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# LEGISLATIVE EDUCATION STUDY COMMITTEE BILL ANALYSIS

53rd Legislature, 2nd Session, 2018

Bill Number S	B317	Sponsor Morales	
Tracking Number	er210053.2	Committee Referrals	SCC/SPAC/SFC
Short Title Pu	ıblic Employee Salar	y Increases	
	1 4	Origi	nal Date 2/2/18
Analyst Bedeau	ıx	Last	Updated

### **BILL SUMMARY**

Synopsis of Bill

Senate Bill 317 (SB317) appropriates a total of \$88.8 million to the Department of Finance and Administration (DFA), the Higher Education Department (HED), and the public school state equalization guarantee (SEG) for an average salary increase of 2.5 percent. The proposed budget must be approved by PED.

### FISCAL IMPACT

SB317 appropriates \$88.8 million from the general fund for expenditure in FY19. Any unexpended or unencumbered balance remaining at the end of FY19 shall revert to the general fund. The table below summarizes the impact to the general fund.

#### Fiscal Impact of SB317

	FY19	Recurring or	
Fund affected	Expense	Nonrecurring	Recipient
General Fund	(\$23,490.0)	Recurring	DFA
General Fund	(\$51,186.0)	Recurring	SEG
General Fund	(\$14,117.5)	Recurring	HED
Total General Fund Impact	(\$88,793.5)	Recurring	

Source: LESC Files

While the bill appropriates funds for salary increases for public employees of several state entities, this analysis focuses on the impact to New Mexico school districts and charter schools. The bill appropriates \$51.2 million from the general fund to the public school SEG for expenditure in FY19. All funds allocated to the SEG would be distributed equitably through the funding formula to school districts and charter schools statewide.

Based on FY18 budgeted staffing and expenditure levels, the Public Education Department (PED) estimates the cost of increasing salaries for all licensed and unlicensed employees by 2.5 percent to be \$49 million. This projection includes staff that are funded with operational dollars, which

only accounts for about 2.7 percent of food service personnel statewide and does not include transportation personnel. LESC staff estimates the cost of subsidizing a 2.5 percent salary increase for the remaining 97.3 percent of food service personnel to be \$777 thousand, and the cost of increasing salaries for transportation personnel by 2.5 percent is \$1.5 million. This brings the total cost of a 2.5 percent increase to \$51.2 million.

SB317 requires an average salary increase of 2.5 percent, which allows school districts and charter schools flexibility to prioritize funding certain personnel categories. Attachment 1 details two scenarios which satisfy this requirement. Scenario 1 shows a flat 2.5 percent increase to all school personnel salaries, while scenario 2 prioritizes wage increases for instructional assistants, bus drivers, maintenance, and food service personnel at 7.5 percent. Scenario 2 also increases teacher salaries by 2.0 percent, and other personnel at varying amounts. Other options are available to school districts provided that the average increase in salary equals 2.5 percent, but the bill does not allow the approval of budgets that disproportionately increase salary for central office administrators.

#### SUBSTANTIVE ISSUES

The House Appropriations and Finance Committee substitute for House Bill 2 (HAFC/HB2) includes language that would increase the minimum salaries of level 1, 2, and 3 teachers. Additional language in Section 8 of the bill includes appropriations to the state equalization of \$31.3 million to increase licensed teacher salaries by 2.5 percent, \$14.1 million to increase certified and non-certified personnel salaries by 2 percent, and \$1.5 million to increase school district and charter school transportation employee salaries by 2 percent.

SB317 differs from other wage-related bills in that it makes an appropriation to state entities to cover the costs of raising wages. If SB317 were to pass along with another bill that increases the minimum wage, the allocation in SB317 could fund the costs of increasing the minimum wage in school districts. However, wage increases would need to average 2.5 percent in each school district and charter school, meaning school districts may have to increase the salaries of non-minimum wage employees as well.

It is assumed the appropriations in SB317 would be recurring appropriations. School districts and charter schools would not be able to sustain the salary increases without recurring appropriations.

### **ADMINISTRATIVE IMPLICATIONS**

SB317 does not give guidance on how to accomplish an average 2.5 percent increase, allowing several options for school districts to fulfill this requirement.

PED would be required to approve operating budgets of school districts and charter schools and verify that personnel received an average 2.5 percent salary increases for all school and transportation employees. Language in the bill mandates PED shall not approve a budget that fails to prioritize funding for instructional staff and that allocates salary increases for central office administrators.

#### RELATED BILLS

Related to HB60, Increase Minimum Wage, which increases the statewide minimum wage to \$15 per hour in FY20, adjusted annually for the cost of living.

Related to SB57, School District Personnel Minimum Salaries, which increases the minimum wage of non-certified personnel and certified educational assistants to \$16 per hour.

Related to SB206, Raise Minimum Wage, which increases the statewide minimum wage from \$7.50 to \$9 per hour, and to \$8 per hour for trainee employees during a 60-day training period. SB206 also increases the minimum wage for tipped employees from \$2.13 to \$2.63.

Related to appropriations in the General Appropriation Act, HAFC/HB2, of \$31.3 million to increase licensed teacher salaries by 2.5 percent, \$14.1 million to increase certified and non-certified personnel salaries by 2 percent, and \$1.5 million to increase school district and charter school transportation employee salaries by 2 percent.

## **SOURCES OF INFORMATION**

• LESC Files

### TCB/rab

SB317 - Page 4 ATTACHMENT 1

## Scenarios Satisfying an Average 2.5 Percent Salary Increase for Certified and Non-certified Personnel

Code	Scenario 2:	Sc			FY18 Total		
Code   Job Title   and Benefits   Flat 2.5 Percent Increase   1111   Superintendent   \$22,211,836   \$2.5%   \$555,296   0.5%   \$1112   Principals   \$96,859,959   2.5%   \$52,421,490   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$24,214,990   0.5%   \$25,25%	rage" 2 Percent		enario 1:	So	Estimated Wages		Job
1111   Superintendent	Increase				_	loh Title	Code
1112   Principals   \$96,859,959   2.5%   \$2,421,499   0.5%   1113   Administrative Associates   \$118,625,701   2.5%   \$465,643   2.5%   1114   Administrative Assistants   \$15,332,619   2.5%   \$383,315   2.5%   1115   Assoc. SuptFin,/Bus. Mgr.   \$12,305,658   2.5%   \$307,641   0.5%   1211   Coordinator/Subject Matter   \$25,801,908   2.5%   \$367,641   0.5%   1211   Coordinator/Subject Matter   \$25,801,908   2.5%   \$366,701   1.0%   1212   Library/Media Assistants   \$14,268,042   2.5%   \$336,701   1.0%   1212   Library/Media Assistants   \$6,600,58   2.5%   \$1,640,001   7.5%   1214   Guidance Counselor/Social Workers   \$69,2851,75   2.5%   \$1,640,001   7.5%   1214   Guidance Counselor/Social Workers   \$69,2851,75   2.5%   \$1,640,001   7.5%   1216   Health Assistants   \$6,389,255   2.5%   \$391,020   2.0%   1216   Health Assistants   \$6,389,255   2.5%   \$391,020   2.0%   1218   School/Student Support   \$3,933,567   2.5%   \$1,857,510   2.5%   1219	\$111,059	0.5%			\$22 211 836		1111
1113   Administrative Associates	\$484,300					·	
1114         Administrative Assistants         \$15,332,619         2.5%         \$337,641         2.5%           1115         Assoc. SuptFin./Bus. Mgr.         \$12,305,658         2.5%         \$307,641         1.0%           1211         Cordinator/Subject Matter         \$25,801,908         2.5%         \$646,048         1.0%           1212         Library/Media Specialists         \$14,268,042         2.5%         \$356,701         1.0%           1213         Library/Media Assistants         \$60,885,175         2.5%         \$1,460,01         7.2           1214         Guidance Counselory/Social Workers         \$69,285,175         2.5%         \$1,312,129         1.0%           1215         Registered Nurses         \$15,640,819         2.5%         \$391,020         2.0%           1216         Health Assistants         \$6,389,255         2.5%         \$1,855,502         2.5%           1217         Secretarial/Clerical/Technical Assistants         \$74,220,076         2.5%         \$1,855,502         2.5%           1218         School/Student Support         \$3,983,567         2.5%         \$129,958         2.25%           1219         Duty Personnel         \$8,827,798         2.5%         \$220,695         2.25           1220	\$465,643				. , ,	<u> </u>	
1115   Assoc. SuptFin./Bus. Mgr.   \$12,305,658   2.5%   \$307,641   0.5%   1211   Coordinator/Subject Matter   \$25,801,908   2.5%   \$645,048   1.0%   1212   Library/Media Specialists   \$14,268,042   2.5%   \$356,701   1.0%   1213   Library/Media Assistants   \$6,560,058   2.5%   \$164,001   7.5%   1214   Guidance Counselors/Social Workers   \$69,285,175   2.5%   \$144,001   7.5%   1214   Guidance Counselors/Social Workers   \$69,285,175   2.5%   \$149,001   7.5%   1214   Guidance Counselors/Social Workers   \$69,285,175   2.5%   \$390,202   2.0%   1216   Health Assistants   \$6,389,255   2.5%   \$159,731   7.5%   1217   Secretarial/Clerical/Technical Assistants   \$74,220,076   2.5%   \$159,731   7.5%   1217   Secretarial/Clerical/Technical Assistants   \$74,220,076   2.5%   \$1,855,502   2.5%   1218   School/Student Support   \$3,883,367   2.5%   \$99,889   2.5%   1219   Duty Personnel   \$8,827,798   2.5%   \$220,695   2.5%   1220   Business Office Support   \$19,291,522   2.5%   \$442,288   2.0%   1311   Diagnosticians   \$16,798,547   2.5%   \$449,964   2.0%   1312   Speech Therapists   \$26,640,412   2.5%   \$666,010   2.0%   1313   Docupational Therapists   \$9,430,206   2.5%   \$235,755   2.0%   1314   Physical/Recreational Therapists   \$9,430,206   2.5%   \$225,755   2.0%   1314   Physical/Recreational Therapists   \$9,430,206   2.5%   \$224,288   1.0%   1315   Psychologists/Counselors   \$8,851,504   2.5%   \$224,288   1.0%   1316   Specialists   \$1,072,512   2.5%   \$26,813   1.0%   1317   Interpreters   \$2,532,684   2.5%   \$63,317   1.0%   1318   Specialists   \$9,733,455   2.5%   \$44,958,007   2.0%   1318   Specialists   \$9,733,456   2.5%   \$43,934   7.5%   1318   Specialists   \$9,733,456   2.5%   \$43,934   7.5%   1314   Teachers Special Education   \$1,983,20,296   2.5%   \$4,958,007   2.0%   1413   Teachers Special Education   \$3,011,652   2.5%   \$42,334   7.5%   1414   Teachers Giffed   \$23,355,304   2.5%   \$3,575,291   2.0%   1415   Teachers Occational and Technical   \$27,496,695   2.5%   \$3,539,951   2.0%   1416   Teachers Occ	\$383,315						
1211   Coordinator/Subject Matter   \$25,801,908   2.5%   \$645,048   1.0%   1212   Library/Media Specialists   \$14,268,042   2.5%   \$356,701   1.0%   1.213   Library/Media Specialists   \$6,600,58   2.5%   \$164,001   7.5%   1214   Guidance Counselors/Social Workers   \$69,285,175   2.5%   \$1,732,129   1.0%   1.214   Guidance Counselors/Social Workers   \$69,285,175   2.5%   \$1,732,129   1.0%   1.215   Registered Nurses   \$15,640,819   2.5%   \$391,020   2.0%   \$391,020   2.0%   \$391,020   2.0%   \$1216   Reath Assistants   \$6,389,255   2.5%   \$159,731   7.5%   1217   Secretarial/Clerical/Technical Assistants   \$74,220,076   2.5%   \$1,855,502   2.5%   1218   School/Student Support   \$3,983,567   2.5%   \$99,589   2.5%   1229   Duty Personnel   \$8,827,798   2.5%   \$220,695   2.5%   1220   Business Office Support   \$19,291,522   2.5%   \$482,288   2.0%   1311   Diagnosticians   \$16,798,547   2.5%   \$449,964   2.0%   1312   Speech Therapists   \$9,430,206   2.5%   \$666,010   2.0%   1313   Occupational Therapists   \$9,430,206   2.5%   \$235,755   2.0%   1314   Physical/Recreational Therapists   \$9,430,206   2.5%   \$224,809   2.0%   1315   Psychologists/Counselors   \$8,851,504   2.5%   \$224,809   2.0%   1316   Psychologists/Counselors   \$8,851,504   2.5%   \$224,809   2.0%   1318   Specialists   \$1,072,512   2.5%   \$66,311   1.0%   1317   Interpreters   \$2,532,684   2.5%   \$63,317   1.0%   1318   Specialists   \$1,072,512   2.5%   \$50,628   1.0%   1318   Specialists   \$9,733,455   2.5%   \$53,684   1.0%   1318   Specialists   \$9,733,455   2.5%   \$53,686   1.0%   1318   Specialists   \$9,73,456   2.5%   \$53,686   1.0%   1318   Specialists   \$9,73,686   2.5%   \$53,686   1.0%   1318   Specialists   \$9,73,686   2.5%   \$53,886   1.0%   1318   Specialists   \$9,73,686   2.5%   \$53,886   1.0%   1318   Specialists   \$9,73,686   2.5%   \$53,886   1.0%   1318   Specialists	\$61,528						
1212   Library/Media Specialists	\$258,019		· ·			. , ,	
1213   Library/Media Assistants   \$6,560,058   2.5%   \$164,001   7.5%   1214   Guidance Counselors/Social Workers   \$69,285,175   2.5%   \$1,732,129   1.0%   1215   Registered Nurses   \$15,640,819   2.5%   \$391,020   2.0%   1216   Health Assistants   \$6,389,255   2.5%   \$159,731   7.5%   1217   Secretarial/Clerical/Technical Assistants   \$6,389,255   2.5%   \$159,731   7.5%   1218   School/Student Support   \$3,983,567   2.5%   \$99,589   2.5%   1229   Duty Personnel   \$8,827,798   2.5%   \$220,695   2.5%   1229   Duty Personnel   \$8,827,798   2.5%   \$220,695   2.5%   1229   Duty Personnel   \$19,291,522   2.5%   \$482,288   2.0%   1311   Diagnosticians   \$16,798,547   2.5%   \$449,964   2.0%   1313   Speech Therapists   \$26,640,412   2.5%   \$666,010   2.0%   1313   Occupational Therapists   \$26,640,412   2.5%   \$666,010   2.0%   1314   Physical/Recreational Therapists   \$4,984,372   2.5%   \$124,609   2.0%   1315   Psychologists/Counselors   \$8,851,504   2.5%   \$235,755   2.0%   1316   Audiologists   \$1,072,512   2.5%   \$63,317   1.0%   1318   Special Education Assistants   \$2,025,105   2.5%   \$63,317   1.0%   1319   Special Education Assistants   \$2,025,105   2.5%   \$24,334   7.5%   1411   Teachers 1-12   \$849,867,407   2.5%   \$21,246,685   2.0%   1414   Teachers Special Education   \$74,426,665   2.5%   \$4,958,007   2.0%   1414   Teachers Pieschool   \$3,011,652   2.5%   \$4,958,007   2.0%   1415   Teachers Pieschool   \$3,011,652   2.5%   \$4,958,007   2.0%   1416   Teachers Octational and Technical   \$27,496,199   2.5%   \$4,958,007   2.0%   1416   Teachers Octational and Technical   \$27,496,199   2.5%   \$4,958,007   2.0%   1416   Teachers Octational and Technical   \$27,496,199   2.5%   \$4,958,007   2.0%   1416   Teachers Octational and Technical   \$27,496,199   2.5%   \$4,958,007   2.0%   1416   Teachers Octational and Technical   \$27,496,199   2.5%   \$4,958,007   2.0%   1416   Teachers Octational and Technical   \$27,496,199   2.5%   \$4,958,007   2.0%   1416   Teachers Octational Assistants   \$4,207,687   2.5%   \$4,958	\$142,680					· · · · · · · · · · · · · · · · · · ·	
1214   Guidance Counselors/Social Workers   \$69,285,175   2.5%   \$1,732,129   1.0%	\$492,004						
1215   Registered Nurses	\$692,852					3,	
1216   Health Assistants	\$312,816						
1217   Secretarial/Clerical/Technical Assistants   \$74,220,076   2.5%   \$1,855,502   2.5%   \$20,00/Student Support   \$3,883,567   2.5%   \$99,589   2.5%   \$21219   Duty Personnel   \$8,827,798   2.5%   \$220,695   2.5%   \$1220   Business Office Support   \$19,291,522   2.5%   \$482,288   2.0%   \$1311   Diagnosticians   \$16,798,547   2.5%   \$441,964   2.0%   \$1312   Speech Therapists   \$26,640,412   2.5%   \$66,010   2.0%   \$1313   Cocupational Therapists   \$9,430,206   2.5%   \$235,755   2.0%   \$1314   Physical/Recreational Therapists   \$9,430,206   2.5%   \$235,755   2.0%   \$1314   Physical/Recreational Therapists   \$4,984,372   2.5%   \$124,609   2.0%   \$1315   Psychologists/Counselors   \$8,851,504   2.5%   \$221,288   1.0%   \$1316   Audiologists   \$1,072,512   2.5%   \$26,813   1.0%   \$1318   Specialists   \$2,025,105   2.5%   \$63,317   1.0%   \$1318   Specialists   \$2,025,105   2.5%   \$50,628   1.0%   \$1319   Special Education Assistants   \$9,73,345   2.5%   \$21,246,685   2.0%   \$1411   Teachers 1-12   \$849,867,407   2.5%   \$21,246,685   2.0%   \$1411   Teachers Special Education   \$198,320,296   2.5%   \$4,958,007   2.0%   \$1413   Teachers Special Education   \$198,320,296   2.5%   \$4,958,007   2.0%   \$1414   Teachers Vocational and Technical   \$27,496,159   2.5%   \$687,405   2.0%   \$1415   Teachers Other Instruction   \$54,301,122   2.5%   \$1,357,528   2.0%   \$1511   Data Processing   \$21,598,052   2.5%   \$1,357,528   2.0%   \$1511   Data Processing   \$21,598,052   2.5%   \$1,357,528   2.0%   \$1616   Warehouse/Delivery   \$2,745,667   2.5%   \$1,653,790   7.5%   \$1617   Operational Food Service   \$862,139   2.5%   \$1,653,790   7.5%   \$1618   Athletics Salaries   \$4,207,687   2.5%   \$1,653,790   7.5%   \$1618   Athletics Salaries   \$4,207,687   2.5%   \$1,653,790   7.5%   \$1618   Athletics Salaries   \$1,377,292   2.5%   \$1,	\$479,194						
1218   School/Student Support   \$3,983,567   2.5%   \$99,589   2.5%   1219   Duty Personnel   \$8,827,798   2.5%   \$220,695   2.5%   1220   Business Office Support   \$19,291,522   2.5%   \$482,288   2.0%   1311   Diagnosticians   \$16,798,547   2.5%   \$419,994   2.0%   1312   Speech Therapists   \$26,640,412   2.5%   \$666,010   2.0%   1313   Occupational Therapists   \$9,430,206   2.5%   \$235,755   2.0%   1314   Physical/Recreational Therapists   \$4,984,372   2.5%   \$221,2288   1.0%   1315   Psychologists/Counselors   \$8,851,504   2.5%   \$221,2288   1.0%   1316   Audiologists   \$1,072,512   2.5%   \$26,813   1.0%   1318   Special Education Assistants   \$9,73,345   2.5%   \$50,628   1.0%   1319   Special Education Assistants   \$973,345   2.5%   \$24,334   7.5%   1411   Teachers 1-12   \$849,867,407   2.5%   \$21,246,685   2.0%   1412   Teachers Sepcial Education   \$198,320,296   2.5%   \$4,958,007   2.0%   1414   Teachers Early Childhood Education   \$74,426,665   2.5%   \$4,958,007   2.0%   1415   Teachers Vocational and Technical   \$27,496,199   2.5%   \$4,958,007   2.0%   1416   Teachers Other Instruction   \$54,301,122   2.5%   \$73,383   2.0%   1511   Data Processing   \$21,598,052   2.5%   \$539,951   2.0%   1511   Data Processing   \$21,598,052   2.5%   \$539,951   2.0%   1614   Maintenance   \$39,242,309   2.5%   \$493,058,709   7.5%   1615   Custodial   \$66,51,598   2.5%   \$68,642   7.5%   1615   Custodial   \$66,51,598   2.5%   \$49,580,067   7.5%   1616   Warehouse/Delivery   \$2,745,667   2.5%   \$40,580,067   7.5%   1616   Warehouse/Delivery   \$2,745,667   2.5%   \$40,580,07   7.5%   1617   Operational Food Service   \$862,139   2.5%   \$40,580,07   7.5%   1619   Adult Education   \$33,31,432   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992   2.5%   \$40,51,992							
1219   Duty Personnel	\$1,855,502						
1220   Business Office Support	\$99,589					,	
1311   Diagnosticians	\$220,695						
1312   Speech Therapists   \$26,640,412   2.5%   \$666,010   2.0%   1313   Occupational Therapists   \$9,430,206   2.5%   \$235,755   2.0%   1314   Physical/Recreational Therapists   \$4,984,372   2.5%   \$124,609   2.0%   1315   Psychologists/Counselors   \$8,851,504   2.5%   \$221,288   1.0%   1316   Audiologists   \$1,072,512   2.5%   \$26,813   1.0%   1317   Interpreters   \$2,532,684   2.5%   \$63,317   1.0%   1318   Special Education Assistants   \$973,345   2.5%   \$50,628   1.0%   1319   Special Education Assistants   \$973,345   2.5%   \$21,246,685   2.0%   1411   Teachers 1-12   \$849,867,407   2.5%   \$21,246,685   2.0%   1412   Teachers Special Education   \$198,320,296   2.5%   \$4,958,007   2.0%   1413   Teachers Early Childhood Education   \$74,426,665   2.5%   \$4,958,007   2.0%   1414   Teachers Preschool   \$3,011,652   2.5%   \$75,291   2.0%   1415   Teachers Vocational and Technical   \$27,496,199   2.5%   \$687,405   2.0%   1416   Teachers Other Instruction   \$543,301,122   2.5%   \$733,883   2.0%   1511   Data Processing   \$21,598,052   2.5%   \$733,883   2.0%   1511   Data Processing   \$21,598,052   2.5%   \$733,883   2.0%   1615   Custodial   \$66,151,598   2.5%   \$1,653,790   7.5%   1616   Warehouse/Delivery   \$2,745,667   2.5%   \$1,653,790   7.5%   1618   Athletics Salaries   \$4,207,687   2.5%   \$1,653,790   7.5%   1620   Recreation   \$39,442,331   2.5%   \$21,553   7.5%   1620   Recreation   \$39,442,331   2.5%   \$4,055,997   7.5%   1621   Summer School/After School   \$33,41,33   2.5%   \$4,055,997   7.5%   1622   Summer School/After School   \$39,441,33   2.5%   \$4,056,057   7.5%   1622   Summer School/After School   \$39,442,231   2.5%   \$4,056,057   7.5%   1623   Crosswalk Guards   \$3,195,899   2.5%   \$34,323   5.0%   1622   Sum Drivers   \$2,442,231   2.5%   \$4,056,057   7.5%   1623   Crosswalk Guards   \$3,195,899   2.5%   \$4,056,057   7.5%   1624   Activities Salary   \$1,372,922   2.5%   \$34,323   5.0%   1625   Extended Services   \$3,760   2.5%   \$4,77,197   7.5%   1711   Instructional Assistants 5-12   \$1,057,05	\$385,830						
1313         Occupational Therapists         \$9,430,206         2.5%         \$235,755         2.0%           1314         Physical/Recreational Therapists         \$4,984,372         2.5%         \$124,609         2.0%           1315         Psychologists/Counselors         \$8,851,504         2.5%         \$221,288         1.0%           1316         Audiologists         \$1,072,512         2.5%         \$26,813         1.0%           1317         Interpreters         \$2,532,684         2.5%         \$63,317         1.0%           1318         Special Education Assistants         \$2,025,105         2.5%         \$50,628         1.0%           1319         Special Education Assistants         \$973,345         2.5%         \$24,334         7.5%           1411         Teachers Leaf Location         \$198,320,296         2.5%         \$4,958,007         2.0%           1412         Teachers Sepecial Education         \$148,820,296         2.5%         \$4,958,007         2.0%           1414         Teachers Sepecial Education         \$14,26,665         2.5%         \$4,958,007         2.0%           1414         Teachers Vocational and Technical         \$27,496,199         2.5%         \$687,405         2.0%           1416         T	\$335,971						
1314         Physical/Recreational Therapists         \$4,984,372         2.5%         \$124,609         2.0%           1315         Psychologists/Counselors         \$8,851,504         2.5%         \$221,288         1.0%           1316         Audiologists         \$1,072,512         2.5%         \$26,813         1.0%           1317         Interpreters         \$2,532,684         2.5%         \$63,317         1.0%           1318         Special Education Assistants         \$2,025,105         2.5%         \$50,628         1.0%           1319         Special Education Assistants         \$973,345         2.5%         \$24,334         7.5%           1411         Teachers Special Education         \$198,320,296         2.5%         \$4,958,007         2.0%           1412         Teachers Special Education         \$198,320,296         2.5%         \$4,958,007         2.0%           1412         Teachers Preschool         \$3,011,652         2.5%         \$4,958,007         2.0%           1414         Teachers Preschool         \$3,011,652         2.5%         \$4687,405         2.0%           1415         Teachers Other Instruction         \$54,301,122         2.5%         \$687,405         2.0%           1416         Teachers Gifted <td>\$532,808</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	\$532,808						
1315   Psychologists/Counselors   \$8,851,504   2.5%   \$221,288   1.0%   1316   Audiologists   \$1,072,512   2.5%   \$26,813   1.0%   1317   Interpreters   \$2,532,684   2.5%   \$63,317   1.0%   1318   Specialists   \$2,025,105   2.5%   \$50,628   1.0%   1319   Special Education Assistants   \$973,345   2.5%   \$24,334   7.5%   1411   Teachers 1-12   \$849,867,407   2.5%   \$21,246,685   2.0%   1412   Teachers Special Education   \$198,320,296   2.5%   \$4,958,007   2.0%   1413   Teachers Early Childhood Education   \$74,426,665   2.5%   \$1,860,667   2.0%   1414   Teachers Preschool   \$3,011,652   2.5%   \$75,291   2.0%   1415   Teachers Vocational and Technical   \$27,496,199   2.5%   \$687,405   2.0%   1416   Teachers Ovcational and Technical   \$27,496,199   2.5%   \$1,357,528   2.0%   1422   Teachers Gifted   \$29,355,304   2.5%   \$733,883   2.0%   1411   Data Processing   \$21,598,052   2.5%   \$539,951   2.0%   1614   Maintenance   \$39,242,309   2.5%   \$539,951   2.0%   1615   Custodial   \$66,151,598   2.5%   \$1,653,790   7.5%   1616   Warehouse/Delivery   \$2,745,667   2.5%   \$68,642   7.5%   1617   Operational Food Service   \$862,139   2.5%   \$1,051,92   5.0%   1618   Athletics Salaries   \$4,207,687   2.5%   \$1,051,92   5.0%   1620   Recreation   \$334,143   2.5%   \$9,854   5.0%   1621   Summer School/After School   \$334,143   2.5%   \$9,854   5.0%   1622   Bus Drivers   \$2,442,231   2.5%   \$41,056   7.5%   1623   Crosswalk Guards   \$3,195,899   2.5%   \$34,323   5.0%   1625   Extended Service   \$3,760   2.5%   \$34,323   5.0%   1625   Extended Service   \$3,760   2.5%   \$34,323   5.0%   1625   Extended Service   \$3,693,138   2.5%   \$42,315   7.5%   1712   Instructional Assistants Special Education   \$53,693,138   2.5%   \$477,197   7.5%   1713   Instructional Assistants Early Childhood   \$19,087,873   2.5%   \$477,197   7.5%   1713   Instructional Assistants Early Childhood   \$19,087,873   2.5%   \$477,197   7.5%   1714   Instructional Assistants Early Childhood   \$19,087,873   2.5%   \$477,197   7.5%   1715   Instructional Assista	\$188,604						
1316         Audiologists         \$1,072,512         2.5%         \$26,813         1.0%           1317         Interpreters         \$2,532,684         2.5%         \$63,317         1.0%           1318         Specialists         \$2,025,105         2.5%         \$50,628         1.0%           1319         Special Education Assistants         \$973,345         2.5%         \$24,334         7.5%           1411         Teachers 1-12         \$849,867,407         2.5%         \$21,246,685         2.0%           1412         Teachers Special Education         \$198,320,296         2.5%         \$4,958,007         2.0%           1413         Teachers Special Education         \$74,426,665         2.5%         \$4,958,007         2.0%           1414         Teachers Special Education         \$74,426,665         2.5%         \$4,958,007         2.0%           1414         Teachers Section         \$3,011,652         2.5%         \$1,860,667         2.0%           1415         Teachers Other Instruction         \$54,301,122         2.5%         \$687,405         2.0%           1416         Teachers Other Instruction         \$54,301,122         2.5%         \$133,883         2.0%           1422         Teachers Other Instruction	\$99,687		\$124,609		\$4,984,372		
1317 Interpreters         \$2,532,684         2.5%         \$63,317         1.0%           1318 Specialists         \$2,025,105         2.5%         \$50,628         1.0%           1319 Special Education Assistants         \$973,345         2.5%         \$24,334         7.5%           1411 Teachers 1-12         \$849,867,407         2.5%         \$21,246,685         2.0%           1412 Teachers Special Education         \$198,20,296         2.5%         \$4,958,007         2.0%           1413 Teachers Early Childhood Education         \$74,426,665         2.5%         \$4,958,007         2.0%           1414 Teachers Preschool         \$3,011,652         2.5%         \$1,860,667         2.0%           1415 Teachers Vocational and Technical         \$27,496,199         2.5%         \$687,405         2.0%           1416 Teachers Other Instruction         \$54,301,122         2.5%         \$1,357,528         2.0%           1422 Teachers Gifted         \$29,355,304         2.5%         \$733,883         2.0%           1511 Data Processing         \$21,598,052         2.5%         \$539,951         2.0%           1614 Maintenance         \$39,242,309         2.5%         \$1,653,790         7.5%           1615 Custodial         \$66,151,598         2.5%         \$	\$88,515	1.0%	\$221,288		\$8,851,504	Psychologists/Counselors	
1318         Specialists         \$2,025,105         2.5%         \$50,628         1.0%           1319         Special Education Assistants         \$973,345         2.5%         \$24,334         7.5%           1411         Teachers 1-12         \$849,867,407         2.5%         \$21,246,685         2.0%           1412         Teachers Special Education         \$198,320,296         2.5%         \$4,958,007         2.0%           1413         Teachers Early Childhood Education         \$74,426,665         2.5%         \$1,860,667         2.0%           1414         Teachers Preschool         \$3,011,652         2.5%         \$75,291         2.0%           1415         Teachers Vocational and Technical         \$27,496,199         2.5%         \$687,405         2.0%           1416         Teachers Other Instruction         \$54,301,122         2.5%         \$687,405         2.0%           1422         Teachers Gifted         \$29,355,304         2.5%         \$733,883         2.0%           1511         Data Processing         \$21,598,052         2.5%         \$539,951         2.0%           1614         Maintenance         \$39,242,309         2.5%         \$981,058         7.5%           1615         Custodial         \$66,1	\$10,725	1.0%	\$26,813		\$1,072,512	Audiologists	1316
1319         Special Education Assistants         \$973,345         2.5%         \$24,334         7.5%           1411         Teachers 1-12         \$849,867,407         2.5%         \$21,246,685         2.0%           1412         Teachers Special Education         \$198,320,296         2.5%         \$4,958,007         2.0%           1413         Teachers Early Childhood Education         \$74,426,665         2.5%         \$1,860,667         2.0%           1414         Teachers Preschool         \$3,011,652         2.5%         \$75,291         2.0%           1415         Teachers Vocational and Technical         \$27,496,199         2.5%         \$687,405         2.0%           1416         Teachers Other Instruction         \$54,301,122         2.5%         \$1,357,528         2.0%           1422         Teachers Gifted         \$29,355,304         2.5%         \$733,883         2.0%           1511         Data Processing         \$21,598,052         2.5%         \$539,951         2.0%           1614         Maintenance         \$39,242,309         2.5%         \$539,951         2.0%           1615         Custodial         \$66,151,598         2.5%         \$1,653,790         7.5%           1616         Warehouse/Delivery	\$25,327	1.0%	\$63,317	2.5%	\$2,532,684	Interpreters	1317
1411         Teachers 1-12         \$849,867,407         2.5%         \$21,246,685         2.0%           1412         Teachers Special Education         \$198,320,296         2.5%         \$4,958,007         2.0%           1413         Teachers Early Childhood Education         \$74,426,665         2.5%         \$1,860,667         2.0%           1414         Teachers Preschool         \$3,011,652         2.5%         \$75,291         2.0%           1415         Teachers Vocational and Technical         \$27,496,199         2.5%         \$687,405         2.0%           1416         Teachers Other Instruction         \$54,301,122         2.5%         \$1,357,528         2.0%           1422         Teachers Gifted         \$29,355,304         2.5%         \$733,883         2.0%           1511         Data Processing         \$21,598,052         2.5%         \$539,951         2.0%           1614         Maintenance         \$39,242,309         2.5%         \$981,058         7.5%           1615         Custodial         \$66,151,598         2.5%         \$1,653,790         7.5%           1616         Warehouse/Delivery         \$2,745,667         2.5%         \$68,642         7.5%           1617         Operational Food Service	\$20,251	1.0%	\$50,628	2.5%	\$2,025,105	Specialists	1318
1412       Teachers Special Education       \$198,320,296       2.5%       \$4,958,007       2.0%         1413       Teachers Early Childhood Education       \$74,426,665       2.5%       \$1,860,667       2.0%         1414       Teachers Preschool       \$3,011,652       2.5%       \$75,291       2.0%         1415       Teachers Vocational and Technical       \$27,496,199       2.5%       \$687,405       2.0%         1416       Teachers Other Instruction       \$54,301,122       2.5%       \$1,357,528       2.0%         1422       Teachers Gifted       \$29,355,304       2.5%       \$733,883       2.0%         1511       Data Processing       \$21,598,052       2.5%       \$539,951       2.0%         1614       Maintenance       \$39,242,309       2.5%       \$981,058       7.5%         1615       Custodial       \$66,151,598       2.5%       \$1,653,790       7.5%         1616       Warehouse/Delivery       \$2,745,667       2.5%       \$68,642       7.5%         1617       Operational Food Service       \$862,139       2.5%       \$105,192       5.0%         1618       Athletics Salaries       \$4,207,687       2.5%       \$105,192       5.0%         1619	\$73,001	7.5%	\$24,334	2.5%	\$973,345	Special Education Assistants	1319
1413       Teachers Early Childhood Education       \$74,426,665       2.5%       \$1,860,667       2.0%         1414       Teachers Preschool       \$3,011,652       2.5%       \$75,291       2.0%         1415       Teachers Vocational and Technical       \$27,496,199       2.5%       \$687,405       2.0%         1416       Teachers Other Instruction       \$54,301,122       2.5%       \$1,357,528       2.0%         1422       Teachers Gifted       \$29,355,304       2.5%       \$733,883       2.0%         1511       Data Processing       \$21,598,052       2.5%       \$539,951       2.0%         1614       Maintenance       \$39,242,309       2.5%       \$981,058       7.5%         1615       Custodial       \$66,151,598       2.5%       \$1,653,790       7.5%         1616       Warehouse/Delivery       \$2,745,667       2.5%       \$68,642       7.5%         1617       Operational Food Service       \$862,139       2.5%       \$105,192       5.0%         1619       Adult Education       \$66,309       2.5%       \$105,192       5.0%         1620       Recreation       \$323,373       2.5%       \$8,084       5.0%         1621       Summer School/After Schoo	\$16,997,348	2.0%	\$21,246,685	2.5%	\$849,867,407	Teachers 1-12	1411
1414       Teachers Preschool       \$3,011,652       2.5%       \$75,291       2.0%         1415       Teachers Vocational and Technical       \$27,496,199       2.5%       \$687,405       2.0%         1416       Teachers Other Instruction       \$54,301,122       2.5%       \$1,357,528       2.0%         1422       Teachers Gifted       \$29,355,304       2.5%       \$733,883       2.0%         1511       Data Processing       \$21,598,052       2.5%       \$539,951       2.0%         1614       Maintenance       \$39,242,309       2.5%       \$981,058       7.5%         1615       Custodial       \$66,151,598       2.5%       \$1,653,790       7.5%         1616       Warehouse/Delivery       \$2,745,667       2.5%       \$68,642       7.5%         1617       Operational Food Service       \$862,139       2.5%       \$21,553       7.5%         1618       Athletics Salaries       \$4,207,687       2.5%       \$105,192       5.0%         1619       Adult Education       \$66,309       2.5%       \$1,658       0.5%         1620       Recreation       \$323,373       2.5%       \$9,854       5.0%         1621       Summer School/After School       \$34,1	\$3,966,406	2.0%	\$4,958,007	2.5%	\$198,320,296	Teachers Special Education	1412
1415       Teachers Vocational and Technical       \$27,496,199       2.5%       \$687,405       2.0%         1416       Teachers Other Instruction       \$54,301,122       2.5%       \$1,357,528       2.0%         1422       Teachers Gifted       \$29,355,304       2.5%       \$733,883       2.0%         1511       Data Processing       \$21,598,052       2.5%       \$539,951       2.0%         1614       Maintenance       \$39,242,309       2.5%       \$981,058       7.5%         1615       Custodial       \$66,151,598       2.5%       \$1,653,790       7.5%         1616       Warehouse/Delivery       \$2,745,667       2.5%       \$68,642       7.5%         1617       Operational Food Service       \$862,139       2.5%       \$21,553       7.5%         1618       Athletics Salaries       \$4,207,687       2.5%       \$105,192       5.0%         1619       Adult Education       \$66,309       2.5%       \$1,658       0.5%         1620       Recreation       \$323,373       2.5%       \$9,854       5.0%         1621       Summer School/After School       \$394,143       2.5%       \$9,854       5.0%         1622       Bus Drivers       \$2,442,231	\$1,488,533	2.0%	\$1,860,667	2.5%	\$74,426,665	Teachers Early Childhood Education	1413
1416       Teachers Other Instruction       \$54,301,122       2.5%       \$1,357,528       2.0%         1422       Teachers Gifted       \$29,355,304       2.5%       \$733,883       2.0%         1511       Data Processing       \$21,598,052       2.5%       \$539,951       2.0%         1614       Maintenance       \$39,242,309       2.5%       \$981,058       7.5%         1615       Custodial       \$66,151,598       2.5%       \$1,653,790       7.5%         1616       Warehouse/Delivery       \$2,745,667       2.5%       \$68,642       7.5%         1617       Operational Food Service       \$862,139       2.5%       \$21,553       7.5%         1618       Athletics Salaries       \$4,207,687       2.5%       \$105,192       5.0%         1619       Adult Education       \$66,309       2.5%       \$1,658       0.5%         1620       Recreation       \$323,373       2.5%       \$8,084       5.0%         1621       Summer School/After School       \$394,143       2.5%       \$61,056       7.5%         1623       Crosswalk Guards       \$3,195,899       2.5%       \$79,897       7.5%         1624       Activities Salary       \$1,372,922       2	\$60,233	2.0%	\$75,291	2.5%	\$3,011,652	Teachers Preschool	1414
1416       Teachers Other Instruction       \$54,301,122       2.5%       \$1,357,528       2.0%         1422       Teachers Gifted       \$29,355,304       2.5%       \$733,883       2.0%         1511       Data Processing       \$21,598,052       2.5%       \$539,951       2.0%         1614       Maintenance       \$39,242,309       2.5%       \$981,058       7.5%         1615       Custodial       \$66,151,598       2.5%       \$1,653,790       7.5%         1616       Warehouse/Delivery       \$2,745,667       2.5%       \$68,642       7.5%         1617       Operational Food Service       \$862,139       2.5%       \$21,553       7.5%         1618       Athletics Salaries       \$4,207,687       2.5%       \$105,192       5.0%         1619       Adult Education       \$66,309       2.5%       \$1,658       0.5%         1620       Recreation       \$323,373       2.5%       \$8,084       5.0%         1621       Summer School/After School       \$394,143       2.5%       \$9,854       5.0%         1622       Bus Drivers       \$2,442,231       2.5%       \$61,056       7.5%         1623       Crosswalk Guards       \$3,195,899       2.5% <td>\$549,924</td> <td>2.0%</td> <td>\$687,405</td> <td>2.5%</td> <td>\$27,496,199</td> <td>Teachers Vocational and Technical</td> <td>1415</td>	\$549,924	2.0%	\$687,405	2.5%	\$27,496,199	Teachers Vocational and Technical	1415
1422       Teachers Gifted       \$29,355,304       2.5%       \$733,883       2.0%         1511       Data Processing       \$21,598,052       2.5%       \$539,951       2.0%         1614       Maintenance       \$39,242,309       2.5%       \$981,058       7.5%         1615       Custodial       \$66,151,598       2.5%       \$1,653,790       7.5%         1616       Warehouse/Delivery       \$2,745,667       2.5%       \$68,642       7.5%         1617       Operational Food Service       \$862,139       2.5%       \$21,553       7.5%         1618       Athletics Salaries       \$4,207,687       2.5%       \$105,192       5.0%         1619       Adult Education       \$66,309       2.5%       \$1,658       0.5%         1620       Recreation       \$323,373       2.5%       \$8,084       5.0%         1621       Summer School/After School       \$394,143       2.5%       \$9,854       5.0%         1622       Bus Drivers       \$2,442,231       2.5%       \$61,056       7.5%         1623       Crosswalk Guards       \$3,195,899       2.5%       \$79,897       7.5%         1624       Activities Salary       \$1,372,922       2.5%       \$	\$1,086,022	2.0%		2.5%	\$54,301,122	Teachers Other Instruction	1416
1511       Data Processing       \$21,598,052       2.5%       \$539,951       2.0%         1614       Maintenance       \$39,242,309       2.5%       \$981,058       7.5%         1615       Custodial       \$66,151,598       2.5%       \$1,653,790       7.5%         1616       Warehouse/Delivery       \$2,745,667       2.5%       \$68,642       7.5%         1617       Operational Food Service       \$862,139       2.5%       \$21,553       7.5%         1618       Athletics Salaries       \$4,207,687       2.5%       \$105,192       5.0%         1619       Adult Education       \$66,309       2.5%       \$1,658       0.5%         1620       Recreation       \$323,373       2.5%       \$8,084       5.0%         1621       Summer School/After School       \$394,143       2.5%       \$9,854       5.0%         1622       Bus Drivers       \$2,442,231       2.5%       \$61,056       7.5%         1623       Crosswalk Guards       \$3,195,899       2.5%       \$79,897       7.5%         1624       Activities Salary       \$1,372,922       2.5%       \$34,323       5.0%         1711       Instructional Assistants 1-12       \$21,692,586       2.5% <td>\$587,106</td> <td>2.0%</td> <td></td> <td>2.5%</td> <td>\$29,355,304</td> <td>Teachers Gifted</td> <td>1422</td>	\$587,106	2.0%		2.5%	\$29,355,304	Teachers Gifted	1422
1614       Maintenance       \$39,242,309       2.5%       \$981,058       7.5%         1615       Custodial       \$66,151,598       2.5%       \$1,653,790       7.5%         1616       Warehouse/Delivery       \$2,745,667       2.5%       \$68,642       7.5%         1617       Operational Food Service       \$862,139       2.5%       \$21,553       7.5%         1618       Athletics Salaries       \$4,207,687       2.5%       \$105,192       5.0%         1619       Adult Education       \$66,309       2.5%       \$1,658       0.5%         1620       Recreation       \$323,373       2.5%       \$8,084       5.0%         1621       Summer School/After School       \$394,143       2.5%       \$9,854       5.0%         1622       Bus Drivers       \$2,442,231       2.5%       \$61,056       7.5%         1623       Crosswalk Guards       \$3,195,899       2.5%       \$79,897       7.5%         1624       Activities Salary       \$1,372,922       2.5%       \$34,323       5.0%         1625       Extended Services       \$3,760       2.5%       \$542,315       7.5%         1711       Instructional Assistants Special Education       \$53,693,138 <t< td=""><td>\$431,961</td><td>2.0%</td><td></td><td></td><td></td><td>Data Processing</td><td>1511</td></t<>	\$431,961	2.0%				Data Processing	1511
1615         Custodial         \$66,151,598         2.5%         \$1,653,790         7.5%           1616         Warehouse/Delivery         \$2,745,667         2.5%         \$68,642         7.5%           1617         Operational Food Service         \$862,139         2.5%         \$21,553         7.5%           1618         Athletics Salaries         \$4,207,687         2.5%         \$105,192         5.0%           1619         Adult Education         \$66,309         2.5%         \$1,658         0.5%           1620         Recreation         \$323,373         2.5%         \$8,084         5.0%           1621         Summer School/After School         \$394,143         2.5%         \$9,854         5.0%           1622         Bus Drivers         \$2,442,231         2.5%         \$61,056         7.5%           1623         Crosswalk Guards         \$3,195,899         2.5%         \$79,897         7.5%           1624         Activities Salary         \$1,372,922         2.5%         \$34,323         5.0%           1625         Extended Services         \$3,760         2.5%         \$94         7.5%           1711         Instructional Assistants Special Education         \$53,693,138         2.5%         \$1,342,3	\$2,943,173						
1616       Warehouse/Delivery       \$2,745,667       2.5%       \$68,642       7.5%         1617       Operational Food Service       \$862,139       2.5%       \$21,553       7.5%         1618       Athletics Salaries       \$4,207,687       2.5%       \$105,192       5.0%         1619       Adult Education       \$66,309       2.5%       \$1,658       0.5%         1620       Recreation       \$323,373       2.5%       \$8,084       5.0%         1621       Summer School/After School       \$394,143       2.5%       \$9,854       5.0%         1622       Bus Drivers       \$2,442,231       2.5%       \$61,056       7.5%         1623       Crosswalk Guards       \$3,195,899       2.5%       \$79,897       7.5%         1624       Activities Salary       \$1,372,922       2.5%       \$34,323       5.0%         1625       Extended Services       \$3,760       2.5%       \$94       7.5%         1711       Instructional Assistants 1-12       \$21,692,586       2.5%       \$542,315       7.5%         1712       Instructional Assistants Special Education       \$53,693,138       2.5%       \$477,197       7.5%         1713       Instructional Assistants Early Childhoo	\$4,961,370		·		_		
1617         Operational Food Service         \$862,139         2.5%         \$21,553         7.5%           1618         Athletics Salaries         \$4,207,687         2.5%         \$105,192         5.0%           1619         Adult Education         \$66,309         2.5%         \$1,658         0.5%           1620         Recreation         \$323,373         2.5%         \$8,084         5.0%           1621         Summer School/After School         \$394,143         2.5%         \$9,854         5.0%           1622         Bus Drivers         \$2,442,231         2.5%         \$61,056         7.5%           1623         Crosswalk Guards         \$3,195,899         2.5%         \$79,897         7.5%           1624         Activities Salary         \$1,372,922         2.5%         \$34,323         5.0%           1625         Extended Services         \$3,760         2.5%         \$94         7.5%           1711         Instructional Assistants 1-12         \$21,692,586         2.5%         \$542,315         7.5%           1712         Instructional Assistants Special Education         \$53,693,138         2.5%         \$477,197         7.5%           1713         Instructional Assistants Early Childhood         \$19,087,873	\$205,925						
1618       Athletics Salaries       \$4,207,687       2.5%       \$105,192       5.0%         1619       Adult Education       \$66,309       2.5%       \$1,658       0.5%         1620       Recreation       \$323,373       2.5%       \$8,084       5.0%         1621       Summer School/After School       \$394,143       2.5%       \$9,854       5.0%         1622       Bus Drivers       \$2,442,231       2.5%       \$61,056       7.5%         1623       Crosswalk Guards       \$3,195,899       2.5%       \$79,897       7.5%         1624       Activities Salary       \$1,372,922       2.5%       \$34,323       5.0%         1625       Extended Services       \$3,760       2.5%       \$94       7.5%         1711       Instructional Assistants 1-12       \$21,692,586       2.5%       \$542,315       7.5%         1712       Instructional Assistants Special Education       \$53,693,138       2.5%       \$1,342,328       7.5%         1713       Instructional Assistants Early Childhood       \$19,087,873       2.5%       \$477,197       7.5%	\$64,660		·				
1619       Adult Education       \$66,309       2.5%       \$1,658       0.5%         1620       Recreation       \$323,373       2.5%       \$8,084       5.0%         1621       Summer School/After School       \$394,143       2.5%       \$9,854       5.0%         1622       Bus Drivers       \$2,442,231       2.5%       \$61,056       7.5%         1623       Crosswalk Guards       \$3,195,899       2.5%       \$79,897       7.5%         1624       Activities Salary       \$1,372,922       2.5%       \$34,323       5.0%         1625       Extended Services       \$3,760       2.5%       \$94       7.5%         1711       Instructional Assistants 1-12       \$21,692,586       2.5%       \$542,315       7.5%         1712       Instructional Assistants Special Education       \$53,693,138       2.5%       \$1,342,328       7.5%         1713       Instructional Assistants Early Childhood       \$19,087,873       2.5%       \$477,197       7.5%	\$210,384		. ,		· ·	·	
1620         Recreation         \$323,373         2.5%         \$8,084         5.0%           1621         Summer School/After School         \$394,143         2.5%         \$9,854         5.0%           1622         Bus Drivers         \$2,442,231         2.5%         \$61,056         7.5%           1623         Crosswalk Guards         \$3,195,899         2.5%         \$79,897         7.5%           1624         Activities Salary         \$1,372,922         2.5%         \$34,323         5.0%           1625         Extended Services         \$3,760         2.5%         \$94         7.5%           1711         Instructional Assistants 1-12         \$21,692,586         2.5%         \$542,315         7.5%           1712         Instructional Assistants Special Education         \$53,693,138         2.5%         \$1,342,328         7.5%           1713         Instructional Assistants Early Childhood         \$19,087,873         2.5%         \$477,197         7.5%							
1621         Summer School/After School         \$394,143         2.5%         \$9,854         5.0%           1622         Bus Drivers         \$2,442,231         2.5%         \$61,056         7.5%           1623         Crosswalk Guards         \$3,195,899         2.5%         \$79,897         7.5%           1624         Activities Salary         \$1,372,922         2.5%         \$34,323         5.0%           1625         Extended Services         \$3,760         2.5%         \$94         7.5%           1711         Instructional Assistants 1-12         \$21,692,586         2.5%         \$542,315         7.5%           1712         Instructional Assistants Special Education         \$53,693,138         2.5%         \$1,342,328         7.5%           1713         Instructional Assistants Early Childhood         \$19,087,873         2.5%         \$477,197         7.5%	\$16,169						
1622       Bus Drivers       \$2,442,231       2.5%       \$61,056       7.5%         1623       Crosswalk Guards       \$3,195,899       2.5%       \$79,897       7.5%         1624       Activities Salary       \$1,372,922       2.5%       \$34,323       5.0%         1625       Extended Services       \$3,760       2.5%       \$94       7.5%         1711       Instructional Assistants 1-12       \$21,692,586       2.5%       \$542,315       7.5%         1712       Instructional Assistants Special Education       \$53,693,138       2.5%       \$1,342,328       7.5%         1713       Instructional Assistants Early Childhood       \$19,087,873       2.5%       \$477,197       7.5%	\$19,707						
1623       Crosswalk Guards       \$3,195,899       2.5%       \$79,897       7.5%         1624       Activities Salary       \$1,372,922       2.5%       \$34,323       5.0%         1625       Extended Services       \$3,760       2.5%       \$94       7.5%         1711       Instructional Assistants 1-12       \$21,692,586       2.5%       \$542,315       7.5%         1712       Instructional Assistants Special Education       \$53,693,138       2.5%       \$1,342,328       7.5%         1713       Instructional Assistants Early Childhood       \$19,087,873       2.5%       \$477,197       7.5%	\$19,707 \$183,167		·			•	
1624       Activities Salary       \$1,372,922       2.5%       \$34,323       5.0%         1625       Extended Services       \$3,760       2.5%       \$94       7.5%         1711       Instructional Assistants 1-12       \$21,692,586       2.5%       \$542,315       7.5%         1712       Instructional Assistants Special Education       \$53,693,138       2.5%       \$1,342,328       7.5%         1713       Instructional Assistants Early Childhood       \$19,087,873       2.5%       \$477,197       7.5%							
1625       Extended Services       \$3,760       2.5%       \$94       7.5%         1711       Instructional Assistants 1-12       \$21,692,586       2.5%       \$542,315       7.5%         1712       Instructional Assistants Special Education       \$53,693,138       2.5%       \$1,342,328       7.5%         1713       Instructional Assistants Early Childhood       \$19,087,873       2.5%       \$477,197       7.5%	\$239,692		·				
1711       Instructional Assistants 1-12       \$21,692,586       2.5%       \$542,315       7.5%         1712       Instructional Assistants Special Education       \$53,693,138       2.5%       \$1,342,328       7.5%         1713       Instructional Assistants Early Childhood       \$19,087,873       2.5%       \$477,197       7.5%	\$68,646		· · · · · ·		1 1 1		
1712       Instructional Assistants Special Education       \$53,693,138       2.5%       \$1,342,328       7.5%         1713       Instructional Assistants Early Childhood       \$19,087,873       2.5%       \$477,197       7.5%	\$282						
1713 Instructional Assistants Early Childhood \$19,087,873 2.5% \$477,197 7.5%	\$1,626,944						
	\$4,026,985					•	
1714 Instructional Assistants Preschool \$1.434.900 2.5% \$35.873 7.5%	\$1,431,590				_	•	
7-7, 10 1,000	\$107,618	7.5%	\$35,873	2.5%	\$1,434,900	Instructional Assistants Preschool	1714
	\$1,454,189	2.5%			\$58,167,555	Transportation	
Non-operational Food Service 2.5% \$776,707 2.5%	\$776,707	2.5%	\$776,707	2.5%		Non-operational Food Service	
GRAND TOTAL SALARIES & BENEFITS \$2,016,373,466 \$51,186,044	\$51,324,993		\$51,186.044		\$2,016.373.466	GRAND TOTAL SALARIES & BENEFITS	

Source: LESC Analysis of PED Data