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