119	\$ 4,285,675	\$ 134,556	3.24%
\$ 192,714	\$ -	\$ (192,714)	-100.00%
\$ 6,438,564	\$ 5,924,670	\$ (513,894)	-7.98%
\$ 24,688	\$ 26,648	\$ 1,960	7.94%
\$ 248,133	\$ 202,283	\$ (45,850)	-18.48%
\$ 53,804	\$ 63,600	\$ 9,796	18.21%
\$ 8,536	\$ 16,485	\$ 7,949	93.13%
\$ 57,837	\$ 65,038	\$ 7,201	12.45%
\$ 201,367	\$ 86,800	\$ (114,567)	-56.89%
\$ 183,176	\$ 98,237	\$ (84,939)	-46.37%
\$ 1,197,959	\$ 1,242,280	\$ 44,321	3.70%
\$ 43,251	\$ 2,200	\$ (41,051)	-94.91%
\$ 2,018,751	\$ 1,803,571	\$ (215,180)	-10.66%

Model Funding per FTE	Actual Salary per FTE	Diff.
\$ 42,933	\$ 39,795	\$ (3,138)
\$ 54,978	\$ 58,821	\$ 3,843
\$ 79,126	\$ 89,120	\$ 9,994
\$ 31,964	\$ 32,099	\$ 136
\$ 54,978	\$ 57,765	\$ 2,787
\$ 54,978	\$ 64,329	\$ 9,351
\$ 52,186	\$ 53,530	\$ 1,344
\$ 19,797	n/a	n/a
\$ 83,172	\$ 76,573	\$ (6,599)
\$ 49,095	n/a	n/a
\$ 38,817	\$ 11,834	\$ (26,982)
\$ 49,095	\$ 44,929	\$ (4,165)
\$ 75,379	\$ 73,365	\$ (2,015)
\$ 34,220	\$ 39,598	\$ 5,379
\$ 49,095	\$ 47,809	\$ (1,286)
\$ 49,095	n/a	n/a
\$ 50,075	\$ 51,654	\$ 1,579
\$ 18,073	\$ 21,126	\$ 3,053
\$ 78,185	\$ 87,275	\$ 9,090
\$ 50,455	n/a	n/a
\$ 42,942	\$ 22,179	\$ (20,763)
\$ 50,455	\$ 44,167	\$ (6,289)
\$ 71,568	\$ 78,914	\$ 7,347
\$ 32,383	\$ 23,431	\$ (8,952)
\$ 50,455	\$ 46,583	\$ (3,872)
\$ 50,455	n/a	n/a
\$ 49,493	\$ 45,203	\$ (4,289)
\$ 19,175	\$ 19,093	\$ (83)
\$ 82,711	\$ 75,479	\$ (7,232)
\$ 52,110	\$ 63,600	\$ 11,490
\$ 38,432	\$ 17,753	\$ (20,680)
\$ 52,110	\$ 44,395	\$ (7,716)
\$ 75,523	\$ 86,800	\$ 11,277
\$ 33,446	\$ 29,399	\$ (4,047)
\$ 52,110	\$ 53,755	\$ 1,645
\$ 52,110	\$ 44,000	\$ (8,110)
\$ 52,280	\$ 51,574	\$ (707)

District	Model Classification	Model FTE	Actual FTE	Difference		Model Salary Funding	Actual Regular Salary	Difference		Model Funding per FTE	Actual Salary per FTE	Diff.
				FTE ¹	% to Model			Salary	% to Model			
Sheridan #1	Aide	6.54	3.49	-3.05	-46.68%	\$ 134,088	\$ 93,945	\$ (40,143)	-29.94%	\$ 20,505	\$ 26,945	\$ 6,440
	Central Office Admin	3.86	3.00	-0.86	-22.21%	\$ 351,889	\$ 335,439	\$ (16,450)	-4.67%	\$ 91,243	\$ 111,813	\$ 20,570
	Librarian	5.46	0.00	-5.46	-100.00%	\$ 287,538	\$ -	\$ (287,538)	-100.00%	\$ 52,689	n/a	n/a
	Media Tech Staff	1.56	4.00	2.44	156.67%	\$ 75,796	\$ 136,977	\$ 61,181	80.72%	\$ 48,637	\$ 34,244	\$ (14,393)
	Pupil Support	5.32	7.00	1.68	31.66%	\$ 280,130	\$ 373,368	\$ 93,238	33.28%	\$ 52,689	\$ 53,338	\$ 650
	School Admin	6.96	6.00	-0.96	-13.79%	\$ 540,428	\$ 507,601	\$ (32,827)	-6.07%	\$ 77,651	\$ 84,600	\$ 6,949
	Secretary and Clerical - All	13.73	12.35	-1.38	-10.02%	\$ 449,853	\$ 407,621	\$ (42,232)	-9.39%	\$ 32,772	\$ 33,002	\$ 230
	Teacher	69.38	72.04	2.66	3.84%	\$ 3,655,388	\$ 3,807,493	\$ 152,105	4.16%	\$ 52,689	\$ 52,852	\$ 164
	Tutor	3.35	4.00	0.65	19.29%	\$ 176,676	\$ 232,000	\$ 55,324	31.31%	\$ 52,689	\$ 58,000	\$ 5,311
	TOTAL	116.15	111.88	-4.27	-3.67%	\$ 5,951,786	\$ 5,894,444	\$ (57,342)	-0.96%	\$ 51,244	\$ 52,686	\$ 1,442
Sheridan #2	Aide	22.74	28.98	6.23	27.40%	\$ 465,986	\$ 639,259	\$ 173,273	37.18%	\$ 20,489	\$ 22,062	\$ 1,573
	Central Office Admin	7.65	18.37	10.72	140.22%	\$ 773,973	\$ 1,560,312	\$ 786,339	101.60%	\$ 101,210	\$ 84,938	\$ (16,272)
	Librarian	8.07	2.00	-6.07	-75.22%	\$ 441,971	\$ 144,005	\$ (297,966)	-67.42%	\$ 54,764	\$ 72,003	\$ 17,239
	Media Tech Staff	5.20	13.75	8.55	164.41%	\$ 240,631	\$ 424,265	\$ 183,634	76.31%	\$ 46,272	\$ 30,856	\$ (15,417)
	Pupil Support	19.17	18.25	-0.92	-4.81%	\$ 1,049,795	\$ 937,857	\$ (111,938)	-10.66%	\$ 54,764	\$ 51,395	\$ (3,369)
	School Admin	13.83	11.65	-2.18	-15.78%	\$ 1,140,313	\$ 1,076,726	\$ (63,588)	-5.58%	\$ 82,432	\$ 92,423	\$ 9,991
	Secretary and Clerical - All	32.38	18.51	-13.87	-42.85%	\$ 1,094,515	\$ 559,099	\$ (535,416)	-48.92%	\$ 33,805	\$ 30,213	\$ (3,592)
	Teacher	232.79	219.13	-13.66	-5.87%	\$ 12,748,496	\$ 13,055,849	\$ 307,353	2.41%	\$ 54,764	\$ 59,581	\$ 4,817
	Tutor	12.62	5.46	-7.16	-56.73%	\$ 690,961	\$ 364,879	\$ (326,082)	-47.19%	\$ 54,764	\$ 66,828	\$ 12,064
	TOTAL	354.45	336.09	-18.36	-5.18%	\$ 18,646,641	\$ 18,762,251	\$ 115,610	0.62%	\$ 52,607	\$ 55,826	\$ 3,218
Sheridan #3	Aide	0.00	3.76	3.76	n/a	\$ -	\$ 58,044	\$ 58,044	n/a	n/a	\$ 15,457	n/a
	Central Office Admin	3.00	2.45	-0.55	-18.33%	\$ 262,233	\$ 178,099	\$ (84,135)	-32.08%	\$ 87,411	\$ 72,693	\$ (14,718)
	Librarian	0.00	0.00	0.00	n/a	\$ -	\$ -	\$ -	n/a	n/a	n/a	n/a
	Media Tech Staff	0.00	1.00	1.00	n/a	\$ -	\$ 22,848	\$ 22,848	n/a	n/a	\$ 22,848	n/a
	Pupil Support	0.00	2.00	2.00	n/a	\$ -	\$ 91,672	\$ 91,672	n/a	n/a	\$ 45,836	n/a
	School Admin	4.00	1.00	-3.00	-75.00%	\$ 267,542	\$ 82,000	\$ (185,542)	-69.35%	\$ 66,886	\$ 82,000	\$ 15,114
	Secretary and Clerical - All	3.00	3.50	0.50	16.67%	\$ 110,750	\$ 114,428	\$ 3,678	3.32%	\$ 36,917	\$ 32,694	\$ (4,223)
	Teacher	23.58	14.50	-9.08	-38.51%	\$ 1,312,453	\$ 783,300	\$ (529,153)	-40.32%	\$ 55,660	\$ 54,021	\$ (1,639)
	Tutor	0.00	0.00	0.00	n/a	\$ -	\$ -	\$ -	n/a	n/a	n/a	n/a
	TOTAL	33.58	28.21	-5.37	-16.01%	\$ 1,952,978	\$ 1,330,390	\$ (622,588)	-31.88%	\$ 58,159	\$ 47,168	\$ (10,991)
Sublette #1	Aide	7.13	4.25	-2.88	-40.38%	\$ 150,030	\$ 105,456	\$ (44,574)	-29.71%	\$ 21,046	\$ 24,813	\$ 3,767
	Central Office Admin	4.02	4.50	0.48	12.01%	\$ 403,957	\$ 422,603	\$ 18,646	4.62%	\$ 100,549	\$ 93,912	\$ (6,637)
	Librarian	3.71	1.00	-2.71	-73.04%	\$ 205,373	\$ 66,770	\$ (138,603)	-67.49%	\$ 55,360	\$ 66,770	\$ 11,410
	Media Tech Staff	1.63	4.63	3.00	184.11%	\$ 75,836	\$ 176,542	\$ 100,706	132.79%	\$ 46,585	\$ 38,171	\$ (8,414)
	Pupil Support	5.39	5.00	-0.39	-7.21%	\$ 298,316	\$ 273,768	\$ (24,548)	-8.23%	\$ 55,360	\$ 54,754	\$ (606)
	School Admin	4.71	4.50	-0.21	-4.45%	\$ 394,447	\$ 401,507	\$ 7,060	1.79%	\$ 83,750	\$ 89,224	\$ 5,473
	Secretary and Clerical - All	11.98	6.00	-5.98	-49.92%	\$ 419,228	\$ 269,514	\$ (149,714)	-35.71%	\$ 34,993	\$ 44,919	\$ 9,926

District	Model Classification	Model FTE	Actual FTE	Difference	
				FTE ¹	% to Model
	Teacher	71.35	65.16	-6.19	-8.68%
	Tutor	3.34	0.00	-3.34	-100.00%
	TOTAL	113.25	95.03	-18.22	-16.09%
Sublette #9	Aide	4.54	2.49	-2.06	-45.28%
	Central Office Admin	3.28	5.00	1.72	52.24%
	Librarian	3.05	1.00	-2.05	-67.21%
	Media Tech Staff	1.08	5.52	4.44	411.44%
	Pupil Support	3.49	3.70	0.21	6.10%
	School Admin	3.70	4.00	0.30	7.99%
	Secretary and Clerical - All	9.69	8.59	-1.10	-11.39%
	Teacher	45.93	49.62	3.69	8.03%
	Tutor	2.13	0.00	-2.13	-100.00%
	TOTAL	76.90	79.91	3.01	3.91%
Sweetwater #1	Aide	37.55	73.23	35.68	95.01%
	Central Office Admin	12.46	11.00	-1.46	-11.73%
	Librarian	14.81	7.00	-7.81	-52.74%
	Media Tech Staff	6.65	20.68	14.04	211.16%
	Pupil Support	29.58	50.49	20.90	70.66%
	School Admin	22.64	18.50	-4.14	-18.27%
	Secretary and Clerical - All	54.11	53.99	-0.12	-0.22%
	Teacher	409.32	347.63	-61.68	-15.07%
	Tutor	21.21	0.00	-21.21	-100.00%
	TOTAL	608.33	582.52	-25.80	-4.24%
Sweetwater #2	Aide	18.57	15.82	-2.75	-14.82%
	Central Office Admin	6.69	9.86	3.17	47.44%
	Librarian	7.29	4.00	-3.29	-45.16%
	Media Tech Staff	3.56	4.93	1.36	38.29%
	Pupil Support	13.69	13.19	-0.50	-3.62%
	School Admin	13.00	13.14	0.14	1.08%
	Secretary and Clerical - All	26.89	29.32	2.44	9.06%
	Teacher	195.66	178.50	-17.16	-8.77%
	Tutor	9.20	0.00	-9.20	-100.00%
	TOTAL	294.54	268.76	-25.78	-8.75%
Teton #1	Aide	16.72	20.00	3.28	19.62%
	Central Office Admin	6.36	7.00	0.64	10.02%
	Librarian	6.42	3.00	-3.42	-53.24%
	Media Tech Staff	3.49	12.46	8.97	257.15%

Attachment 2		Difference	
Model Salary Funding	Actual Regular Salary	Salary	% to Model
\$ 3,949,810	\$ 3,695,893	\$ (253,917)	-6.43%
\$ 184,768	\$ -	\$ (184,768)	-100.00%
\$ 6,081,765	\$ 5,412,053	\$ (669,712)	-11.01%
\$ 94,735	\$ 66,991	\$ (27,744)	-29.29%
\$ 315,452	\$ 365,311	\$ 49,859	15.81%
\$ 172,521	\$ 68,079	\$ (104,442)	-60.54%
\$ 49,084	\$ 153,367	\$ 104,283	212.46%
\$ 197,251	\$ 237,583	\$ 40,332	20.45%
\$ 331,294	\$ 343,897	\$ 12,604	3.80%
\$ 352,023	\$ 270,437	\$ (81,586)	-23.18%
\$ 2,598,164	\$ 2,836,018	\$ 237,855	9.15%
\$ 120,391	\$ -	\$ (120,391)	-100.00%
\$ 4,230,914	\$ 4,341,683	\$ 110,770	2.62%
\$ 723,242	\$ 1,327,598	\$ 604,356	83.56%
\$ 1,276,648	\$ 1,102,478	\$ (174,170)	-13.64%
\$ 761,208	\$ 438,505	\$ (322,703)	-42.39%
\$ 316,754	\$ 716,554	\$ 399,800	126.22%
\$ 1,520,385	\$ 3,234,248	\$ 1,713,863	112.73%
\$ 1,896,194	\$ 1,713,828	\$ (182,366)	-9.62%
\$ 1,772,533	\$ 1,813,445	\$ 40,912	2.31%
\$ 21,035,424	\$ 19,837,231	\$ (1,198,193)	-5.70%
\$ 1,089,960	\$ -	\$ (1,089,960)	-100.00%
\$ 30,392,347	\$ 30,183,887	\$ (208,460)	-0.69%
\$ 358,285	\$ 342,227	\$ (16,059)	-4.48%
\$ 620,607	\$ 1,041,685	\$ 421,078	67.85%
\$ 374,370	\$ 245,026	\$ (129,344)	-34.55%
\$ 158,127	\$ 195,093	\$ 36,966	23.38%
\$ 702,354	\$ 775,203	\$ 72,849	10.37%
\$ 994,552	\$ 1,181,913	\$ 187,361	18.84%
\$ 859,792	\$ 960,637	\$ 100,845	11.73%
\$ 10,041,558	\$ 9,997,495	\$ (44,063)	-0.44%
\$ 472,025	\$ -	\$ (472,025)	-100.00%
\$ 14,581,670	\$ 14,739,278	\$ 157,608	1.08%

Model Funding per FTE	Actual Salary per FTE	Diff.
\$ 55,360	\$ 56,724	\$ 1,364
\$ 55,360	n/a	n/a
\$ 53,703	\$ 56,950	\$ 3,248
\$ 20,845	\$ 26,938	\$ 6,093
\$ 96,051	\$ 73,062	\$ (22,989)
\$ 56,564	\$ 68,079	\$ 11,515
\$ 45,516	\$ 27,807	\$ (17,709)
\$ 56,564	\$ 64,212	\$ 7,647
\$ 89,442	\$ 85,974	\$ (3,468)
\$ 36,319	\$ 31,489	\$ (4,830)
\$ 56,564	\$ 57,153	\$ 589
\$ 56,564	n/a	n/a
\$ 55,017	\$ 54,331	\$ (686)
\$ 19,260	\$ 18,130	\$ (1,131)
\$ 102,447	\$ 100,225	\$ (2,221)
\$ 51,392	\$ 62,644	\$ 11,252
\$ 47,653	\$ 34,644	\$ (13,009)
\$ 51,392	\$ 64,058	\$ 12,667
\$ 83,772	\$ 92,639	\$ 8,868
\$ 32,759	\$ 33,590	\$ 832
\$ 51,392	\$ 57,064	\$ 5,672
\$ 51,392	n/a	n/a
\$ 49,961	\$ 51,816	\$ 1,855
\$ 19,289	\$ 21,631	\$ 2,342
\$ 92,804	\$ 105,648	\$ 12,844
\$ 51,322	\$ 61,257	\$ 9,934
\$ 44,395	\$ 39,607	\$ (4,788)
\$ 51,322	\$ 58,772	\$ 7,450
\$ 76,509	\$ 89,948	\$ 13,439
\$ 31,979	\$ 32,761	\$ 783
\$ 51,322	\$ 56,008	\$ 4,686
\$ 51,322	n/a	n/a
\$ 49,506	\$ 54,842	\$ 5,336
\$ 26,206	\$ 26,194	\$ (12)
\$ 119,557	\$ 97,833	\$ (21,724)
\$ 65,878	\$ 66,109	\$ 230
\$ 73,865	\$ 44,362	\$ (29,503)

District	Model Classification	Model FTE	Actual FTE	Difference	
				FTE ¹	% to Model
	Pupil Support	13.08	13.85	0.77	5.91%
	School Admin	11.43	10.00	-1.43	-12.53%
	Secretary and Clerical - All	24.88	20.00	-4.88	-19.63%
	Teacher	187.71	187.03	-0.68	-0.36%
	Tutor	8.68	5.00	-3.68	-42.40%
	TOTAL	278.77	278.34	-0.42	-0.15%
Uinta #1	Aide	19.91	14.40	-5.52	-27.71%
	Central Office Admin	7.00	7.00	0.00	0.05%
	Librarian	7.95	6.00	-1.95	-24.49%
	Media Tech Staff	4.62	13.74	9.11	197.13%
	Pupil Support	19.08	8.72	-10.36	-54.29%
	School Admin	10.59	10.00	-0.59	-5.61%
	Secretary and Clerical - All	28.66	30.22	1.56	5.46%
	Teacher	205.81	194.46	-11.35	-5.51%
	Tutor	13.25	2.00	-11.25	-84.91%
	TOTAL	316.86	286.54	-30.33	-9.57%
Uinta #4	Aide	5.58	3.63	-1.95	-34.99%
	Central Office Admin	3.57	5.17	1.60	44.71%
	Librarian	3.33	0.00	-3.33	-100.00%
	Media Tech Staff	1.28	7.72	6.44	502.99%
	Pupil Support	4.22	5.66	1.44	34.04%
	School Admin	4.00	2.66	-1.34	-33.50%
	Secretary and Clerical - All	10.90	6.00	-4.90	-44.96%
	Teacher	54.74	53.94	-0.80	-1.46%
	Tutor	2.61	1.61	-1.00	-38.32%
	TOTAL	90.23	86.38	-3.85	-4.27%
Uinta #6	Aide	5.19	2.68	-2.52	-48.46%
	Central Office Admin	3.47	3.50	0.03	0.91%
	Librarian	3.05	2.50	-0.55	-17.93%
	Media Tech Staff	1.37	4.00	2.63	191.10%
	Pupil Support	4.25	4.29	0.04	0.84%
	School Admin	3.05	3.00	-0.05	-1.52%
	Secretary and Clerical - All	9.64	7.68	-1.96	-20.36%
	Teacher	50.40	50.67	0.27	0.54%
	Tutor	2.52	0.00	-2.52	-100.00%
	TOTAL	82.93	78.31	-4.63	-5.58%
Washakie #1	Aide	9.83	2.74	-7.09	-72.12%

Attachment 2		Difference	
Model Salary Funding	Actual Regular Salary	Salary	% to Model
\$ 861,469	\$ 868,393	\$ 6,924	0.80%
\$ 1,104,306	\$ 1,013,455	\$ (90,851)	-8.23%
\$ 967,103	\$ 847,747	\$ (119,356)	-12.34%
\$ 12,365,666	\$ 12,133,199	\$ (232,467)	-1.88%
\$ 571,823	\$ 341,759	\$ (230,064)	-40.23%
\$ 17,749,807	\$ 17,164,608	\$ (585,199)	-3.30%
\$ 368,742	\$ 291,171	\$ (77,571)	-21.04%
\$ 652,601	\$ 693,450	\$ 40,849	6.26%
\$ 396,560	\$ 369,000	\$ (27,560)	-6.95%
\$ 197,641	\$ 449,974	\$ 252,333	127.67%
\$ 952,043	\$ 572,808	\$ (379,236)	-39.83%
\$ 834,427	\$ 897,500	\$ 63,073	7.56%
\$ 900,626	\$ 879,499	\$ (21,127)	-2.35%
\$ 10,271,413	\$ 10,696,572	\$ 425,159	4.14%
\$ 661,283	\$ 98,500	\$ (562,783)	-85.10%
\$ 15,235,336	\$ 14,948,474	\$ (286,862)	-1.88%
\$ 104,134	\$ 76,389	\$ (27,745)	-26.64%
\$ 285,410	\$ 408,625	\$ 123,215	43.17%
\$ 167,849	\$ -	\$ (167,849)	-100.00%
\$ 59,921	\$ 233,316	\$ 173,395	289.37%
\$ 212,797	\$ 328,144	\$ 115,347	54.21%
\$ 313,017	\$ 241,370	\$ (71,647)	-22.89%
\$ 336,765	\$ 194,589	\$ (142,176)	-42.22%
\$ 2,758,447	\$ 2,905,691	\$ 147,244	5.34%
\$ 131,543	\$ 94,381	\$ (37,163)	-28.25%
\$ 4,369,883	\$ 4,482,504	\$ 112,621	2.58%
\$ 103,998	\$ 42,430	\$ (61,568)	-59.20%
\$ 270,312	\$ 299,297	\$ 28,985	10.72%
\$ 153,883	\$ 166,640	\$ 12,757	8.29%
\$ 55,181	\$ 109,510	\$ 54,329	98.46%
\$ 214,720	\$ 211,428	\$ (3,292)	-1.53%
\$ 247,902	\$ 270,873	\$ 22,971	9.27%
\$ 316,602	\$ 217,274	\$ (99,328)	-31.37%
\$ 2,546,040	\$ 2,678,058	\$ 132,018	5.19%
\$ 127,261	\$ -	\$ (127,261)	-100.00%
\$ 4,035,899	\$ 3,995,510	\$ (40,388)	-1.00%
\$ 186,915	\$ 54,968	\$ (131,947)	-70.59%

Model Funding per FTE	Actual Salary per FTE	Diff.
\$ 65,878	\$ 62,700	\$ (3,178)
\$ 96,593	\$ 101,345	\$ 4,753
\$ 38,865	\$ 42,387	\$ 3,522
\$ 65,878	\$ 64,873	\$ (1,005)
\$ 65,878	\$ 68,352	\$ 2,474
\$ 63,672	\$ 61,667	\$ (2,006)
\$ 18,517	\$ 20,227	\$ 1,710
\$ 93,274	\$ 99,064	\$ 5,790
\$ 49,908	\$ 61,500	\$ 11,592
\$ 42,745	\$ 32,753	\$ (9,993)
\$ 49,908	\$ 65,689	\$ 15,781
\$ 78,766	\$ 89,750	\$ 10,984
\$ 31,426	\$ 29,101	\$ (2,325)
\$ 49,908	\$ 55,007	\$ 5,098
\$ 49,908	\$ 49,250	\$ (658)
\$ 48,082	\$ 52,170	\$ 4,088
\$ 18,664	\$ 21,059	\$ 2,396
\$ 79,889	\$ 79,038	\$ (851)
\$ 50,396	n/a	n/a
\$ 46,828	\$ 30,238	\$ (16,590)
\$ 50,396	\$ 57,976	\$ 7,580
\$ 78,254	\$ 90,741	\$ 12,486
\$ 30,893	\$ 32,432	\$ 1,539
\$ 50,396	\$ 53,872	\$ 3,476
\$ 50,396	\$ 58,621	\$ 8,225
\$ 48,430	\$ 51,892	\$ 3,463
\$ 20,030	\$ 15,858	\$ (4,173)
\$ 77,938	\$ 85,513	\$ 7,576
\$ 50,516	\$ 66,656	\$ 16,140
\$ 40,158	\$ 27,377	\$ (12,780)
\$ 50,516	\$ 49,327	\$ (1,190)
\$ 81,381	\$ 90,291	\$ 8,910
\$ 32,850	\$ 28,307	\$ (4,544)
\$ 50,516	\$ 52,851	\$ 2,335
\$ 50,516	n/a	n/a
\$ 48,664	\$ 51,022	\$ 2,358
\$ 19,024	\$ 20,066	\$ 1,042

District	Model Classification	Model FTE	Actual FTE	Difference		Model Salary Funding	Actual Regular Salary	Difference		Model Funding per FTE	Actual Salary per FTE	Diff.
				FTE ¹	% to Model			Salary	% to Model			
	Central Office Admin	4.63	4.50	-0.13	-2.71%	\$ 403,227	\$ 391,290	\$ (11,937)	-2.96%	\$ 87,180	\$ 86,953	\$ (227)
	Librarian	4.42	3.00	-1.42	-32.14%	\$ 235,229	\$ 189,200	\$ (46,029)	-19.57%	\$ 53,211	\$ 63,067	\$ 9,856
	Media Tech Staff	2.20	4.73	2.53	114.82%	\$ 91,711	\$ 149,778	\$ 58,067	63.32%	\$ 41,653	\$ 31,666	\$ (9,987)
	Pupil Support	10.04	8.65	-1.40	-13.92%	\$ 534,460	\$ 516,362	\$ (18,098)	-3.39%	\$ 53,211	\$ 59,721	\$ 6,510
	School Admin	5.20	6.00	0.80	15.34%	\$ 427,170	\$ 538,900	\$ 111,730	26.16%	\$ 82,120	\$ 89,817	\$ 7,697
	Secretary and Clerical - All	15.76	13.23	-2.53	-16.08%	\$ 497,390	\$ 428,265	\$ (69,125)	-13.90%	\$ 31,556	\$ 32,376	\$ 820
	Teacher	97.55	95.60	-1.95	-2.00%	\$ 5,190,556	\$ 5,417,115	\$ 226,559	4.36%	\$ 53,211	\$ 56,664	\$ 3,454
	Tutor	7.27	0.00	-7.27	-100.00%	\$ 386,843	\$ -	\$ (386,843)	-100.00%	\$ 53,211	n/a	n/a
	TOTAL	156.90	138.44	-18.45	-11.76%	\$ 7,953,500	\$ 7,685,878	\$ (267,622)	-3.36%	\$ 50,692	\$ 55,516	\$ 4,824
Washakie #2	Aide	0.85	4.64	3.79	445.58%	\$ 15,727	\$ 89,775	\$ 74,048	470.84%	\$ 18,480	\$ 19,336	\$ 856
	Central Office Admin	3.00	3.75	0.75	25.00%	\$ 252,643	\$ 250,765	\$ (1,878)	-0.74%	\$ 84,214	\$ 66,871	\$ (17,344)
	Librarian	1.00	0.00	-1.00	-100.00%	\$ 48,024	\$ -	\$ (48,024)	-100.00%	\$ 48,024	n/a	n/a
	Media Tech Staff	0.21	0.00	-0.21	-100.00%	\$ 7,971	\$ -	\$ (7,971)	-100.00%	\$ 38,432	n/a	n/a
	Pupil Support	0.60	1.30	0.70	116.05%	\$ 28,896	\$ 60,790	\$ 31,894	110.37%	\$ 48,024	\$ 46,762	\$ (1,263)
	School Admin	1.00	0.78	-0.22	-22.00%	\$ 74,347	\$ 72,945	\$ (1,402)	-1.89%	\$ 74,347	\$ 93,519	\$ 19,172
	Secretary and Clerical - All	4.68	1.95	-2.73	-58.26%	\$ 152,593	\$ 56,150	\$ (96,443)	-63.20%	\$ 32,600	\$ 28,742	\$ (3,858)
	Teacher	16.53	12.50	-4.03	-24.38%	\$ 793,839	\$ 598,400	\$ (195,439)	-24.62%	\$ 48,024	\$ 47,872	\$ (152)
	Tutor	0.34	0.00	-0.34	-100.00%	\$ 16,347	\$ -	\$ (16,347)	-100.00%	\$ 48,024	n/a	n/a
TOTAL	28.21	24.93	-3.28	-11.64%	\$ 1,390,388	\$ 1,128,825	\$ (261,563)	-18.81%	\$ 49,285	\$ 45,286	\$ (3,999)	
Weston #1	Aide	5.68	6.77	1.09	19.13%	\$ 109,509	\$ 152,142	\$ 42,634	38.93%	\$ 19,276	\$ 22,480	\$ 3,204
	Central Office Admin	3.60	6.25	2.65	73.76%	\$ 305,999	\$ 488,100	\$ 182,101	59.51%	\$ 85,073	\$ 78,096	\$ (6,977)
	Librarian	3.31	1.00	-2.31	-69.76%	\$ 163,703	\$ 45,700	\$ (118,003)	-72.08%	\$ 49,500	\$ 45,700	\$ (3,800)
	Media Tech Staff	1.34	2.86	1.52	113.39%	\$ 52,343	\$ 82,349	\$ 30,006	57.33%	\$ 39,073	\$ 28,808	\$ (10,266)
	Pupil Support	4.66	4.57	-0.09	-1.89%	\$ 230,568	\$ 249,162	\$ 18,595	8.06%	\$ 49,500	\$ 54,521	\$ 5,021
	School Admin	4.00	4.50	0.50	12.50%	\$ 321,884	\$ 362,516	\$ 40,632	12.62%	\$ 80,471	\$ 80,559	\$ 88
	Secretary and Clerical - All	11.02	9.25	-1.77	-16.06%	\$ 351,853	\$ 305,692	\$ (46,160)	-13.12%	\$ 31,931	\$ 33,051	\$ 1,120
	Teacher	55.55	60.60	5.05	9.09%	\$ 2,749,732	\$ 3,021,040	\$ 271,308	9.87%	\$ 49,500	\$ 49,852	\$ 352
	Tutor	2.97	1.00	-1.97	-66.33%	\$ 147,016	\$ 60,100	\$ (86,916)	-59.12%	\$ 49,500	\$ 60,100	\$ 10,600
TOTAL	92.12	96.80	4.67	5.07%	\$ 4,432,607	\$ 4,766,802	\$ 334,196	7.54%	\$ 48,117	\$ 49,246	\$ 1,129	
Weston #7	Aide	1.82	1.94	0.12	6.34%	\$ 34,773	\$ 42,738	\$ 7,965	22.91%	\$ 19,081	\$ 22,054	\$ 2,973
	Central Office Admin	3.00	3.00	0.00	0.00%	\$ 232,235	\$ 226,642	\$ (5,593)	-2.41%	\$ 77,412	\$ 75,547	\$ (1,864)
	Librarian	1.74	1.00	-0.74	-42.53%	\$ 90,888	\$ 53,400	\$ (37,488)	-41.25%	\$ 52,232	\$ 53,400	\$ 1,168
	Media Tech Staff	0.44	0.94	0.49	111.43%	\$ 17,049	\$ 14,818	\$ (2,231)	-13.08%	\$ 38,432	\$ 15,799	\$ (22,633)
	Pupil Support	1.44	1.65	0.21	14.69%	\$ 75,141	\$ 69,580	\$ (5,561)	-7.40%	\$ 52,232	\$ 42,170	\$ (10,062)
	School Admin	2.33	2.00	-0.33	-14.19%	\$ 175,374	\$ 154,940	\$ (20,434)	-11.65%	\$ 75,245	\$ 77,470	\$ 2,225
	Secretary and Clerical - All	6.42	3.00	-3.42	-53.25%	\$ 206,662	\$ 98,546	\$ (108,116)	-52.32%	\$ 32,206	\$ 32,849	\$ 642
	Teacher	26.84	25.94	-0.90	-3.36%	\$ 1,401,956	\$ 1,441,700	\$ 39,744	2.83%	\$ 52,232	\$ 55,578	\$ 3,347

District	Model Classification	Model FTE	Actual FTE	Difference	
				FTE ¹	% to Model
	Tutor	0.88	0.00	-0.88	-100.00%
	TOTAL	44.91	39.47	-5.45	-12.13%
State	Aide	632.72	829.60	196.88	31.12%
	Central Office Admin	279.69	315.96	36.27	12.97%
	Librarian	283.83	110.64	-173.19	-61.02%
	Media Tech Staff	134.97	363.96	229.00	169.67%
	Pupil Support	550.12	534.67	-15.45	-2.81%
	School Admin	423.47	373.84	-49.63	-11.72%
	Secretary and Clerical - All	1,018.58	971.83	-46.75	-4.59%
	Teacher	6,788.89	6,262.22	-526.67	-7.76%
	Tutor	380.07	130.99	-249.08	-65.54%
	TOTAL	10,492.34	9,893.71	-598.63	-5.71%

Attachment 2		Difference	
Model Salary Funding	Actual Regular Salary	Salary	% to Model
\$ 45,948	\$ -	\$ (45,948)	-100.00%
\$ 2,280,026	\$ 2,102,364	\$ (177,662)	-7.79%
\$ 12,499,532	\$ 18,468,454	\$ 5,968,922	47.75%
\$ 28,248,365	\$ 28,217,819	\$ (30,546)	-0.11%
\$ 14,850,667	\$ 6,827,190	\$ (8,023,477)	-54.03%
\$ 6,378,965	\$ 12,984,677	\$ 6,605,713	103.55%
\$ 28,916,431	\$ 31,035,171	\$ 2,118,740	7.33%
\$ 34,212,226	\$ 33,956,185	\$ (256,041)	-0.75%
\$ 32,860,736	\$ 32,081,808	\$ (778,928)	-2.37%
\$ 356,872,752	\$ 354,192,942	\$ (2,679,809)	-0.75%
\$ 19,982,854	\$ 7,649,931	\$ (12,332,922)	-61.72%
\$ 534,822,527	\$ 525,414,178	\$ (9,408,349)	-1.76%

Model Funding per FTE	Actual Salary per FTE	Diff.
\$ 52,232	n/a	n/a
\$ 50,765	\$ 53,271	\$ 2,505
\$ 19,755	\$ 22,262	\$ 2,507
\$ 100,999	\$ 89,309	\$ (11,690)
\$ 52,322	\$ 61,704	\$ 9,382
\$ 47,263	\$ 35,676	\$ (11,587)
\$ 52,563	\$ 58,045	\$ 5,482
\$ 80,789	\$ 90,830	\$ 10,041
\$ 32,261	\$ 33,012	\$ 750
\$ 52,567	\$ 56,560	\$ 3,993
\$ 52,577	\$ 58,403	\$ 5,826
\$ 50,973	\$ 53,106	\$ 2,133

Note: Analysis excludes extra duty salary, non-state funded positions, special education, transportation, instructional facilitators and operation and maintenance personnel; Teachers of non-record have been included in the teacher classification; WDE602 data reflects projected FTE and salary data as reported on the October 1, 2013 snapshot.

¹FTE - A measure of quantified, standardized employee workload. A calculated FTE of 1.0 means that an employee is a full-time worker, while an FTE of 0.5 indicates that the worker is half-time.

²Model salaries are calculated in accordance with the categories listed below:

Central Office Administration: Districts with 500 or less ADM are resourced three FTEs at the average compensation for the superintendent, assistant superintendent and business manager. Districts with ADM of 500 to 1,000 are resourced the three FTE administration positions for the superintendent, assistant superintendent and business manager with the remaining FTE resourced at the assistant superintendent's compensation level. Districts with ADM greater than 1,000 are resourced at one FTE at the superintendent's compensation level and the remaining FTEs are resourced at the average compensation of two assistant superintendents plus one business manager.

School Level Administration: Total model generated salaries for principal and assistant principal positions divided by total model generated FTE for school administration.

Secretary and Clerical: Total model funding for school level secretary and clerical positions and central office clerical positions divided by total model generated FTE for district and school secretary/ clerical positions.

Teachers, Librarians, Pupil Support and Certified Tutors: Resourced at the district average teacher salary adjusted for education, experience, and the regional cost adjustment. This figure also contains an additional 5 contract days for professional development.

All other categories: Resourced at the computed average salary for the specific position.

³Regular Salary - The contracted FTE salary for assignment code reported by the district.

SUMMARY TABLE K. ESTIMATED EXPENDITURES FOR PUBLIC SCHOOLS, 2013–14

REGION AND STATE	TOTAL CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS			CURRENT EXPENDITURE OTHER PROGRAMS	CAPITAL OUTLAY ('000s)	INTEREST ON SCHOOL DEBT ('000s)	TOTAL OF COLUMNS 2, 5, 6, & 7 ('000s)
	AMOUNT ('000s)	PER STUDENT					
		IN ADA	IN ENR				
1	2	3	4	5	6	7	8
50 STATES AND D.C.	562,480,305	11,674	11,373	10,439,067	45,739,731	21,370,393	640,029,497
NEW ENGLAND	33,872,853	19,129	16,543	288,306	1,641,215	1,032,129	36,834,503
CONNECTICUT	9,296,123 *	17,758 *	17,039 *	80,675 *	909,473 *	197,183 *	10,483,453 *
MAINE	1,843,947 *	10,849 *	10,046 *	7,000 *	0 *	155,789 *	2,006,735 *
MASSACHUSETTS	15,570,161	17,225 *	16,315 *	76,463	625,625	570,951	16,843,200
NEW HAMPSHIRE	3,027,166 *	16,876 *	16,225 *	8,538 *	16,524 *	45,946 *	3,098,175 *
RHODE ISLAND	2,441,921 *	23,810 *	18,627 *	38,056 *	26,651 *	47,837 *	2,554,465 *
VERMONT	1,693,534 *	28,254 *	21,004 *	77,574 *	62,942 *	14,423 *	1,848,474 *
MIDWEST	122,356,589	16,570	16,880	2,984,473	7,708,390	3,809,855	136,859,307
DELAWARE	2,037,940 *	17,764 *	15,362 *	27,370 *	349,343 *	194,862 *	2,609,514 *
DISTRICT OF COLUMBIA	1,114,877 *	14,527 *	14,527 *	1,481 *	346,683 *	0 *	1,463,041 *
MARYLAND	13,620,712 *	16,803 *	15,786 *	286,299 *	923,380 *	201,596 *	15,031,987 *
NEW JERSEY	27,198,733 *	18,441 *	20,117 *	141,913 *	58,916 *	578,333 *	27,977,912 *
NEW YORK	52,391,904 *	16,349 *	20,428 *	1,514,032 *	3,062,539 *	1,450,615 *	58,419,089 *
PENNSYLVANIA	25,992,423 *	15,535 *	15,061 *	1,013,361 *	2,967,529 *	1,384,450 *	31,357,763 *
SOUTHEAST	115,301,341	10,180	9,702	2,196,192	6,543,335	3,692,680	127,733,548
ALABAMA	6,498,811 *	9,551 *	8,841 *	132,949 *	580,260 *	133,001 *	7,345,021 *
ARKANSAS	4,490,159 *	9,902 *	9,459 *	29,641 *	578,806 *	130,791 *	5,229,396 *
FLORIDA	24,206,620	9,238 *	9,009 *	725,596	1,207,327	657,071	26,796,614
GEORGIA	16,187,351 *	9,940 *	9,392 *	33,630 *	224,623 *	266,754 *	16,712,358 *
KENTUCKY	6,676,264	10,984 *	10,323 *	63,044	501,409	188,543	7,429,260
LOUISIANA	7,483,010 *	11,100 *	10,472 *	29,554 *	1,087,509 *	126,383 *	8,726,457 *
MISSISSIPPI	4,255,913 *	9,048 *	8,649 *	11,354 *	48,537 *	68,122 *	4,383,926 *
NORTH CAROLINA	12,755,978	8,944 *	8,496 *	0	463,813	0	13,219,791 *
SOUTH CAROLINA	6,776,637	10,082 *	9,652 *	87,696	830,800	443,125	8,138,258
TENNESSEE	8,735,955 *	9,084 *	8,900 *	182,291 *	72,326 *	357,335 *	9,347,907 *
VIRGINIA	13,716,618 *	11,633 *	10,766 *	852,938 *	745,369 *	753,756 *	16,068,681 *
WEST VIRGINIA	3,518,026 *	12,655 *	12,459 *	47,498 *	202,556 *	567,799 *	4,335,879 *
GREAT LAKES	90,297,779	12,673	12,243	1,141,067	3,358,778	2,447,346	97,244,969
ILLINOIS	27,750,528 *	13,650 *	13,372 *	475,428 *	2,119,126 *	993,308 *	31,338,390 *
INDIANA	11,959,631	11,754 *	11,496 *	53,649	808,556	1,303,293	14,125,129
MICHIGAN	21,706,855 *	14,451 *	14,621 *	272,978 *	0 *	63,073 *	22,042,906 *
OHIO	18,767,859 *	11,448 *	10,097 *	0 *	0 *	0 *	18,767,859 *
WISCONSIN	10,112,906 *	12,060 *	11,630 *	339,012 *	431,096 *	87,671 *	10,970,685 *
PLAINS	34,311,058	10,900	9,987	891,172	4,927,905	1,296,915	41,427,050
IOWA	4,915,435	11,170 *	9,761 *	45,698	953,225	111,467	6,025,825
KANSAS	4,780,459 *	11,171 *	9,783 *	0 *	925,245 *	11,524 *	5,935,228 *
MINNESOTA	10,068,273 *	13,077 *	11,929 *	530,863 *	1,836,344 *	500,383 *	12,935,864 *
MISSOURI	9,460,972 *	11,212 *	10,419 *	211,065 *	753,345 *	341,633 *	10,767,016 *
NEBRASKA	2,998,731 *	10,680 *	9,787 *	13,468 *	158,793 *	68,192 *	3,239,184 *
NORTH DAKOTA	868,869 *	9,044 *	8,733 *	87,184 *	89,128 *	14,194 *	1,059,375 *
SOUTH DAKOTA	1,218,319 *	9,945 *	9,496 *	2,894 *	211,825 *	31,521 *	1,464,559 *
SOUTHWEST	60,075,579	9,010	8,702	381,536	7,601,385	4,412,955	72,471,455
ARIZONA	7,700,423 *	7,175 *	7,143 *	0 *	816,368 *	706,574 *	9,223,365 *
NEW MEXICO	3,790,701	11,396 *	11,321 *	3,894	657,665	78,243	4,530,504
OKLAHOMA	5,401,819 *	8,470 *	7,943 *	23,652 *	587,339 *	47,252 *	6,060,061 *
TEXAS	43,182,637	8,998 *	8,399 *	353,990	5,540,014	3,580,885	52,657,526
ROCKY MOUNTAINS	19,824,683	12,120	10,776	197,663	2,513,757	751,835	23,287,938
COLORADO	9,633,477	11,803 *	10,946 *	70,248	750,728	458,701	10,913,154
IDAHO	2,607,317 *	9,331 *	8,722 *	0 *	679,878 *	104,262 *	3,391,457
MONTANA	1,516,183 *	14,359 *	10,635 *	0 *	23,950 *	13,272 *	1,553,404 *
UTAH	4,578,471 *	7,506 *	7,476 *	107,026 *	809,783 *	173,328 *	5,668,609 *
WYOMING	1,489,234	17,601 *	16,103 *	20,389	249,418	2,272	1,761,313
FAR WEST	86,440,424	12,486	11,749	2,358,658	11,444,966	3,926,679	104,170,728
ALASKA	2,455,464 *	20,676 *	19,244 *	16,196 *	377,449 *	19,817 *	2,868,926 *
CALIFORNIA	61,023,376	9,805 *	9,892 *	2,123,850	7,267,127	2,517,305	72,931,658
HAWAII	2,137,428	13,315 *	12,060 *	64,999	165,165	284,657	2,652,249
NEVADA	4,254,734 *	8,465 *	8,693 *	27,525 *	934,146 *	339,480 *	5,555,885 *
OREGON	5,859,268 *	11,739 *	10,427 *	31,263 *	406,703 *	333,565 *	6,630,798 *
WASHINGTON	10,710,154 *	10,913 *	10,175 *	94,826 *	2,294,376 *	431,855 *	13,531,212 *

NOTE: ADM = AVERAGE DAILY MEMBERSHIP; ADA = AVERAGE DAILY ATTENDANCE; ENR = ENROLLMENT.