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 fourth 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 the 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 New Jersey 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 FY2023 EAR.

Table of Contents

Educational Adequacy Report 1
School Funding Reform Act Update 3
1. Base Per Pupil Amount 3
2. Preschool Per Pupil Amount 5
3. Weights for Grade Level, County Vocational School Districts, At-Risk Pupils, Bilingual Pupils, and Combination Pupils 6
4. Cost Coefficients for Security Aid and Transportation Aid 9
5. State Average Classification Rate for General Special Education Services Pupils and for Speech-only Pupils 11
6. The Excess Cost for General Special Education Services and for Speech-only 11
7. Extraordinary Special Education Aid Thresholds 12
Appendix A - Changes in the New Jersey Consumer Price Index 2007-2021 14
Appendix B – District Resources and Costs 15

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 first source is Certificated Staff Data, which is reported by districts and includes detailed information for all certificated district employees. Data includes salary amounts for each job code, full-time equivalency (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 FY2021 for each job code included in the staffing resources identified by the panelists and subsequent advisory groups. The salaries for non-certificated positions were found using the May 2020 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 standardize them at a projected FY2023 level.

Consistent with the original SFRA recommendations and the previous update for FY2020, 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 2021, the latest available year. After inflating the average cost of health benefits for FY2021 to a projection for FY2023 using two years of the CPI, the average was prorated to account for the proportion of employees who waive health coverage. The most recent data from the NJ Division of Pensions and Benefits shows approximately 12% of active local education employees waive coverage with no alternative compensation for the waiver. Since this reduces the healthcare benefit costs for districts, the average cost was prorated to 88%. The final average healthcare benefit cost applied in the model for the FY2023 EAR is $21,726.

In applying the average health benefits cost to the model, the FY2017 EAR and FY2020 EAR both included modifications to account for employee contributions required by P.L. 2011, Chapter 78. That law required 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

[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 Appendix A.

premium, where the contribution rate varied by type of plan, premium cost, and the individual's salary level. In applying the medical benefits costs for the FY2023 EAR, the Department used the same assumptions as in previous iterations with one additional adjustment for the implementation of P.L. 2020, Chapter 44. While Chapter 78 generally required employees to contribute a percentage of the health premium cost, Chapter 44 allows educators who choose the new Educators Health Plan to contribute a percentage of their salary rather than a percentage of the premium.[2] To account for this variation, the Department applied to each staff position the weighted average of the contribution amounts using both methods (percent of premium and percent of salary).[3]

Other employee benefits were determined using the latest actual rates (for FY2021). The Department applied a workers' compensation rate of 10.86% for maintenance staff and a rate of 1.43% 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 15.768%[4] of salary and a Federal Insurance Contributions Act (FICA) rate of 7.65%[5] of salary, which were found on the Actuarial Valuation Report for the Public Employees' Retirement System of New Jersey and a Social Security Administration Fact Sheet, 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 salary and benefits costs for each personnel resource can be found in Appendix B.

The PJP model that generates the base per pupil amount (as well as additional costs) includes several cost components in addition to personnel. Some examples are: school-level resources such as supplies, professional development, and technology; and 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 the amounts for each year using the CPI[6] to project FY2023 costs.

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[2] In applying the contribution rates to the model, the Department used the family coverage contribution rate for the percentage of the premium and the single coverage contribution rate for the percentage of salary. These will yield lower employee contributions and higher school district costs. 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.

[3] The averages are weighted by the share of employees enrolled in each plan type according to participation rate data provided by the NJ Department of the Treasury.

[4] The anticipated rate for 2022 is 15.768%, as shown in Table V-7 on page 75 of the report.

[5] The FICA rate is 7.65% of salary up to $142,800. None of the non-certificated staff salaries exceed this threshold. These are the anticipated rates for FY2021 according to current Federal law.

[6] 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.

The historical base per pupil amounts are shown in Table 1, along with the actual base amount applied for FY2022 state aid calculations and the recommendation based on the latest update. The recommendation in the FY2023 EAR will grow the base cost by $274 per student, an increase of 2.3% increase from FY22 state aid and a 5.74% increase compared with the FY2020 EAR.

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
FY2020 EAR Recommendation	$11,775
FY2022 State Aid Calculation	$12,177
FY2023 EAR Recommendation	$12,451

2. Preschool Per Pupil Amount

The foundation for preschool education aid (PEA) in the SFRA was initially determined using budgeted expenditures from districts that were already running high quality full-day 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 process. 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 FY2023 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.[7] According to the latest edition of the publication "The State of Preschool 2020," the national average of state spending per child enrolled in preschool was only $5,499 in 2020. By comparison, New Jersey ranked 2nd highest in fiscal support for preschool, reporting $14,103 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 continue to increase the preschool funding amounts according to inflation. The table below shows the historic funding amounts, along with the recommendation for FY2023 (the FY2020 amounts inflated by three years).

[7] NIEER's 2020 State Profile and other reports can be found on their State of Preschool Yearbooks webpage.

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
FY2023 EAR	$13,922	$15,648	$8,646

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

The SFRA calculations account for the additional resources and services necessary for students with greater needs by assigning different weights to be applied to the costs for 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 kindergarten[8] through grade five, the middle school weight applies to students in grades six through eight, and the high school weight applies to students in grades nine through 12. While the base cost has fluctuated since the first year of SFRA (FY2009), the costs for middle and high school have increased proportionately. That is, the recommended weights for middle school students has remained constant since FY2009 (1.04) and the recommended high school weight is only slightly lower – now 1.15 compared with 1.17 in the initial year of the funding formula. This change reflects marginal shifts in the calculations employed when determining costs based on the established model school district. The historical and recommended weights are shown in Table 3A.

[8] For half-day kindergarten students, the SFRA applies a 0.5 weight to the base per pupil amount. Students classified as "preschool disabled" are included in the elementary enrollment.

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
FY2023 EAR	1.00	1.04	1.15

County Vocational School District Weight

The SFRA also included an additional weight for students attending county vocational school districts. Consistent with previous iterations, the calculation for the county vocational weight compares actual costs for general education in county vocational districts with high school costs from the model. 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 FY2020 audited expenditure data for county vocational districts was used to estimate the general education cost, which was then inflated for three years of CPI to yield a FY2023 per pupil cost of $18,209. When compared with the FY2023 high school cost of $14,313, the results show county vocational districts spend, on average, 27% more per pupil than the model would suggest for a traditional high school student. Thus, for county vocational students, both the high school weight and the county vocational weight are applied. The FY2023 recommendation and historical weights are shown in Table 3B. The increase from the FY2020 EAR is largely the result of the application of inflation rates, which are the highest they have been in nearly ten years.

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
FY2023 EAR	0.27

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 for at-risk students at

various concentration thresholds. In FY2009, the PJP-derived weights ranged from 0.42 to 0.46. However, subsequent expert panels recommended higher weights should be applied in the formula (weights of 0.47 – 0.57 were used).

In this FY2023 EAR update, the additional resources specified for at-risk students in the model yield weights that range from 0.41 to 0.46, similar to the weights resulting from the original PJP process and those proposed in the FY2014 and FY2017 EAR recommendations. However, by concurrent resolution, the Legislature rejected the lower at-risk weights suggested in both reports.

As a result, the Department is recommending no change to the current at-risk weights of 0.47 to 0.57, where 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 FY2023 EAR recommendations, are reflected in Table 3C.

Table 3C At-risk Weight Recommendations 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
FY2023 EAR	0.47	0.52	0.57

LEP Weight for English Language Learners

The SFRA specified an LEP (Limited English Proficient) weight of 0.50 for students eligible for programs for English Language Learners. Like the at-risk weights, the LEP weight derived from the PJPs was 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 again resulted in a lower weight (0.45), which was the same weight proposed in the FY2017 EAR. Since the Legislature also rejected the lower weights for LEP costs that were suggested in the previous EAR recommendations, the FY2023 EAR recommendation is to maintain the current weight of 0.5, as shown in Table 3D.

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
FY2023 EAR	0.50

Weight for Students who are both At-risk and LEP (Combination Weight)

In the SFRA, students reported as both at-risk and LEP (English Language Learners) 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 the ones specified for at-risk-only students. As described 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 21.11% of the total cost for LEP students, suggesting a combination weight of 0.095. However, consistent with the decision to maintain SFRA weights for at-risk and LEP, 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 FY2023 are reflected in Table 3E.

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
FY2023 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. The second component is an additional amount that applies only to at-risk students. The at-risk security amount per pupil varies according to a sliding scale that increases as the district's at-risk concentration

increases, capping at concentrations of 40% and above. Because the security cost factors (per pupil amounts) are based on the resources specified in the PJP model, the amounts were updated for actual salaries, benefits, and CPI adjustments as described in previous sections. Security costs shown in the resource model are highlighted in yellow in Appendix B because they are provided as a separate categorical aid rather than being included in the base cost for Equalization Aid.

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
FY2023 EAR	$86	$519

Transportation Aid

Transportation aid also involves two calculations in that there is one calculation for general transportation services and a separate calculation for special transportation services that are provided according to students' Individualized Educational Plans. The formula applies to the student counts a base per pupil amount and a per mile amount for either regular or special transportation.

The calculation of the transportation costs for base per pupil and per mile amounts were not included in the original PJP process. Therefore, each EAR update inflates the cost factors by increases in CPI. Table 4B shows the historical amounts and current recommendations.

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
FY2023 EAR	$481.37	$13.17	$3,355.31	$6.40

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 and students classified for only speech services, multiplied by the district's total resident enrollment, then multiplied by the excess cost for the respective classification (detailed in Section 6 below). For FY2023, the Department used October 2020 enrollments submitted to the Application for State School Aid (ASSA) data collection to determine the statewide average classification rates. This data is the most recent completed, and audited, enrollment data available. The current average classification rate from October of 2020 for special education services is 15.90% (up slightly from 15.40% used in the FY2020 EAR), and the Statewide average classification rate for speech-only is 1.61% (up from 1.57% used in the FY2020 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%
FY2023 EAR	15.90%	1.61%

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

The excess cost for general special education is determined using actual expenditures for special education services from the FY2020 Audit Summary, the most recent data available, and inflating by CPI to project costs for FY2023. 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 for FY2023 to be $32,674 per (classified) pupil. Subtracting the weighted average base cost of $13,150 yields a per pupil excess cost for general special education services of $19,524 for FY2023.

In contrast to the excess cost for general special education, the excess cost calculation for speech-only is based upon the resources outlined by the PJP model for "mild"[9] classification services. The cost components identified in the model were updated using CPI increases and actual salaries as described above and resulted in a per pupil speech-only cost of $1,270 for FY2023. The special education and speech-only per pupil amounts are shown in Table 6.

[9] The "mild" classification category as used during the PJP process was defined as speech-only.

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
FY2023 EAR	$19,524	$1,270

7. Extraordinary Special Education Aid Thresholds

Extraordinary special education aid is intended to provide financial assistance to districts for special education services that cost significantly more than general education services. Unlike most other aid categories, extraordinary aid is provided as a reimbursement for a portion of districts' actual eligible costs that exceed a given threshold. The thresholds that define "extraordinary" costs were first determined with the enactment of the SFRA..

Unlike other cost estimates in the formula, these thresholds were never indexed for inflation. To ensure this aid category would continue to identify students with the greatest needs, the Department's FY2014 EAR included a recommendation to increase the thresholds for each placement type by $5,000. However, the higher thresholds were rejected by the Legislature's concurrent resolution and were never applied.

Table 7A shows that in the first year of SFRA approximately 4.4% percent of those students who were classified for special education required services that met the cost threshold for extraordinary aid reimbursement. By FY2020, the percentage nearly doubled, growing to 8.2%. The table also shows how the Average Cost for Special Education Services has increased by 67% during the course of the SFRA.

Table 7A Extraordinary Aid Analysis

Fiscal Year	Public Threshold	Private Threshold	Average Cost Special Ed Services	Classification Rate (All Special Ed)	% Special Ed Eligible for ExAid
FY2009 (SFRA)	$40,000	$55,000	$19,519	14.7%	4.4%
FY2014 EAR	$40,000	$55,000	$25,007	14.8%	6.4%
FY2017 EAR	$40,000	$55,000	$28,681	14.9%	7.4%
FY2020 EAR	$40,000	$55,000	$31,076	15.4%	8.2%
FY2023 EAR	$40,000	$55,000	$32,674	15.9%	

Fiscal Year	Public Threshold	Private Threshold	Average Cost Special Ed Services	Classification Rate (All Special Ed)	% Special Ed Eligible for ExAid
Change from FY09	$0	$0	$13,155	1.2%	3.8%
Pct Change from FY09	0.0%	0.0%	67.4%	8.2%	87.0%

It is also important to consider the impact of maintaining a static threshold while out of district (or private provider) tuition rates are increasing. In FY2009 the majority (70%) of Approved Private Schools for Students with Disabilities (APSSDs) had tuition rates that fell below the $55,000 threshold for private placements and the median tuition rate for APSSDs was $48,190. This compares to FY2020, when the median certified tuition rate was $71,351, and 12 APSSDs (9%) had baseline tuition rates[10] below the $55,000 threshold.

While the Department recommends no change to the thresholds for FY 2023, it will continue to monitor the cost changes discussed above for special education services. Although the underlying costs for special education have increased appreciably since these thresholds were first enacted, holding the thresholds constant allows for additional state support to districts as a greater proportion of special education student qualify for extraordinary aid. An increase to these thresholds would reduce state support for high needs students by making fewer students eligible for this supplemental funding. The recommended thresholds from each EAR are shown in Table 7B.

Table 7B 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
FY2023 EAR	$40,000	$40,000	$55,000

[10] APSSD certified tuition rates do not include additional fees for services necessary to meet individual student needs that are outside the baseline tuition cost applied to all students.

Appendix A - Changes in the New Jersey Consumer Price Index 2007-2021

Note:

- The New Jersey CPI (Column 2) 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 (column 1).

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%
2019	1.70%	2.17%
2020	1.69%	-4.64%
2021	1.91%	1.04%

Appendix B – District Resources and Costs

Note: For all tables in Appendix B, the more accessible versions are found in the "Appendix B" Excel file found on the NJDOE 2022-23 State Aid webpage.

District Resources & Base Cost
(5,240 Students)

Personnel	Resources	Unit Cost	Total Cost
Superintendent	1	241,333	241,333
Assistant Superintendent	2	199,876	399,752
Directors	4	168,998	675,992
Supervisors	1	143,113	143,113
Coordinators	4	118,946	475,784
Coaches/Facilitators	9	97,678	879,102
Business Administrator	1	166,810	166,810
Assistant Business Administrator	1	108,288	108,288
Facilities Manager	1	143,113	143,113
Business Clerks	4	83,411	333,644
Clerical/Data Entry	10	79,382	793,820
Technician	1	135,333	135,333
Custodian	40	69,040	2,761,600
Maintenance	6	84,859	509,154
Additional Costs			
Professional Dev Custodial	50	268	13,400
Professional Dev Clerical	10	1,005	10,050
Professional Dev Professional	23	2,008	46,184
Supplemental Professional Development	1	24,808	24,808
Security	1	20,087	20,087
Technology	1	107,131	107,131
Telephone/Communications	5,240 pupils	53	279,292
Utilities	708,440 sq.ft	4	2,734,578
Textbooks	5,240 pupils	134	702,160
Insurance	1	266,602	266,602
Legal	1	167,392	167,392
Supplies	5,240 pupils	11	58,478
Maintenance Supplies	5,240 pupils	78	409,506
Elections	1	46,870	46,870
Audit	1	49,616	49,616
Activities	1	26,783	26,783
School Physician	1	33,478	33,478
Association Fees	1	33,478	33,478
Home Instruction	1	85,651	85,651
Capital	5,240 pupils	217	1,137,080
District (w/o security*)			14,286,679
District Cost per Pupil			**2,726**

*All total and per pupil costs in this Appendix omit Security Costs since they are funded as a separate categorical aid.

School Level Resources & Base Cost

Note: The more accessible versions of these tables are found in the "Elem Base," MS Weight" and "HS Weight" sheets in the Appendix B Excel file.

*Base costs include resources for the gifted & talented (G & T)

** Combines costs from the PJP Panels for both general assessments (a flat cost) and state assessments (applied to 200 ES, 600 MS, and 410 HS students)

	Elementary * (400 students per school)			Middle School * (600 students per school)			High School * (1,640 students)		
	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost
Personnel:									
Classroom Teachers	22.0	97,678	2,148,916	43.0	97,678	4,200,154	128.0	97,678	12,502,784
Other Teachers	5.2	97,678	507,926						
Librarian / Media Specialists	1.0	104,933	104,933	1.0	104,933	104,933	2.0	104,933	209,866
Technology Specialists	1.0	102,483	102,483	1.0	102,483	102,483	2.0	102,483	204,966
Counselors	1.0	102,178	102,178	2.5	102,178	255,445	9.1	102,178	929,820
Nurses	1.0	99,913	99,913	1.0	99,913	99,913	2.0	99,913	199,826
Clerical / Data Entry	2.0	79,382	158,764	3.0	79,382	238,146	9.0	79,382	714,438
Principal	1.0	162,666	162,666	1.0	165,701	165,701	1.0	171,418	171,418
Assistant Principal				1.0	141,966	141,966	3.0	149,311	447,933
Substitutes	272 days	135	36,720	430 days	135	58,050	1,280 days	135	172,800
Media Aides	1.0	76,570	76,570	1.0	76,570	76,570	1.0	76,570	76,570
Athletic Director							1.0	150,551	150,551
Lunchroom Aides	0.6	25,288	15,173	0.5	25,288	12,644			
Security Guards				1.0	66,340	66,340	3.0	66,340	199,020
Alternative Educational Services							1.0	97,678	97,678
Department Chairs							4.0	150,551	602,204
Additional Costs:									
Professional Development	33.2 teachers	1,675	55,610	54.5 teachers	1,675	91,288	163.1 teachers	1,675	273,193
Supplies & Materials	400 pupils	402	160,800	600 pupils	428	256,800	1,640 pupils	536	879,040
G&T Supplies & Materials	28 pupils	67	1,876						
Equipment	400 pupils	67	26,800	600 pupils	67	40,200	1,640 pupils	100	164,000
Technology	400 pupils	201	80,400	600 pupils	201	120,600	1,640 pupils	201	329,640
Assessment**	1.0	21,329	21,329	1.0	46,134	46,134	1.0	68,125	68,125
Student Activities	400 pupils	67	26,800	600 pupils	201	120,600	1,640 pupils	536	879,040
Safety and Security	1.0	10,044	10,044	1.0	10,044	10,044	1.0	20,087	20,087
School Cost (w/o security)			3,889,856			6,131,627			19,073,891
School Cost Per Pupil			**9,725**			**$10,219**			**$11,630**
District Cost Per Pupil			**2,726**			**$2,726**			**$2,726**
Total Costs			12,451			$12,946			$14,357
Base & Weights			**12,451**			**1.04**			**1.15**

School and District Costs for LEP Students

Note: The more accessible versions of these tables are found in the "LEP Weight" sheet in the Appendix B Excel file.

School Resources:	**Elementary LEP** (28 students per school, 7%)			**Middle School LEP** (43 students per school, 10.75%)			**High School LEP** (72 per school, 4.39%)		
	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost
Teachers	1.1	97,678	107,446	2.0	97,678	195,356	3.0	97,678	293,034
Substitutes	11.0	135	1,485	20.0	135	2,700	30.0	135	4,050
Professional Development	1.1	1,675	1,843	2.0	1,675	3,350	3.0	1,675	5,025
Supplies & Materials	28.0	67	1,876	43.0	67	2,881	72.0	67	4,824
Assessment	28.0	67	1,876	43.0	67	2,881	72.0	67	4,824
After School	14.0	643	9,002	21.5	643	13,825			
Summer School	14.0	536	7,504	21.5	536	11,524	36.0	536	19,296
Total School LEP Cost			**131,031**			**232,517**			**331,053**

District Resources:	**Districtwide LEP** (326 students, or 6.2%)		
	Resources	Unit Cost	Total Cost
Supervisors	0.5	143,113	71,557
Clerical/Data Entry	0.5	79,382	39,691
Interpreter/Liason	0.5	61,175	30,588
Teachers	2.0	97,678	195,356
Prof Dev Clerical	0.5	1,005	503
Prof Dev Professional	2.5	2,008	5,020
Supplies	326.0	6.20	2,021
District LEP Cost			**344,735**

LEP Cost Summary:	
6 Elementary Schools	786,188
2 Middle Schools	465,033
1 High School	331,053
Districtwide Cost	344,735
Total District Cost	1,927,009
Cost Per weighted pupil	5,664
LEP Weight	**0.45**

LEP Cost Summary	**Total Costs for LEP - All Schools & District**				**Resulting Cost & Weight**		
	6 Elementary Schools	2 Middle Schools	1 High School	Districtwide Costs	Total District Cost	Cost Per Pupil (weighted)	**LEP Weight**
	786,188	465,033	331,053	344,735	1,927,009	$5,664	**0.45**

School Level Costs for At-Risk Students

Note: The more accessible versions of these tables are found in the "At-risk Low," "At-risk Moderate," and "At-risk High" sheets in the Appendix B Excel file.

Elementary:	Low At-Risk Concentration (10%) (40 students per school)			Moderate At-Risk (20%) (80 students per school)			High At-Risk (40%) (160 students)		
	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost
Social Workers							1.0	105,585	105,585
Instructional Aides	2.0	62,954	125,908	2	62,954	125,908	4.0	62,954	251,816
Substitutes	20.0	135	2,700	20.0	135	2,700	40.0	135	5,400
Reading Specialist	2.0	109,243	218,486	4	109,243	436,972	8.0	109,243	873,944
Parent Liaison							1.0	61,175	61,175
Security Guards							1.0	66,340	66,340
Professional Development	4.0	1,675	6,700	6.0	1,675	10,050	14.0	1,675	23,450
Supplies & Materials	40.0	67	2,680	80	67	5,360	160.0	67	10,720
After School	20.0	643	12,860	40	643	25,720	80	643	51,440
Summer School	20.0	536	10,720	40	536	21,440	80	536	42,880
Total Elementary			**380,054**			**628,150**			**1,426,410**

Middle School:	Low At-Risk Concentration (10%) (60 students per school)			Moderate At-Risk (20%) (120 students per school)			High At-Risk (40%) (240 students)		
	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost
Social Workers							1.0	105,585	105,585
Security Guards							2.0	66,340	132,680
Reading Specialist	1.0	109,243	109,243	3	109,243	327,729	6.0	109,243	655,458
Professional Development	1.0	1,675	1,675	3.0	1,675	5,025	7.0	1,675	11,725
Supplies & Materials	60.0	67	4,020	120	67	8,040	240.0	67	16,080
After School	30	643	19,290	60	643	38,580	120	643	77,160
Summer School	30	536	16,080	60	536	32,160	120	536	64,320
Total Middle School			**150,308**			**411,534**			**930,328**

High School:	Low At-Risk Concentration (10%) (164 students per school)			Moderate At-Risk (20%) (328 students per school)			High At-Risk (40%) (656 students)		
	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost
Social Workers							1.0	105,585	105,585
Security Guards				4.3	66,340	285,262	6.4	66,340	424,576
Reading Specialist	2.0	109,243	218,486	4.0	109,243	436,972	8.0	109,243	873,944
Professional Development	2.0	1,675	3,350	4.0	1,675	6,700	9.0	1,675	15,075
Supplies & Materials	164.0	67	10,988	328.0	67	21,976	656.0	67	43,952
After School	164.0	196	32,144	328.0	98	32,144	656.0	49	32,144
Summer School	82.0	536	43,952	164.0	536	87,904	328.0	536	175,808
Total High School			**308,920**			**585,696**			**1,246,508**

District Resources & Costs for At-Risk Students

Note: The more accessible versions of these tables are found in the "At-risk Low," "At-risk Moderate," and "At-risk High" sheets in the Appendix B Excel file.

Districtwide	Low At-Risk Concentration (10%) (524 students)			Moderate At-Risk (20%) (1,048 students)			High At-Risk (40%) (2,096 students)		
	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost
Alternative Educational Services	2.0	97,678	195,356	4.0	97,678	390,712	8.0	97,678	781,424
Guidance Counselor				1.0	102,178	102,178	1.0	102,178	102,178
Prof Dev Professional	2.0	2,008	4,016	5.0	2,008	10,040	9.0	2,008	18,072
Total District At-Risk			**199,372**			**502,930**			**901,674**

At-Risk Cost Summary	**Total Costs for At-Risk - All Schools & District**				**Cost Per Pupil & Weights**		
	6 Elementary Schools	2 Middle Schools	1 High School	Districtwide Costs	Total District Costs	Cost Per Pupil (weighted)	**At-Risk Weight**
Low At-Risk (10%)	2,280,324	300,616	308,920	199,372	3,089,232	5,582	**0.45**
Moderate (20%)	3,768,900	823,068	585,696	502,930	5,680,594	5,132	**0.41**
High (40%)	8,558,460	1,860,656	1,246,508	901,674	12,567,298	5,677	**0.46**

Overlapping Resources for LEP Students

(Duplicated Resources* are highlighted)

Note: The more accessible versions of these tables are found in the "LEP Weight" sheets in the Appendix B Excel file.

*In determining the number of resources that were duplicated, the DOE compared the LEP resources with those specified for the moderate at-risk concentration. LEP teachers were assumed to overlap with reading specialists (for at-risk).

Elementary (28 students per school, 6 schools)

	Resources	Unit Cost	Total Cost	Total Duplicated	Non-Duplicated
Teachers	1.1	97,678	107,446	107,446	
Substitutes	11.0	135	1,485		1,485
Professional Development (PD)	1.1	1,675	1,843	1,843	
Supplies & Materials	28.0	67	1,876		1,876
Assessment	28.0	67	1,876		1,876
After School	14.0	643	9,002	9,002	
Summer School	14.0	536	7,504	7,504	
Elementary School Totals			131,031	125,794	5,237

Middle School (43 students per school, 2 schools)

	Resources	Unit Cost	Total Cost	Total Duplicated	Non-Duplicated
Teachers	2.0	97,678	195,356	195,356	
Substitutes	20.0	135	2,700		2,700
Professional Development (PD)	2.0	1,675	3,350	3,350	
Supplies & Materials	43.0	67	2,881		2,881
Assessment	43.0	67	2,881		2,881
After School	21.5	643	13,825	13,825	
Summer School	21.5	536	11,524	11,524	
Middle School Totals			232,517	224,055	8,462

High School (72 students per school, 1 school)

	Resources	Unit Cost	Total Cost	Total Duplicated	Non-Duplicated
Teachers	3.0	97,678	293,034	293,034	
Substitutes	30.0	135	4,050		4,050
Professional Development (PD)	3.0	1,675	5,025	5,025	
Supplies & Materials	72.0	67	4,824		4,824
Assessment	72.0	67	4,824		4,824
Summer School	3.0	97,678	19,296	19,296	
High School Totals			331,053	317,355	13,698

District Resources (326 LEP students total in district)

	Resources	Unit Cost	Total Cost	Total Duplicated	Non-Duplicated
Supervisors	0.5	143,113	71,557		71,557
Clerical/Data Entry	0.5	79,382	39,691		39,691
Interpreter/Liason	0.5	61,175	30,588		30,588
Teachers	2.0	97,678	195,356		195,356
PD for Clerical Staff	0.5	1,005	503		503
PD for Professional Staff	2.5	2,008	5,020		5,0202
Supplies	326.0	6.20	2,021		2,021
District LEP Totals			344,735	0	344,735

Summary**

Total LEP Costs	**1,927,009**
Total Duplicated Costs	**1,520,230**
Total Non-Duplicated Costs	**406,779**
Non-Duplicated Costs as a Pct of LEP Total	**21.109%**

**Total costs are calculated by multiplying school costs above by the number of schools.

Note: This data is also available in the "Unit Costs, Personnel" sheet in the Appendix B Excel file.

Employee Position	FY 2023 Salaries	District Share of Benefits	Total Cost FY 2023	Data Source: Certstaff data from 2020-21; BLS data from May 2020:
Classroom Teachers	78,798	18,880	97,678	Mean Cert Staff
Other Teachers	78,798	18,880	97,678	Mean Cert Staff (same salary as classroom teacher)
Librarians	86,498	18,435	104,933	Mean Cert Staff
Technology Specialists	67,272	35,212	102,483	BLS Salary Data: Computer user support specialist, Occ Code 15-1232
Counselors	83,478	18,700	102,178	Mean Cert Staff
Nurses	81,221	18,693	99,913	Mean Cert Staff
Social Workers	87,148	18,437	105,585	Mean Cert Staff
Instructional Aides	33,742	29,212	62,954	BLS Salary Data: Teacher Assistants Occ Code 25-9045
Clerical/Data Entry	47,437	31,945	79,382	BLS Salary Data : Secretaries Occ Code 43-6014
Principal - Elementary	145,595	17,071	162,666	Mean Cert Staff
Asst. Principal - Elementary	121,164	17,044	138,209	Mean Cert Staff
Principal - Middle	148,627	17,074	165,701	Mean Cert Staff
Asst. Principal - Middle	124,917	17,049	141,966	Mean Cert Staff
Principal - High	154,337	17,081	171,418	Mean Cert Staff
Asst. Principal - High	132,254	17,056	149,311	Mean Cert Staff
Substitutes	135	-	135	BLS Salary Data: Substitute Teachers Occ Code 25-3031 (Mean Hourly wage × 8 hrs)
Security Guard	36,578	29,762	66,340	BLS Salary Data: Security Guards Occ Code 33-9032
Reading Specialists	91,168	18,075	109,243	Mean Cert Staff
Speech Pathologists	81,362	18,693	100,055	Mean Cert Staff
Resource Teacher/In-Class	78,798	18,880	97,678	Mean Cert Staff (same salary as classroom teacher)
Media Aides	45,173	31,398	76,570	BLS Salary Data: Library Technicians Occ Code 25-4031
School Directors	133,493	17,058	150,551	Mean Cert Staff
Parent Liasion	32,310	28,865	61,175	Inflated salary from original model using CPI

Employee Position	FY 2023 Salaries	District Share of Benefits	Total Cost FY 2023	Data Source: Certstaff data from 2020-21; BLS data from May 2020:
Lunchroom Aide	20,255	5,033	25,288	BLS Salary Data: Food Prep... all other, Occ Code 35-9099 (Hourly mean × 4 hrs x 180 days)
Superintendent (Has Asst Sup)	224,177	17,157	241,333	Mean Cert Staff
Assistant Superintendent	182,728	17,148	199,876	Mean Cert Staff
Business Administrator	149,734	17,076	166,810	Mean Cert Staff
Assistant Business Administrator	89,841	18,448	108,288	60% of BA Salary
Facilities Manager	126,063	17,050	143,113	Same as supervisors' salary
Business Clerks	51,015	32,396	83,411	BLS Salary Data: Bookkeeping, Acct, & Aud Clerks Occ Code 43-3031
Clerical/Data Entry	47,437	31,945	79,382	BLS Salary Data (same as school clerical/data entry)
Technician	95,002	40,331	135,333	BLS Salary Data: Computer Network Support Specialist Occ Code 15-1231
Director	151,920	17,078	168,998	Mean Cert Staff
Supervisors	126,063	17,050	143,113	Mean Cert Staff
Coordinators	101,511	17,436	118,946	Mean Cert Staff
Head Custodians	52,359	37,658	90,017	BLS Salary Data: Supervisors Janitorial Workers Occ Code 37-1011
Custodians	36,017	33,022	69,040	BLS Salary Data: Janitors & Cleaners Occ Code 37-2011
Maintenance	48,189	36,670	84,859	BLS Salary Data: Maintenance & Repair, general Occ Code 49-9071
Grounds	38,102	33,724	71,826	BLS Salary Data: Landscaping & Groundskeeping Occ Code 37-3011
Buildings/Grounds Supervisor	65,547	40,980	106,526	BLS Salary Data: Supervisors, Lanscapers & Grounds Occ Code 37-1012

Additional Resources for Speech

Note: The more accessible version of this table is found in the "Speech" worksheet in "Appendix B" Excel file.

	Elementary * (8 students per school)			Middle School * (13 students per school)			High School * (33 students)		
	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost
Personnel:									
Speech Pathologist	0.1	100,055	10,006	0.2	100,055	20,011	0.3	100,055	30,017
Additional Costs:									
Professional Development	0.1 teacher	1,675	168	0.2 teachers	1,675	335	0.3 teachers	1,675	503
Supplies & Materials	8 pupils	33	264	13 pupils	33	429	33 pupils	33	1,089
Speech per School			10,437			20,775			31,608
Speech All Schools			62,622			41,550			31,608

Additional Calculations

Total Cost for District	135,780
Total Speech Enrollment	107
Speech Per Pupil	**1,269**

County Vocational Weight Calculation

Note: This data is also available in the "Co Voc Weight" sheet in the Appendix B Excel file.

	EAR 2023
County Vocational Districts	
Regular Co Voc Expenditures	226,467,898
In-District + Mainstream Spec Ed Enrollment	30,844
Regular Expenditures Per Pupil	7,342
Districtwide Co Voc Expenditures, FY20 Actual	314,541,058
Total Resident Enrollment	31,894
Districtwide Per Pupil Expenditures	9,862
FY20 Total Co Voc Per Pupil (Reg + District)	17,205
Inflation rate for 3 Years (to FY23)	1.0584
FY23 Co Voc Per Pupil	18,209
Model High School District Expenditures	
Elementary Base × HS Weight	14,302
Ratio Co Voc/High School Per Pupil	**1.27**