

School District Cost Structure

- I. Compensation Equation
 - a. Base Pay
 - i. Starting
 - ii. Mid-point
 - b. Adjustments to Base Pay
 - i. COLA - CPI
 - ii. Steps - Migration within pay range
 - iii. Educational Lanes - BA / MA / PhD
 - iv. Longevity Bump - Seniority
 - v. Pay Range Adjustments (market rebalancing for competitive position)
 - c. Differentiated Pay
 - i. Merit - post-performance
 - ii. Incentive - pre-performance
 1. High need
 2. Hard to fill
 3. Professional Development
 - iii. Individual or Group
 - iv. In-Year vs Longitudinal (year-over-year)
 - By Program / Discipline / Subject Matter
 - By Project
 - One-Time or Annuitized
 - Accountability Systems
 - a. Personnel
 - b. Technology
 - d. Benefits
 - i. Current Employment
 1. Health (M, D & V)
 2. AD&D
 3. Life
 4. Supplemental Retirement
 - ii. Paid Time Off - "Use it or lose it" or Accumulated
 1. Vacation
 2. Sick leave
 3. Holiday
 - iii. Continuing Education
 1. Required - Licensure / Certification
 2. Supplemental / Elective
 - iv. Post-Employment
 1. PERA
 - e. FTE Derived - Employee Count
 1. Certified

2. Classified
 3. Admin / Professional / Technical
 4. Other
 - ii. Hours per FTE Employed
 1. Full-Time
 2. Part-Time
 3. Furloughs
- II. Non-Compensation
 - a. General Fund Supported Borrowing, e.g. COPs
 - b. Interfund Transfers
 - i. Risk
 - ii. Capital
 - iii. Nutrition Services?
 - iv. Other?
 - c. Curriculum, Instruction and Assessment
 - d. Facilities
 - i. Full use – 4 days a week - moth-balled
 - ii. On-going O&M
 - iii. Capital Program
 - e. Transportation
 - f. Technology
 - g. Security
 - h. Utilities (Gas, Electric, Water, Wastewater, Stormwater, Fuel)
 - i. Rate
 - ii. Usage
- III. Revenues - options
 - Recurring vs. Non-Recurring
 - Nexus between payor and benefactor
 - “Full on Enterprise” vs. “Ability to Pay”
 - a. PPR – consistent but not constant
 - b. MLO – capacity issues – community willingness
 - i. General
 - ii. Special (sunset)
 - c. Rates, Fees and Charges
 - i. Parking, textbook, athletics, program, building rental
 - d. Grants - Consider: Formulaic vs. Competitive – time limit issues
 - i. Federal and/or State
 - ii. Philanthropic
 - e. Fund Balance – issues