

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 changes to certain elements included in the formula. The statute requires the EAR to include updates pertaining to seven major components of the funding formula.

This document fulfills the statutory requirement of N.J.S.A. 18A:7F-46(b) in recommending:

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.

In December 2012, the first updates to the SFRA were proposed in the FY2014 EAR. The recommendations included a higher base cost, similar grade weights, and a modest adjustment to the county vocational weight. The FY2014 EAR updated the speech and special education costs and classification rates, and included a proposal to increase the thresholds for extraordinary aid costs. Security and transportation costs all increased due to inflation and salary updates. The weights for at-risk, bilingual students, and combination at-risk/bilingual students were all adjusted to correspond to the weights suggested in the updated model district. By concurrent resolution, the legislature accepted most of the FY2014 EAR recommendations, while rejecting the proposed adjustment for at-risk and bilingual weights and the recommended changes to the extraordinary 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 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 FY2017 EAR.

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 2013-2014 school year – the most recent data available. The salaries for non-certificated positions were found using the May 2014 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 FY2017 levels. The resultant salaries for FY2017, by personnel type, can be found in Attachment B, along with a comparison of the salaries applied in FY2009 and FY2014.

Consistent with the original SFRA recommendations and the previous update in FY2014, 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 2015. The final average cost of health benefits for FY2017, after adjusting for inflation, is \$21,987 for each employee. This is an increase from the FY2014 EAR when the estimated average benefit cost was \$16,690.

Historically, districts paid all or most of the cost of teachers’ health benefits, depending on the details in local education contracts. However, on June 28, 2011, a landmark pension and benefits reform bill was signed into law that requires all school district employees who participate in the group health benefits program to contribute a portion of their health care costs (P.L. 2011, Chapter 78). Accordingly, the FY2017 EAR includes an adjustment for the new requirement. Since member contributions reduce the net cost to districts, the average health benefit amount applied to the unit cost for each staff member (\$21,987) was reduced according to salary level to account for the employee’s contribution. According to the law, employees are required to contribute a minimum of 1.5% of their salary, and as much as 35%

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.

of the health care premium. The contribution rate varies by type of plan, premium cost, and the individual's salary level. The Department assumed the district incurs the cost for every full-time employee and that all employees require family coverage, which generates the lowest contribution rate.² Although some employees decline the group health care programs due to the increased contributions, the State does not currently collect data to estimate an average waiver rate. Therefore, the health benefits assumptions applied in the model represent a conservative adjustment to districts' costs.

Other employee benefits were determined using the latest actual rates (from FY2014), as provided by the New Jersey Office of Management and Budget. The Department applied a workers' compensation rate of 10.78% for maintenance staff and a rate of 1.69% of salary for all other personnel. For non-certificated personnel, the Department applied a Public Employees' Retirement System (PERS) rate of 11.83% of salary and a Federal Insurance Contributions Act (FICA) rate of 6.20%³ of salary. 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. Total benefits for each personnel type can be found in Attachment B. The table includes the costs from FY2009, FY2014, and FY2017 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 numbers, the Department used the original PJP dollar amounts, which correspond to FY2006, and inflated for each year using the CPI⁴ to project FY2017 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. Upon updating the model using actual costs, the actual base per pupil amount for FY2017 decreased slightly from the FY2014 projection. However, based on the causes of this decrease (explained below), the Department has decided to again recommend a base cost of \$11,009 for FY2017.

² Contribution rates by type of coverage (family, single, or parent/child) are available on the NJ Department of Treasury website. Health benefit information and contribution rate tables for FY2015 are available using the following link: <http://www.state.nj.us/treasury/pensions/pdf/hb/ha0887-education15.pdf>.

³ The FICA rate is 6.20% of salary up to \$117,100. None of the non-certificated staff have salaries that exceed this threshold. These are the anticipated rates for FY2017 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 * | \$11,009 |
| FY2017 ** | \$11,009 |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

There are two major reasons that the actual FY2017 base cost is lower than the base from FY2014. The predominant reason for the decrease is the recent decline in regional inflation rates. As previously explained, increases in the model cost components have been determined using CPI for both the development of, and updates to, the SFRA. Since the CPI is applied to all personnel and non-personnel costs, the inflation rate affects all cost factors in the model district and, by extension, the base cost. For the previous update, the Department had projected the costs for the FY2014 school year using the most recent CPI available at that time. However, the predicted CPI increases used to project the costs for FY2014 (5.33%) were higher than actual CPI increases (3.05%) by more than 2%. Correcting for actual inflation rates in conjunction with the low current inflation rate (0.57%) are major factors in the Department projecting a FY2017 actual base cost that is slightly less than the projected base cost from the FY2014 EAR.

The second key factor in the lower actual base cost for FY2017 is due to the increase in employee healthcare contributions required by the pension and benefits reform law described above. After accounting for the significant increase in average health care premiums across the State, and adjusting for employees' contributions in accordance with salary level, the estimated final unit cost for 30 out of the 51 positions decreased from the FY2014 EAR (as shown in the breakdown on Attachment B). Though the law passed just prior to the release of the FY2014 EAR, this is the first time the employee contributions have been estimated for the SFRA.

Since the long-term impact of the health benefits law is uncertain and it seems unlikely education costs have decreased since FY2014, the Department is recommending the base cost should be maintained at the FY2014 level, rather than using the lower amount suggested by the model.

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.

Each year the Department reviews preschool budgets and expenditure data, closely monitoring changes in spending. For the FY2017 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 2014,” the average State spending per child enrolled in preschool was only \$4,125 in 2014. By comparison, New Jersey ranked 2nd highest in preschool support, reporting \$12,157 per child enrolled in preschool. This is even higher than NIEER’s estimate of the per-child spending needed to meet NIEER’s benchmarks in NJ (\$9,543). Based on our observations of district expenditures and the literature on preschool costs, it is our recommendation that the Department continue to fund preschool programs using the FY2014 per pupil funding levels.

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 * | \$12,788 | \$14,375 | \$7,943 |
| FY2017 ** | \$12,788 | \$14,375 | \$7,943 |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

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). It was decided in the SFRA to apply additional weights to students meeting criteria for the following five categories: (1) grade level; (2) county vocational school districts; (3) at-risk students (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 Base Per Pupil Amount section above, 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

⁵ NIEER’s 2014 version of the annual publication can be found here: <http://nieer.org/research/state-preschool-2014-state-profiles>.

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.

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 FY2017 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 FY2017, 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 * | 1.00 | 1.04 | 1.16 |
| FY2017 ** | 1.00 | 1.04 | 1.16 |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

COUNTY VOCATIONAL SCHOOL DISTRICT WEIGHT

The SFRA included a weight to be applied only to students attending county vocational districts. For each county vocational student, the SFRA originally defined a weight of 0.31 that is applied in addition to the high school weight. The weight was derived by comparing actual county vocational district expenditures with an estimate of total vocational expenditures using vocational enrollment data and parameters from the model. The methodology for calculating the weight was modified for FY2014 to compare actual expenditures per pupil in county vocational districts with actual expenditures per pupil in high school districts. This reduced the cost factor to 0.26 for the FY2014 recommendation. When applying the method used in the FY2014 EAR with updated enrollments and actual expenditure data to simulate FY2017 costs, the Department found that the weight was too heavily influenced by changes in the high school district enrollment, which, due to a relatively small sample size (31 schools), was prone to much volatility. Consequently, the Department determined another change in methodology was necessary.

The methodology used for the FY2017 recommendation is similar to the FY2009 method, with key enhancements using detailed data unavailable at that time. The Department was able to refine the calculation using more accurate expenditure data from county vocational districts. The FY2017 calculation compares the base model cost per pupil for high school students (\$12,735) with actual county vocational costs per pupil (\$15,929). The refined 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 results show county vocational districts need to spend, on average, 25% more per pupil than the model would suggest for a traditional high school student. The FY2017 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 * | 0.26 |
| FY2017 ** | 0.25 |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

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. However, the weights that were ultimately provided in the SFRA were 0.47 to 0.57. The Department recommends utilizing the weights based upon the resources originally described by the panelists when creating the PJP model.

The PJP model considered programmatic needs at 20% and 40% at-risk concentrations. Updating those data to reflect current costs yields weights for at-risk students that range from 0.41 to 0.46, similar to the weights resulting from the PJP process and the weights proposed in the FY2014 EAR. The lower weight (0.41) would apply to districts with at-risk rates of 20% and below, and the higher weight (0.46) would apply to districts with at-risk rates of 40% and above. For those districts falling between 20% and 40% at-risk concentrations, a sliding scale similar to the one described in the SFRA will be applied from 0.41 to 0.46. The updated weights are reflected in Table 3C below. The Table shows the at-risk weights for districts with a 60% at-risk concentration because the first year of the SFRA capped the at-risk scale at 60%. Subsequent recommendations implement the at-risk weight scale between 20% at-risk and 40% at-risk, so the highest weight applies to all districts with low-income concentrations at or above 40%.

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 * | 0.42 | 0.46 | 0.46 |
| FY2017 ** | 0.41 | 0.46 | 0.46 |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

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. The Department recommends utilizing the weight based on the resources included in the PJP model. Updating the PJP cost components using the latest available CPI increases resulted in a weight of 0.47 – up slightly from the recommended weight of 0.46 in the FY2014 EAR. The Department recommends use of this revised weight of 0.47, as shown in Table 3D below.

Table 3D Bilingual Weights

| Fiscal Year | Additional Weight for Bilingual/LEP students |
|--------------------|---|
| FY2009 (SFRA) | 0.50 |
| FY2014 * | 0.46 |
| FY2017 ** | 0.47 |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

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 update shows about 21% of the LEP resources are non-overlapping. Therefore, the Department recommends the weight for combination students should equal 0.0990 (21.06% x 0.47) plus the district's at-risk weight. The weight is similar to the FY2014 EAR recommendation, but both are lower than the original SFRA weight. The difference is entirely due to the use of the inflated weights in the SFRA, beyond the weights implied by the PJP process. The historical weights and recommendation for FY2017 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 * | 0.0981 |
| FY2017 ** | 0.0990 |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

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. For FY2017, the Department determined the security aid applicable to all students should be \$77, up from \$75 in the FY2014 EAR. The at-risk security amount also increased, from \$428 in the FY2014 recommendation, to \$452 for FY2017. Table 4A lists the security aid amounts per pupil as specified in SFRA and subsequent recommendations.

Table 4A Security Per Pupil Amounts

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

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

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, the incentive factor multiplier (IF) was equal to one (1), which makes no adjustment. No change is recommended for FY2017.

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 * | \$426.65 | \$11.67 | \$2,973.90 | \$5.67 |
| FY2017 ** | \$442.18 | \$12.10 | \$3,082.15 | \$5.88 |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

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 FY2017, the Department used October 2014 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 2014 for special education services is 14.92% (up from 14.78% used in the FY2014 EAR), and the Statewide average classification rate for speech-only students is 1.63% (down from 1.72% used in the FY2014 EAR). Table 5 shows the classification rates, on average, have not changed significantly 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 * | 14.78% | 1.72% |
| FY2017 ** | 14.92% | 1.63% |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

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 2014 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 FY2017 to be \$28,681. Backing out the weighted average base cost of \$11,647, yields a per pupil excess cost for general special education services pupils of \$17,034 for FY2017.

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 \$1,159 for FY2017, down slightly from the FY2014 recommendation. The reduction in the speech-only cost per pupil is consistent with the declines for other costs derived from the model. The special education and speech-only costs are shown below 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 * | \$15,337 | \$1,221 |
| FY2017 ** | \$17,034 | \$1,159 |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

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 below.

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 * | \$45,000 | \$45,000 | \$60,000 |
| FY2017 ** | \$40,000 | \$40,000 | \$55,000 |

* As recommended in FY2014 EAR

** As recommended for FY2017 per this report

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

ATTACHMENT A

New Jersey Consumer Price Index 2007-2015*

| 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% |

* 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

| Salaries - School Level Personnel | FY2009 (Used for SFRA) | | | FY2014 | | | FY2017 | | |
|-----------------------------------|------------------------|------------------|------------------------------|----------------|------------------|------------------------------|----------------|------------------|------------------------------|
| | Average Salary | Average Benefits | Total - Salary plus Benefits | Average Salary | Average Benefits | Total - Salary plus Benefits | Average Salary | Average Benefits | Total - Salary plus Benefits |
| Classroom Teachers | 62,989 | 12,834 | 75,823 | 70,206 | 16,718 | 86,924 | 66,794 | 18,972 | 87,766 |
| Other Teachers | 62,989 | 12,834 | 75,823 | 70,206 | 16,718 | 86,924 | 66,794 | 18,972 | 87,766 |
| Librarians | 77,135 | 12,953 | 90,087 | 78,912 | 16,721 | 95,633 | 74,750 | 18,413 | 93,163 |
| Technology Specialists | 53,262 | 20,715 | 73,976 | 59,682 | 27,928 | 87,610 | 56,027 | 29,957 | 85,985 |
| Counselors | 78,563 | 12,965 | 91,527 | 78,858 | 16,721 | 95,579 | 76,171 | 18,217 | 94,388 |
| Nurses | 65,311 | 12,853 | 78,165 | 75,417 | 16,720 | 92,136 | 72,222 | 18,370 | 90,592 |
| Psychologists | 73,945 | 12,926 | 86,871 | 80,803 | 16,722 | 97,525 | 75,712 | 18,209 | 93,922 |
| Social Workers | 69,421 | 12,888 | 82,308 | 79,302 | 16,721 | 96,024 | 75,712 | 18,209 | 93,922 |
| LDTC | 79,107 | 12,969 | 92,076 | 87,665 | 16,725 | 104,389 | 81,307 | 18,084 | 99,391 |
| Instructional Aides | 24,921 | 16,240 | 41,160 | 28,095 | 21,980 | 50,075 | 27,149 | 26,461 | 53,610 |
| Clerical/Data Entry | 37,250 | 18,186 | 55,437 | 42,256 | 24,647 | 66,903 | 40,596 | 28,453 | 69,050 |
| Principal - Elementary | 119,503 | 13,308 | 132,811 | 129,833 | 16,742 | 146,574 | 128,095 | 16,456 | 144,551 |
| Ast. Principal - Elementary | 100,708 | 13,151 | 113,859 | 108,665 | 16,733 | 125,398 | 105,921 | 16,741 | 122,662 |
| Principal - Middle | 121,426 | 13,325 | 134,751 | 135,930 | 16,744 | 152,674 | 132,029 | 16,523 | 148,551 |
| Ast. Principal - Middle | 101,084 | 13,154 | 114,238 | 113,169 | 16,735 | 129,904 | 111,522 | 16,176 | 127,698 |
| Principal - High | 132,316 | 13,416 | 145,732 | 142,745 | 16,747 | 159,492 | 139,444 | 16,648 | 156,092 |
| Ast. Principal - High | 109,453 | 13,224 | 122,677 | 119,098 | 16,737 | 135,835 | 116,590 | 16,262 | 132,851 |
| Substitutes | 127 | - | 127 | 130 | - | 130 | 127 | - | 127 |
| Security Guard | 34,168 | 17,700 | 51,868 | 31,976 | 22,711 | 54,687 | 30,791 | 26,959 | 57,750 |
| Reading Specialists | 75,488 | 12,939 | 88,426 | 82,608 | 16,723 | 99,331 | 77,309 | 18,236 | 95,545 |
| Speech Pathologists | 71,853 | 12,908 | 84,761 | 79,451 | 16,721 | 96,173 | 72,696 | 18,378 | 91,075 |
| Resource Teacher/In-Class | 62,989 | 12,834 | 75,823 | 70,206 | 16,718 | 86,924 | 68,794 | 18,972 | 87,766 |
| Self Contained/Pull-Out | 62,989 | 12,834 | 75,823 | 70,206 | 16,718 | 86,924 | 68,794 | 18,972 | 87,766 |
| Occupational Therapist | 66,749 | 12,865 | 79,614 | 77,023 | 16,720 | 93,743 | 71,693 | 18,361 | 90,054 |
| Physical Therapist | 72,809 | 12,916 | 85,725 | 82,455 | 16,723 | 99,177 | 71,229 | 18,353 | 89,583 |
| Media Aides | 33,155 | 17,540 | 50,695 | 38,603 | 23,959 | 62,561 | 41,532 | 28,638 | 70,170 |
| School Directors | 107,373 | 13,207 | 120,579 | 120,064 | 16,738 | 136,802 | 118,041 | 16,286 | 134,327 |
| Parent Liaison | 26,048 | 16,418 | 42,466 | 28,808 | 22,546 | 51,354 | 26,388 | 26,311 | 52,699 |
| Lunchroom Aide | 7,732 | 7,373 | 15,106 | 16,168 | 11,632 | 27,799 | 17,752 | 3,501 | 21,253 |

ATTACHMENT B (CONTINUED)

| | FY2009 (Used for SFRA) | | | FY2014 | | | FY2017 | | |
|--|------------------------|------------------|------------------------------|----------------|------------------|------------------------------|----------------|------------------|------------------------------|
| | Average Salary | Average Benefits | Total - Salary plus Benefits | Average Salary | Average Benefits | Total - Salary plus Benefits | Average Salary | Average Benefits | Total - Salary plus Benefits |
| <u>Salaries - Districtwide Level Personnel</u> | | | | | | | | | |
| Superintendent (Has No Asst Sup) | 149,397 | 13,560 | 162,957 | 165,953 | 16,756 | 182,709 | 146,504 | 16,767 | 163,272 |
| Superintendent (Has Asst Sup) | 184,502 | 13,854 | 198,357 | 205,694 | 16,772 | 222,466 | 182,280 | 17,372 | 199,652 |
| Assistant Superintendent | 115,323 | 13,273 | 128,597 | 165,281 | 16,756 | 182,037 | 158,468 | 16,970 | 175,438 |
| Assistants to the Superintendent | 53,033 | 20,678 | 73,711 | 61,985 | 28,361 | 90,346 | 63,433 | 30,758 | 94,191 |
| Business Administrator | 113,609 | 13,259 | 126,868 | 131,702 | 16,742 | 148,444 | 124,818 | 16,401 | 141,219 |
| Assistant Business Administrator | 68,165 | 12,877 | 81,042 | 79,021 | 17,907 | 96,928 | 74,891 | 18,415 | 93,306 |
| Purchasing Agent | 67,323 | 22,935 | 90,258 | 75,313 | 30,871 | 106,184 | 76,310 | 31,978 | 108,289 |
| Purchasing Clerk | 39,832 | 18,594 | 58,426 | 42,948 | 24,777 | 67,725 | 43,455 | 29,017 | 72,472 |
| Accountant | 76,440 | 24,374 | 100,814 | 87,831 | 33,228 | 121,060 | 85,608 | 33,152 | 118,760 |
| Facilities Manager | 108,505 | 13,216 | 121,721 | 119,555 | 16,738 | 136,293 | 113,139 | 16,203 | 129,343 |
| Business Clerks | 39,941 | 18,611 | 58,552 | 43,370 | 24,856 | 68,226 | 44,116 | 29,147 | 73,263 |
| Clerical/Data Entry | 37,250 | 18,186 | 55,437 | 42,256 | 24,647 | 66,903 | 40,596 | 28,453 | 69,050 |
| Technician | 53,262 | 20,715 | 73,976 | 59,682 | 27,928 | 87,610 | 83,878 | 33,251 | 117,129 |
| Programmer | 89,238 | 26,395 | 115,633 | 88,934 | 33,436 | 122,370 | 87,805 | 33,585 | 121,390 |
| Director | 122,287 | 13,332 | 135,618 | 134,433 | 16,743 | 151,176 | 133,742 | 16,552 | 150,294 |
| Supervisors | 108,505 | 13,216 | 121,721 | 119,555 | 16,738 | 136,293 | 113,139 | 16,203 | 129,343 |
| Coordinators | 88,733 | 13,050 | 101,783 | 88,588 | 16,725 | 105,313 | 89,516 | 17,783 | 107,299 |
| <u>Salaries - Plant Maintenance & Operations Personnel</u> | | | | | | | | | |
| Head Custodians | 44,287 | 19,297 | 63,584 | 46,926 | 28,872 | 75,798 | 46,323 | 33,354 | 79,677 |
| Custodians | 26,282 | 16,455 | 42,737 | 29,792 | 24,424 | 54,216 | 29,011 | 29,465 | 58,476 |
| Maintenance | 40,061 | 18,630 | 58,691 | 44,235 | 28,173 | 72,407 | 43,801 | 33,067 | 76,867 |
| Grounds | 28,515 | 16,807 | 45,322 | 29,728 | 24,407 | 54,134 | 28,543 | 29,330 | 57,873 |
| Buildings/Grounds Supervisor | 51,170 | 20,384 | 71,555 | 54,601 | 30,864 | 85,466 | 52,121 | 34,365 | 86,486 |