

EDUCATIONAL ADEQUACY REPORT

The School Funding Reform Act of 2008 (SFRA) requires that the Governor issue an Educational Adequacy Report (EAR) to the Legislature every three years, with recommendations for updating certain elements included in the formula. This document marks the third cycle of the Governor's recommendations according to the statutory requirement contained in N.J.S.A. 18A:7F-46(b).

According to the statute, the EAR must include updates pertaining to the following seven major components of the funding formula:

1. the base per pupil amount based upon the core curriculum content standards established pursuant to N.J.S.A. 18A:7F-46(a);
2. the per pupil amount for full-day preschool;
3. the weights for grade level, county vocational districts, at-risk pupils, bilingual pupils, and combination (at-risk and bilingual) pupils;
4. the cost coefficients for security aid and transportation aid;
5. the state average classification rate for general special education services pupils and for speech-only pupils;
6. the excess cost for general special education services pupils and for speech-only pupils; and
7. the extraordinary special education aid thresholds.

Much of the basis for the weights set forth in SFRA comes from a comprehensive school district model informed by input from panels of experts and practitioners. In assessing the components of the SFRA, the Department of Education (Department) updated the resources used in that model, along with the figures for the components listed above. In accordance with the SFRA, the following provides the three year update to major components of the funding formula and will hereinafter be referred to as the FY2020 EAR.

This administration recognizes there are aspects of the current funding formula that must be assessed beyond the scope of the seven elements defined in the EAR. In order to perform a comprehensive review, the Department of Education is now beginning an extensive outreach program to engage stakeholders, and to convene expert panels who will work over the course of several months to analyze all aspects of the formula.

SCHOOL FUNDING REFORM ACT UPDATE

1. Base Per Pupil Amount

The “base” per pupil amount was initially determined through results of Professional Judgment Panels (PJPs), which were convened to form the foundation of the funding formula, and subsequent advisory panels. All of the additional weights (grade level, at-risk, and bilingual) are applied to the base amount. Using the resources and staffing levels from the original model, the Department updated costs to develop the current base per pupil amount. The updates include changes to average salaries, employee benefits, and the application of the consumer price index (CPI)¹ to costs in the model.

To revise salaries, the Department used data from two sources, depending on the type of employee. The certificated staff data is reported by school districts each year and includes detailed information for all district employees holding a certificate, including salary, full-time equivalent (full-time, half-time, etc.), and area of certification. For positions included in the certificated staff data collection, the Department calculated the average (mean) salary using actual reported salaries for all full-time staff employed during the FY2018 school year – the most recent data available. The salaries for non-certificated positions were found using the [May 2017 State Occupational Employment and Wage Estimates for New Jersey](#) from the Bureau of Labor Statistics (BLS). Average salaries for all personnel were adjusted using the CPI to project FY2020 levels. The resultant salaries for FY2020, by personnel type, can be found in Attachment B, along with a comparison of the salaries applied in FY2009, FY2014, and FY2017.

Consistent with the original SFRA recommendations and the previous update for FY2017, health benefit costs were added to salaries for each personnel type. Health benefits were calculated using the average cost for participating in the School Employees’ Health Benefits Program (SEHBP) in 2018. The final average cost of health benefits for FY2020, after adjusting for inflation, is \$27,648 for each employee. This is an increase from the FY2017 EAR when the estimated average benefit cost was \$21,987.

The FY2017 EAR included an adjustment for the P.L. 2011, Chapter 78 requirement for employees to contribute a specified portion of their health costs, in an amount ranging from a minimum of 1.5% of salary up to 35% of the health care premium. The contribution rate varies by type of plan, premium cost, and the individual’s salary level.² Accordingly, the

¹ The CPI applied for all calculations, except utilities, is the combined New York and Philadelphia Urban Consumers index (CPI-U), as calculated by the New Jersey Department of Treasury. The rates applied for each fiscal year are shown in Attachment A.

² In applying the contribution rates to the model, the Department used the family coverage contribution rate. Contribution rates by type of coverage (family, single, or parent/child) are available on the New Jersey Department of the Treasury’s [webpage for health benefits information for active employees](#).

FY2017 EAR had reduced the cost of benefits for each staff member according to salary level. The model also assumed the district incurred a cost for every full-time employee.

The Department used the same assumptions for the FY2020 EAR, with one exception. When reviewing the data, the Department found a substantial decline in the participation rate of employees who are eligible to enroll in the State Employees' Health Benefits Program. According to the data, approximately 10% of active local education employees waive coverage and do not receive compensation for the waiver. Since this reduces the healthcare benefit costs for districts, the average cost was prorated to 90%. The average healthcare benefit cost applied in the model for the FY2020 EAR is \$24,884 ($\$27,648 \times 0.90$).

Other employee benefits were determined using the latest actual rates (for FY2018), as published in The Department applied a workers' compensation rate of 10.61% for maintenance staff and a rate of 1.54% of salary for all other personnel, both of which were derived from the [New Jersey Rate & Classification Handbooks](#). For non-certificated personnel, the Department applied a Public Employees' Retirement System (PERS) rate of 13.52% of salary and a Federal Insurance Contributions Act (FICA) rate of 6.20%³ of salary, which were found on the [NJ Department of Treasury's Local Employer Pension Contributions webpage](#), and the [Social Security Administration's \(OASDI\) Program Rates and Limits, respectively](#). Since the State pays each district's share of pension and FICA costs for certificated staff, these costs were not added to the benefit assumptions for certificated staff positions. Total benefits for each personnel type can be found in Attachment B. The table includes the costs from FY2009, FY2014, FY2017, and FY2020 for comparison.

The PJP model that generates the base per pupil amount (among other things) includes several cost components in addition to personnel. Some examples are: school-level resources such as supplies, professional development, and technology, as well as district-level resources such as security, utilities, and textbooks. Most of the non-personnel cost components were derived from panelists' estimates on a per-school, per-teacher, or per-student basis. In order to update the costs, the Department used the original PJP dollar amounts, which correspond to FY2006, and inflated for each year using the CPI⁴ to project FY2020 costs.

As shown in Table 1, the base per pupil amount for FY2009 was set at \$9,649 by the SFRA. The base cost established by the FY2014 EAR increased to \$11,009, largely due to inflation rates and increases in teacher salaries. In the subsequent review and FY2017 EAR, no change was recommended for the base because the updates to the model yielded a base cost that was actually lower than the FY2014 amount. The recommendation in this FY2020 EAR will grow the base cost by more than \$500 per student, a 5% increase from the earlier reports.

³ The FICA rate is 6.20% of salary up to \$128,400. None of the non-certificated staff have salaries that exceed this threshold. These are the anticipated rates for FY2018 according to current Federal law.

⁴ Utilities costs are inflated using the CPI-Energy, calculated using both New York and Philadelphia in the same manner used for the CPI-U calculation.

Table 1 Base Per Pupil Amounts

Fiscal Year	Base Amount (Elementary)
FY2009 (SFRA)	\$9,649
FY2014 EAR Recommendation	\$11,009
FY2017 EAR Recommendation	\$11,009
FY2019 State Aid Calculation	\$11,209
FY2020 EAR Recommendation	\$11,775

2. Preschool Per Pupil Amount

The foundation for Preschool education aid (PEA) in SFRA was determined using budgeted expenditures from districts that were already running preschool programs. The Department compiled district data to determine the average cost per pupil based on the type of school site. While this methodology has been highly regarded, the current method of funding does not allow for an update using the same methodology. Since the State provides 100% of preschool costs and districts spend the aid they receive, a calculation of expenditures will yield the current aid amount.

For the FY2020 EAR update, the Department reviewed current literature regarding preschool expenditures. The National Institute for Early Education Research (NIEER) publishes an annual report describing the status of preschool education across our nation.⁵ According to the publication “The State of Preschool 2017,” the average State spending per child enrolled in preschool was only \$5,008 in 2017. By comparison, New Jersey ranked 2nd highest in fiscal support for preschool, reporting \$12,242 per child enrolled in preschool. Based on our observations of district expenditure and the literature on preschool costs, it is our recommendation that the Department fund preschool programs using the FY2017 per pupil funding levels, indexed by inflation.

Table 2 Preschool Per Pupil Amounts, by Provider

Fiscal Year	In District	Private Provider	Head Start
FY2009 (SFRA)	\$11,506	\$12,934	\$7,146
FY2014 EAR	\$12,788	\$14,375	\$7,943
FY2017 EAR	\$12,788	\$14,375	\$7,943
FY2020 EAR	\$13,209	\$14,848	\$8,204

⁵ NIEER’s 2017 State Profile and other reports can be found on their [State of Preschool Yearbooks webpage](#).

3. **Weights for Grade Level, County Vocational School Districts, At-Risk Pupils, Bilingual Pupils, and Combination Pupils**

The SFRA took into account the additional resources and services necessary for students with greater needs, assigning different weights to be applied to these students. The weighted enrollment, accounting for all such factors, is applied to the base cost (*see* Base Per Pupil Amount section). The additional weights are provided for each student who meets the criteria for the following five categories: (1) grade level; (2) county vocational school districts; (3) at-risk students (income-eligible for free or reduced price lunch); (4) bilingual or Limited English Proficient students; and (5) students who are both at-risk and bilingual (referred to as “combination students”).

GRADE LEVEL WEIGHT

Updates to the cost components, as outlined in the previous Base Per Pupil Amount section, generate costs per pupil for students at the elementary, middle, and high school levels. As defined in the SFRA, the elementary weight applies to students in kindergarten⁶ through grade 5, the middle school weight applies to students in grades 6-8, and the high school weight applies to students in grades 9-12. While the base cost has fluctuated since the first year of SFRA (FY2009), the costs for middle and high school increased largely apace. The weight for elementary school students is still equivalent to the base cost (1.0), and the weight for middle school students recommended for FY2020 also remains constant since FY2009 (1.04). The high school weight was reduced from 1.17 to 1.16 in the FY2014 EAR, and the Department again recommends the 1.16 weight for FY2020, as shown in Table 3A.

Table 3A Grade Level Weights

Fiscal Year	Elementary Base	Weight applied to base for Middle School students	Weight applied to base for High School students
FY2009 (SFRA)	1.00	1.04	1.17
FY2014 EAR	1.00	1.04	1.16
FY2017 EAR	1.00	1.04	1.16
FY2020 EAR	1.00	1.04	1.16

COUNTY VOCATIONAL SCHOOL DISTRICT WEIGHT

The SFRA included an additional weight to be applied to students who attend a county vocational district. The methodology used for the FY2020 recommendation is identical to the FY2017 method. The calculation compares the base model cost per pupil for high school students (\$13,621) with comparable county vocational expenditures (\$16,610 per pupil). This method estimates the portion of actual expenditures that county vocational districts used for general education by excluding costs for special education, at-risk, and bilingual programs. The

⁶ For half-day kindergarten students, the SFRA applies a 0.5 weight to the base per pupil amount. Preschool disabled students are included in the elementary enrollment.

results show county vocational districts may need to spend, on average, 22% more per pupil than the model would suggest for a traditional high school student. The FY2020 recommendation and the previous years' weights are shown in Table 3B below.

Table 3B County Vocational Weights

Fiscal Year	Additional Weight for County Vocational students
FY2009 (SFRA)	0.31
FY2014 EAR	0.26
FY2017 EAR	0.25
FY2020 EAR	0.22

AT-RISK WEIGHT

The SFRA specifies at-risk weights, including a sliding scale based on each district's concentration of at-risk students, which exceed those derived from the PJP model. The PJP participants identified costs required to provide programs and services to at-risk students at certain concentration levels. In FY2009, the PJP-derived weights were 0.42 to 0.46.

Updating the cost of additional resources specified for at-risk students yields weights that range from 0.42 to 0.46, similar to the weights resulting from the original PJP process and those proposed in the FY2014 and FY2017 EAR recommendations. However, the legislature rejected the at-risk weights in both reports by concurrent resolution. As a result, the Department is recommending no change to the current at-risk weights of 0.47 to 0.57. The lower weight (0.47) applies to districts with at-risk rates of 20% and below, and the higher weight (0.57) applies to districts with at-risk rates of 60% and above. For those districts falling between 20% and 60% at-risk concentrations, the sliding scale described in the SFRA will be applied from 0.47 to 0.57. The history of the weights proposed in previous reports, along with the FY2020 EAR recommendations, are reflected in Table 3C.

Table 3C At-risk Weights by Low-Income Concentration

Fiscal Year	At-risk weight where low-income < or = 20%	At-risk weight where low-income rate = 40%	At-risk weight where low-income > or = 60%
FY2009 (SFRA)	0.47	0.52	0.57
FY2014 EAR	0.42	0.46	0.46
FY2017 EAR	0.41	0.46	0.46
FY2020 EAR	0.47	0.52	0.57

BILINGUAL WEIGHT

The SFRA specified a bilingual (or Limited English Proficient) weight of 0.50. Similar to the at-risk weights, the bilingual weight derived from the PJPs was slightly lower than the weight codified in the SFRA for FY2009, 0.47 compared with 0.50, respectively. Updating the PJP cost components using the latest available salary data and CPI increases resulted in a weight of 0.46 – the same weight that was proposed in the FY2017 EAR. Since the legislature also rejected the lower weights for Bilingual/LEP costs that were suggested in the previous EAR recommendations, the FY2020 EAR recommendation is to maintain the same current weight of 0.5, as shown in Table 3D below.

Table 3D Bilingual Weights

Fiscal Year	Additional Weight for Bilingual/LEP students
FY2009 (SFRA)	0.50
FY2014 EAR	0.46
FY2017 EAR	0.47
FY2020 EAR	0.50

AT-RISK AND BILINGUAL WEIGHT (COMBINATION STUDENTS)

In the SFRA, students who are both at-risk and bilingual receive the district’s at-risk weight plus what is called the combination weight. Since there is some overlap in the resources described by the PJPs for at-risk-only students and bilingual-only students, the combination weight reflects only those resources in excess of those specified for at-risk-only students. As outlined above and utilizing the data from the PJP deliberative process, the cost components related to students with these characteristics were updated to reflect current costs. The updates show that the non-duplicated costs make up 21.119% of the total cost for LEP students. However, consistent with the decision to maintain SFRA weights for at-risk and bilingual students, the department is recommending that the weight for combination students remain at 0.1250 plus the district’s at-risk weight. The historical weights and recommendation for FY2020 are reflected in Table 3E below.

Table 3E Combination Weights

Fiscal Year	Additional Weight for Bilingual/LEP students who also receive the At-risk weight
FY2009 (SFRA)	0.1250
FY2014 EAR	0.0981
FY2017 EAR	0.0990
FY2020 EAR	0.1250

4. Cost Coefficients for Security Aid and Transportation Aid

SECURITY AID

The SFRA created a two component security aid calculation. The first component is a per pupil security amount that applies to every student in the district. In addition, security aid includes a component that applies only to at-risk students. The at-risk security amount is based on a sliding scale that increases with the district's at-risk concentration, capping at concentrations of 40% and above. Because the security cost factors are based on the resources specified in the PJP model, the amounts were updated for salary, benefit, and CPI adjustments as described above.

Table 4A Security Per Pupil Amounts

Fiscal Year	Security for All students	Additional Security for At-risk
FY2009 (SFRA)	\$70	\$406
FY2014 EAR	\$75	\$428
FY2017 EAR	\$77	\$452
FY2020 EAR	\$83	\$495

TRANSPORTATION AID

Similar to security aid, the SFRA defines a two part transportation aid formula that includes a calculation for regular students and one for special education students. For each regular and special education student, respectively, the SFRA describes a base per pupil amount in addition to an average distance per mile amount. The SFRA also calls for the creation of an incentive factor which applies only to the regular student portion of the calculation, and is applied as a final adjustment after the other calculations in the formula have been completed. For the years prior and including the recommendation in the FY2014 EAR and the FY2017 EAR, the incentive factor multiplier (IF) was equal to one (1), which makes no adjustment. No change is recommended for FY2020.

The transportation aid amounts were not included in the PJP process, so the cost factors are continually updated according to CPI. The Department is recommending the continued use of the SFRA cost parameters, with the addition of a CPI increase. Table 4B outlines these changes.

Table 4B Transportation Aid Components

Fiscal Year	Regular per Pupil Base Amount	Regular Average per Mile	Special per Pupil Base Amount	Special Average per Mile
FY2009 (SFRA)	\$383.88	\$10.50	\$2,675.77	\$5.10
FY2014 EAR	\$426.65	\$11.67	\$2,973.90	\$5.67
FY2017 EAR	\$442.18	\$12.10	\$3,082.15	\$5.88
FY2020 EAR	\$456.74	\$12.50	\$3,183.58	\$6.08

5. State Average Classification Rate for General Special Education Services Pupils and for Speech-only Pupils

The special education and speech-only components of the SFRA are census-based formulas. These formulas use the statewide average classification rates of general special education students and speech-only students multiplied by the district’s total resident enrollment, then multiplied by the excess cost for the respective classification. For FY2020, the Department used October 2017 enrollments submitted to the Application for State School Aid (ASSA) system to determine the statewide average classification rates. The current average classification rate from October of 2017 for special education services is 15.40% (up from 14.92% used in the FY2017 EAR), and the Statewide average classification rate for speech-only students is 1.57% (down from 1.63% used in the FY2017 EAR). Table 5 shows the classification rates for each report since FY2009.

Table 5 Special Education and Speech Classification Rates

Fiscal Year	Average Classification Rate for Special Education	Average Classification Rate for Speech-only
FY2009 (SFRA)	14.69%	1.90%
FY2014 EAR	14.78%	1.72%
FY2017 EAR	14.92%	1.63%
FY2020 EAR	15.40%	1.57%

6. The Excess Cost for General Special Education Services Pupils and for Speech-only Pupils

The excess cost for general special education is determined using actual expenditures for special education students from the 2017 Audit Summary, the most recent data available. Inclusive of all pertinent costs, such as districtwide and mainstreaming costs in addition to special education specific costs, the Department determined the total average expenditure for special education students for FY2020 to be \$31,076, up from \$28,681 reported in the FY2017 EAR. Backing out the weighted average base cost of \$12,464 yields a per pupil excess cost for general special education services pupils of \$18,612 for FY2020.

In contrast to the excess cost for general special education, the excess cost calculation for speech-only pupils is based upon the resources outlined by the PJP model for “mild”⁷ classification services. The cost components identified in the model were updated using CPI increases and actual salaries and resulted in a per pupil speech-only cost of \$1,220 for FY2020, up slightly from the FY2017 recommendation. The special education and speech-only costs are shown in Table 6.

Table 6 Special Education and Speech Per-Pupil Amounts

Fiscal Year	Excess Cost for Special Education students	Excess Cost for Speech-only students
FY2009 (SFRA)	\$10,897	\$1,082
FY2014 EAR	\$15,337	\$1,221
FY2017 EAR	\$17,034	\$1,159
FY2020 EAR	\$18,612	\$1,220

7. Extraordinary Special Education Aid Thresholds

Extraordinary special education aid provides assistance to districts for students needing educational services that incur a high cost to the district. In brief, extraordinary aid reimburses districts a portion of the eligible costs exceeding a given threshold for such high cost services.

In the FY2014 EAR, the Department proposed increases to the thresholds for each placement type by \$5,000. These higher thresholds were never implemented, however, and the original SFRA thresholds have been used each year since issuing the FY2014 EAR. The Department recommends continuing the use of the lower thresholds to ensure broad eligibility for extraordinary special education aid. Using the recommended thresholds will allow the Department to distribute extraordinary aid to offset high cost special education services in as many districts as possible. The recommended thresholds are shown in Table 7A.

⁷ The “mild” classification category as used during the PJP process was defined as speech-only.

Table 7A Extraordinary Aid Thresholds

Fiscal Year	In-District Placement (90% funded)	Public Separate Placement (75% funded)	Private Placement (75% funded)
FY2009 (SFRA)	\$40,000	\$40,000	\$55,000
FY2014 EAR	\$45,000	\$45,000	\$60,000
FY2017 EAR	\$40,000	\$40,000	\$55,000
FY2020 EAR	\$40,000	\$40,000	\$55,000

ATTACHMENT A

New Jersey Consumer Price Index 2007-2018*

Year**	New Jersey CPI	New Jersey Energy CPI
2007	2.89%	3.61%
2008	3.34%	12.58%
2009	1.60%	-6.08%
2010	1.23%	-1.01%
2011	1.89%	8.24%
2012	2.63%	6.05%
2013	1.69%	-0.38%
2014	1.34%	-0.30%
2015	0.57%	-12.13%
2016	0.30%	-14.24%
2017	1.51%	3.47%
2018	1.45%	8.34%

* The New Jersey CPI is the combined New York and Philadelphia Urban Consumers index (CPI-U), as calculated by the New Jersey Department of Treasury.

**CPI is calculated using data from July of the previous year to June of the year identified.

ATTACHMENT B

	FY2014			FY2017			FY2020		
	Average Salary	Average Benefits	Total - Salary plus Benefits	Average Salary	Average Benefits	Total - Salary plus Benefits	Average Salary	Average Benefits	Total - Salary plus Benefits
Salaries - School Level Personnel									
Classroom Teachers	70,206	16,718	86,924	68,794	18,972	87,766	73,122	20,535	93,657
Other Teachers	70,206	16,718	86,924	68,794	18,972	87,766	73,122	20,535	93,657
Librarians	78,912	16,721	95,633	74,750	18,413	93,163	78,849	20,375	99,224
Technology Specialists	59,682	27,928	87,610	56,027	29,957	85,985	67,282	34,460	101,742
Counselors	78,858	16,721	95,579	76,471	18,217	94,688	78,985	20,377	99,362
Nurses	75,417	16,720	92,136	72,222	18,370	90,592	76,772	20,343	97,115
Psychologists	80,803	16,722	97,525	75,712	18,209	93,922	79,670	20,387	100,058
Social Workers	79,302	16,721	96,024	75,712	18,209	93,922	80,798	20,156	100,954
LDTC	87,665	16,725	104,389	81,307	18,084	99,391	85,134	19,725	104,859
Instructional Aides	28,095	21,980	50,075	27,149	26,461	53,610	30,060	30,030	60,090
Clerical/Data Entry	42,256	24,647	66,903	40,596	28,453	69,050	43,299	32,347	75,646
Principal - Elementary	129,833	16,742	146,574	128,095	16,456	144,551	136,512	18,277	154,788
Asst. Principal - Elementary	108,665	16,733	125,398	105,921	16,741	122,662	112,396	17,905	130,301
Principal - Middle	135,930	16,744	152,674	132,029	16,523	148,551	139,732	18,326	158,058
Asst. Principal - Middle	113,169	16,735	129,904	111,522	16,176	127,698	117,951	17,991	135,941
Principal - High	142,745	16,747	159,492	139,444	16,648	156,092	149,159	18,471	167,630
Asst. Principal - High	119,098	16,737	135,835	116,590	16,262	132,851	122,977	18,068	141,045
Substitutes	130	-	130	127	-	127	122	-	122
Security Guard	31,976	22,711	54,687	30,791	26,959	57,750	32,691	30,589	63,280
Reading Specialists	82,608	16,723	99,331	77,309	18,236	95,545	83,687	20,200	103,888
Speech Pathologists	79,451	16,721	96,173	72,696	18,378	91,075	75,675	20,326	96,001
Resource Teacher/In-Class	70,206	16,718	86,924	68,794	18,972	87,766	73,122	20,535	93,657
Self Contained/Pull-Out	70,206	16,718	86,924	68,794	18,972	87,766	73,122	20,535	93,657
Occupational Therapist	77,023	16,720	93,743	71,693	18,361	90,054	76,691	20,341	97,032
Physical Therapist	82,455	16,723	99,177	71,229	18,353	89,583	76,602	20,340	96,942
Media Aides	38,603	23,959	62,561	41,532	28,638	70,170	39,613	31,812	71,425
School Directors	120,064	16,738	136,802	118,041	16,286	134,327	123,358	18,074	141,432
Parent Liaison	28,808	22,546	51,354	26,388	26,311	52,699	33,471	30,755	64,226
Lunchroom Aide	16,168	11,632	27,799	17,752	3,501	21,253	18,583	3,951	22,534

ATTACHMENT B (CONTINUED)

	FY2014			FY2017			FY2020		
	Average Salary	Average Benefits	Total - Salary plus Benefits	Average Salary	Average Benefits	Total - Salary plus Benefits	Average Salary	Average Benefits	Total - Salary plus Benefits
Salaries - Districtwide Level Personnel									
Superintendent (Has No Asst Sup)	165,953	16,756	182,709	146,504	16,767	163,272	155,994	18,577	174,571
Superintendent (Has Asst Sup)	205,694	16,772	222,466	182,280	17,372	199,652	194,626	19,172	213,797
Assistant Superintendent	165,281	16,756	182,037	158,468	16,970	175,438	167,558	18,755	186,312
Assistants to the Superintendent	61,985	28,361	90,346	63,433	30,758	94,191	67,699	34,549	102,248
Business Administrator	131,702	16,742	148,444	124,818	16,401	141,219	133,942	18,237	152,179
Assistant Business Administrator	79,021	17,907	96,928	74,891	18,415	93,306	80,365	20,647	101,012
Purchasing Agent	75,313	30,871	106,184	76,310	31,978	108,289	83,841	36,736	120,577
Purchasing Clerk	42,948	24,777	67,725	43,455	29,017	72,472	46,870	32,609	79,478
Accountant	87,831	33,228	121,060	85,608	33,152	118,760	95,431	37,956	133,387
Facilities Manager	119,555	16,738	136,293	113,139	16,203	129,343	118,110	17,993	136,103
Business Clerks	43,370	24,856	68,226	44,116	29,147	73,263	48,154	32,882	81,035
Clerical/Data Entry	42,256	24,647	66,903	40,596	28,453	69,050	43,299	32,347	75,646
Technician	59,682	27,928	87,610	83,878	33,251	117,129	84,572	38,136	122,708
Programmer	88,934	33,436	122,370	87,805	33,585	121,390	96,391	38,160	134,551
Director	134,433	16,743	151,176	133,742	16,552	150,294	142,267	18,365	160,632
Supervisors	119,555	16,738	136,293	113,139	16,203	129,343	118,110	17,993	136,103
Coordinators	88,588	16,725	105,313	89,516	17,783	107,299	93,249	19,352	112,602
Salaries - Plant Maintenance & Operations Personnel									
Head Custodians	46,926	28,872	75,798	46,323	33,354	79,677	48,154	37,249	85,403
Custodians	29,792	24,424	54,216	29,011	29,465	58,476	32,440	33,479	65,919
Maintenance	44,235	28,173	72,407	43,801	33,067	76,867	47,538	37,062	84,600
Grounds	29,728	24,407	54,134	28,543	29,330	57,873	33,014	33,653	66,667
Buildings/Grounds Supervisor	54,601	30,864	85,466	52,121	34,365	86,486	60,881	39,119	100,000