

**Example #1: Impact of Retirement**

Fiscal Year	Teacher	FTE	Contract Salary	Benefit Cost	FY16 Total Teacher Compensation	.72% Increase (Target Percentage Increase)	FY17 Budgeted Compensation
2016	1	1.00	\$32,206	\$12,124	\$44,330	1.0072	\$44,651
2016	2	1.00	\$36,806	\$12,248	\$49,054	1.0072	\$49,409
2016	3	1.00	\$34,806	\$11,975	\$46,781	1.0072	\$47,120
2016	4	1.00	\$38,806	\$12,521	\$51,327	1.0072	\$51,699
2016	5	1.00	\$37,706	\$12,371	\$50,077	1.0072	\$50,440
2016	6	1.00	\$39,356	\$12,596	\$51,952	1.0072	\$52,328
2016	8	1.00	\$36,006	\$12,139	\$48,145	1.0072	\$48,494
2016	9	1.00	\$39,606	\$12,630	\$52,236	1.0072	\$52,614
2016	10	1.00	\$38,456	\$12,473	\$50,929	1.0072	\$51,298
2016	11	1.00	\$32,206	\$11,620	\$43,826	1.0072	\$44,143
2016	12	1.00	\$32,606	\$12,175	\$44,781	1.0072	\$45,105
2016	13	1.00	\$31,406	\$11,511	\$42,917	1.0072	\$43,228
2016	14	1.00	\$41,606	\$13,403	\$55,009	1.0072	\$55,407
2016	15	1.00	\$34,156	\$12,386	\$46,542	1.0072	\$46,879
2016	16	1.00	\$30,600	\$11,901	\$42,501	1.0072	\$42,809
2016	17	1.00	\$45,606	\$13,949	\$59,555	1.0072	\$0
2016	18	1.00	\$36,506	\$12,707	\$49,213	1.0072	\$49,569
2016	19	1.00	\$39,606	\$13,130	\$52,736	1.0072	\$53,118
2016	20	1.00	\$36,956	\$12,768	\$49,724	1.0072	\$50,084
2016	21	1.00	\$38,456	\$12,973	\$51,429	1.0072	\$51,801
2016	22	1.00	\$32,206	\$12,120	\$44,326	1.0072	\$44,647
2016	23	1.00	\$33,006	\$12,229	\$45,235	1.0072	\$45,563
2016	24	1.00	\$38,106	\$12,925	\$51,031	1.0072	\$51,400
2016	25	1.00	\$32,206	\$12,120	\$44,326	1.0072	\$44,647
2016	26	1.00	\$42,406	\$13,512	\$55,918	1.0072	\$56,323
2016	27	0.75	\$39,256	\$13,082	\$52,338	1.0072	\$52,717
2016	28	1.00	\$31,806	\$12,066	\$43,872	1.0072	\$44,190
2016	29	1.00	\$32,206	\$12,120	\$44,326	1.0072	\$44,647
2016	30	1.00	\$32,206	\$12,120	\$44,326	1.0072	\$44,647
2016	31	1.00	\$34,156	\$12,386	\$46,542	1.0072	\$46,879
NEW							\$43,228

Teacher retired and replaced with a new 1st year teacher and 1st year teacher compensation..



Totals 29.75

\$1,455,304

FY16 Baseline Total Compensation

FY17 Total Comp Goal  
Variance \$1,464,900  
-\$15,818  
FY17 Avg Comp Goal \$49,399  
FY17 Projected Avg Comp Goal \$48,709

Example #2: District met one of two targets due to declining enrollments

Fiscal Year	Teacher	FTE	Contract Salary	Benefit Cost	FY16 Teacher Total Compensation	7% Increase to Meet Percentage Increase Goal	10% Increase Needed Meet Total Comp Goal
2016	1	1.00	\$52,873	\$20,200	\$73,073	\$78,188	\$80,380
2016	2	1.00	\$40,604	\$11,553	\$52,157	\$55,808	\$57,373
2016	3	1.00	\$61,207	\$14,477	\$75,684	\$80,982	\$83,252
2016	4	1.00	\$43,458	\$18,822	\$62,280	\$66,640	\$68,508
2016	5	1.00	\$61,207	\$14,476	\$75,683	\$80,981	\$83,251
2016	6	1.00	\$34,922	\$17,244	\$52,166	\$55,818	\$57,383
2016	7	1.00	\$36,669	\$10,996	\$47,665	\$51,002	\$52,432
2016	8	1.00	\$32,000	\$10,331	\$42,331	\$45,294	\$46,564
2016	9	1.00	\$35,412	\$5,005	\$40,417	\$43,246	\$44,459
2016	10	1.00	\$60,972	\$14,445	\$75,417	\$80,696	\$82,959
2016	11	1.00	\$33,260	\$10,511	\$43,771	\$46,835	\$48,148
2016	12	1.00	\$47,005	\$12,397	\$59,402	\$63,560	\$65,342
2016	13	1.00	\$32,183	\$10,358	\$42,541	\$45,519	\$46,795
2016	14	1.00	\$44,339	\$12,083	\$56,422	\$60,372	\$62,064
2016	15	1.00	\$32,000	\$4,541	\$36,541	\$39,099	\$40,195
2016	16	1.00	\$61,207	\$14,476	\$75,683	\$80,981	\$83,251
2016	17	1.00	\$38,670	\$11,230	\$49,900	\$53,393	\$54,890
2016	18	1.00	\$33,260	\$13,141	\$46,401	\$49,649	\$51,041
2016	19	1.00	\$56,051	\$13,572	\$69,623	\$74,497	\$76,585
2016	20	1.00	\$61,207	\$8,686	\$69,893	\$74,786	\$76,882
2016	21	1.00	\$42,635	\$6,026	\$48,661	\$52,067	\$53,527
2016	22	1.00	\$47,005	\$12,464	\$59,469	\$63,632	\$65,416
2016	23	1.00	\$32,000	\$10,330	\$42,330	\$45,293	\$46,563
2016	24	1.00	\$33,260	\$10,468	\$43,728	\$46,789	\$48,101
2016	25	1.00	\$42,635	\$18,753	\$61,388	\$65,685	\$67,527
2016	26	1.00	\$61,207	\$21,378	\$82,585	\$88,366	\$90,844
2016	27	1.00	\$46,113	\$6,518	\$52,631	\$56,315	\$57,894
2016	28	1.00	\$42,635	\$5,864	\$48,499	\$51,894	\$53,349
2016	29	1.00	\$40,994	\$14,269	\$55,263	\$59,131	\$60,789
2016	30	1.00	\$61,207	\$14,445	\$75,652	\$80,948	\$83,217
2016	31	1.00	\$33,260	\$4,720	\$37,980	\$40,639	\$41,778
<b>TOTALS</b>		<b>531.02</b>			<b>\$31,011,042</b>	<b>\$33,181,815</b>	<b>\$34,112,146</b>
					<b>FY17 Total Comp Goal</b>	<b>\$33,926,080</b>	<b>\$33,926,080</b>
					<b>Variance</b>	<b>-\$744,265</b>	<b>\$186,066</b>
					<b>FY17 Avg Comp Goal</b>	<b>\$62,378</b>	<b>\$62,378</b>
					<b>FY17 Projected Avg Comp Goal</b>	<b>\$62,487</b>	<b>\$64,239</b>

**Example #3: Changes in Health Benefits**

							FY17 5 Teachers Leave Health Coverage After Budget
Fiscal Year	Teacher	FTE	Contract Salary	Benefit Cost	FY16 Total Teacher Compensation	FY17 Budgeted Compensation	
2016	1	1.00	\$49,370	\$17,057	\$66,427	\$71,741	\$70,486
2016	2	1.00	\$36,860	\$15,237	\$52,097	\$56,265	\$55,280
2016	3	0.75	\$25,506	\$13,585	\$39,091	\$42,218	\$41,479
2016	4	1.00	\$36,712	\$15,215	\$51,927	\$56,081	\$55,100
2016	5	1.00	\$33,072	\$14,686	\$47,758	\$51,579	\$40,504
2016	6	1.00	\$34,008	\$14,822	\$48,830	\$52,736	\$51,814
2016	7	1.00	\$33,696	\$4,926	\$38,622	\$41,712	\$40,982
2016	8	1.00	\$36,192	\$15,140	\$51,332	\$55,439	\$54,468
2016	9	1.00	\$43,494	\$16,202	\$59,696	\$64,472	\$63,343
2016	10	1.00	\$41,698	\$15,941	\$57,639	\$62,250	\$61,161
2016	11	1.00	\$36,192	\$15,139	\$51,331	\$55,437	\$54,467
2016	12	1.00	\$39,969	\$15,689	\$55,658	\$60,111	\$59,059
2016	13	1.00	\$35,132	\$14,985	\$50,117	\$54,126	\$53,179
2016	14	1.00	\$34,320	\$5,016	\$39,336	\$42,483	\$41,739
2016	15	1.00	\$36,659	\$15,207	\$51,866	\$56,015	\$55,035
2016	17	0.14	\$3,926	\$571	\$4,497	\$4,857	\$4,772
2016	19	1.00	\$52,180	\$17,466	\$69,646	\$75,218	\$73,901
2016	20	1.00	\$38,359	\$15,455	\$53,814	\$58,119	\$57,102
2016	21	1.00	\$35,256	\$15,003	\$50,259	\$54,280	\$53,330
2016	22	1.00	\$40,834	\$15,815	\$56,649	\$61,181	\$60,110
2016	24	0.71	\$36,712	\$15,215	\$51,927	\$56,081	\$55,100
2016	25	1.00	\$40,473	\$15,762	\$56,235	\$60,734	\$59,671
2016	27	1.00	\$46,443	\$16,631	\$63,074	\$68,120	\$56,636
2016	46	1.00	\$38,950	\$15,541	\$54,491	\$58,850	\$47,596
2016	47	1.00	\$35,385	\$5,171	\$40,556	\$43,800	\$43,034
2016	71	1.00	\$40,046	\$15,536	\$55,582	\$60,029	\$48,908
<b>Totals</b>		84.21			\$4,480,322	\$4,838,748	\$4,713,312

Cells Highlighted in yellow represent total compensation with out district added health coverage.

FY17 Total Comp Goal	\$4,829,787	\$4,829,787
Variance	\$8,961	-\$116,475
FY17 Avg Comp Goal	\$56,550	\$56,550
FY17 Projected Avg Comp Goal	\$57,460	\$55,971

**Example #4: Unexpected Teacher Resignation**

Fiscal Year	Teacher	FTE	Contract Salary	Benefit Cost	FY16 Total Compensation	FY17 Budgeted New Teacher	Teacher leaves
2016	1	1.00	\$36,654	\$5,216	\$41,870	\$48,569	\$48,569
2016	2	0.50	\$18,896	\$5,582	\$24,478	\$28,394	\$28,394
2016	3	1.00	\$40,300	\$5,735	\$46,035	\$53,401	\$53,401
2016	4	1.00	\$32,075	\$10,408	\$42,483	\$49,280	\$49,280
2016	5	1.00	\$34,442	\$10,746	\$45,188	\$52,418	\$52,418
2016	6	1.00	\$34,250	\$4,874	\$39,124	\$45,384	\$45,384
2016	7	1.00	\$41,940	\$11,811	\$53,751	\$62,351	\$62,351
2016	8	1.00	\$39,568	\$11,474	\$51,042	\$59,209	\$59,209
2016	9	1.00	\$33,350	\$4,745	\$38,095	\$44,190	\$44,190
2016	10	1.00	\$41,949	\$14,981	\$56,930	\$66,039	\$66,039
2016	11	1.00	\$43,450	\$12,027	\$55,477	\$64,353	\$64,353
2016	12	1.00	\$40,592	\$11,620	\$52,212	\$60,566	\$60,566
2016	13	1.00	\$32,075	\$4,564	\$36,639	\$42,501	\$42,501
2016	14	1.00	\$38,759	\$5,516	\$44,275	\$51,359	\$51,359
2016	15	1.00	\$36,657	\$11,060	\$47,717	\$55,352	\$55,352
2016	16	1.00	\$44,420	\$7,321	\$51,741	\$60,020	\$60,020
2016	18	1.00	\$41,940	\$11,811	\$53,751	\$62,351	\$62,351
2016	19	0.80	\$26,106	\$4,494	\$30,600	\$35,496	\$35,496
2016	20	0.60	\$25,556	\$4,236	\$29,792	\$34,559	\$34,559
2016	21	1.00	\$38,598	\$14,505	\$53,103	\$61,599	\$61,599
2016	22	1.00	\$36,892	\$11,094	\$47,986	\$55,664	\$0
2016	23	1.00	\$41,994	\$11,821	\$53,815	\$62,425	\$62,425
2016	24	1.00	\$32,450	\$10,461	\$42,911	\$49,777	\$49,777
	<b>New</b>					\$52,453	\$52,453

Hired Long Term Substitute

Totals		21.90				\$1,257,710	\$1,202,047
	FY17 FTE	22.90					
				FY17 Total Comp Goal		\$1,247,808	\$1,247,808
				Variance		\$9,902	-\$45,761
				FY17 Avg Comp Goal		\$52,499	\$52,499
				FY17 Projected Avg Comp Goal		\$54,922	\$54,888

Hired new teacher to meet both accountabilities