

LR 294  
Alternative Compensation and Funding Systems  
for  
Teacher Salaries

Final Report  
December 2008  
Education Committee of the Nebraska Legislature

## Education Committee

Senator Ron Raikes, Chair.....District 25, Lincoln  
Senator Gail Kopplin, Vice Chair.....District 3, Gretna  
Senator Greg Adams.....District 24, York  
Senator Brad Ashford.....District 20, Omaha  
Senator Bill Avery.....District 28, Lincoln  
Senator Carroll Burling.....District 33, Kenesaw  
Senator Gwen Howard.....District 9, Omaha  
Senator Joel Johnson.....District 37, Kearney

## LR 294 (2008) Staff Group

Janet Anderson.....Legislative Aide  
Tammy Barry.....Education Committee Legal Counsel  
Tom Bergquist.....Legislative Fiscal Office  
Matt Blomstedt.....Education Committee Research Analyst  
Doug Koebernick.....Legislative Aide  
Mikki McCann.....Legislative Aide  
Sandy Sostad.....Legislative Fiscal Office  
Kris Valentin.....Education Committee Clerk, Legislative Aide

## TABLE OF CONTENTS

<b>Executive Summary</b> .....	5
<b>Introduction</b> .....	7
<b>Previous Legislative Efforts</b> .....	8
The Help Education Lead to Prosperity Act.....	8
2000 Teacher Salary Task Force.....	9
<b>Teacher Compensation Background</b> .....	11
Salary Schedules.....	11
Nebraska Teacher Salaries.....	13
Nebraska Teacher Benefits.....	14
Salary Growth vs. CPI and State Aid.....	15
Growth in Salaries for Teachers Who Have Taught Since 2000.....	16
School District Expenditures.....	17
Commission on Industrial Relations.....	17
Occupational Comparisons.....	18
Cost of Living.....	20
National Salary Comparisons.....	21
National Benefit Comparisons.....	22
Cost of Moving to the National Average.....	23
<b>Recruitment, Retention, and Quality</b> .....	23
No Child Left Behind.....	24
Graduate Education Programs.....	25
The Master Teacher Program.....	25
Attracting and Retaining Teachers.....	26
<b>Alternative Compensation</b> .....	27
Federal Assistance.....	28
Evaluations.....	28
Student Performance.....	28
Professional Development.....	29
Hard-To-Fill Positions.....	30
Funding.....	30
Results.....	31
Examples of Alternative Compensation Initiatives.....	32
Westside Public Schools.....	32
Omaha Public Schools.....	33
Denver Public Schools.....	33
Iowa.....	34

University of Nebraska.....	35
<b>Appendix A: Legislative Resolution 294.....</b>	<b>37</b>
<b>Appendix B: Benefits by School District for 2007-08 and 2000-01.....</b>	<b>41</b>
<b>Appendix C: The Consumer Price Index, State Aid, and Salaries.....</b>	<b>57</b>
<b>Appendix D: K-12 General Fund Disbursements.....</b>	<b>61</b>
<b>Appendix E: State-by-State Comparison of Teacher Salaries and Education Costs.....</b>	<b>65</b>
<b>Appendix F: Wage Rankings Across Various Teaching Categories.....</b>	<b>69</b>
<b>Appendix G: Cost of Increasing Salaries to National Average.....</b>	<b>73</b>
<b>Appendix H: National Benefits Comparison.....</b>	<b>77</b>
<b>Appendix I: Occupational Wages.....</b>	<b>81</b>
<b>Appendix J: Teacher Vacancies.....</b>	<b>105</b>
<b>Appendix K: Teacher Education Students and Graduates.....</b>	<b>107</b>
<b>Appendix L: Attracting Excellence to Teaching Program.....</b>	<b>111</b>
<b>Appendix M: Alternative Compensation Proposal and Summary.....</b>	<b>115</b>

## Executive Summary

The LR 294 interim study began with research by the staff group in several areas. A presentation of that research was presented to the Education Committee on September 12, 2008. Draft legislation for alternative compensation funding assistance was also prepared based on the discussion of the Committee and was presented at the public hearing on October 24, 2008 to solicit input. General observations resulting from the study of the staff group include:

- A. In 1989, HELP was the first attempt to address teacher salaries, but the act was repealed in 1996 and the funds were redirected to teacher retirement (page 8);
- B. In 2000, a teacher salary study was conducted and the resulting legislation was subject to a failed cloture motion on Select File (page 9);
- C. Salary schedules vary widely in the number of steps attainable and levels of education recognized, as well as in the percentage increase in salary for each step (page 11);
- D. Collective bargaining may be influenced by district size, number of contract days, base pay, and the average experience of teachers. (page 11);
- E. The average base salary in Nebraska increased by 3.8% per year from FY01 to FY08. The growth in base salary plus insurance benefits averaged 4.5% over the same time period (page 14);
- F. The average annual growth in Nebraska teacher salaries equaled the growth in the CPI from FY95 to FY05 and exceeded CPI growth by about 1% from FY00 to FY05 (page 15);
- G. There appears to be no correlation between growth in state aid and growth in teacher salaries when comparing individual years (page 15);
- H. From 2000 to 2008, the overall average teacher salary increased by 2.9% per year. However, the average annual increase for the 13,086 teachers who were teaching in both 2000 and 2008 was 4.3% (page 17);
- I. The average annual increase for those 2,367 who obtained an advanced degree during this time was 6%, while the average annual increase of the 10,719 who did not change their degree was approximately 4% (page 17);
- J. The 2000 to 2008 data indicates that an increase in base salary, a vertical step based on years of experience, and a horizontal step based on degrees and credit hours obtained each contributes approximately 2% to an average annual salary increase (page 17);
- K. Teacher salaries declined as a percent of total disbursements over the past 20 years from 42.6% to 36.3%, a decline of 6.3%. However, total teacher salaries and benefits remained virtually unchanged over the 20 years when prorating benefits and amounts of teacher salary contained inside the federal categorical grant category (page 17);

- L. Federal categorical grants, shown as a separate expenditure line, increased significantly over the past 20 years from 2.9% to 7.5% of total disbursements. It's likely that some of the decline has been shifted to teacher salaries inside of federal categorical grants (page 17);
- M. Annual mean wages for teachers rank in the top half to top third of occupational codes in Nebraska according to the Bureau of Labor Statistics (page 18);
- N. Weekly wages of teachers are less than those of other workers with the same level of educational attainment. Nebraska ranks in the bottom third nationally in weekly wages for teachers and other college graduates, but generally similar to surrounding states (page 19);
- O. Data compiled by the Missouri Economic Research and Information Centers show Nebraska to be a low cost-of-living state, ranking third lowest nationally (page 20);
- P. Beginning and average teacher salaries in Nebraska grew faster than the national and the regional average from FY00 to FY05 (page 21);
- Q. Nebraska ranked 36th in average teacher salaries and benefits in FY03 and 42nd in FY06 (page 23);
- R. In FY06, Nebraska ranked 6th in the seven-state region in average teacher salary, 2nd in benefits, and 3rd in average teacher salaries and benefits combined (page 22);
- S. States with high salaries also seem to have either high per pupil costs or high pupil/teacher ratios (page 22);
- T. Increasing Nebraska's average teacher salary to the national median (ie. rank of 25th) would cost an additional \$4,482 per teacher, a total cost of \$95 million. Increasing to the national average would require an additional \$10,088 per teacher with a total cost of \$214 million (page 23);
- U. A Nebraska pupil/teacher ratio at the U.S. median would require 2,000 fewer teachers. Reallocating the salaries would increase the average to a rank of 27th, with a net savings in health insurance costs (page 23);
- V. No Child Left Behind mandates that core subjects be taught by highly qualified teachers. Ninety-five percent of Nebraska teachers are NCLB qualified in core academic areas (page 24);
- W. To attract students to teaching, the Legislature has recently funded the Attracting Excellence to Teaching Program, although recent data suggest that the number of students in teacher education programs in Nebraska has increased (page 26);
- X. Alternative compensation plans are generally oriented to improving student achievement in addition to improving compensation for effective teachers (page 27);
- Y. Incentives may be provided as one-time bonuses or as increases in the teacher's base salary, and generally reflect teacher evaluations, student achievement, acquisition of skills and knowledge, or employment in hard-to-fill areas (page 27);

- Z. Alternative compensation systems need predictable, sufficient, and sustainable funding (page 30);
- AA. Research has yet to provide assurances that experience beyond the first five years, additional education, or performance pay improve teacher effectiveness (page 29);
- BB. Since 1971, Westside Public Schools has had a two-pronged incentive plan: reimbursement to a teacher who pursues a master's degree and an incentive program based on an evaluation by the school's principal (page 32);
- CC. The Omaha Education Association is reviewing performance pay options based on a teacher's skill and knowledge (page 33);
- DD. Denver, Colorado voters approved \$25 million for the Denver Professional Compensation Plan, which rewards a teacher's knowledge and skills, performance evaluations, student growth, serving in high-risk schools, and hard-to-staff positions. This plan is considered a national model, but is experiencing some controversy (page 33).

## **Introduction**

Everyone seems to agree that quality teachers are the most essential element for educational success in our schools. Still, teacher compensation continues to be an area of unresolved conflict. At this time, there are efforts to simply increase salary levels and to redesign compensation methods for teachers. The current resurgence in attempts to modify teacher compensation systems with a focus on improving education also includes other forms of teacher support, such as mentoring and tuition reimbursement.

Evidence of the ongoing struggle with teacher salaries was presented this past legislative session with Senator Adams introducing LB 1100 to create the Quality Education Trust Act and to extend the Attracting Excellence to Teaching Program beyond 2015-16. The Attracting Excellence to Teaching Program currently provides forgivable loans to teacher education students and is scheduled to terminate in 2016. The Quality Education Trust Act would have created the Nebraska Teacher Trust Fund and the Teacher Compensation Cash Fund to provide funding for the Professional Teacher Compensation Program and for endowment matching funds to advance the teaching profession and student learning. The funds would receive interest on part of the Cash Reserve, appropriations, lottery funds, and sales and use taxes from the Streamlined Sales Tax. The Professional Teacher Compensation Program would have distributed \$50 million per year to school districts based on the number of teachers employed by the district for flat dollar salary increases to all teachers. A Professional Teacher Knowledge and Skills Compensation Pilot Program would have also been established with state appropriations.

Near the end of the legislative session, Legislative Resolution 294 was also introduced by Senator Adams. The interim study resolution called upon the Education Committee to examine issues related to teacher compensation, particularly alternative systems of compensation and funding. Beginning with a study completed by the Teacher Salary Task Force in the fall of 2000, the staff group researched issues related to the levels of teacher compensation in Nebraska, recruitment and

retention of high-quality teachers, and existing alternative compensation efforts. A copy of the resolution may be found in Appendix A.

Much of the most recent data available at the beginning of this study was for the 2004-05 school year. Conditions affecting teacher salaries are always changing and the lag time must be considered when reflecting on the information contained in this report. One such condition is the merger of Class I school districts into K-12 school districts beginning with the 2006-07 school year. With the elimination of many of the school districts that did not have formal bargaining units, one would expect to see a slight increase in average teacher salaries in future years.

There is an overwhelming amount of information related to teacher salaries. However, a lack of consistency in reporting between various states, school districts, and other entities has proven to be problematic in drawing conclusions. The purpose of the staff group is to provide information to the senators of the Education Committee in order to assist them with developing policy and legislative recommendations. Included in the material is a potential model for an alternative compensation system that may be used for discussion by the Committee.

### **Previous Legislative Efforts on Teacher Salaries**

#### The Help Education Lead to Prosperity Act

In 1989 the Legislature passed the Help Education Lead to Prosperity (HELP) Act, which created the Educational Excellence Fund. The purpose of the fund was to provide increased teacher salaries. The State Department of Education administered the fund.

The department used a weighting system to assign values to each teacher's salary. The lowest weighting factor was assigned to each full-time equivalent salary of at least \$16,000 (\$17,000 after 1990-91). A full-time equivalent salary of \$19,000 or more received a higher weighting factor. Full-time equivalent salaries for teachers with a master's degree were given the highest weighting factor. The department then totaled the weighted values for each district, state-operated school and Educational Service Unit, and distributed the funds accordingly.

The funds distributed were to be used only for increased teacher salaries and the employers' share of retirement and federal Social Security benefits. Funds were given to teachers based on a negotiated agreement between the local board and the local bargaining group.

The total amount of state funds that were distributed each year were:

1989-90	\$20,000,000	1993-94	\$6,895,000
1990-91	\$20,000,000	1994-95	\$8,395,000
1991-92	\$15,000,000	1995-96	\$6,875,000
1992-93	\$ 7,000,000		

The 1995-96 school year was the last year that the funds were appropriated and distributed. LB 700 repealed the HELP Act in 1996 and redirected the \$6,895,000 previously appropriated to HELP for retirement benefits for school employees. Specifically, a new COLA provision was added and the initial funding for the COLA was provided with HELP funds.



2000 Teacher Salary Task Force

During the 2000 interim, the Teacher Salary Task Force was created and completed its work pursuant to Legislative Bill 1399. Membership included state senators, teachers, a former teacher, taxpayers, and representatives of the business community, school boards, school administrators, a teachers' organization, the Governor's Policy Research Office, a tax research organization, and a community organization that assists schools in meeting national education goals.

The task force received a great deal of information from many sources about Nebraska's teachers and the educational, social, political, and economic forces that affect them. This information formed the foundation for the task force's recommendations. While discussions were lively, with not all members agreeing on every point, the task force reached a broad-based consensus on the recommendations. Those recommendations included:

- Creating the Professional Teacher Incentive Program with state funding to provide salary supplements to teachers (est. FY03 cost of \$76 million);

	Years of Experience		Base	+9 Credit Hours	+18 Credit Hours	+27 Credit Hours	Phd
<b>INITIAL TEACHER (Bachelors)</b>							
Incentive Base \$2,000	1	Factor Incentive	1.000 \$2,000	1.120 \$2,240	1.240 \$2,480	1.360 \$2,720	N/A N/A
	2	Factor Incentive	1.020 \$2,040	1.140 \$2,280	1.260 \$2,520	1.380 \$2,760	N/A N/A
	3	Factor Incentive	1.040 \$2,080	1.160 \$2,320	1.280 \$2,560	1.400 \$2,800	N/A N/A
	4	Factor Incentive	1.060 \$2,120	1.180 \$2,360	1.300 \$2,600	1.420 \$2,840	N/A N/A
<b>PROFESSIONAL TEACHER (Masters or Specialist)</b>							
Incentive Base \$3,000	4	Factor Incentive	1.000 \$3,000	1.120 \$3,360	1.240 \$3,720	1.360 \$4,080	1.600 \$4,800
	5	Factor Incentive	1.025 \$3,075	1.145 \$3,435	1.265 \$3,795	1.385 \$4,155	1.625 \$4,875
	6	Factor Incentive	1.050 \$3,150	1.170 \$3,510	1.290 \$3,870	1.410 \$4,230	1.650 \$4,950
	7	Factor Incentive	1.075 \$3,225	1.195 \$2,360	1.315 \$2,600	1.435 \$2,840	1.675 \$4,800
	8+	Factor Incentive	1.100 \$3,300	1.220 \$3,660	1.340 \$4,020	1.460 \$4,380	1.700 \$5,100

- Providing an exception to the spending limitations for teacher salaries and benefits that could be taken twice within a five-year period (est. annual cost unknown);
- Including an extended contract allowance in the state aid formula to provide funding for up to 5 additional contract days for every teacher in the district (est. FY03 cost of \$22 million);

- Funding the Master Teacher Program at \$2,500 per year for teachers with national certification for the life of the certification (ten years) (est. FY03 cost of \$355,500)
- Funding the Attracting Excellence to Teaching Program to provide \$2,500 per year loans for teacher education students, particularly in subject shortage areas (est. FY03 cost of \$2.7 million);
- Expanding and funding the state’s teacher mentoring program to include all first-year teachers and second and third-year teachers who wish to participate and to provide for mentor training (est. FY03 cost of \$2.3 million);
- Asking an ESU to develop and implement a pilot project for evaluating teacher performance according to a performance model and providing performance pay based on the evaluations (est. FY03 cost of \$400,000);
- Creating a Teacher Recognition Task Force to examine current teacher recognition programs and the need for a state-sponsored teacher recognition program (est. FY02 cost of \$10,000); and
- Asking the Nebraska Department of Education Recruitment, Retention, and Renewal Task Force to consider recommending a proposal for restructuring certification and re-certification to reflect skill and knowledge based concepts.

Legislative Bill 305 was introduced in 2001 to implement all of the recommendations, except the request to the Recruitment, Retention, and Renewal Task Force to recommend restructuring teacher certification to reflect skill and knowledge-based concepts. The Recruitment, Retention, and Renewal Task Force had completed its work prior to the introduction of the legislation without any recommendation regarding this request.

The Education Committee rewrote the proposal and advanced the amended bill to General File. The amended proposal included:

- A two-year budget exception for increases in teacher salaries;
- Salary adjustment incentives equal to \$2,000 per teacher who had taught less than five years if the salaries for those teachers was increased by at least \$2,000;
- A teacher salary enhancement allowance beginning with aid for 2002-03 equal to \$100 per adjusted formula student;
- Growth in all allowances to reflect the two-year lag time;
- A performance evaluation pilot program to develop an evaluation model and allow five districts to pilot the model;
- Growth in the community college aid formula to allow increases in salaries for their teaching staff;
- An increase in the sales tax rate from 5.00% to 5.25%; and

- Transfers between the general fund and cash reserve to manage the cash flow.

Debate on the proposal ended on Select File with the failed motion for cloture.

## Teacher Compensation Background

Compensation comparisons present many challenges. Within the category of Nebraska teachers, contracts vary greatly with variances in the number of contract days, the number of hours in the work day, the number of classes or different preparations required in a day, and the opportunities for additional compensation for additional duties. The actual salary schedules and benefits are also very different. Teacher compensation priorities are influenced by the negotiations process, which often reflects the interests of more experienced teachers. When teacher compensation is then compared nationally or to other occupations, these differences are even greater.

### Salary Schedules

Nebraska’s “typical” salary schedules adopted by school districts tend to be based on a similar structure of a horizontal education attainment axis and a vertical axis that represents years on the salary schedule. Each “step” on the horizontal and vertical reflect a percentage increase from the base pay. Additionally, it is typical that the base pay is increased periodically (as much as annually) in negotiations.

Although there is a typical construction of salary schedules across Nebraska’s school districts, there

Typical Construction of a Salary Schedule  
Educational Attainment ----->

Steps	BA	BA+18	BA+36 / MA	MA+18	MA+36	PhD
1	29,000	30,450	31,900	33,350	34,800	36,250
2	30,160	31,610	33,060	34,510	35,960	37,410
3	31,320	32,770	34,220	35,670	37,120	38,570
4	32,480	33,930	35,380	36,830	38,280	39,730
5	33,640	35,090	36,540	37,990	39,440	40,890
6	34,800	36,250	37,700	39,150	40,600	42,050
7	35,960	37,410	38,860	40,310	41,760	43,210
8	37,120	38,570	40,020	41,470	42,920	44,370
9	38,280	39,730	41,180	42,630	44,080	45,530
10	39,440	40,890	42,340	43,790	45,240	46,690
11	-	42,050	43,500	44,950	46,400	47,850
12	-	43,210	44,660	46,110	47,560	49,010
13	-	-	45,820	47,270	48,720	50,170
14	-	-	46,980	48,430	49,880	51,330
15	-	-	48,140	49,590	51,040	52,490
16	-	-	49,300	50,750	52,200	53,650
17	-	-	50,460	51,910	53,360	54,810
18	-	-	51,620	53,070	54,520	55,970
19	-	-	52,780	54,230	55,680	57,130
20	-	-	53,940	55,390	56,840	58,290
21	-	-	-	-	58,000	59,450
22	-	-	-	-	59,160	60,610
23	-	-	-	-	60,320	61,770
24	-	-	-	-	61,480	62,930
25	-	-	-	-	62,640	64,090

Longevity on the salary schedule in years ----->

Notes: Example base pay equals \$29,000  
Vertical index of 4% and horizontal index 5%  
There are several variations of this construct in Nebraska

is considerable disparity in the number of steps and other variables impacting teacher pay. For example, some districts may recognize each year of service to the district regardless of educational attainment while other districts may cap the number of years of experience counted (as in the example) until a certain level of educational attainment is realized. Effectively, the salary schedule “rewards” teachers for educational attainment by not only allowing movement along the horizontal steps, but also allowing the continuation of vertical steps only at higher education levels. Some districts encourage rapid movement to a master’s degree by not allowing more than five or six years of vertical steps at a bachelor’s degree level. Districts also vary in the total number of

vertical steps allowed at any level of educational attainment. Some districts may cap out after as few as fifteen years, while others may build a schedule with over twenty years. Yet, in other districts there may be an allowance for years beyond the salary schedule.

Other variations that impact the salary schedule and teacher pay include the percentage over the base for moves horizontally and vertically. Four or five percent may be typical, but there are many variations. There are also a number of school districts that recognize several more steps for educational attainment. At least a couple of school districts also recognize other forms of educational attainment specific to their school district.

In addition, school districts may vary on the number of contract days, the length of days, and the required number of periods taught in a given day. School districts may have provisions to allow for extra duty pay for teachers that teach additional course work as well as take on additional responsibilities for curricular or extra-curricular activities. Examples of extra-duty pay include: head teachers, mentors, club sponsors, departmental heads, and coaches.

The next table provides a demonstration of the earnings potential and salary growth over a career. The table demonstrates that the given salary schedule example can yield a 4% to 6.5% annual average salary growth for a teacher depending on the negotiated increases in base pay, recognized years on the vertical steps, and educational attainment across the horizontal steps.

Example Salary Schedule and Career Earnings Potential

Steps	BA	BA+18	BA+36 / MA	MA+18	MA+36	PhD	Aggressive Career Path	
1	29,000	30,450	31,900	33,350	34,800	36,250	29,000	
2	31,457	32,969	34,482	35,994	37,506	39,019	31,457	
3	33,810	35,375	36,941	38,506	40,071	41,637	33,810	
4	35,729	37,324	38,919	40,514	42,109	43,704	37,324	BA +18
5	38,374	40,028	41,682	43,336	44,990	46,644	40,028	
6	41,324	43,046	44,768	46,490	48,212	49,934	43,046	
7	44,752	46,556	48,361	50,165	51,970	53,774	46,556	
8	48,690	50,592	52,494	54,396	56,298	58,200	50,592	
9	52,370	54,354	56,338	58,322	60,305	62,289	54,354	
10	55,576	57,619	59,663	61,706	63,749	65,792	59,663	MA
11	57,243	61,032	63,136	65,241	67,345	69,450	63,136	
12	58,732	64,346	66,505	68,664	70,824	72,983	66,505	
13	60,435	66,212	70,211	72,433	74,655	76,877	72,433	MA +18
14	62,188	68,132	74,076	76,363	78,649	80,935	76,363	
15	63,618	69,699	77,651	79,990	82,329	84,668	79,990	
16	64,636	70,814	80,795	83,171	85,547	87,924	83,171	
17	66,058	72,372	84,515	86,944	89,372	91,801	89,372	MA +36
18	68,370	74,905	89,484	91,998	94,511	97,025	97,025	Ph.D.
19	70,284	77,003	94,057	96,641	99,225	101,809	101,809	
20	71,198	78,004	97,374	99,991	102,609	105,226	105,226	
21	72,622	79,564	99,321	101,991	106,797	109,467	109,467	
22	74,437	81,553	101,804	104,541	111,656	114,393	114,393	
23	76,819	84,162	105,062	107,886	117,488	120,313	120,313	
24	78,663	86,182	107,583	110,475	122,622	125,514	125,514	
25	80,787	88,509	110,488	113,458	128,309	131,279	131,279	
<b>Avg. Annual Growth</b>								
	4.36%	4.55%	5.31%	5.23%	5.59%	5.51%	6.49%	
<b>25 Year Earnings</b>								
	1,437,178	1,550,802	1,767,609	1,822,565	1,911,948	1,966,904	1,861,825	

Notes: Example base pay equals \$29,000  
 Vertical index of 4% and horizontal index 5%  
 Base pay is adjusted for inflation based on the last 25 years realized inflation (CPI)

Another factor in teacher compensation is benefits. While benefits are one of the most contentious issues in negotiations, benefits are rarely included in salary comparisons. The common benefits for

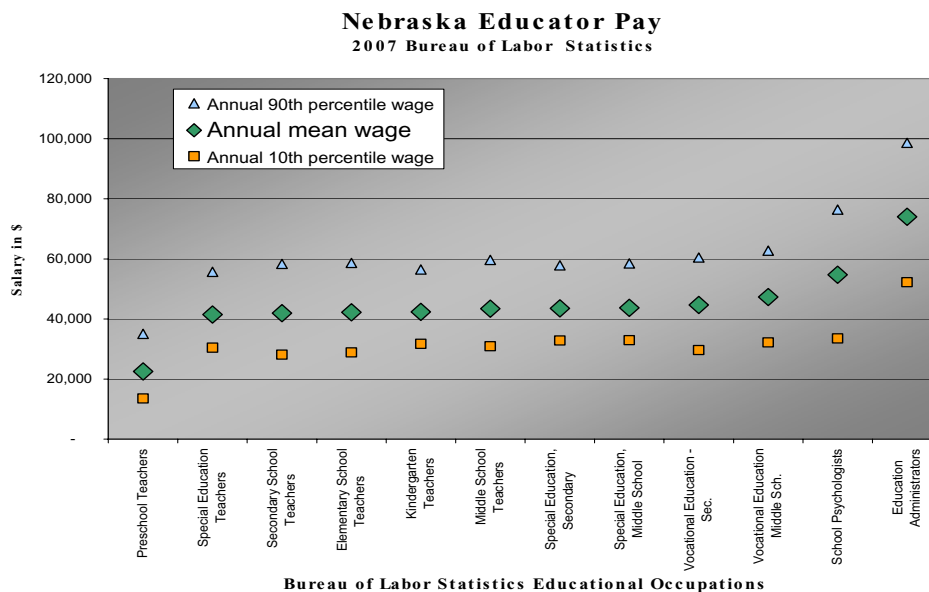
teachers include tuition assistance, health and dental insurance, life insurance, retirement, sick leave, and personal leave.

### Nebraska Teacher Salaries

There are a number of potential sources of data in examining teacher salaries. Data from a variety of sources including the National Education Association (NEA), the American Federation of Teachers (AFT), the U.S. Census Bureau and the Bureau of Labor Statistics (BLS). Generally this salary information is collected through surveys of teachers, districts, or states.

The chart below provides an example of data collected by the Bureau of Labor Statistics. In addition to the average (mean) wage for educators, it also provides an example of the range of salaries earned by individuals in a range of education occupations. The average salary data is reasonably consistent with other salary data reported by NEA or AFT and arguably a reliable source for other salary comparisons. Additionally, the BLS data provides a statistical range from the 10th percentile to the 90th percentile that demonstrates a range of reported salaries for the specific occupations.

Bureau of Labor Statistics data would seem to confirm an average salary that centers just over the \$40,000 point on the graph. Other available data tells more of the recent story of teacher salaries in Nebraska. The following is gathered from teacher salary data from several sources.



Nebraska's beginning teacher salaries have grown faster over the past ten years than the national average and slower than the regional average. The opposite is true for average teacher salaries. Nationally, average teacher salaries are increasing faster than in the region, and Nebraska's are increasing faster than the regional average, but slower than the national average.

The lowest base salary increased by 27% in a seven-year period from \$19,000 in FY01 to \$24,200 in FY08. The highest base salary increased by 28% in the same period from \$26,701 in FY01 to \$34,158 in FY08. The average base salary has increased by 3.8% per year, with the maximum base salary growing by 4% and the minimum base salary increasing by 3.9%. The average base salary in FY08 was \$27,164.

During that same period, the average teacher contract has risen by one day, from 183.5 days in FY01 to 184.5 days in FY08, and the growth in base salary plus insurance benefits has averaged 4.5% per year. The maximum base salary plus insurance has increased by 4.7% and the minimum base plus insurance by 4.8%.

Nebraska Teacher Benefits

While salaries are growing at around 4%, the annual growth in insurance premiums has averaged 11.7% for individual coverage and 13% for family coverage from FY01 to FY08. In FY08, school districts generally pay the entire cost of individual coverage and about 95% of the cost of family coverage. The average annual cost for individual coverage is \$4,824 and for family coverage is \$13,705 in FY08. The majority of school districts do not have a cafeteria plan. Only 20% of the 24 schools with cafeteria plans in FY08 have a benefit level that is sufficient to provide family coverage comparable to districts not offering a cafeteria plan. For more information about the benefits provided by individual districts, see Appendix B.

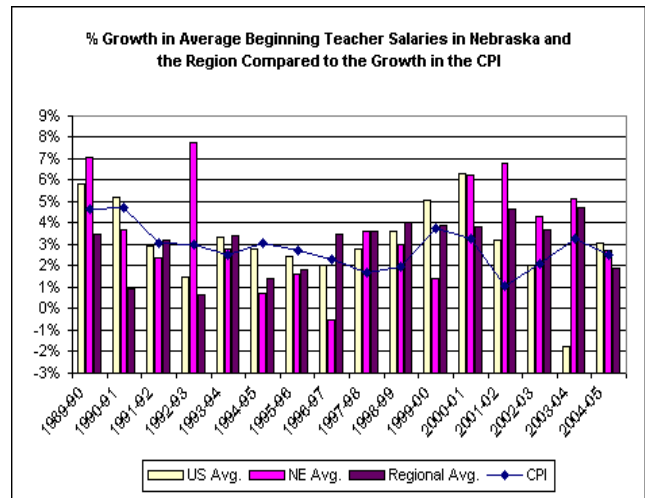
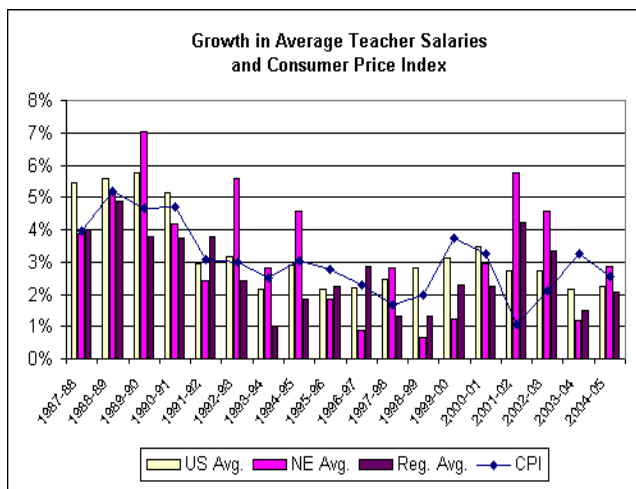
Change in Salary and Benefits, 2000-01 to 2007-08\*

	2000-01	2007-08	Total % Change	Avg Annual % Change
Average Contract Days	183.5	184.5	1 Day	
Salary Only				
Average Base Salary	\$21,407	\$27,164	26.89%	3.84%
Maximum Base Salary	26,701	34,158	27.93%	3.99%
Minimum Base Salary	19,000	24,200	27.37%	3.91%
Base Salary + Insurance:				
Average Base Salary + Insurance	\$24,594	\$32,373	31.63%	4.52%
Maximum - Base + Insurance	30,110	40,050	33.01%	4.72%
Minimum - Base + Insurance	21,602	28,846	33.54%	4.79%
Insurance (Individual)				
Average Annual Premium	\$2,656	\$4,824	81.61%	11.66%
Average \$ Paid By Employer	2,688	4,844	80.20%	11.46%
Maximum Paid By Employer	4,465	9,043	102.52%	14.65%
Minimum Paid By Employer	2,289	4,135	80.62%	11.52%
Insurance (Family)				
Average Annual Premium	\$7,177	\$13,705	90.95%	12.99%
Average \$ Paid By Employer	6,989	13,005	86.09%	12.30%
Maximum Paid By Employer	8,266	14,559	76.14%	10.88%
Minimum Paid By Employer	2,490	4,887	96.28%	13.75%

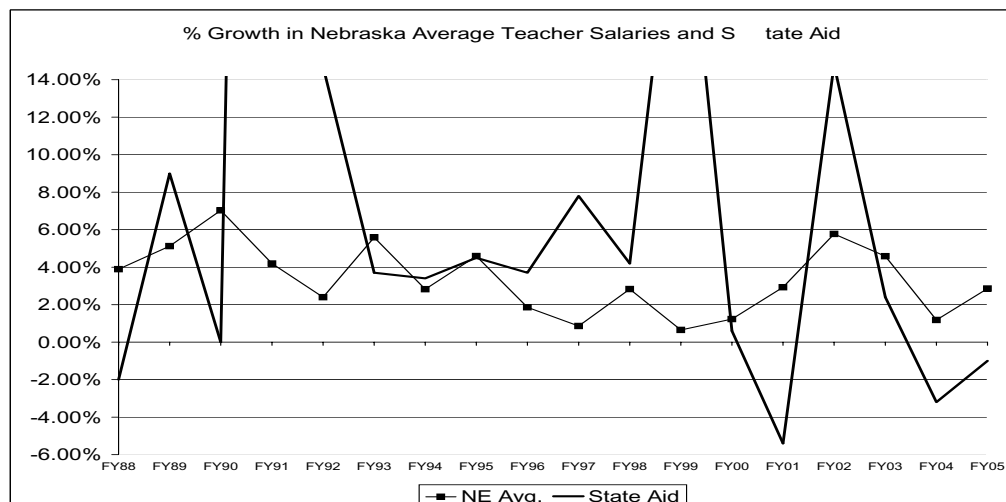
\* Data represents 234 districts employing 86% of teachers in FY01 and 221 districts employing 94% of teachers in FY08.

## Salary Growth v. CPI and State Aid

Even without concerns about the number and quality of teachers, teacher salaries would be expected to grow with inflation. The Consumer Price Index (CPI) is one commonly recognized indicator of inflation in consumer goods. The average annual CPI growth in the last ten years has been about 2.5%. The average growth in NE teacher salaries has been about equal to the CPI growth in the last ten years, but exceeds the CPI average growth by 1% for the last five years. Average growth in Nebraska beginning teacher salaries is about 1% greater than the CPI in the last ten years and slightly over twice the growth in the CPI in the last five years. To see a table of the annual percentage growth for the CPI, teacher salaries, and beginning teacher salaries, go to Appendix C.



Another factor that is presumed to have an influence on teacher salaries is the availability of resources, particularly state aid. State aid and average teacher salaries in Nebraska have increased greater than 4% in only 7 out of the 18 years shown below. Over the past five years (FY00 to FY05) the average increase in aid exceeded the average increase in the average teacher salary by 1%.



is the opposite when looking at the last ten years where the growth in average salary exceeded average aid growth by 1% per year. There does not appear to be any correlation between growth in state aid and growth in average teacher salaries when comparing individual years. For example, FY97 and FY99 were the two lowest increases in average salary but were among the top five highest growth aid years. On the other hand, FY90 was the highest growth in average salary with a 0% growth in aid. The reasons may be the implementation of tighter budget limits to control local spending in years with large aid increases. For a chart showing a comparison of CPI, state aid, and salary increases, see Appendix C.

### Growth in Salaries for Teachers Who Have Taught Since 2000

In looking at the movement of averages, the movement of individuals into and out of the teacher pool has an influence distinctly different than changes in the salaries of teachers who remain employed over time. In an attempt to ascertain what has happened to the salaries of such teachers since the 2000 study, the Legislative Fiscal Office isolated the records of the teachers in 2000 who continued to teach in 2008.

#### Nebraska Teacher Salaries from 2000 to 2008 (NDE Database)

	FTE	Average Salary	Average Age	Avg Yrs Experience	Avg Annual % Chnge
<u>1999-2000 Data Year</u>					
1 Masters in both 2000 and 2008	4,509	39,579	43.6	18.1	--
2 Bachelors in 2000, Masters in 2008	2,390	29,107	33.4	7.8	--
3 Bachelors in both 2000 and 2008	6,186	31,203	40.1	13.4	--
4 Subtotal - Teaching in both 2000 & 2008	13,085	33,707	40.1	14.0	--
5 Left since 2000 - Masters Degree	2,879	41,465	48.4	22.5	--
6 Left since 2000 - Bachelors Degree	4,512	31,190	40.7	14.4	--
7 Subtotal - Left Since 2000	7,391	35,193	43.7	17.6	--
8 State Total - 2000	20,477	34,243	41.4	15.3	--
<u>2007-2008 Data Year</u>					
9 Masters in both 2000 and 2008	4,493	53,205	49.9	25.0	3.77%
10 Masters in 2008, Bachelors in 2000	2,367	46,659	39.7	14.7	6.08%
11 Bachelors in both 2000 and 2008	6,226	43,099	46.4	20.3	4.12%
12 Subtotal - Teaching in both 2000 & 2008	13,086	47,213	46.4	20.9	4.30%
13 New since 2000 - Masters Degree	2,220	43,086	37.4	10.0	--
14 New since 2000 - Bachelors Degree	6,016	34,191	31.2	5.1	--
15 Subtotal - New Since 2000	8,237	36,589	32.9	6.5	0.49%
16 State Total - 2008	21,323	43,109	41.2	15.3	2.92%

Of the 20,477 teacher FTE in 2000, 64% or a total of 13,086 FTE were still teaching in 2008. Total number of teacher FTE's increased by 846. This could be related to the expansion of early childhood and full day kindergarten programs. Interestingly, there is virtually no change in the average age or years of experience in the teacher workforce. However, the percent of teachers with master's degrees or above increased from 36% to 42%.



Over the eight-year period, the overall average teacher salary increased by 2.9% per year. This average however, also reflects changes in the makeup in the teacher workforce. Of the 2008 teacher workforce, about 64% were teaching in both 2000 and 2008. The average annual increase for these teachers was 4.3%. The other 36% represent those who left the teacher workforce since 2000 (average age 44 years, average experience 18 years) replaced by those joining the teacher workforce since 2000 (average age 33 years, average experience 6 years). The average annual increase of this 36% was only .5%, when the increases were averaged over the eight years.

Of those who were teaching in both 2000 and 2008, while the overall average increase was 4.3%, the average annual increase for those who obtained a master's degree during this time was 6%, while the average annual increase of those who did not change their degree was approximately 4%.

There are three basic ways in which salaries can increase in a year: an increase in the basic salary, a vertical step based on years of experience, and a horizontal step based on degrees and credit hours obtained. The data indicates that from 2000 to 2008, each contributed approximately 2% salary increase.

### School District Expenditures

Recently, both nationally and locally, attention has been focused on the percentage of expenditures focused on teacher compensation and other costs that appear to directly affect the classroom. As a percent of disbursements, regular teacher salaries (as a line item on the Annual Financial Report) are down to 36.3% for 2006-07 from 44% in 1977-78. However, benefits are up to 17.7% for 2006-07 compared to 8.3% for 1977-78. General administration has decreased slightly to 3.2% of disbursements for 2006-07 from 3.7% for 1977-78. Two of the fastest growing line items are substitute teacher salaries and teacher aides and classroom management salaries. Both increased as a percent of total disbursements.

Also, federal categorical grants, shown as a separate expenditure line, increased significantly over the past 20 years from 2.9% to 7.5% of total disbursements. While no detail is available, inside of this category is some level of teacher salary and benefits.

Combined teacher salaries and benefits has remained virtually constant as a percent of total disbursements, 54.5% in FY 1986-87 and 55% in FY 2006-07, when including substitute teacher salaries, teacher aides, and prorated amounts of benefits and federal categorical grants. See charts in Appendix D for more detail.

### Commission of Industrial Relations

In Nebraska, the Commission of Industrial Relations (CIR) was created by the Legislature pursuant to the Constitution of the State of Nebraska to resolve labor disputes between public agencies and their employees. Employees that are under the jurisdiction of the CIR do not have the right to strike. Decisions of the Commission are based on the comparability of overall compensation to the prevalent wage rates and conditions of employment for similar work. To determine the prevalent wages and conditions of employment, an array of employers is selected based on geographic proximity and size. The predictability and perceived fairness of CIR decisions and the inability to strike have allowed negotiations to proceed with much less controversy than seen in some other

states. However, the process also influences negotiations to stay within the norm. This could have an effect on the levels of compensation and also on the ability to adopt alternative compensation systems. Legislation may be necessary to address the interaction between alternative compensation systems and comparability by the CIR.

### Occupational Comparisons

There are many differences between professions that make salary comparisons challenging. Some of these differences include: the average age of the worker, the hours actually worked, employee benefits, working conditions, and the geographic location of the job.

Educators rank in the top half to top third of the wage earners according to 2007 Bureau of Labor Statistics data. The data is ranked on annual mean wage. When the wage is adjusted to reflect approximately 84% of the typical full-time employment in other fields, the ranking is solidly in the top third of wage earners on an hourly basis. Regardless of rank, the BLS data demonstrates that teachers are paid commensurate with a variety of workers and professionals. A complete listing of the 658 occupations for which data was available is included in Appendix I.

Nebraska Bureau of Labor Statistics Standard Occupational Codes Education Fields and Ranks by Annual Mean Wage May, 2007 Data Release					
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage	* Hourly Mean Wage Adjusted to 84% of 2080 Hour Year
Education Administrators, Elementary and Secondary	1,350	74,030	44	35.59	42.37
Clinical, Counseling, and School Psychologists(193031)	490	54,720	140	26.31	31.32
Vocational Education Teachers, Middle School(252023)	100	47,300	201	22.74	27.07
Vocational Education Teachers, Secondary School(252032)	570	44,660	230	21.47	25.56
Educational, Vocational, and School Counselors(211012)	1,470	44,200	234	21.25	25.30
Special Education Teachers, Middle School(252042)	570	43,710	241	21.01	25.02
Special Education Teachers, Secondary School(252043)	790	43,550	243	20.94	24.93
Middle School Teachers, Except Special and Vocational	3,680	43,430	244	20.88	24.86
Kindergarten Teachers, Except Special Education(252012)	1,210	42,350	255	20.36	24.24
Elementary School Teachers, Except Special Education(252021)	9,930	42,230	256	20.30	24.17
Secondary School Teachers, Except Special and Vocational Education(252031)	7,550	41,930	258	20.16	24.00
Special Education Teachers, Preschool, Kindergarten, and Elementary School(252041)	1,500	41,490	264	19.95	23.75

Source: SOC code: Standard Occupational Classification code -- see <http://www.bls.gov/soc/home.htm>  
Data extracted on July 14, 2008

\* Hourly mean wage for most categories is estimated based on 2080 hours. This column estimates what educators hourly would be based on 84% as calculated in a comparison to total contract days minus leave and holidays for other occupations.

Teacher work patterns are an issue that often comes up in discussions on teacher pay. An article in the March 2008 edition of the Monthly Labor Review discusses data from the American Time Use

Survey regarding when, where, and how often teachers work. (Full text of the article is available online at <http://stats.bls.gov/pub/mlr/2008/03/art4full.pdf>.)

Data from the survey, which is administered by the Bureau of Labor Statistics, did not show significant differences in the amount of time worked by teachers compared to other professionals. Between 2003 and 2006, full-time teachers worked an average of 24 fewer minutes on weekdays and 42 fewer minutes on Saturdays than other professionals, a group which includes health care, business, and financial operations professionals, architects and engineers, community and social services managers, and others. Teachers were more likely than other full-time professionals to work on Sundays (51% to 30%), with teachers also working slightly more minutes on Sundays than other professionals. Teachers were also more likely than other professionals to hold more than one job (17% to 12%), though the data on this question may be somewhat misleading due to the manner in which respondents were categorized.

In the spring of 2008, the Economic Policy Institute released a study entitled “The Teaching Penalty: Teacher Pay Losing Ground”. (Full text of the document is available online at [http://www.epi.org/books/teaching\\_penalty/teaching-penalty-full-text.pdf](http://www.epi.org/books/teaching_penalty/teaching-penalty-full-text.pdf).)

As the title suggests, the authors found that teacher wages are losing ground relative to those of other professions. The study included data that compares the weekly wages of public school teachers in each state to those of other college graduates at the bachelor’s (BA) and master’s (MA) degree levels. A total weekly wage was calculated for both categories using a weighted average based on the percentages of teachers with bachelor’s and master’s degrees in each state. This was done to ensure that comparisons between the average wages of teachers and other college graduates were not affected by differences in the proportion of workers at the BA or MA levels.

The results showed that Nebraska ranked 34th among states in total weekly wages for public school teachers. Weekly wages for Nebraska teachers at the BA and MA levels ranked 32nd and 35th, respectively. Relative to neighboring states, Nebraska ranked behind Colorado (30th) and Wyoming (31st) in total weekly wages, and ahead of Iowa (35th), Missouri (40th), Kansas (45th), and South Dakota (47th). Among neighboring states, Nebraska trailed only Wyoming (26th) in BA level teacher wages. Nebraska ranked behind Iowa (18th) and Colorado (33rd) in weekly wages for teachers with master’s degrees.

Nebraska ranked slightly lower in weekly wages for other college graduates – 42nd at the BA level, 36th at the MA level, and 38th as a whole. Nebraska also ranked slightly less favorably in this area relative to neighboring states. Nebraska’s total weekly wage for other graduates ranked fourth among neighboring states, trailing Colorado (14th), Kansas (29th), and Missouri (37th). Nebraska ranked fourth among surrounding states in wages for other college graduates at the BA level, again behind Colorado (14th), Kansas (30th), and Missouri (33rd). With regard to wages for other graduates at the MA level, Nebraska ranked third among neighboring states behind Colorado (11th) and Kansas (33rd).

The results also demonstrated a nationwide disparity between the weekly wages of teachers and those of other college graduates. Weekly wages (in 2006 dollars) for other Nebraska graduates exceeded those of teachers by \$213 and \$241 at the BA and MA levels, respectively, and \$225 overall. Still, Nebraska was slightly above the national average in teacher wages as a percentage of those of other college graduates. In total, Nebraska teachers earned 78.8% of other college

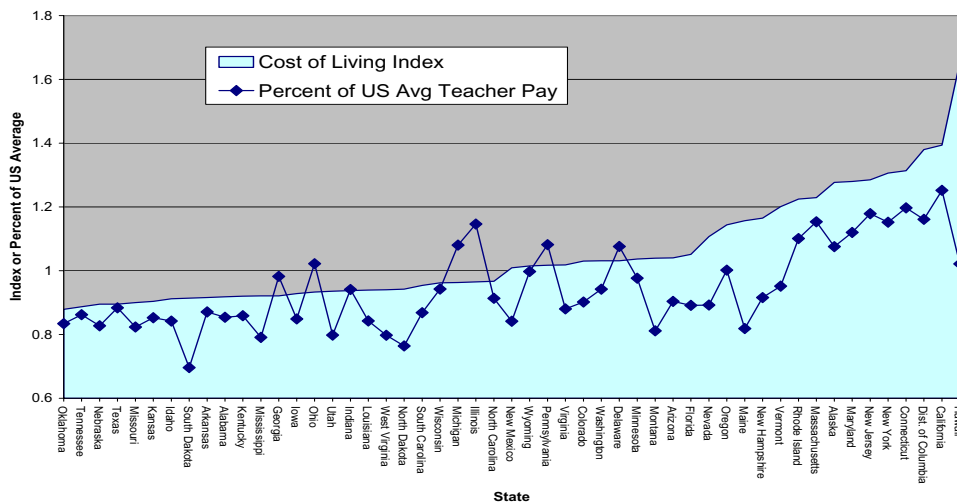
graduates per week, ahead of the national average of 76.7%. Nebraska was also slightly ahead of the national average in weekly wages for teachers as a percentage of wages for other graduates at both the BA and MA levels. Data for all states is included in Appendix I.

### Cost of Living

Cost of living is an issue that must be taken into account when evaluating compensation. Unfortunately, there are no state-level cost of living indices. One of the more reputable sources of cost of living data at the local level is the ACCRA Cost of Living Index, which is produced quarterly by the Council for Community and Economic Research. The purpose of the ACCRA index is to measure and compare the cost of maintaining a “moderately affluent” lifestyle in participating cities. (More information on the methodology used to produce the index is available at <http://www.coli.org/>.) The Missouri Economic Research and Information Center, a division of the Missouri Department of Economic Development, compiled a state cost of living index based on aggregate data from cities that participated in the ACCRA index for the first quarter of 2008. The findings showed Nebraska to be a low cost of living state, ranking behind only Oklahoma and Tennessee. Several neighboring states also ranked among those with the lowest living costs, including Missouri (5th), Kansas (6th), South Dakota (8th), and Iowa (14th). Wyoming and Colorado had living costs above the national average, ranking 27th and 30th, respectively. In general, the lowest cost of living states were in the Midwestern and Southern regions.

A couple of factors bear noting when considering this report. First, Nebraska’s index score is based on a sample of just two cities, as according to information from the Nebraska Department of Economic Development, only Omaha and Hastings participated in the ACCRA index for the first quarter of 2008. Second, state index scores were calculated by simply averaging scores reported by cities in a respective state, rather than a weighted average based on population. In other words, scores reported by Hastings and Omaha were given equal weight in calculating Nebraska’s index score, even though Omaha accounts for a much higher percentage of the state’s population. The Missouri Economic and Research Information Center’s report can be accessed online at [http://www.missourieconomy.org/indicators/cost\\_of\\_living/index.stm](http://www.missourieconomy.org/indicators/cost_of_living/index.stm).

**Relationship of Average Teacher Pay to Cost of Living by State**



A comparison of the cost of living index and the percent of U.S. average teacher pay demonstrates that in most states there is a positive relationship between the two. The above chart provides an example of teacher pay reflecting the local economy. Although this may be a less than perfect relationship, it is indicative of the relative need in high cost of living states to pay teachers commensurate with the regions cost of living.

### National Salary Comparisons

There are many sources for national comparisons. Each is slightly different depending on the definitions used and the data sources. Just as the comparisons between districts cannot account for all of the factors affecting compensation, national comparisons often do not account for many influences on compensation, such as teaching hours, benefits, class size, etc. Another complication is that recent changes, including the merger of Class I school districts in Nebraska and recent salary enhancement efforts in other states, are not reflected in the national ranking data.

Using data from the American Federation of Teachers, over the past ten years, the overall average teacher salary increase in Nebraska of 2.48% was less than the national average of 2.61%, but greater than regional average of 2.34%. However, during the past five years of available data (2000 to 2005) the average increase in Nebraska of 3.46% has exceeded both the national and regional average increases of 2.67%. For Nebraska, in the 18 years shown, the highest percentage increase in average teacher salary was 7.03% in 1989-90; the lowest was 0.65% in 1998-99.

With respect to the average beginning teacher salary, over the last ten years the growth in Nebraska of 3.43% was below the regional average of 3.57%, but above the US national average of 2.90%. However, during the last five-year period, the average growth in Nebraska of 5.04% was higher than both the regional average growth of 3.76% and the US average growth of 2.59%. In the time period shown, the highest percentage increase in the average beginning teacher salary was 7.76% in 1992-93 and the lowest was a decrease of 0.52% in 1996-97.

Average Teacher Salary by Year

	All Teachers						Beginning Teachers					
	U.S. Avg	% Inc	Nebr Avg	% Inc	Region Avg*	% Inc	U.S. Avg	% Inc	Nebr Avg	% Inc	Region Avg*	% Inc
1986-87	26,615		21,834		24,993							
1987-88	28,071	5.47%	22,683	3.89%	25,997	4.02%						
1988-89	29,636	5.58%	23,845	5.12%	27,267	4.89%	19,350		16,519		18,710	
1989-90	31,347	5.77%	25,522	7.03%	28,297	3.78%	20,476	5.82%	17,690	7.09%	19,356	3.45%
1990-91	32,960	5.15%	26,592	4.19%	29,359	3.75%	21,542	5.21%	18,344	3.70%	19,535	0.92%
1991-92	33,927	2.93%	27,231	2.40%	30,465	3.77%	22,171	2.92%	18,779	2.37%	20,159	3.19%
1992-93	35,004	3.17%	28,754	5.59%	31,198	2.41%	22,505	1.51%	20,237	7.76%	20,286	0.63%
1993-94	35,764	2.17%	29,564	2.82%	31,513	1.01%	23,258	3.35%	20,804	2.80%	20,984	3.44%
1994-95	36,796	2.89%	30,922	4.59%	32,093	1.84%	23,915	2.82%	20,958	0.74%	21,278	1.40%
1995-96	37,594	2.17%	31,496	1.86%	32,812	2.24%	24,507	2.48%	21,299	1.63%	21,663	1.81%
1996-97	38,415	2.18%	31,768	0.86%	33,749	2.86%	25,012	2.06%	21,189	-0.52%	22,415	3.47%
1997-98	39,360	2.46%	32,668	2.83%	34,198	1.33%	25,708	2.78%	21,949	3.59%	23,228	3.63%
1998-99	40,475	2.83%	32,880	0.65%	34,653	1.33%	26,639	3.62%	22,611	3.02%	24,166	4.04%
1999-00	41,731	3.10%	33,284	1.23%	35,449	2.30%	27,989	5.07%	22,923	1.38%	25,109	3.90%
2000-01	43,187	3.49%	34,258	2.93%	36,240	2.23%	29,755	6.31%	24,356	6.25%	26,074	3.84%
2001-02	44,367	2.73%	36,236	5.77%	37,773	4.23%	30,719	3.24%	26,010	6.79%	27,295	4.68%
2002-03	45,578	2.73%	37,896	4.58%	39,037	3.35%	31,351	2.06%	27,127	4.29%	28,302	3.69%
2003-04	46,565	2.17%	38,343	1.18%	39,619	1.49%	30,809	-1.73%	28,527	5.16%	29,641	4.73%
2004-05	47,602	2.23%	39,441	2.86%	40,430	2.05%	31,753	3.06%	29,303	2.72%	30,194	1.87%
5 Yr. Avg: FY00 to FY05		2.67%		3.46%		2.67%		2.59%		5.04%		3.76%
10 Yr. Avg: FY95 to FY05		2.61%		2.48%		2.34%		2.90%		3.43%		3.57%

Source: American Federation of Teachers (U.S. Average, Nebraska Average and Regional Average Salaries)

\*Region Includes Colorado, Kansas, Iowa, Missouri, South Dakota, and Wyoming

The average salary for beginning teachers in Nebraska is growing at a higher average rate than the average for all teachers; and growing almost twice as fast as the US average in the last five years of available data.

According to data from the National Education Association (NEA), average teacher salaries ranged from \$34,700 to \$59,800 in FY06. The Nebraska average was \$40,380 which was 16% above the lowest state (South Dakota) but 18% less than the US average and 32% less than the highest state (California). The highest average salaries tend to be in the eastern states and the more populous states. The average teacher salary in Nebraska increased by 6.6% from FY03 to FY06 compared to a 4.9% increase in the US average. During the same period, the Nebraska average salary rank fell from 41st to 43rd. Within Nebraska's region, the most substantial change in state ranking was Wyoming, which increased the average salary by 11.4% and moved from 36th to 30th. Conversely, Iowa fell from 34th to 39th with a 5.2% overall growth in average salary. The average salary difference from 43rd to 30th (Wyoming) is \$2,870 and from 43rd to 25th (Colorado) is \$4,060. The NEA rankings are contained in Appendix E.

According to the May 2007 National Occupational Employment and Wage Estimates compiled by the Bureau of Labor Statistics, Nebraska generally ranks in the bottom third of states in annual compensation for various teaching positions. However, Nebraska's rankings are generally in line with those of surrounding states. The tables in Appendix F summarize the mean and median annual wages of various categories of Nebraska teachers, along with each wage's ranking relative to other states. There are also tables in Appendix F showing how Nebraska compares to neighboring states in wages for the most common teaching positions.

Average teacher salary, pupil/teacher ratio, and per pupil cost are interrelated. States with high salaries also seem to have either high per pupil costs or high pupil/teacher ratios. Nebraska's relatively middle ranked per pupil cost (20th) is a function of the low ranked average teacher salary (43rd) and relatively high rank pupil/teacher ratio (13th, highest rank being the lowest pupil/teacher ratio).

### National Benefit Comparisons

Benefits are also an important part of teacher compensation, but are generally not included in the salary comparisons. In FY06, benefits as a percent of salaries range from a high of 52% to a low of 9% with an average of 32%. Nebraska at 33% is just slightly above average. Benefits as a percent of salaries in Nebraska increased by 12% over the three-year period. However, Nebraska's rank fell from 18th to 24th as the US average increased by 16%. Four of the states in Nebraska's region rank from 43rd to 49th in benefits as a percent of salaries. Of the other three, two states rank in the 20's, Iowa at 29th and Nebraska at 24th, while Wyoming ranks 16th. None of the states in Nebraska's region improved their ranking on benefits during the three-year period. Four states either stayed the same (Colorado, Kansas and Missouri) or fell by only one position (South Dakota). However, all four remained in the bottom seven in the country. The other three fell more significantly, Iowa by five positions and Nebraska and Wyoming by six positions.

Combined average teacher salaries and benefits ranged from a high of \$84,000 to a low of \$43,700 in FY06. The Nebraska average of \$53,700 was 23% greater than the lowest ranked state (South Dakota), but 17% less than the US average and 36% less than the highest ranked (District of

Columbia). The combined average teacher salary plus benefits in Nebraska increased by 9.5% from FY03 to FY06 compared to the US average of 8.5%. However, during the same period, Nebraska's rank fell from 36th to 42nd. Two states in the region maintained the same rank in both years - Kansas at 45th and South Dakota at 51st. Four states fell in the ranking; Iowa, Nebraska, Colorado, and Missouri. Only Wyoming showed an improvement in ranking from 31st to 25th. For further details about benefits comparisons, see Appendix H.

### Cost of Moving to the National Average

A common goal for teachers in states that have lower than average teacher salaries is to increase salaries to the national average. The U.S. average salary itself would rank 17th among the states. The U.S. average is in effect a weighted average and the largest number of teachers are in high salary states like New York and California. Increasing teacher salaries to the average raises our rank in salary from 17 to 24 positions. This also raises our rank in per pupil spending and state and local taxes, but only five to seven positions. Increasing salaries to the U.S. median (25th rank) would cost roughly \$95 million. However, the change in rank on per pupil spending and taxes per capita change by only two positions, and the rank on taxes as a percent of personal income does not change at all. For a complete financial analysis, see Appendix G.

Increasing teachers' salaries to the U.S. average requires \$215 million. This is roughly equal to the equivalent of a 1% increase in the sales tax rate OR a 0.4% increase in the base income tax rate OR an across the board cut in state agency operations ranging from 20% to 100% depending on what areas are excluded from the cut. Of the 48 agencies which receive General Funds for operations, the smallest 41 total \$160.2 million. The seven largest are the University and State Colleges and the five largest agencies, HHS, Corrections Courts, State Patrol, and Dept of Revenue. Even a total elimination of General Funds for these 41 smallest agencies won't fund an increase in teacher salaries to the U.S. average. Increasing teacher's salaries to the U.S. median requires \$95 million. This is roughly equal to the equivalent of a 0.5% increase in the sales tax rate OR a 0.2% increase in the base income tax rate OR an across the board cut in state agency operations ranging from 10% to 70% depending on what areas are excluded from the cut.

Another approach to reaching the national average would be to increase the pupil/teacher ratio to the U.S. average or median. An increase from 13.6 pupils per teacher to the U.S. average of 15.7 could increase the average Nebraska teacher salary by \$6,643, moving the salary ranking to 20th without increasing costs to the state. For the U.S. median of 14.8 pupils per teacher, the average salary increase could be \$3,852 with a salary rank of 27th. The difficult question would be how to achieve higher pupil per teacher ratios when one considers geographic population shifts, enrollment shifts between elementary and secondary grades, and the desire for smaller class sizes. See Appendix G for more information about the impact of increasing the pupil/teacher ratio. For data regarding pupils per teacher and cost per pupil, see Appendix E.

### **Recruitment, Retention, and Quality**

One of the objectives of the current focus on teacher compensation is to improve educational success by maximizing quality teaching. Efforts in this area emphasize the recruitment and retention of quality teachers and the continuing improvement of skills for existing teachers. The federal No Child Left Behind Act of 2001 has also intensified the focus on teacher qualifications.

## No Child Left Behind

The No Child Left Behind Act of 2001 (NCLB) is the primary federal law affecting education from kindergarten through high school. NCLB was signed into law on January 8, 2002 and was built on four principles: stronger accountability for results; greater local control and flexibility for states and communities; an emphasis on the use of proven education methods based on scientific research; and more choices for parents.

A significant requirement arising out of NCLB for states and school districts was the mandate that every core subject be taught by a highly qualified teacher. With the current certification and accreditation requirements, Nebraska has consistently had over 95% of the teachers qualified under NCLB in all core academic areas. Nebraska has also added a subject matter evaluation process for the few teachers assigned out of their endorsed area to assure NCLB qualifications.

Congress has provided substantial funding to assist with improving teacher quality through NCLB, Title II Parts A, B and D. Grants have been provided to state educational agencies, local educational agencies, state agencies for higher education, and eligible partnerships. Each of the three Parts is focused on improving teaching, with Part A being more general and Parts B and D being more specific to math, science, and technology.

### Title II, Part A - Teacher and Principal Training:

The purpose of Teacher and Principal Training is to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools; and to hold local educational agencies and schools accountable for improvements in student academic achievement.

The Nebraska Department of Education awarded more than \$14, 000,000 in NCLB, Title II, Part A grants for the 2007-2008 school year. These grants were awarded on a Title I formula basis.

### Title II, Part B – Math and Science Partnerships:

The purpose of the Nebraska Mathematics and Science Partnerships (MSP) grant program is to fund partnerships of high-need school districts, four-year institutions of higher education, and other organizations and to improve the academic achievement of students in mathematics and science in elementary and secondary schools. The program accomplishes this by concentrating resources in two statewide (serving a significant portion of the state; e.g., several ESU regions, for a three-year period) grants.

The Nebraska Department of Education awarded more than \$900,000 in NCLB, Title II, Part B grants for the 2007-2008 school year. These grants were awarded on a competitive basis.

### Title II, Part D – Enhancing Education through Technology:

The purpose of the Enhanced Education Through Technology program is student achievement through technology with an emphasis on professional development.



The Nebraska Department of Education awarded more than \$1.3 million in NCLB, Title II, Part D grants for the 2007-2008 school year. Half of the grant funds were awarded on a Title I formula basis and half of the grant funds were awarded on a competitive basis.

### Graduate Education Programs

The primary methods for improving teaching skills are through professional development and continuing education. In the 2000 Teacher Salary Task Force Report, the task force found that there were approximately 68 cities in the state where teachers had access to courses or programs that could lead to master's degrees in education. These programs were offered by public and private institutions of higher education. Since that time, a brief review of existing programs found that there has been an increase in availability of these types of programs due to the ability to provide classes through the internet. In fact, there are some programs that are provided completely, or nearly completely, on-line, such as through Nebraska's state college system.

### The Master Teacher Program

The National Board for Professional Teaching Standards developed a national certification program as a method of improving teaching skills that recognizes the accomplishment of completing the rigorous program. The 2000 Teacher Salary Task Force Report found that there were 22 teachers in Nebraska who had received national teaching certification by 1999-00. Since that time, an additional 40 teachers have received this certification in Nebraska (total of 62).

Though it has not been funded, the Legislature did establish the Master Teacher Program in 2000 to authorize bonuses to qualifying teachers who receive this certification. If funded, current law would provide an annual salary bonus of \$5,000 to each teacher for the life of the national certificate, which is ten years. The current law places a cap of \$1 million that can be distributed per year. Should the number of teachers exceed 200 (which would result in the expenditure of the \$1 million), the bonuses would be reduced so that each teacher receives the same amount. The Master Teacher Program would also allow for the reimbursement of the certification fee (currently \$2,500). Some local school districts already have incentives for receiving this certification, including Lincoln, Omaha, Millard and Papillion-La Vista.

According to the National Board for Professional Teaching Standards (<http://www.nbpts.org/>), there are federal funds available to pay for half of the certification fee for teachers in Nebraska. Once a teacher receives this certification, they are granted Master Teacher status which results in a valid teaching certificate for ten years. If a certified teacher moved to Nebraska from another state, they would automatically receive a valid teaching certificate which could allow this program to be treated as a recruiting tool for teachers from other states.

The bonus amounts for certified teachers in Nebraska's neighboring states are \$1,000 in Kansas, \$2,000 in South Dakota, \$4,000 in Wyoming, \$1,600 in Colorado (plus eligibility for an extra \$3,200 for teaching in a certain school), and \$5,000 in Missouri. In addition, some of these states have local school districts that provide additional bonuses. As of January 1, 2007, Nebraska's surrounding states had the following number of certified teachers: Colorado – 266, Iowa – 523, Kansas – 237, Missouri – 344, South Dakota – 59, and Wyoming – 78. Based on public teacher counts from the National Center for Educational Statistics for the 2005-06 school year (most recent data available),

the number of certified teachers as a percentage of the total number of teachers in these states ranged from 0.29% in Nebraska to 1.51% in Iowa. Iowa ended their program on January 1, 2008. Prior to that, they offered various levels of bonuses and were one of the earlier states to offer bonuses which led to a significant number of teachers pursuing and achieving the certification.

### Attracting and Retaining Teachers

An issue related to teacher quality is quantity. Anecdotally, some Nebraska superintendents complain that there are so few qualified applications for certain positions that they are forced to hire teachers they may not have otherwise chosen. According to the Teacher Vacancy Survey Report issued in February of 2008, with 97.3% of the districts reporting, there were 97 unfilled positions in 67 districts (25.8%) for the 2007-08 school year (Ali Moeller, Ph.D., “Teacher Vacancy Survey Report,” Lincoln, N.E.: University of Nebraska-Lincoln, February 2008). This number is up from the last several years, but not as high as the 119 vacancies reported for the 2001-02 school year. For more information on vacancies beginning with 2000-01 school year, see Appendix J.

There are 17 teacher education programs in Nebraska that award bachelor degrees in education. The 2000 report found that between 1990 and 1999 there was a 6.3% increase in the number of education degrees awarded at these institutions. The report found that these postsecondary institutions were producing sufficient numbers of graduates who would be able to enter the teaching profession. It also used information from the State Department of Education to review how many certificates were issued in 1996 and how many of those teachers actually taught in Nebraska in following years. In 1996, there were 1,432 certificates issued. In 1997-98, 533 (37.2%) taught in Nebraska. Of those, 390 were still teaching in Nebraska in 1999-00 (27% of the original 1,432). Various conclusions could be made from this data, including a difficulty retaining teachers or a lack of available jobs for these newly certified teachers. The 2000 report did find that in 1998-99, almost 40% of Nebraska’s teachers would be eligible for retirement within the next ten years as a result of the “rule of 85.” Moving forward to 2005, the State Department of Education provided new data that showed 2,036 certificates were issued in 2005, an increase of 604 certificates. Of these 2,036 teachers, 1,046 (51.4%) were teaching in Nebraska in 2007-08, an increase of 513 teachers when compared to the previous data. For additional details, see “2005 Nebraska Teacher Education Graduates and Their Teaching Status” in Appendix K.

Additional data provided by the State Department of Education showed an increase of 262 enrolled students at these postsecondary institutions from 2000-01 to 2006-07. The number of students that actually completed the programs increased by 85 students over that same period of time. The enrollment data for each teacher education program is contained in “Title II Teacher Education 2000-07 Comparison Report” in Appendix K.

An additional tool to help recruit students into teacher education programs at postsecondary institutions is the Attracting Excellence to Teaching Program. This program was originally passed by the Legislature in 2000 and was recently funded, beginning in 2006-07. Funding of \$250,000 was provided in 2006-07 and \$500,000 in 2007-08. Seven hundred-fifty thousand dollars will be provided in 2008-09 and \$1 million will be provided in 2009-10 and continue through 2015-16. The Attracting Excellence in Teaching Program provides for annual loans of up to \$2,500 per qualified student. Priority for loans is given to those who are majoring in subject shortage areas. Each year that a participant teaches in Nebraska they are forgiven an amount equal to the amount borrowed in

one year. If the participant teaches in a very sparse school system or a system in which at least 40% of the students qualify for the poverty factor, they are forgiven an amount equal to the amount borrowed for two years for every year they teach.

Legislative Bill 1153 proposed changes to the program this past legislative session. The measure was a result of the Special Education Services Task Force. The original provisions of the measure were replaced with modified provisions from LB 990, which required school districts to allow special education students to participate in graduation ceremonies with their peers even if the student was continuing their education. The proposed changes would have:

- Allowed part-time and graduate students to qualify;
- Required participants to major in a shortage area;
- Increased the maximum loan amount from \$2,500 to \$3,000 per year; and
- Delayed loan forgiveness until after the first two years of teaching in a shortage area in Nebraska.

According to the State Department of Education, there were 96 scholarships awarded in 2006-07 and 167 awarded in 2007-08. The 96 students in 2006-07 had a total of 148 endorsements, including 53 in subject shortage areas such as special education, music, foreign language, and math. Appendix L provides charts showing the scholarship awards by institution and by subject area.

### **Alternative Compensation**

There is strong evidence to support the idea that effective teachers make a real difference in student learning. Alternative compensation systems are generally designed to increase the effectiveness of teachers through various types of incentives. Existing teacher compensation systems offer a continuum of incentives. In some ways, Nebraska districts already have skills and knowledge based systems in their recognition of additional education. However, some districts either are, or will be, expanding that notion through the recognition of other factors. For example, Lincoln Public Schools recognizes district based professional development in the calculation of educational hours on the salary schedule and also provides additional compensation for teachers who achieve national certification.

Before designing and implementing an alternative compensation system, there should be a determination of the problems to be solved and the desired results. Currently, a primary focus for alternative compensation systems is to improve student achievement by improving the teaching that occurs in the classroom. In many cases, the desired improvement is focused on students in low-performing schools. Some current plans also provide incentives to address other high-need areas. Incentives may be paid as bonuses or as permanent increases in salary. The amounts may be a flat amount or may be based on a percentage of the teacher's salary. Incentives may be paid to either individuals or groups, and those groups may include school staff in addition to the teachers. The incentives may also be based on actual student performance, acquisition of skills designed to improve performance, or both. The complexity of answering these and other questions has inspired a common belief that systems need to be tailored to local needs.

## Federal Assistance

The federal government is supporting alternative compensation through Teacher Incentive Fund grants and the Center for Educator Compensation Reform.

The 2006 federal Teacher Incentive Fund provides grants to develop and implement performance-based teacher and principal compensation systems in high-need schools. The compensation systems are required to consider:

- Gains in student academic achievement;
- Classroom evaluation conducted multiple times during each school year; and
- Provide incentives for additional responsibilities and leadership roles.

Currently, \$196 million has been awarded in five-year grants to 34 grantees including the D.C. public schools, Chicago Public Schools, Memphis City Schools, a coalition of charter schools in various states, Chugach School District in Alaska, South Dakota Department of Education, University of Texas System, and Denver Public Schools. The grants may be used to expand existing programs without proving that the funding is being used to supplement, not supplant. The project must include compensation for principals, but may not include non-instructional staff. Eligible schools must have at least 30% of the students qualifying for free or reduced-price lunches. The performance period for the grants is limited to 60 months. In the final year of the performance period, at least 75% of the costs must be paid from other sources.

The Center for Educator Compensation Reform is funded by the U.S. Department of Education to raise awareness about “alternative and effective” educator compensation reform. Resources regarding alternative compensation may be found at the Center’s website: <http://cecr.ed.gov/>. The Center also provides technical assistance to Teacher Incentive Fund grantees.

## Evaluations

An interesting research finding to keep in mind is that there has not been a strong correlation of teacher effectiveness from year to year (Center for Educator Compensation Reform, “Research Synthesis”). Incentives for effective teachers may help to improve consistency, in addition to assisting teachers in becoming more successful.

Multiple methods of evaluating effectiveness will result in a system that is viewed as more fair by participants. Evaluation systems should be written with clear expectations and goals. Some evaluation systems rely on multiple observers. These systems may ease concerns about fairness, but may be quite expensive if outside evaluators are hired or may weaken the goal of improved performance if teachers are absent from their classrooms to perform the evaluations. Despite potential concerns about biases, the Westside Public School District has had success using the building principal as the evaluator for their merit pay system.

## Student Performance

The debate about whether it is appropriate to reward teachers for student performance is entwined with arguments about the effects of assessment practices. The possibilities for measuring student achievement include standardized tests, state assessments, district assessments, and classroom based

assessments, with each type bringing both positive and negative responses. The Florida Merit Award Program rewards teachers based in part on the Florida Comprehensive Assessment Test, while Denver's ProComp uses teacher set objectives measured by classroom assessments or other measures.

A common criticism of student performance incentives is that this type of incentive may influence some teachers to narrow their teaching goals to focus primarily on strategies aimed at student achievement that will count toward the teacher's reward. This argument also often accompanies discussion about how much and what type of student learning can be measured by any standardized testing technique.

As is commonly stated, "It takes a village to raise a child." Many factors influence how well a student achieves, including the student's previous teachers. Therefore, many performance pay models that are focused on assessment results provide group incentives. There has even been some suggestion that non-teaching personnel should be eligible due to their role in the climate of the school.

Some of the literature suggests that value-added models may more accurately provide incentives to the teachers responsible for academic achievement and reduce the influence of outside variables. In fact, the Minnesota Q Comp program requires at least one value-added component in determining student progress. Value-added assessments attempt to measure a student's growth associated with a particular teacher, not their overall level of achievement, in order to narrow the potential cause and effect scenarios. This type of testing also has potential for research into factors affecting achievement. However, value-added methods are in the beginning stages and are costly and time-consuming.

Student performance incentives do require careful data collection. The information must be accurate and be linked to the appropriate teachers and schools (Jeanne Kaufmann, "Student Performance Assessment in Diversified Teacher Compensation Systems", June 2007).

### Professional Development

Skills and knowledge based compensation systems allow incentives to be based on factors that teachers can control. This eliminates the perceived unfairness of varying student abilities. Expectancy theory also suggests that rewards are more likely to incent the desired behavior when there is a clear connection between individual effort and the reward (Center for Educator Compensation Reform, "Research Synthesis"). However, the skills and knowledge that will increase effectiveness are not easily defined. Traditional salary schedules provide incentives for education and experience. However, neither has significant support in research as improving effectiveness after the first five years of a teaching career (Center for Educator Compensation Reform, "Research Synthesis").

Current state statute §79-830 requires all permanent certified staff to earn six semester hours of college credit or give evidence of professional growth every six years. The local board determines what it will accept as professional growth, which may include educational travel, professional publications, or work on educational committees.

## Hard-to-Fill Positions

Although Nebraska has a sufficient number of teacher education graduates to fill the available positions, positions may remain unfilled or be filled by less qualified candidates based on the nature of the position, the location of the job, or the demographics of the students. Science and math are the two subject areas that are most often noted in national literature for the lack of qualified teachers due to market forces attracting candidates to higher paying occupations. However, in Nebraska the list of positions that regularly experience shortages is much more varied. In addition, the location of a school in a very sparsely populated area or a high-poverty neighborhood may be intimidating to some teachers.

Some of the new compensation systems, like Denver's ProComp, provide incentives to teachers in hard-to-staff subjects. However, some of the issues that should be considered are how such subjects will be determined, what happens if the market changes and many more teachers become available, how will the teachers who are already teaching in those subject areas react. This is one area where, if incentives were to be provided, the possible advantages of signing bonuses for recruitment would need to be weighed against the possible advantages of permanently increased salary for retention. As a side note, when it was proposed during last year's special education study that teachers receive additional compensation for attending I.E.P. meetings, the special education teachers that were present objected. They did not want to be treated differently than other teachers for doing their job. Special education is one of the shortage areas in Nebraska.

The notion that high-poverty schools fail to attract highly qualified teachers is supported by research. High turnover rates are also a factor with the most skilled teachers often being the ones to leave. More limited research suggests that the low salaries and poor teaching conditions in some urban areas may be a noteworthy contributor to the failure to attract and retain quality teachers, reducing the potential causal effect of student characteristics (Center for Educator Compensation Reform, "Research Synthesis"). Studies suggest that a significant pay differential for hard-to-staff schools does make a difference in the ability to attract and retain teachers in these schools. However, when this idea was presented a number of years ago in the Nebraska Legislature, there was one senator who was offended by the idea that teachers had to be paid more to teach "his children."

## Funding

A common thread in the commentary on alternative compensation systems is the need for predictable, sufficient, and sustainable funding. Judging from some of the existing systems, the importance of carrying through on expectations seems to be more indicative of a successful program than the actual amount of additional compensation. The implementation of a new system may involve the phasing in of new cost variables at different times, making predictability challenging. There are also start-up, on-going support, plan education, retirement, and social security costs that must be considered.

There are several potential sources of funding: property taxes, other specified taxes, state aid, state grants, federal grants, and philanthropic grants. There appears to be general agreement that grants should be reserved for one-time costs, such as plan development, and should not be part of the funding strategy for payments to teachers. Funding estimates should include costs for planning,

developing, and implementing the program. Examples of such costs may include data and computer upgrades, teacher and community education, and outside evaluations. The distribution of funds could be based on the number of students or the number of teachers. However, per student distributions reward teachers in districts with higher student/teacher ratios, which may be contrary to the best interest of the students.

A financial analyst was used to create a 50-year financial model for the Denver ProComp System. The model was used to ensure the financial sustainability of the program with the realization that a successful program would result in higher earnings for teachers who would be more likely to have longer careers with the district (Christine Palumbo, "Funding Diversified Teacher Compensation Systems," Education Commission of the States, June 2007). At this particular time, Denver's trust fund has a significant balance, which is partially responsible for recent controversy about potential changes to the plan.

The Minnesota Q Comp plan requires districts or schools to apply for participation with funding beginning in the second year. This process allows a controlled phase in and the calculation of additional costs. However, this method still allows appropriations to be modified by the Legislature without regard to cost estimates. Arizona also started with pilot programs before taking the project statewide (Christine Palumbo, "Funding Diversified Teacher Compensation Systems," Education Commission of the States, June 2007).

If there is a fixed pool of funds available, the incentives may shrink to a level that reduces their effectiveness. However, more flexible alternatives may cause budget issues. In North Carolina, a greater number of teachers qualified for bonuses than expected this year (82%), which, when combined with an appropriation of \$94.3 million, result in a decrease of 30% in the amount awarded to each teacher. For schools that met expectations based on math test scores, the bonuses will be reduced from \$750 to \$527 for teachers and from \$375 to \$263 for teacher assistants. For schools that exceeded expectations, bonuses will be reduced from \$1,500 to \$1,053 for teachers and from \$500 to \$351 for teacher assistants (T. Keung Hui and Samiha Khanna, "Teachers excel, but bonus cuts," The News & Observer, 8 August 2008). The program had grown from an initial appropriation of \$75 million to \$125 million after the first two years (Christine Palumbo, "Funding Diversified Teacher Compensation Systems," Education Commission of the States, June 2007).

Award levels are cited as a critical element for the success of a plan. Minnesota's Q Comp provides \$260 per student for approximately 48% of the students.

## Results

Previous merit pay and career-ladder systems have not been considered successful. The merit pay systems relied on subjective evaluations and often relied on a pool of funds that caused competition between teachers. Many of the newer systems have not been in place long enough to provide meaningful information. However, there are some core concepts that are seen as important for a successful system.

Teacher involvement in the design of the alternative compensation system is often cited as a key element for success. The goals for the incentives need to be clear, important, and attainable. Sustainability of funding is an obvious, but sometimes overlooked, element of successful systems.

The goals of the compensation system should be defined to align with all of the overall goals of the school and the district. For example, there have been cases where the incentives were tied to increases in reading scores, but successful schools saw corresponding declines in math scores. Economists refer to this behavior as “multitasking” (Center for Educator Compensation Reform, “Research Synthesis”). Multiple measures of performance have been suggested as a solution to this type of problem.

There are several incentive plans that have failed as evidenced by their discontinuation. The failures seem to be triggered by insignificant awards, performance measures were not objective or agreed upon by teachers, difficulty in developing a process for identifying high-performing teachers, and opposition from collective bargaining agents (Jeanne Kaufmann, “Student Performance Assessment in Diversified Teacher Compensation Systems,” Education Commission of the States, June 2007).

There is also evidence that some plans have failed to meet their objectives. A recent study found that the New York City offering a 15% salary increase for teachers with five years experience failed to attract teachers to low performing schools. A new program is targeting \$30 million in pay for performance funding to the 200 highest-need schools in the city. Performance incentives have yet to be proven effective in improving teacher performance, but most plans are too new to provide results (Jeanne Kaufmann, “Student Performance Assessment in Diversified Teacher Compensation Systems,” Education Commission of the States, June 2007).

#### Examples of Teacher Compensation Initiatives

There are currently many examples of diversified teacher compensation systems to observe. Many state systems are composed of locally driven district systems tied together with loose criteria at the state level. Minnesota is phasing in individual district systems using an application process. Arizona requires all districts to have performance-based pay, but districts choose their own plan with 28 districts continuing in the pre-existing Arizona Career Ladder Program (ECS Issue Paper: Funding Diversified Teacher Compensation Systems, June 2007).

#### *Westside Public Schools*

Westside Public Schools offers two innovative programs for certified staff who wish to advance in their pay rank.

First, the school district will reimburse almost the entire tuition cost (at the highest state college rate) for a teacher who pursues a master’s degree in his or her main content area or subject compliment areas. The teacher is pre-approved for the master degree program and the district requires all teachers to obtain a master’s degree in within the first ten years of joining the school district. Administrative and doctorate degrees may also be eligible for tuition reimbursement based on district need.

The second pay incentive program, which has been offered since 1971, is a merit pay plan which recognizes: quality classroom teaching, curriculum and instructional leadership, additional responsibilities (such as activities and coaching), professional development, and total contribution to the school district. All certified staff are eligible for the merit pay. Approximately 60% of teachers



in each school building may receive merit pay based on three levels. Of the teachers who are eligible to receive merit pay:

1/3 could receive level a (range: \$200 to \$1,000)

1/3 could receive level b (range: \$125 to \$500)

1/3 could receive level c (range: \$50 to \$250)

The Board of Education negotiates a dollar amount with the teachers bargaining unit. The funding for merit pay has fluctuated from a high of \$100,000 to a low of \$50,000. The program requires the principal to take more responsibility in a quality performance evaluation for individual teachers. The end of the year merit bonus is then rolled into the teacher's base pay and becomes part of the yearly salary. This merit plan allows teachers to be rewarded for extra effort, time, and skill development. The teachers, their bargaining unit, and the administration appear to all support the merit plan as is evidenced by its longevity.

### *Omaha Public Schools*

A representative of the Omaha Education Association discussed merit pay with staff. The OEA is looking at various options for merit pay. During this process, one of the primary objectives of the OEA is to develop a proposal that recognizes and rewards a teacher's skills and knowledge while being tailored to the needs of the students in the school. The salary schedules also need to honor the years of experience a teacher gains in the classroom.

Included in a salary structure is the recognition of a master's degree and/or national board certification; however, the teacher's ability to teach is of primary importance. Another way a teacher can gain expertise is from other teachers within the district. One way to recognize this aspect of informal skill development is to allow a teacher to teach only three-fourths of the time (without reduction in pay) in order to either monitor another teacher who has a skill set a teacher wants to emulate or to allow a teacher to mentor another less experienced teacher in a specific skill.

In addition to advanced degrees and mentoring, in-service training, professional development and other skill development opportunities may prove just as effective for improving a teacher's performance and should be part of a merit package.

A 360-degree evaluation by a teacher should include parents, administrators, other teachers, and the principal of the school. Another option would be to hire an unbiased core team of evaluators to review a teacher's performance.

The OEA representative addressed the issue of the need to increase the base salary while also looking at a complimentary merit/performance package. It was also stated that a merit pay plan could not simply be tied to student tests results because of the disparities of student populations within a large district.

### *Denver Public Schools*

The Denver Professional Compensation Plan for teachers, commonly known as ProComp, came into effect in 2004 following agreement by the voters to support the plan with \$25 million per year in additional property taxes. The plan was developed in a collaborative effort between the teachers'

union and the school district and includes rewards for knowledge and skills, performance evaluations, student growth, serving in high-risk schools, and hard-to-staff positions. The rewards are built into the base salaries instead of being awarded as bonuses. All new teachers are enrolled in the plan along with about half of the existing teachers. However, the plan is predicted to have a surplus of \$86 million at the end of 2008-09.

This summer, the plan experienced its first significant controversy when a disagreement emerged over modifications proposed by the district. The changes would include raising starting salaries from \$35,000 to \$44,000 and increasing incentives for hard-to-staff schools and high-demand subjects from \$1,067 to \$2,925. The district is anxious to address recruitment and retention issues, while union representatives prefer a 3.5% across the board increase and to wait for the completion of an external evaluation before making other changes. However, the contract calls for renegotiation to occur every three years, with the third year about to begin. Concerns are also being raised that the 3.5% increase could represent a move back toward a more traditional compensation system (Education Week, "Model Plan of Merit Pay in Ferment," 28 July 2008, [http://www.edweek.org/ew/articles/2008/07/30/44denver\\_ep.h27.html?print=1](http://www.edweek.org/ew/articles/2008/07/30/44denver_ep.h27.html?print=1)).

### *Iowa*

Iowa has tried several approaches to increasing teacher quality and teacher pay. Iowa established the Educational Excellence Program in 1987 to establish a minimum salary, provide general salary increases, and fund professional development. The funding is separate from the general state aid formula. The Student Achievement and Teacher Quality Program was enacted in 2001 to improve teacher compensation to attract and retain high performing teachers, redesign professional development to focus on improving student achievement, providing support for beginning teachers, and holding teachers accountable to the Iowa teaching standards. This legislation echoes the common refrain of striving to move the state's teacher compensation to the national average. For 2006-07, Iowa ranked 38th according to the National Education Association. The funding for this program started at \$40 million and is now \$248.9 million for 2009. Beginning with 2010, there will be an allowable growth formula which will make the funding stream permanent.

The major elements of the Student Achievement and Teacher Quality Program are:

- Mentoring and induction programs to support beginning teachers;
- Career paths with compensation levels to strengthen recruitment and retention;
- Professional development to directly support best practices;
- Team-based variable pay to provide additional compensation when student performance improves; and
- Evaluation of teachers using the Iowa Teaching Standards.

Mentoring and induction has expanded from a program for first-year teachers to also include second-year teachers. Districts receive \$1,300 for each year for a teacher's first two years with at least \$1,000 of that amount paid to the mentor.

Four career paths have been established, but only the first two have been funded. The Beginning Teacher path requires participation in the mentoring and induction program and has a minimum salary of \$27,500. The Career Teacher path requires completing of the mentoring and induction program, demonstration to the district of competencies, and participation in career development and

continuous improvement in teaching. The minimum salary is \$28,500. The two paths that have yet to be funded are the Career II Teacher and the Advanced Teacher. Career II Teachers must meet the qualification of a Career Teacher, complete a comprehensive evaluation, and meet the competencies of a Career II Teacher. The minimum salary is intended to be at least \$5,000 more than the minimum Career Teacher salary. Advanced Teachers must also demonstrate superior teacher skills to a review panel, and possess skills and qualification to assume leadership roles. The minimum salary is intended to be at least \$13,500 greater than the minimum Career Teacher salary.

The Iowa Department of Education is responsible for coordinating a statewide network of career development, including collaboration with Area Education Agencies to establish teacher development academies across the state. The academies are to include an institute and follow-up training and coaching.

An initial pilot project for team-based variable pay has been discontinued. The project focused on rewarding the combined efforts of stakeholders at a school. The results indicated an increased focus on student achievement, but significant changes were not observed at schools that did not receive the incentive. However, two new pilot projects were enacted in 2007 centered on pay for performance.

The Iowa Teaching Standards are the centerpiece for evaluations and professional development, including the mentoring and induction program. The Standards also assist districts in defining high quality teaching. Examples of the eight standards include, “Engages in professional growth” and “Uses a variety of methods to monitor student learning.”

Teacher quality committees are required in all districts to monitor the requirements, monitor the conduct of evaluations, determine the distribution of professional development funds, and monitor professional development at each attendance center. Teachers on the committee are to make sure the negotiated agreement provides compensation for committee members for additional responsibilities beyond the normal work day. The state provides funds for an additional contract day dedicated to professional development. Market factor incentives were also included, but that part of the program has been discontinued for a number of reasons.

New pay for performance provisions provide state money to evaluate career ladder designs in participating districts. Additional state appropriations are designed to increase teacher salaries with 50% of the funds distributed based on enrollment and 50% based on the number of full-time equivalent teachers.

### *University of Nebraska*

The University of Nebraska has a compensation and performance engagement system called NU Values. The system is based on competencies that include observable and measurable knowledge, skills, abilities, and personal attributes. The competencies are selected to enhance employee performance and organizational success. The Performance Engagement process begins with employees and their supervisors setting goals and expectations. Progress toward those goal and expectations is then used to determine merit pay (University of Nebraska-Lincoln, “NU Values Program Overview: Performance Engagement,” 17 July 2008, <http://hr.unl.edu/general/nuvaluesinfo/performanceengagement.shtml>).

This page is intentionally left blank.

## **Appendix A: Legislative Resolution 294**

ONE HUNDREDTH LEGISLATURE  
SECOND SESSION  
LEGISLATIVE RESOLUTION 294

Introduced by Adams, 24.

PURPOSE: To study alternative salary compensation and funding systems for teachers in Nebraska public schools.

Salaries for Nebraska teachers rank forty-fifth nationally and next-to-last among the states bordering Nebraska. Beginning teacher salaries ranked forty-eighth for the most recent year for which national data is available. Nebraska schools, which rank high on national assessments such as the National Assessment of Educational Progress and the ACT, are in danger of losing their ability to recruit and retain high-quality teachers. Recently, significant numbers of beginning and experienced Nebraska teachers have left the state to achieve a greater level of economic security for themselves and their families.

Traditionally, teacher salary compensation has been based on what is known as the single index salary schedule with vertical increments for years of experience and horizontal increments for graduate postsecondary education. These locally negotiated salary schedules have resulted in starting and career teacher salaries with disparities of thirty-five to forty percent across the state.

Many states have developed alternative compensation systems which recognize the additional salary schedule compensation indices such as specialized knowledge, advanced teaching skills,

and extra teaching assignments, as well as educational and socioeconomic challenges of teaching in low-income schools with at-risk students. Some states have examined and developed additional salary incentives for positive movement of students on assessments of student achievement.

Teacher salaries are funded by local school boards through school district general fund budgets which are derived primarily through property taxes, approximately fifty-two percent, and secondarily through general, unrestricted state aid, approximately thirty-two percent. Both school district property tax levies and school budgets are capped under state law, restricting local school districts' abilities to address teacher salary compensation issues.

A number of states have addressed the issue of how to achieve or maintain competitive teacher salaries through specific state funding for teacher salaries and dedicated state revenue used to fund enhancement in teacher salaries, known as the trust fund concept.

This study shall examine alternative salary schedule systems and alternative funding systems for the enhancement of teacher salary compensation in Nebraska.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDREDTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Education Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its

recommendations, to the Legislative Council or Legislature.



## **Appendix B: Benefits by School District for 2007-08 and 2000-01**

# Salary and Benefits by Selected Districts (2007-08)

(BCBS Insurance unless noted)

School District	Member ship*	Contract Days	Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family
Adams Central	889	184	67.67	28,300	432.49	1,209.52	406.08	1,156.60	94%	96%		33,173	42,179	
Ainsworth	500	185	41.38	27,500	407.26	1,160.77	407.26	1,117.10	100%	96%		32,387	40,905	
Allen	235	185	18.41	26,750	388.35	1,107.48	388.35	959.14	100%	87%		31,410	38,260	
Alliance	1,709	185	123.35	26,900	413.58	1,156.23	Cafeteria				1,089.00	39,968	39,968	
Alma	323	183	28.63	27,000	406.08	1,156.60	406.08	1,115.92	100%	96%		31,873	40,391	
Amherst	272	182	24.25	26,000	388.35	1,107.48	388.35	1,063.81	100%	96%		30,660	38,766	
Anselmo-Merna	241	185	24.14	25,375	407.26	1,160.77	407.26	1,117.10	100%	96%		30,262	38,780	
Ansley	205	185	19.89	25,575	407.26	1,160.77	407.26	1,117.10	100%	96%		30,462	38,980	
Arapahoe	331	183	23.14	26,250	388.35	1,107.48	388.35	1,063.81	100%	96%		30,910	39,016	
Arcadia	132	185	15.05	24,500	388.35	1,107.48	388.35	1,063.81	100%	96%		29,160	37,266	
Arlington	627	185	44.83	29,145	407.26	1,160.77	Cafeteria				407.26	34,032	34,032	
Arnold	151	182	18.68	26,200	407.26	1,160.77	407.26	1,117.10	100%	96%		31,087	39,605	
Arthur County High	94	185	11.12	27,250	388.35	1,107.48	384.47	1,053.17	99%	95%		31,864	39,888	
Ashland-Greenwood	860	185	54.73	27,120	388.35	1,107.48	388.35	1,063.81	100%	96%		31,780	39,886	
Auburn	934	181	63.50	27,200	388.35	1,107.48	388.35	1,081.57	100%	98%		31,860	40,179	
Aurora	1,280	185	94.00	26,500	407.26	1,160.77	407.26	1,117.10	100%	96%		31,387	39,905	
Axtell	324	185	24.60	26,300	407.26	1,160.77	407.26	1,160.77	100%	100%		31,187	40,229	
Bancroft-Rosalie	312	185	23.06	26,650	387.17	1,103.31	387.17	1,062.63	100%	96%		31,296	39,402	
Battle Creek	476	185	35.04	28,620	406.08	1,156.60	406.08	1,156.60	100%	100%		33,493	42,499	
Bayard	415	185	35.00	27,000	388.35	1,107.48	388.35	1,063.81	100%	96%		31,660	39,766	
Beatrice	2,180	186	152.38	29,100	388.35	1,107.48	388.35	1,063.81	100%	96%		33,760	41,866	
Bellevue	9,492	187	631.85	29,170	428.76	1,199.87	Cafeteria				359.00	33,478	33,478	
Bennington	962	186	62.71	29,808	432.30	1,209.03	432.30	1,142.14	100%	94%		34,996	43,514	
Bertrand	257	183	20.62	25,800	407.26	1,160.77	407.26	1,117.10	100%	96%		30,687	39,205	
Blair	2,416	187	150.30	30,677	388.35	1,107.48	388.35	1,063.81	164%	96%		38,337	43,443	
Bloomfield	240	185	22.45	26,350	369.59	1,053.75	369.59	1,013.07	100%	96%		30,785	38,507	
Bluehill	403	185	29.25	26,700	388.35	1,107.48	388.35	1,063.81	100%	96%		31,360	39,466	
Boone Central	618	185	51.14	25,900	388.35	1,107.48	388.35	1,063.81	100%	96%		30,560	38,666	
Brady	203	182	18.51	25,400	407.26	1,209.03	407.26	1,142.14	100%	94%		30,287	39,106	
Broken Bow	815	185	62.76	26,650	428.81	1,199.87	414.35	1,144.68	97%	95%		31,622	40,386	
Bruning-Davenport Unif.	176	182	25.44	26,778	406.08	1,156.60	406.08	1,115.92	100%	96%		31,651	40,169	
Burwell	364	184	35.00	26,390	407.26	1,160.77	407.26	710.35	100%	61%		31,277	34,914	

School District	Member ship*	Contract Days	Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family		
Callaway	235	182	23.91	25,700	407.26	1,160.77	407.26	1,160.77	100%	100%		30,587	39,629	
Cambridge	333	183	26.50	26,400	387.17	1,103.31	387.17	1,062.63	100%	96%		31,046	39,152	
Cedar Bluffs	239	185	18.25	28,000	388.35	1,107.48	394.65	1,081.57	102%	98%		32,736	40,979	
Cedar Rapids	144	184	16.63	25,500	406.08	1,156.60	406.08	1,115.92	100%	96%		30,373	38,891	
Centennial	516	185	40.55	27,700	407.26	1,160.77	407.26	1,117.10	100%	96%		32,587	41,105	
Chadron	904	185	85.26	27,700	388.35	1,107.48	388.35	1,063.81	100%	96%		32,360	40,466	
Chase County	528	184	44.51	26,800	388.35	1,107.48	394.65	1,081.57	102%	98%		31,536	39,779	
Clarkson	215	184	21.38	25,500	388.35	1,107.48	388.35	1,063.81	100%	96%		30,160	38,266	
Clay Center	199	185	20.95	27,352	388.35	1,107.48	388.35	1,063.81	100%	96%		32,012	40,118	
Coleridge	128	185	12.97	26,125	388.35	1,107.48	388.35	1,063.81	100%	96%		30,785	38,891	
Columbus	3,535	186	237.39	29,800	406.08	1,156.60	Cafeteria				645.00	37,540	37,540	
Conestoga	632	160	47.12	27,100	388.35	1,107.48	388.35	1,063.81	100%	96%		31,760	39,866	
Cozad	976	185	74.75	27,550	407.26	1,160.77	407.26	1,117.10	100%	96%	737.50	32,437	40,955	
Crawford	263	183	25.35	27,000	407.26	1,160.77	Cafeteria					35,850	35,850	
Creek Valley	261	183	24.95	26,000	406.08	1,140.65	406.08	1,115.92	100%	98%		30,873	39,391	
Creighton	420	183	34.67	26,675	387.17	1,103.31	387.17	1,062.63	100%	96%		31,321	39,427	
Crete	1,668	185	111.97	28,525	407.26	1,160.77	407.26	1,117.10	100%	96%		33,412	41,930	
Cross County	396	185	32.49	26,500	406.08	1,156.60	406.08	1,115.92	100%	96%		31,373	39,891	
David City	710	185	58.00	27,800	407.26	1,160.77	407.26	1,117.10	100%	96%		32,687	41,205	
Deshler	243	182	22.15	25,695	407.26	1,160.77	407.26	1,160.77	100%	100%		30,582	39,624	
Diller-Odell	259	185	25.46	26,800	407.26	1,160.77	407.26	1,117.10	100%	96%		31,687	40,205	
Doniphan-Trumbull	538	185	41.62	28,550	387.17	1,103.31	428.84	895.91	111%	81%		33,696	39,301	
Dorchester	244	185	21.01	26,450	407.26	1,160.77	407.26	1,117.10	100%	96%		31,337	39,855	
Douglas County West	667	187	56.40	28,300	407.26	1,160.77	Cafeteria				562.50	35,050	35,050	
Dundy County	411	183	38.55	27,100	407.26	1,160.77	407.26	1,117.10	100%	96%		31,987	40,505	
East Butler	317	185	30.00	27,100	387.17	1,103.31	387.17	1,062.63	100%	96%		31,746	39,852	
Elgin	201	185	21.56	26,550	432.30	1,209.03	432.30	1,142.14	100%	94%		31,738	40,256	
Elkhorn	4,614	189	307.99	30,488	388.35	1,107.48	388.35	1,063.81	100%	96%		35,148	43,254	
Elkhorn Valley	278	185	27.25	29,052	388.35	1,107.48	388.35	1,063.81	100%	96%		33,712	41,818	
Elm Creek	347	182	26.00	26,300	407.26	1,160.77	407.26	1,117.10	100%	96%		31,187	39,705	
Elmwood-Murdock	436	185	36.61	27,700	406.08	1,156.60	406.08	1,115.92	100%	96%		32,573	41,091	
Elwood	267	184	22.00	26,000	432.30	1,209.03	432.30	1,142.14	100%	94%		31,188	39,706	
Emerson-Hubbard	326	185	29.12	26,650	407.26	1,160.77	407.26	1,117.10	100%	96%		31,537	40,055	
Eustis-Farnam	231	183	23.12	25,900	416.58	1,156.23	416.58	1,089.04	100%	94%		30,899	38,968	
Ewing	143	185	16.13	26,000	407.26	1,160.77	407.26	1,117.10	100%	96%		30,887	39,405	
Exeter-Milligan	270	185	25.81	26,700	388.35	1,107.48	394.65	1,081.57	102%	98%		31,436	39,679	
Fairbury	921	185	67.15	27,250	393.47	1,121.07	393.47	1,080.39	100%	96%		31,972	40,215	

School District	Member ship*	Contract Days	Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family
Falls City	873	184	71.10	27,350	407.26	1,160.77	407.26	1,117.10	100%	96%		32,237	40,755	
Fillmore Central	631	185	46.23	27,700	407.26	1,160.77	407.26	1,117.10	100%	96%		32,587	41,105	
Fort Calhoun	597	187	36.50	27,050	407.26	1,160.77	407.26	1,117.10	100%	96%		31,937	40,455	
Franklin	309	185	32.00	25,400	407.26	1,160.77	407.26	1,117.10	100%	96%		30,287	38,805	
Freeman	351	185	30.00	26,600	407.26	1,160.77	407.26	1,117.10	100%	96%		31,487	40,005	
Fremont(1)	4,544	185	298.00	28,081	432.30	1,209.03	Cafeteria				500.00	34,081	34,081	
Friend	315	185	24.61	26,150	407.26	1,160.77	407.26	1,117.10	100%	96%		31,037	39,555	
Fullerton	333	185	27.50	26,600	407.26	1,160.77	407.26	1,117.10	100%	96%		31,487	40,005	
Gering	2,176	185	139.39	28,550	407.26	1,160.77	Cafeteria				687.50	36,800	36,800	
Gibbon	552	185	42.65	27,350	388.35	1,107.48	388.35	1,063.81	100%	96%		32,010	40,116	
Giltner	199	185	14.75	25,500	407.26	1,160.77	407.26	1,117.10	100%	96%		30,387	38,905	
Gordon-Rushville	770	182	88.05	27,100	388.35	1,107.48	Cafeteria				1,050.00	39,700	39,700	
Gothenburg	899	185	60.50	28,100	407.26	1,160.77	407.26	1,117.10	100%	96%		32,987	41,505	
Grand Island	8,354	186	600.59	28,400	387.17	1,103.31	Cafeteria				583.33	35,400	35,400	
Greeley-Wolbach	172	185	21.38	25,500	432.49	1,209.52	432.39	1,142.14	100%	94%		30,689	39,206	
Gretna	2,567	188	167.80	29,450	407.26	1,160.77	407.26	1,117.10	100%	96%		34,337	42,855	
Hampton	202	185	18.38	26,000	407.26	1,160.77	407.26	1,009.87	100%	87%		30,887	38,118	
Harvard	271	185	24.03	27,350	407.26	1,160.77	407.26	1,117.10	100%	96%		32,237	40,755	
Hastings	3,368	187	232.40	28,100	413.58	1,156.23	Cafeteria				613.58	35,463	40,541	
Hayes Center	159	183	20.88	25,800	407.26	1,160.77	407.26	1,117.10	100%	96%		30,687	39,205	
Hay Springs	187	184	22.19	26,600	406.08	1,156.60	406.08	1,115.92	100%	96%		31,473	39,991	
Heartland	334	185	31.60	28,900	428.76	1,199.87	428.76	1,138.60	100%	95%		34,045	42,563	
Hershey	505	185	36.20	25,700	406.08	1,156.60	406.08	1,156.60	100%	100%		30,573	39,579	
Hitchcock Co.	238	182	24.10	26,000	387.17	1,103.31	387.17	1,062.63	100%	96%		30,646	38,752	
Holdrege	1,125	185	86.64	28,776	388.35	1,107.48	388.35	1,063.81	100%	96%		33,436	41,542	
Humboldt-Table Rock-Steinauer	387	185	37.00	27,175	407.26	1,160.77	407.26	1,117.10	100%	96%		32,062	40,580	
Humphrey	232	185	24.06	25,925	388.35	1,107.48	388.35	1,063.81	100%	96%		30,585	38,691	
Johnson-Brock	271	185	20.12	26,500	388.35	1,107.48	388.35	1,107.48	100%	100%		31,160	39,790	
Johnson County	531	NA	50.76	27,850	430.68	1,204.84	430.68	1,140.52	100%	95%		33,018	41,536	
Kearney	5,039	185	334.43	28,129	388.35	1,107.48	Cafeteria				702.08	36,554	36,554	
Kenesaw	262	182	20.62	26,000	387.17	1,103.31	387.17	1,062.63	100%	96%		30,646	38,752	
Kimball	587	185	50.60	27,500	407.26	1,160.77	407.26	1,117.10	100%	96%		32,387	40,905	
Lakeview Community	812	184	59.58	26,500	388.35	1,107.48	388.35	1,063.81	100%	96%		31,160	39,266	
Laurel-Concord	380	185	31.49	26,400	388.35	1,107.48	Cafeteria				1,137.50	40,050	40,050	
Leigh	168	185	18.82	25,550	407.26	1,160.77	407.26	1,117.10	100%	96%		30,437	38,955	
Lewiston	197	185	19.53	27,000	407.26	1,160.77	407.26	1,117.10	100%	96%		31,887	40,405	

School District	Member ship*	Contract Days	Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family
Lexington	2,953	185	218.59	29,925	388.35	1,107.48	388.35	1,063.81	100%	96%		34,585	42,691	
Lincoln	33,464	190	2,439.46	34,158	NA	NA	346.67	536.50	NA	NA		38,318	40,596	
Litchfield	153	185	16.40	25,300	407.26	1,160.77	407.26	1,117.10	100%	96%		30,187	38,705	
Logan View	575	185	47.50	26,800	388.35	1,107.48	388.35	1,063.81	100%	96%		31,460	39,566	
Loomis	228	183	20.24	25,800	406.08	1,156.60	406.08	1,115.92	100%	96%		30,673	39,191	
Louisville	518	185	40.05	28,140	407.26	1,160.77	407.26	975.14	100%	84%		33,027	39,842	
Loup City	363	185	29.79	27,300	432.49	1,209.52	389.24	1,028.09	90%	85%		31,971	39,637	
Loup County	116	185	13.89	24,200	387.17	1,103.31	387.17	1,062.63	100%	96%		28,846	36,952	
Lynch	110	185	14.25	24,950	428.97	1,221.99	428.97	1,178.32	100%	96%		30,098	39,090	
Lyons-Decatur	292	185	27.61	26,350	407.26	1,160.77	407.26	1,117.10	100%	96%		31,237	39,755	
Madison	562	185	48.83	29,441	388.35	1,107.48	388.35	1,063.81	100%	96%		34,101	42,207	
Malcolm	484	185	38.51	28,000	407.26	1,160.77	Cafeteria				558.33	34,700	34,700	
Maxwell	283	184	26.25	26,114	432.49	1,209.52	Cafeteria				1,083.33	39,114	39,114	
Maywood	151	182	18.50	24,600	407.26	1,160.77	407.26	1,117.10	100%	96%		29,487	38,005	
McCook	1,499	185	106.49	27,575	407.26	1,160.77	407.26	1,117.10	100%	96%		32,462	40,980	
McCool Junction	255	185	20.09	26,000	407.26	1,160.77	407.26	1,117.10	100%	96%		30,887	39,405	
McPherson Co-Tryon	73	183	12.60	25,600	370.77	1,057.92	370.77	1,014.25	100%	96%		30,049	37,771	
Mead	209	185	24.00	26,400	388.35	1,107.48	388.35	1,107.48	100%	100%		31,060	39,690	
Medicine Valley-Curtis	230	184	23.50	26,200	432.49	1,209.52	432.49	1,142.33	100%	94%		31,390	39,908	
Meridian	202	184	18.95	26,500	407.26	1,160.77	406.08	1,115.92	100%	96%		31,373	39,891	
Milford	755	186	53.13	28,700	388.35	1,107.48	388.35	854.47	100%	77%		33,360	38,954	
Millard(2)	22,027	193	1,420.33	31,475	346.78	949.88	346.78	912.28	100%	96%		35,636	42,422	
Minatare	220	183	19.00	26,050	407.26	1,160.77	407.26	1,007.10	100%	87%		30,937	38,135	
Minden	825	185	60.88	27,475	388.35	1,107.48	388.35	1,063.81	100%	96%		32,135	40,241	
Mitchell	653	184	48.77	27,600	406.08	1,156.60	Cafeteria				833.33	37,600	37,600	
Morrill	490	185	39.00	27,500	390.13	1,099.97	Cafeteria				825.00	37,400	37,400	
Mullen	192	183	20.00	25,100	407.26	1,160.77	407.26	1,160.77	100%	100%		29,987	39,029	
Nebraska City	1,409	186.5	94.18	28,625	407.26	1,160.77	407.26	1,117.10	100%	96%		33,512	42,030	
Nebraska Unified	505	185	55.19	26,750	387.17	1,103.31	753.61	1,004.81	195%	91%		35,793	38,808	
Neigh-Oakdale	361	185	35.00	26,800	407.26	1,160.77	407.26	1,117.10	100%	96%		31,687	40,205	
Newman Grove	245	185	24.50	25,700	388.35	1,107.48	388.35	1,063.81	100%	96%		30,360	38,466	
Niobrara	144	185	18.80	26,800	407.26	1,160.77	407.26	1,117.10	100%	96%		31,687	40,205	
Norfolk	3,942	186	294.30	30,100	388.35	1,107.48	Cafeteria				500.00	36,100	36,100	
Norris	1,965	187	119.11	30,500	388.35	1,107.48	388.35	1,063.81	100%	96%		35,160	43,266	
North Bend Central	464	185	38.63	28,890	388.35	1,107.48	388.35	1,063.81	100%	96%		33,550	41,656	
North Platte	4,230	187	295.40	30,070	407.26	1,160.77	Cafeteria				500.00	36,070	36,070	
Northwest (G.I.)	1,399	185	95.14	26,900	388.35	1,107.48	388.35	1,063.81	100%	96%		31,560	39,666	

School_District	Member ship*	Contract Days	Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family
Oakland-Craig	419	185	37.65	26,725	407.26	1,160.77	407.26	1,117.10	100%	96%		31,612	40,130	
Omaha	47,652	190	3,335.41	31,825	407.26	1,160.77	407.26	833.16	100%	72%		36,712	41,823	
Ord	510	185	48.00	26,900	432.30	1,209.03	432.30	1,142.14	100%	94%		32,088	40,606	
Osceola	272	185	23.25	27,200	387.17	1,103.31	387.17	1,062.63	100%	96%		31,846	39,952	
Osmond	255	185	22.04	27,000	388.35	1,107.48	388.35	1,063.81	100%	96%		31,660	39,766	
Overton	301	182	24.05	26,200	387.17	1,103.31	387.17	1,062.63	100%	96%		30,846	38,952	
Palmer	237	183	17.00	26,300	406.08	1,156.60	406.08	1,115.92	100%	96%		31,173	39,691	
Palmyra	437	185	37.88	28,500	388.35	1,107.48	388.35	1,063.81	100%	96%		33,160	41,266	
Papillion-LaVista	9,297	190	614.69	28,155	406.08	1,156.60	406.08	1,037.81	100%	90%		33,028	40,609	
Pawnee City	282	185	27.48	27,075	387.17	1,103.31	387.17	1,062.63	100%	96%		31,721	39,827	
Pender	321	185	24.85	26,800	432.30	1,209.03	Cafeteria				605.00	34,060	34,060	
Perkins County	390	182	39.70	26,500	387.17	1,103.31	387.17	1,103.31	100%	100%		31,146	39,740	
Pierce	682	185	55.65	27,400	370.77	1,057.92	370.77	1,014.25	100%	96%		31,849	39,571	
Plainview	408	185	33.38	27,600	388.35	1,107.48	388.35	1,063.81	100%	96%		32,260	40,366	
Plattsmouth	1,877	187	128.25	29,500	407.26	1,160.77	407.26	1,117.10	100%	96%		34,387	42,905	
Pleasanton	207	182	20.53	26,075	387.17	1,103.31	387.17	1,062.63	100%	96%		30,721	38,827	
Ponca	442	185	33.44	26,893	388.35	1,107.48	Cafeteria				500.00	32,893	32,893	
Potter-Dix	209	183	22.50	26,000	407.26	1,160.77	407.26	1,117.10	100%	96%		30,887	39,405	
Prague	123	185	15.38	25,650	388.35	1,107.48	388.35	1,063.81	100%	96%		30,310	38,416	
Ralston	3,273	190	216.14	29,029	388.35	1,107.48	376.70	981.37	97%	89%		33,549	40,805	
Randolph	325	172	28.88	27,700	NA	NA	Cafeteria				850.00	37,900	37,900	
Ravenna	456	185	38.64	26,750	407.26	1,160.77	407.26	1,117.10	100%	96%		31,637	40,155	
Raymond Central	660	186	54.06	30,370	407.26	1,160.77	407.26	407.26	100%	35%		35,257	35,257	
Rising City	171	173	24.00	25,550	407.26	1,160.77	407.26	1,043.75	100%	90%		30,437	38,075	
Sandhills-Dunning	120	186	18.75	24,750	388.35	1,107.48	388.35	1,063.81	100%	96%		29,410	37,516	
Sargent	170	182	17.72	24,800	407.26	1,160.77	407.26	1,117.10	100%	96%		29,687	38,205	
Schuyler Community	1,665	185	123.31	27,900	407.26	1,160.77	407.26	1,117.10	100%	96%		32,787	41,305	
Scribner-Snyder	312	185	25.81	26,775	388.35	1,107.48	388.35	1,063.81	100%	96%		31,435	39,541	
Seward	1,357	186	90.94	27,150	407.26	1,160.77	407.26	1,117.10	100%	96%		32,037	40,555	
Shelby	304	185	23.00	26,575	407.26	1,160.77	407.26	1,117.10	100%	96%		31,462	39,980	
Shelton	325	181	28.00	26,750	428.76	1,199.87	385.89	1,069.88	90%	89%		31,381	39,589	
Shickley	139	182	18.94	25,600	407.26	1,160.77	407.26	1,117.10	100%	96%		30,487	39,005	
Silver Lake	234	182	23.55	26,450	388.35	1,107.48	388.35	1,063.81	100%	96%		31,110	39,216	
South Central NE Unified	655	185	56.14	27,375	407.26	1,160.77	407.26	1,117.10	100%	96%		32,262	40,780	
Sioux County	110	175	22.55	25,600	407.26	1,160.77	407.26	1,117.10	100%	96%		30,487	39,005	
Southeast NE Cons.	115	185	19.74	26,800	407.26	1,160.77	407.26	1,117.10	100%	96%		31,687	40,205	
South Platte	127	184	18.25	25,500	387.17	1,103.31	387.17	1,062.63	100%	96%		30,146	38,252	

School District	Member ship*	Contract Days	Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family
South Sary	1,106	187	84.37	28,650	407.26	1,160.77	407.26	1,117.10	100%	96%		33,537	42,055	
So. Sioux City	3,657	188	275.42	28,725	387.17	1,103.31	Cafeteria				590.00	35,805	35,805	
Southern	452	180	43.35	26,958	388.35	1,107.48	388.35	1,063.81	100%	96%		31,618	39,724	
Southern Valley	490	183	48.75	27,500	388.35	1,107.48	388.35	1,063.81	100%	96%		32,160	40,266	
Southwest	359	183	39.87	26,750	407.26	1,160.77	407.26	1,117.10	100%	96%		31,637	40,155	
Stanton	442	186	38.00	27,500	388.35	1,107.48	388.35	1,063.81	100%	96%		32,160	40,266	
Stapleton	204	182	19.70	26,265	413.39	1,155.74	387.17	1,103.31	94%	95%		30,911	39,505	
St. Edward	167	183	21.50	25,900	388.35	1,107.48	388.35	1,063.81	100%	96%		30,560	38,666	
Sterling	227	185	21.89	27,650	387.17	1,101.13	387.17	1,062.63	100%	97%		32,296	40,402	
Stuart	172	185	19.25	26,000	387.17	1,103.31	387.17	1,062.63	100%	96%		30,646	38,752	
Sumner-Eddyville-Miller	188	182	19.47	25,850	407.26	1,160.77	407.26	1,117.10	100%	96%		30,737	39,255	
Superior	462	NA	37.77	27,375	407.26	1,160.77	407.26	1,160.77	100%	100%		32,262	41,304	
Sutherland	392	183	34.00	25,400	428.76	1,199.87	428.76	1,199.87	100%	100%		30,545	39,798	
Sutton	413	184	35.42	27,850	432.30	1,209.03	406.08	1,115.92	94%	92%	508.33	32,723	41,241	
Syracuse-Dunbar-Avooca	782	185	56.00	27,700	432.30	1,209.52	Cafeteria				508.33	33,800	33,800	
Tekamah-Herman	636	185	50.00	26,775	407.26	1,160.77	407.26	1,117.10	100%	96%		31,662	40,180	
Thayer Central	395	185	40.85	26,300	432.49	1,209.52	432.49	1,142.33	100%	94%		31,490	40,008	
Theford Rural	126	182	16.14	26,000	388.35	1,107.48	388.35	1,063.81	100%	96%		30,660	38,766	
Tri County	377	185	30.75	27,300	407.26	1,160.77	407.26	1,117.10	100%	96%		32,187	40,705	
Twin River	524	185	39.50	27,100	388.35	1,107.48	388.35	1,063.81	100%	96%		31,760	39,866	
Umonhon Nation	408	186	45.86	30,200	428.76	1,199.87	428.76	1,199.87	100%	100%		35,345	44,598	
Valentine Community	693	185	69.50	27,150	413.39	1,155.74	413.39	1,155.74	100%	100%		32,111	41,019	
Wahoo	927	186	69.30	26,800	407.26	1,160.77	407.26	1,117.10	100%	96%		31,687	40,205	
Wakefield	445	185	39.50	27,050	407.26	1,160.77	407.26	1,117.10	100%	96%		31,937	40,455	
Wallace	171	183	19.48	28,836	407.26	1,160.77	407.26	1,117.10	100%	96%		33,723	42,241	
Walthill	297	185	30.45	30,575	407.26	1,160.77	407.26	1,160.77	100%	100%		35,462	44,504	
Wausa	207	185	17.76	25,700	388.35	1,107.48	388.35	1,063.81	100%	96%		30,360	38,466	
Waverly	1,733	186	123.50	29,335	388.35	1,107.48	388.35	1,063.81	100%	96%		33,995	42,101	
Wayne (3)	839	185	62.51	27,300	344.55	975.04	344.55	975.04	100%	100%		31,435	39,000	
Weeping Water	385	184	31.00	26,850	407.26	1,160.77	407.26	1,160.77	100%	100%		31,737	40,779	
West Boyd	248	185	26.98	26,100	406.08	1,156.60	406.08	1,115.92	100%	96%		30,973	39,491	
West Point	727	185	63.39	26,850	388.35	1,107.48	388.35	1,063.81	100%	96%		31,510	39,616	
Westside	6,126	198.5	436.58	31,200	388.35	1,107.48	388.35	1,063.81	100%	96%		35,860	43,966	
Wheeler Central	122	185	16.90	24,400	407.26	1,160.77	407.26	1,160.77	100%	100%		29,287	38,329	
Wilbur-Clatonia	538	185	35.74	28,400	407.26	1,160.77	407.26	1,117.10	100%	96%		33,287	41,805	
Wilcox-Hildreth	243	183	23.60	26,000	387.17	1,103.31	387.17	1,062.63	100%	96%		30,646	38,752	
Winnebago	468	185	58.30	30,640	407.26	1,160.77	407.26	1,160.77	100%	100%		35,527	44,569	

School District	Member ship*	Contract Days	Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family
Winside	256	185	23.25	27,450	407.26	1,160.77	407.26	100%			32,337	40,855
Wisner-Pliger	491	185	38.00	26,400	407.26	1,160.77	407.26	100%			31,287	39,805
Wood River Rural	542	185	50.81	26,900	407.26	1,160.77	407.26	100%			31,787	40,305
York(4)	1,293	187	92.09	27,800	514.12	1,260.09	514.12	100%	1,213.25		33,969	42,359
Yutan	480	185	38.75	27,740	407.26	1,160.77	407.26	100%	1,117.10		32,627	41,145
<b>SUMMARY</b>												
Membership: Total Membership % of State Total	276,943 95%											
Average Contract Days		184.5										
Teachers: Total Teachers % of Total NE Teachers			20,444.6 94%									
Average Base Salary				27,164								
Maximum Base Salary				34,158								
Minimum Base Salary				24,200								
Insurance: Avg. Annual Premium					Indiv. 4,824	Family 13,705				Cafeteria		
Avg. \$ Pd. By Employer												
Avg. % Pd. By Employer								100.14%	13,005	8,214	8,425	
Maximum Pd. - Employer									9,043	13,650	13,650	
Minimum Pd. - Employer									4,135	4,308	4,308	
Salary + Insurance: Avg. Base Salary + Ins. Maximum - Base + Ins. Minimum - Base + Ins.											32,373 40,050 28,846	39,671 44,598 32,893

- (1) Delta Dental
- (2) Self-funded health - United dental
- (3) Mutual of Omaha
- (4) Performax health, Self-insured dental



# Salary and Benefits by Selected Districts (2000-01)

(BCBS Insurance unless noted)

School District	Member ship*	Contract Days	Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family
Adams Central	445	184	30.60	22,250	238.81	665.20	217.11	621.71	91%	93%	24,855	29,711		
Adams Co. #15	73	182	6.55	21,450	235.83	641.06	Cafeteria	390.00	390.00	390.00	26,130	26,130		
Adams Co./Wallace	126	183	7.85	20,300	207.49	594.59	Cafeteria	594.59	594.59	594.59	27,435	27,435		
Ainsworth	566	185	41.18	22,100	217.11	588.29	217.11	588.29	100%	100%	24,705	29,159		
Allen	213	185	17.77	20,500	217.11	588.29	199.60	432.65	92%	74%	22,895	25,692		
Alliance	2,003	185	145.50	22,790	238.81	609.99	Cafeteria	610.00	610.00	610.00	30,110	30,110		
Alma	358	183	29.14	21,350	217.11	588.29	217.11	588.29	100%	100%	23,955	28,409		
Amherst	299	182	24.12	21,000	217.11	588.29	217.11	588.29	100%	100%	23,605	28,059		
Anselmo-Merna	286	183	23.35	20,475	217.11	588.29	217.11	588.29	100%	100%	23,080	27,534		
Ansley	212	183	20.60	20,300	217.11	588.29	217.11	588.29	100%	100%	22,905	27,359		
Arapahoe	332	183	30.25	20,750	217.11	588.29	217.11	588.29	100%	100%	23,355	27,809		
Arcadia	126	185	13.10	19,600	217.11	588.29	217.11	588.29	100%	100%	22,205	26,659		
Arlington	594	185	43.00	23,705	207.49	561.17	207.49	207.49	100%	37%	26,195	26,195		
Arnold	205	182	18.73	20,800	235.83	641.06	235.83	641.06	100%	100%	23,630	28,493		
Arthur County High	46	185	8.20	20,000	217.11	621.71	214.94	615.50	99%	99%	22,579	27,386		
Ashland-Greenwood	770	185	51.33	22,000	217.11	588.29	217.11	588.29	100%	100%	24,605	29,059		
Atkinson Elementary	148	180	15.89	21,730	207.49	561.17	207.49	561.17	100%	100%	24,220	28,464		
Aurora	1,321	185	86.05	21,360	217.11	588.29	217.11	588.29	100%	100%	23,965	28,419		
Axtell	326	185	24.22	21,300	235.83	674.48	235.83	674.48	100%	100%	24,130	29,394		
Bancroft-Rosalie	293	185	22.30	20,400	207.49	561.17	318.33	561.17	153%	100%	24,220	27,134		
Bassett Grade	109	182	12.82	21,300	217.11	588.29	Cafeteria	202.08	202.08	202.08	23,725	23,725		
Battle Creek	460	185	31.38	21,060	217.11	588.29	217.11	588.29	100%	100%	23,665	28,119		
Bayard	500	185	36.10	21,100	217.11	588.29	217.11	588.29	100%	100%	23,705	28,159		
Beatrice	2,306	186	148.41	24,000	207.49	561.17	Cafeteria	309.00	491.00	491.00	27,708	29,892		
Beemer	156	185	17.20	19,350	217.11	588.29	Cafeteria	450.00	450.00	450.00	24,750	24,750		
Bellwood Elementary	101	183	9.50	21,000	217.11	588.29	217.11	588.29	100%	100%	23,605	28,059		
Benedict	139	185	15.00	20,950	217.11	588.29	217.11	588.29	100%	100%	23,555	28,009		
Bertrand	310	183	24.12	20,850	217.11	588.29	217.11	588.29	100%	100%	23,455	27,909		
Blair	2,200	187	134.00	22,450	207.49	561.17	190.76	515.92	92%	92%	24,739	28,641		
Bloomfield	306	185	30.71	21,500	207.49	561.17	207.49	561.17	100%	100%	23,990	28,234		
Blue Hill	369	185	27.55	20,900	217.11	588.29	217.11	588.29	100%	100%	23,505	27,959		
Boone County	746	185	63.01	21,350	217.11	588.29	217.11	588.29	100%	100%	23,955	28,409		
Brady	110	182	15.51	20,500	238.81	609.99	238.81	609.99	100%	100%	23,366	27,820		
Broken Bow	915	185	64.36	21,600	238.81	677.68	231.66	645.92	97%	95%	24,380	29,351		

School District	Member ship*	Contract Days	Teacher		Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
			FTE	Salary		Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family		
Bruning-Davenport Unif	216	182	26.50	21,500	217.11	588.29	217.11	588.29	100%	100%	275.00	24,105	28,559		
Buffalo Co./Riverdale	48	182	4.70	20,700	N/A	N/A	N/A	N/A	N/A	N/A	275.00	24,000	24,000		
Buffalo Co./Stone	40	180	3.15	23,000	235.83	674.48	235.83	674.48	100%	100%	530.00	23,652	31,094		
Burwell Jr.-Sr.	181	184	17.83	21,300	217.11	588.29	217.11	588.29	100%	100%		23,805	27,660		
Cambridge	336	183	27.48	21,200	217.11	588.29	217.11	588.29	100%	100%		26,144	28,259		
Cedar Bluffs	290	185	21.50	23,000	217.11	588.29	217.11	588.29	100%	100%		22,805	30,059		
Cedar Rapids	205	184	19.50	20,200	217.11	588.29	217.11	588.29	100%	100%		25,255	27,259		
Centennial	647	185	46.38	22,650	217.11	588.29	217.11	588.29	100%	100%		23,755	29,709		
Central City	831	185	54.80	21,150	217.11	588.29	217.11	588.29	100%	100%		24,050	28,209		
Centura	590	184	41.24	21,300	229.19	582.87	229.19	582.87	100%	100%	207.49	24,050	28,294		
Chadron	905	185	64.55	20,900	207.49	561.17	207.49	561.17	100%	100%	207.49	23,390	23,390		
Chappell	258	183	21.50	20,500	217.11	588.29	217.11	588.29	100%	100%		23,105	27,559		
Chester-Hubbell-Byron	117	180	15.65	21,040	217.11	588.29	217.11	588.29	100%	100%		23,645	28,099		
Clarkson	210	184	18.84	20,500	217.11	588.29	217.11	588.29	100%	100%	588.29	24,736	27,559		
Clay Center	228	185	20.22	21,300	217.11	588.29	217.11	588.29	100%	100%		23,905	28,359		
Cody-Kilgore	162	185	17.18	20,200	207.49	561.17	207.49	561.17	100%	100%		22,690	26,934		
Columbus	3,392	186	218.42	23,200	217.11	588.29	217.11	588.29	100%	100%	375.00	27,700	27,700		
Cozad	967	185	69.21	21,400	219.98	591.16	219.98	591.16	100%	100%		24,040	28,494		
Crete	1,480	185	89.14	21,650	207.49	561.17	207.49	561.17	100%	100%		24,140	28,384		
Crofton	406	185	33.13	21,400	217.11	588.29	217.11	588.29	100%	100%		24,005	28,459		
David City	598	185	42.15	22,100	217.11	588.29	217.11	588.29	100%	100%		24,705	29,159		
Deshler	273	182	21.57	20,500	217.11	621.71	217.11	621.71	100%	100%		23,105	27,961		
Diller-Odell	346	185	28.65	21,700	217.11	588.29	217.11	588.29	100%	100%		24,305	28,759		
Doniphan-Trumbell	512	185	49.34	20,760	217.11	588.29	217.11	588.29	100%	100%	300.00	23,365	24,360		
Dorchester	208	182	20.31	21,900	217.11	588.29	217.11	588.29	100%	100%		24,505	28,959		
Dundy Co.	338	183	30.47	21,700	217.11	621.71	217.11	621.71	100%	100%		24,305	29,161		
East Butler	357	185	27.25	21,000	217.11	588.29	217.11	588.29	100%	100%		23,605	28,059		
Elba	154	184	14.00	20,100	217.11	588.29	217.11	588.29	100%	100%		22,705	27,159		
Elgin	202	185	21.33	20,300	217.11	588.29	217.11	588.29	100%	100%		22,905	27,359		
Elkhorn(1)	2,822	186	186.84	23,000	216.83	578.79	216.83	578.79	100%	100%		25,602	29,945		
Elkhorn Valley	446	185	34.75	20,750	217.11	588.29	217.11	588.29	100%	100%		23,355	27,809		
Elm Creek	354	182	26.25	21,000	217.11	588.29	217.11	588.29	100%	100%		23,605	28,059		
Elmwood-Murdock(1)	389	185	32.37	21,750	253.38	694.13	253.38	653.25	94%	94%		24,791	29,589		
Elwood	289	184	22.12	20,700	247.42	618.60	247.42	618.60	100%	100%		23,669	28,123		
Emerson-Hubbard	376	185	30.38	21,300	217.11	621.71	217.11	621.71	100%	100%		23,905	28,761		
Eustis-Farnam	309	182	32.00	20,925	229.19	582.87	229.19	582.87	100%	100%		23,675	27,919		
Ewing	192	185	16.91	19,700	217.11	588.29	217.11	588.29	100%	100%		22,305	26,759		
Fairbury	965	185	65.77	22,000	217.11	588.29	217.11	588.29	100%	100%		24,605	29,059		
Fillmore Central	697	185	59.25	22,000	219.98	591.16	219.98	591.16	100%	100%		24,640	29,094		

School District	Member ship*	Contract Days	Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family
Fort Calhoun	592	187	38.13	22,000	217.11	588.29	324.19	588.29	149%	100%		25,890	29,059	
Franklin(2)	351	185	31.20	19,900	305.25	723.81	305.25	688.81	100%	95%		23,563	28,166	
Freeman	311	185	28.58	21,675	217.11	588.29	258.78	588.29	119%	100%		24,780	28,734	
Fremont(1)	4,459	185	274.14	20,461	280.73	637.61	Cafeteria				577.63	27,393	27,393	
Garden Co. High	138	185	13.33	21,400	217.11	588.29	Cafeteria				645.00	29,140	29,140	
Gering	1,838	185	118.44	22,250	217.11	588.29	Cafeteria				516.67	28,450	28,450	
Gibbon	564	185	40.10	21,300	217.11	588.29	206.25	558.88	95%	95%		23,775	28,007	
Giltner	200	183	17.10	20,500	217.11	588.29	217.11	588.29	100%	100%		23,105	27,559	
Gordon	210	182	16.25	22,000	207.49	561.17	Cafeteria				500.00	28,000	28,000	
Gothenburg	834	185	55.75	21,400	217.11	588.29	217.11	588.29	100%	100%		24,005	28,459	
Grand Island	7,207	180	483.96	23,026	217.11	588.29	Cafeteria				378.33	27,566	27,566	
Grant	356	182	34.72	20,600	217.11	621.71	217.11	621.71	100%	100%		23,205	28,061	
Gretna	1,418	188	91.28	23,100	217.11	588.29	217.11	588.29	100%	100%		25,705	30,159	
Hall Co./Cedar Hollow		182		20,900	N/A	N/A	Cafeteria				335.00	24,920	24,920	
Hall Co. #501		183		20,900	257.53	662.76	266.14	266.14	103%	40%		24,094	24,094	
Hall Co./Mile Bridge		180		20,600	N/A	N/A	Cafeteria				185.00	22,820	22,820	
Hampton	158	185	19.63	22,000	217.11	621.71	217.11	407.92	100%	66%		24,605	26,895	
Hartington	349	185	31.43	20,800	207.49	594.59	Cafeteria				412.50	25,750	25,750	
Harvard	299	185	27.02	21,488	207.49	561.17	207.49	561.17	100%	100%		23,978	28,222	
Hastings	3,280	185	234.55	22,205	238.81	665.20	238.81	548.99	100%	83%		25,071	28,793	
Hayes Center	169	183	19.00	21,100	217.11	588.29	217.11	588.29	100%	100%		23,705	28,159	
Heartland	431	185	39.58	22,375	238.81	609.99	238.81	609.99	100%	100%		25,241	29,695	
Hebron	401	185	33.79	21,385	238.81	609.99	238.81	609.99	100%	100%		24,251	28,705	
Hemingford	443	183	36.50	21,100	217.11	588.29	217.11	588.29	100%	100%		23,705	28,159	
Hershey	480	184	36.25	20,525	219.98	637.85	219.98	637.85	100%	100%		23,165	28,179	
High Plains Comm.	343	184	35.21	21,100	217.11	588.29	217.11	588.29	100%	100%		23,705	28,159	
Hitchcock Co.	458	182	48.26	20,900	217.11	588.29	217.11	588.29	100%	100%		23,505	27,959	
Holdrege	1,088	185	79.56	21,600	207.49	561.17	207.49	561.17	100%	100%		24,090	28,334	
Howard Co./Farwell	36	175	5.60	20,000	235.83	641.06	235.83	512.85	100%	80%		22,830	26,154	
Humphrey	201	185	24.20	20,650	217.11	588.29	217.11	588.29	100%	100%		23,255	27,709	
Hyannis High	122	184	12.74	20,400	238.70	684.62	238.70	684.62	100%	100%		23,264	28,615	
Imperial/Chase Co. HS	223	19.57		21,650	207.49	561.17	207.49	561.17	100%	100%		24,140	28,384	
Kearney	4,635	185	286.53	21,930	217.11	588.29	Cafeteria				452.75	27,363	27,363	
Keith Co./Keystone	23	175	3.00	19,000	216.81	620.10	216.81	216.81	100%	35%		21,602	21,602	
Kenesaw	257	182	20.30	20,100	235.83	641.06	235.83	641.06	100%	100%		22,930	27,793	
Kimball	710	190	49.00	21,550	217.11	588.29	217.11	588.29	100%	100%		24,155	28,609	
Lakeview	825	184	57.32	21,300	217.11	588.29	217.11	588.29	100%	100%		23,905	28,359	
Leigh	286	185	19.81	20,850	217.11	588.29	217.11	588.29	100%	100%		23,455	27,909	
Lewellen Elementary	61	178	7.54	21,400	207.49	561.17	Cafeteria				583.33	28,400	28,400	

School District	Member ship*	Contract Days	Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family		
Lewiston	232	183	21.59	21,450	217.11	588.29	217.11	588.29	100%	100%		24,055	28,509	
Lexington	2,518	185	153.94	21,455	219.98	631.85	219.98	591.16	100%	94%		24,095	28,549	
Lincoln	31,354	188	2,314.76	24,285	238.81	665.20	Cafeteria				381.00	28,857	28,857	
Lincoln Co./Hall	145	180	9.70	20,952	235.83	641.06	Cafeteria				480.00	26,712	26,712	
Lisaco Elementary	41	183	5.70	21,400	217.11	588.29	Cafeteria				600.00	28,600	28,600	
Litchfield (3)	134	185	14.90	20,500	222.37	643.57	222.37	643.57	100%	100%		23,168	28,223	
Loomis	204	183	18.75	21,800	217.11	588.29	217.11	588.29	100%	100%		24,405	28,859	
Louisville	476	185	38.75	23,100	207.49	561.17	207.49	561.17	100%	100%		25,590	29,834	
Loup City	409	185	35.93	21,600	238.81	609.99	214.93	548.99	90%	90%		24,179	28,188	
Lynch	117	185	15.17	19,400	235.83	641.06	235.83	641.06	100%	100%		22,230	27,093	
Lyons-Decatur	426	185	34.13	21,225	235.83	641.06	235.83	641.06	100%	100%		24,055	28,918	
Madison	550	185	49.22	21,550	217.11	588.29	217.11	588.29	100%	100%		24,155	28,609	
Malcolm	449	185	35.00	22,000	217.11	588.29	217.11	588.29	100%	100%	485.00	27,820	27,820	
Maxwell	300	180	21.20	20,360	257.53	665.20	Cafeteria				583.33	27,360	27,360	
Maywood	196	182	20.80	20,250	217.11	588.29	217.11	588.29	100%	100%		22,855	27,309	
McCook	1,494	185	112.29	22,000	217.11	588.29	217.11	588.29	100%	100%		24,605	29,059	
McCool Junction	153	184	17.13	20,650	217.11	588.29	217.11	588.29	100%	100%		23,255	27,709	
McPherson Co-Tryon	38	185	7.00	19,600	217.11	588.29	217.11	588.29	100%	100%		22,205	26,659	
Mead	293	185	22.31	21,450	238.81	665.20	238.81	665.20	100%	100%		24,316	29,432	
Medicine Valley-Curtis	281	184	23.13	20,900	229.19	582.87	229.19	582.87	100%	100%		23,650	27,894	
Meridian	220	184	19.19	21,050	217.11	588.29	217.11	588.29	100%	100%		23,655	28,109	
Milford	669	185	46.16	22,900	217.11	588.29	217.11	588.29	100%	100%		25,505	28,548	
Millard(1)	19,160	189	1,206.26	24,851	228.25	602.25	228.25	602.25	100%	100%		27,590	32,078	
Milligan	136	185	12.19	21,450	217.11	588.29	217.11	588.29	100%	100%		24,055	28,509	
Minden	866	185	63.54	21,750	217.11	588.29	217.11	588.29	100%	100%		24,355	28,809	
Mitchell	641	185	45.00	22,175	217.11	621.71	217.11	588.29	100%	100%	560.00	28,895	28,895	
Monroe	108	185	13.00	19,500	217.11	588.29	217.11	588.29	100%	100%	265.00	22,680	22,680	
Morrill	489	185	36.80	22,200	217.11	621.71	217.11	588.29	100%	100%	592.00	29,304	29,304	
Nebraska City	1,419	186.5	97.31	22,550	217.11	588.29	217.11	588.29	100%	100%		25,155	29,609	
Neigh-Oakdale	446	185	38.75	21,300	217.11	588.29	217.11	588.29	100%	100%		23,905	28,359	
Newcastle	173	185	19.01	19,775	207.49	561.17	207.49	561.17	100%	100%		22,265	26,509	
Newman Grove	299	185	24.50	20,525	207.49	561.17	207.49	561.17	100%	100%		23,015	27,259	
Niobrara	157	185	18.95	21,000	235.83	641.06	235.83	641.06	100%	100%		23,830	28,693	
Norfolk	4,173	187	281.20	22,465	207.49	561.17	207.49	561.17	100%	100%	425.00	27,565	27,565	
Norris	1,473	185	88.11	22,500	217.11	588.29	217.11	588.29	100%	100%		25,105	29,559	
North Bend Central	586	185	45.71	21,350	217.11	588.29	217.11	588.29	171%	100%		25,815	28,409	
North Platte	4,070	187	284.88	21,832	217.11	588.29	217.11	588.29	100%	100%	462.50	27,382	27,382	
Northwest (G.I.)	715	185	46.25	21,500	210.36	604.73	210.36	604.73	100%	100%		24,024	28,757	
Oakland-Craig	492	185	38.37	21,400	235.83	641.06	235.83	641.06	100%	100%		24,230	29,093	

School District	Member ship*	Contract		Teacher FTE	Base/Start Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
		Days				Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family		
Ogallala	1,180	185	87.46	22,050	217.11	588.29	217.11	551.17	100%	94%	24,655	28,664			
Omaha	45,197	190	2,991.13	26,701	217.11	588.29	217.11	439.82	100%	75%	29,306	31,979			
Omaha Nation-Macy	358	190	48.40	25,000	217.11	621.71	217.11	621.71	100%	100%	27,605	32,461			
Oneill	873	185	58.33	21,500	235.83	641.06	235.83	641.06	100%	100%	24,330	29,193			
Ord	541	185	44.62	21,400	238.81	609.99	238.81	609.99	100%	100%	24,266	28,720			
Osceola	294	185	20.85	20,700	217.11	588.29	217.11	588.29	100%	100%	23,305	27,759			
Oshkosh Grade	161	185	14.33	21,400	217.11	588.29	Cafeteria				28,600	28,600			
Osmond	270	185	23.75	21,200	217.11	588.29	217.11	588.29	100%	100%	23,805	28,259			
Overton	302	182	22.64	21,200	217.11	588.29	217.11	588.29	100%	100%	23,805	28,259			
Palmer	257	183	21.49	20,400	217.11	588.29	217.11	588.29	100%	100%	23,005	27,459			
Palmyra-Bennet	450	185	37.48	22,050	217.11	588.29	217.11	588.29	100%	100%	24,655	29,109			
Papillion-LaVista	7,953	190	468.31	24,340	217.11	588.29	217.11	528.29	100%	90%	26,945	30,679			
Pawnee City	320	184	26.50	21,575	217.11	588.29	217.11	588.29	100%	100%	24,180	28,634			
Paxton	224	181	19.00	20,803	217.11	588.29	217.11	588.29	100%	100%	23,408	27,862			
Pender	399	185	32.00	21,040	229.19	638.08	Cafeteria			310.00	24,760	28,720			
Pierce	737	185	52.94	22,200	217.11	588.29	217.11	588.29	100%	100%	24,805	29,259			
Plainview	497	184	36.73	21,100	217.11	588.29	310.00	588.29	143%	100%	24,820	28,159			
Plattsmouth	1,668	186	121.50	21,850	217.11	588.29	267.11	588.29	123%	100%	25,055	28,909			
Pleasanton	239	182	21.12	21,000	217.11	588.29	217.11	588.29	100%	100%	23,605	28,059			
Ponca(4)	430	185	31.50	21,300	234.00	340.00	Cafeteria			270.00	24,540	27,060			
Prague	153	185	14.75	20,650	217.11	588.29	217.11	588.29	100%	100%	23,255	27,709			
Ralston	3,088	190	206.20	23,300	207.49	561.17	192.49	506.17	93%	90%	25,610	29,374			
Randolph	435	185	33.87	20,710	217.11	588.29	217.11	588.29	100%	100%	23,315	27,769			
Ravenna	490	185	38.57	21,000	217.11	588.29	217.11	588.29	100%	100%	23,605	28,059			
Raymond Central	747	186	51.74	23,600	217.11	588.29	217.11	217.11	100%	37%	26,205	26,205			
Red Cloud	286	180	20.56	20,800	235.83	641.06	235.83	641.06	100%	100%	23,630	28,493			
Republican Valley(3)	304	183	26.37	20,700	225.37	624.20	225.37	597.88	100%	96%	23,404	27,875			
Sandhills-Dunning	145	186	17.72	20,000	217.11	588.29	217.11	588.29	100%	100%	22,605	27,059			
Santee	144	185	20.15	21,300	266.14	671.37	266.14	671.37	100%	100%	24,494	29,356			
Sargent	233	184	20.65	20,500	217.11	588.29	217.11	588.29	100%	100%	23,105	27,559			
Saunders/Platteville	61	178	5.00	21,000	217.11	588.29	217.11	217.11	100%	37%	23,605	23,605			
Schuyler Central Unified	411	185	32.05	21,300	238.81	665.20	238.81	643.41	100%	97%	24,166	29,021			
Schuyler Grade	807	183	52.73	22,800	217.11	588.29	217.11	588.29	100%	100%	25,405	29,859			
Scottsbluff	2,843	185	188.97	22,600	217.11	588.29	Cafeteria			620.00	30,040	30,040			
Scribner-Snyder	307	185	30.10	21,700	217.11	588.29	217.11	588.29	100%	100%	24,305	28,759			
Seward	1,312	186	96.69	22,000	217.11	621.71	217.11	621.71	100%	100%	24,605	29,461			
Shelby	312	185	21.58	20,700	217.11	588.29	217.11	588.29	100%	100%	23,305	27,759			
Shelton	390	184	29.50	20,700	217.11	588.29	217.11	588.29	100%	100%	23,305	27,759			
Shickley	159	182	19.16	21,200	217.11	588.29	217.11	588.29	100%	100%	23,805	28,259			

School District	Member ship*	Contract Days	Teacher		Base/Start. Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
			FTE			Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family		
Sidney	1,255	185	89.86		22,700	207.49	561.17	207.49	561.17	100%	100%		25,190	29,434	
Silver Lake	275	182	21.48		20,750	217.11	588.29	217.11	588.29	100%	100%		23,355	27,809	
South Platte	229	184	24.86		20,300	217.11	588.29	217.11	588.29	100%	100%		22,905	27,359	
South Sarpy	1,086	187	79.30		21,700	217.11	588.29	217.11	588.29	100%	100%		24,305	28,759	
So. Sioux City	3,226	185	215.61		22,155	217.11	588.29	Cafeteria				423.00	27,231	27,231	
Southern Valley	541	183	52.12		22,085	217.11	588.29	217.11	588.29	100%	100%		24,690	29,144	
St. Libory Elementary	114	182	9.40		20,900	235.83	641.06	235.83	235.83	100%	37%		23,730	23,730	
St. Paul	645	185	46.09		21,100	229.19	582.87	229.19	582.87	100%	100%		23,850	28,094	
Stanton	454	186	31.00		21,850	207.46	561.17	207.46	561.17	100%	100%		24,340	28,584	
Stapleton	207	182	18.88		20,625	238.81	665.20	238.81	621.71	91%	93%		23,230	28,086	
Stromsburg	300	180	24.66		21,300	207.49	561.17	207.49	561.17	100%	100%		23,790	28,034	
Stuart	203	185	20.37		20,540	207.49	561.17	207.49	561.17	100%	100%		23,030	27,274	
Sumner-Eddyville-Miller	208	182	20.65		21,450	217.11	588.29	217.11	588.29	100%	100%		24,055	28,509	
Sutherland	385	182	28.75		20,500	238.81	609.99	238.81	609.99	100%	100%		23,366	27,820	
Sutton	413	185	36.85		22,275	217.11	588.29	217.11	588.29	100%	100%		24,880	29,334	
Syracuse-Dunbar-Avooca	613	185	41.79		20,500	238.81	665.20	Cafeteria				450.00	25,900	25,900	
Tecumseh	394	186	32.36		22,400	217.11	588.29	217.11	588.29	100%	100%		25,005	29,459	
Tekamah-Herman	717	185	49.49		21,600	235.83	641.06	235.83	641.06	100%	100%		24,430	29,293	
Tri County	533	185	41.50		22,675	207.49	561.17	207.49	561.17	100%	100%		25,165	29,409	
Twin Valley	172	182	22.71		20,250	235.83	641.06	235.83	641.06	100%	100%		23,080	27,943	
Valentine Elementary	417	180	34.35		22,300	247.42	687.67	247.42	687.67	100%	100%		25,269	30,552	
Valley	720	186	53.00		21,660	217.11	588.29	217.11	588.29	100%	100%		24,265	28,719	
Venango	19	181	1.75		19,400	235.83	641.06	235.83	641.06	100%	100%		22,230	27,093	
Wahoo	844	187	58.60		21,225	217.11	588.29	217.11	588.29	100%	100%		23,830	28,284	
Wakefield	468	185	37.81		21,400	207.49	561.17	207.49	561.17	100%	100%		23,890	28,134	
Wallace	180	183	19.61		19,900	235.83	641.06	235.83	641.06	100%	100%		22,730	27,593	
Walhill	296	185	31.37		22,280	217.11	588.29	217.11	588.29	100%	100%		26,085	29,339	
Wauneta-Palisade	300	183	26.37		20,300	217.11	588.29	217.11	588.29	100%	100%		22,905	27,359	
Wausa	196	185	19.35		20,600	217.11	588.29	217.11	588.29	100%	100%		23,205	27,659	
Waverly	1,703	186	114.56		23,100	217.11	588.29	217.11	588.29	100%	100%		25,705	30,159	
Wayne(5)	892	185	62.77		22,900	204.94	560.41	204.94	516.13	100%	92%		25,359	29,094	
West Point	632	185	50.65		22,000	217.11	588.29	217.11	588.29	100%	100%		24,605	29,059	
Westside	5,485	193.5	386.05		26,500	207.49	561.17	200.30	541.72	97%	97%		28,904	33,001	
Wheatland-Madrid	148	183	17.44		19,900	217.11	588.29	217.11	588.29	100%	100%		22,505	26,959	
Wheeler Central	152	185	16.80		20,500	217.11	621.71	217.11	621.71	100%	100%		23,105	27,961	
Wilcox	213	183	19.35		20,500	235.83	641.06	235.83	641.06	100%	100%		23,330	28,193	
Winnebago	422	185	42.95		25,200	235.83	674.48	235.83	674.48	100%	100%		28,030	33,294	
Wisner-Pilger(3)	513	185	37.77		21,450	N/A	N/A	203.00	567.90				23,886	28,265	
Wolbach	104	185	13.25		19,750	238.81	609.99	238.81	609.99	100%	100%		22,616	27,070	

School District	Member ship*	Contract Days	Teacher FTE	Base/Start. Salary	Health and Dental Monthly Premium		\$ Pd by Employer		% Pd by Employer		Cafeteria		Base + Insurance	
					Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family	Indiv.	Family
Wood River Elementary	222	185	15.50	21,000	217.11	588.29	217.11	588.29	100%	100%			23,605	28,059
Wood River High	280	185	17.75	21,000	217.11	588.29	217.11	588.29	100%	100%			23,605	28,059
Wynot	178	170	17.46	20,200	217.11	588.29	217.11	588.29	100%	100%			22,805	27,259
York(6)	1,380	187	89.36	22,000	247.66	464.14	247.66	464.14	100%	100%			24,972	27,570
Yutan	476	185	39.00	22,500	217.11	588.29	217.11	588.29	100%	100%			25,105	29,559
SUMMARY														
Memberships:	251,850													
Total Memberships % of State Total	88%													
Average Contract Days		183.5												
Teachers:														
Total Teachers			17,885.5											
% of Total NE Teachers			86%											
Average Base Salary				21,407										
Maximum Base Salary				26,701										
Minimum Base Salary				19,000										
Insurance:														
Avg. Annual Premium					2,656	7,177								
Avg. \$ Pd. By Employer					2,688	6,989								
Avg. % Pd. By Employer					4,465	8,266								
Maximum Pd.- Employer					2,289	2,490								
Minimum Pd. - Employer														
Salary + Insurance:														
Avg. Base Salary + Ins.					24,594	30,110								
Maximum - Base + Ins.					30,110	33,294								
Minimum - Base + Ins.					21,602	21,602								

(1) United Health Care (2) Novia (3) Guardian (4) Alta (5) Mutual of Omaha (6) Self Insured

This page is intentionally left blank.



## **Appendix C: The Consumer Price Index, State Aid, and Teacher Salaries**

## Growth in Average Teacher Salary and Consumer Price Index

	CPI	All Teachers Nebraska		Beginning Teachers Nebraska		Region
		U.S.	Region	U.S.	Region	
1987-88	3.96%	5.47%	3.89%	4.02%		
1988-89	5.17%	5.58%	5.12%	4.89%		
1989-90	4.67%	5.77%	7.03%	3.78%	5.82%	7.09%
1990-91	4.70%	5.15%	4.19%	3.75%	5.21%	3.70%
1991-92	3.09%	2.93%	2.40%	3.77%	2.92%	2.37%
1992-93	3.00%	3.17%	5.59%	2.41%	1.51%	7.76%
1993-94	2.49%	2.17%	2.82%	1.01%	3.35%	2.80%
1994-95	3.04%	2.89%	4.59%	1.84%	2.82%	0.74%
1995-96	2.75%	2.17%	1.86%	2.24%	2.48%	1.63%
1996-97	2.30%	2.18%	0.86%	2.86%	2.06%	-0.52%
1997-98	1.68%	2.46%	2.83%	1.33%	2.78%	3.59%
1998-99	1.96%	2.83%	0.65%	1.33%	3.62%	3.02%
1999-00	3.73%	3.10%	1.23%	2.30%	5.07%	1.38%
2000-01	3.25%	3.49%	2.93%	2.23%	6.31%	6.25%
2001-02	1.07%	2.73%	5.77%	4.23%	3.24%	6.79%
2002-03	2.11%	2.73%	4.58%	3.35%	2.06%	4.29%
2003-04	3.27%	2.17%	1.18%	1.49%	-1.73%	5.16%
2004-05	2.53%	2.23%	2.86%	2.05%	3.06%	2.72%
5 Yr 2000 to 2005	2.44%	2.67%	3.46%	2.67%	2.59%	5.04%
10 Yr 1995-2005	2.46%	2.61%	2.48%	2.34%	2.89%	3.43%
						3.57%

## Growth in Average Teacher Salary and State Aid

Shaded areas reflect growth above 4%	CPI	State Aid	Average Teacher Salary		
			U.S. Average	Nebraska Average	Regional Average
1986-87	3.65%	-1.6%			
1987-88	3.96%	-2.0%	5.47%	3.89%	4.02%
1988-89	5.17%	9.0%	5.58%	5.12%	4.89%
1989-90	4.67%	0.0%	5.77%	7.03%	3.78%
1990-91	4.70%	133.1%	5.15%	4.19%	3.75%
1991-92	3.09%	14.7%	2.93%	2.40%	3.77%
1992-93	3.00%	3.7%	3.17%	5.59%	2.41%
1993-94	2.49%	3.4%	2.17%	2.82%	1.01%
1994-95	3.04%	4.5%	2.89%	4.59%	1.84%
1995-96	2.75%	3.7%	2.17%	1.86%	2.24%
1996-97	2.30%	7.8%	2.18%	0.86%	2.86%
1997-98	1.68%	4.2%	2.46%	2.83%	1.33%
1998-99	1.96%	27.1%	2.83%	0.65%	1.33%
1999-00	3.73%	0.6%	3.10%	1.23%	2.30%
2000-01	3.25%	-5.4%	3.49%	2.93%	2.23%
2001-02	1.07%	14.8%	2.73%	5.77%	4.23%
2002-03	2.11%	2.4%	2.73%	4.58%	3.35%
2003-04	3.27%	-3.2%	2.17%	1.18%	1.49%
2004-05	2.53%	-1.0%	2.23%	2.86%	2.05%
5 Yr. Avg. (FY00 to FY05)	2.44%	4.4%	2.67%	3.46%	2.67%
10 Yr. Avg (FY95 to FY05)	2.46%	1.2%	2.61%	2.48%	2.34%

This page is intentionally left blank.

## **Appendix D: K-12 General Fund Disbursements**

## Nebraska K-12 General Fund Disbursements by Major Line Item

	2006-07			1996-97			2006-07			% of Total Disbursements			Avg % Change (Last 20 Yrs)	
	1986-87	1996-97	2006-07	1986-87	1996-97	2006-07	1986-87	1996-97	2006-07	1986-87	1996-97	2006-07	87 to 97	97 to 07 (20 Yr)
Regular Teacher Salaries	392,446,330	659,984,780	949,491,402	42.6%	41.2%	36.3%	5.3%	3.7%	4.5%					
Substitute Teacher Salaries	6,022,749	11,147,196	25,733,496	0.7%	0.7%	1.0%	6.3%	8.7%	7.5%					
Teacher Aides/Class Mgmt Salaries	13,863,614	33,237,352	75,062,175	1.5%	2.1%	2.9%	9.1%	8.5%	8.8%					
Building Oper/Maint Salaries	41,402,269	58,677,358	92,907,697	4.5%	3.7%	3.6%	3.5%	4.7%	4.1%					
Pupil Transportation Salaries	11,378,251	19,309,935	28,034,134	1.2%	1.2%	1.1%	5.4%	3.8%	4.6%					
Support Services - Pupils	22,563,942	46,384,663	72,096,587	2.5%	2.9%	2.8%	7.5%	4.5%	6.0%					
Support Services -- Staff	18,330,907	32,234,097	47,782,587	2.0%	2.0%	1.8%	5.8%	4.0%	4.9%					
Support Services -- Business	5,099,339	10,305,102	18,496,563	0.6%	0.6%	0.7%	7.3%	6.0%	6.7%					
Superintendents / Exec Admin	21,385,921	31,257,389	42,360,915	2.3%	2.0%	1.6%	3.9%	3.1%	3.5%					
Office of Principal	39,403,742	67,410,262	108,894,044	4.3%	4.2%	4.2%	5.5%	4.9%	5.2%					
Summer School, Service, Other	2,082,528	5,092,907	7,353,464	0.2%	0.3%	0.3%	5.4%	4.2%	4.8%					
<b>Subtotal-Salaries</b>	<b>573,979,592</b>	<b>975,041,041</b>	<b>1,468,213,065</b>	<b>62.4%</b>	<b>60.9%</b>	<b>56.2%</b>	<b>8.5%</b>	<b>6.0%</b>	<b>7.3%</b>					
Employee Benefits	113,538,730	257,878,657	461,498,122	12.3%	16.1%	17.7%	na	na	na					
Early Retire / Voluntary Termination	0	0	11,791,499	0.0%	0.0%	0.5%	6.0%	4.6%	5.3%					
<b>Total Personal Services</b>	<b>687,518,322</b>	<b>1,232,919,698</b>	<b>1,941,502,685</b>	<b>74.7%</b>	<b>77.0%</b>	<b>74.3%</b>	<b>6.0%</b>	<b>4.6%</b>	<b>5.3%</b>					
Building oper/maint/sites/bldgs	57,178,531	83,242,554	143,417,661	6.2%	5.2%	5.5%	3.8%	5.6%	4.7%					
Pupil Transportation	19,624,533	32,715,507	44,158,717	2.1%	2.0%	1.7%	5.2%	3.0%	4.1%					
Purchased Services	17,695,329	43,940,274	113,844,340	1.9%	2.7%	4.4%	9.5%	10.0%	9.8%					
Supplies	31,273,777	54,831,349	55,289,326	3.4%	3.4%	2.1%	5.8%	0.1%	2.9%					
Textbooks	in supplies	in supplies	14,191,729	na	na	0.5%	na	na	na					
Capital Outlay (new/replace)	11,441,653	35,725,986	44,797,413	1.2%	2.2%	1.7%	12.1%	2.3%	7.1%					
Tuition paid others	18,994,901	27,076,902	21,183,671	2.1%	1.7%	0.8%	3.6%	-2.4%	0.5%					
Other expenses	14,218,183	22,599,820	25,781,481	1.5%	1.4%	1.0%	4.7%	1.3%	3.0%					
Transfers (School Lunch)	1,130,690	1,951,660	2,880,379	0.1%	0.1%	0.1%	5.6%	4.0%	4.8%					
Transfers (Other)	4,427,773	3,789,730	4,176,832	0.5%	0.2%	0.2%	-1.5%	1.0%	-0.3%					
Debt Service	29,758,539	1,785,393	7,425,842	3.2%	0.1%	0.3%	-24.5%	15.3%	-6.7%					
<b>Total Operating expenses</b>	<b>205,743,908</b>	<b>307,659,174</b>	<b>477,147,389</b>	<b>22.4%</b>	<b>19.2%</b>	<b>18.2%</b>	<b>4.1%</b>	<b>4.5%</b>	<b>4.3%</b>					
<b>Total Gen Fund operating expenses</b>	<b>893,262,231</b>	<b>1,540,578,872</b>	<b>2,418,650,075</b>	<b>97.1%</b>	<b>96.2%</b>	<b>92.5%</b>	<b>5.6%</b>	<b>4.6%</b>	<b>5.1%</b>					
Fed Categorical Grants	27,116,373	61,104,077	195,875,737	2.9%	3.8%	7.5%	8.5%	12.4%	10.4%					
<b>Total Disbursements-General Fund</b>	<b>920,378,604</b>	<b>1,601,682,949</b>	<b>2,614,525,811</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>5.7%</b>	<b>5.0%</b>	<b>5.4%</b>					

## Teacher Salary and Benefits as a Percent of Total Disbursements (Includes pro-rata amounts from Benefits and Federal Categorical Grants)

	1986-87	1996-97	2006-07	1986-87 % of total	1996-97 % of total	2006-07 % of total	20 yr Change % of total
Regular Teacher Salaries	392,446,330	659,984,780	949,491,402	42.6%	41.2%	36.3%	-6.3%
Prorated Fed Categorical (1)	11,915,386	26,177,018	76,768,080	1.3%	1.6%	2.9%	1.6%
Substitute Teachers & Teacher Aides	19,886,364	44,384,548	100,795,672	2.2%	2.8%	3.9%	1.7%
Early Retirement or Voluntary Termination	0	0	11,791,499	0.0%	0.0%	0.5%	0.5%
Adjusted teacher salaries	424,248,080	730,546,346	1,138,846,652	46.1%	45.6%	43.6%	-2.5%
Prorated Benefits (2)	77,629,690	174,552,641	298,450,211	8.4%	10.9%	11.4%	3.0%
Adjusted Total Salaries and Benefits	501,877,770	905,098,987	1,437,296,863	54.5%	56.5%	55.0%	0.4%

(1) Amount of federal categorical grants allocated to teachers salaries is based on the ratio of teacher salaries to non Fed Categorical grants

Teachers Salaries as % non Fed Categorical:	43.9%	42.8%	39.2%
---	-------	-------	-------

(2) Amount of total benefits allocated to teacher compensation is based on the ratio of teacher salaries to total salaries

Teachers Salaries as % of total Salaries	68.4%	67.7%	64.7%
--	-------	-------	-------

This page is intentionally left blank.



## **Appendix E: State-by-State Comparison of Teacher Salaries and Education Costs**

## Average Teacher Salary by State (NEA)

	2002-03		2005-06		Total % Change FY03-FY06
	Salary	Rank	Salary	Rank	
Alabama	35,152	47	40,347	44	14.8%
Alaska	49,685	11	53,553	13	7.8%
Arizona	40,894	28	44,672	24	9.2%
Arkansas	38,167	40	42,768	32	12.1%
California	56,283	1	59,825	1	6.3%
Colorado	42,680	22	44,439	25	4.1%
Connecticut	55,367	2	59,304	2	7.1%
D.C.	50,763	10	59,000	3	16.2%
Delaware	48,791	13	54,264	11	11.2%
Florida	40,281	30	43,302	29	7.5%
Georgia	45,533	15	48,300	18	6.1%
Hawaii	44,464	20	49,292	16	10.9%
Idaho	40,148	31	41,150	38	2.5%
Illinois	51,475	7	58,686	4	14.0%
Indiana	44,996	17	47,255	19	5.0%
Iowa	39,059	34	41,083	39	5.2%
Kansas	37,795	42	41,467	37	9.7%
Kentucky	38,981	35	42,592	33	9.3%
Louisiana	37,166	44	40,029	45	7.7%
Maine	38,518	37	40,737	40	5.8%
Maryland	49,677	12	54,333	10	9.4%
Massachusetts	51,803	6	56,369	7	8.8%
Michigan	53,563	4	54,739	8	2.2%
Minnesota	44,745	19	48,489	17	8.4%
Mississippi	34,555	49	40,576	41	17.4%
Missouri	37,655	43	40,462	42	7.5%
Montana	35,754	46	39,832	47	11.4%
Nebraska	37,896	41	40,382	43	6.6%
Nevada	41,795	26	44,426	26	6.3%
New Hampshire	41,909	25	45,263	23	8.0%
New Jersey	54,166	3	58,156	5	7.4%
New Mexico	36,965	45	41,637	36	12.6%
New York	53,017	5	57,354	6	8.2%
North Carolina	42,411	24	43,922	27	3.6%
North Dakota	33,869	50	37,764	50	11.5%
Ohio	45,490	16	50,314	14	10.6%
Oklahoma	34,877	48	38,772	48	11.2%
Oregon	47,600	14	50,044	15	5.1%
Pennsylvania	51,428	8	54,027	12	5.1%
Rhode Island	51,076	9	54,730	9	7.2%
South Carolina	40,362	29	43,011	31	6.6%
South Dakota	32,416	51	34,709	51	7.1%
Tennessee	39,186	33	42,537	34	8.6%
Texas	39,974	32	41,744	35	4.4%
Utah	38,268	39	40,007	46	4.5%
Vermont	41,491	27	46,622	20	12.4%
Virginia	42,432	23	43,823	28	3.3%
Washington	44,958	18	46,326	22	3.0%
West Virginia	38,481	38	38,284	49	-0.5%
Wisconsin	42,775	21	46,390	21	8.5%
Wyoming	38,840	36	43,255	30	11.4%
High	56,283		59,825		6.3%
Low	32,416		34,709		7.1%
U.S. Average	46,726		49,026		4.9%

Source: National Education Association (NEA)

## Selected School Data by State

State	Avg Teachers Salary NEA 2006-07 (est)		Per Pupil Cost NCES 2004-05		Pupil/Teacher Ratio NCES Fall 2005		Pupil/Other Staff Ratio NCES Fall 2005	
	\$	Rank	\$	Rank	Ratio	Rank	Ratio	Rank
Alabama	43,389	36	7,073	43	12.8	8	16.1	33
Alaska	54,658	13	10,847	9	16.8	41	13.3	11
Arizona	45,941	26	6,184	50	21.3	50	22.4	47
Arkansas	44,245	32	7,659	37	14.4	20	12.6	8
California	63,640	1	7,905	30	20.8	49	23.9	49
Colorado	45,833	27	7,826	34	17.0	42	16.5	38
Connecticut	60,822	2	12,263	4	14.5	21	12.8	10
Delaware	59,000	4	10,911	8	15.1	29	16.2	35
District of Columbia	54,680	12	13,348	3	14.0	18	11.2	4
Florida	45,308	29	7,215	41	16.8	40	17.2	40
Georgia	49,905	18	8,065	27	14.7	24	14.5	21
Hawaii	51,922	15	8,997	19	16.3	37	18.6	44
Idaho	42,798	40	6,319	49	18.0	45	22.8	48
Illinois	58,246	7	8,896	21	15.8	34	16.1	34
Indiana	47,831	23	8,919	20	17.1	43	14.3	19
Iowa	43,130	38	7,962	28	13.7	15	14.3	18
Kansas	43,334	37	7,926	29	13.9	16	14.6	22
Kentucky	43,646	35	7,132	42	16.0	36	12.2	5
Louisiana	42,816	39	7,669	36	16.6	39	13.6	13
Maine	41,596	45	10,342	10	11.7	3	10.5	2
Maryland	56,927	8	10,031	13	15.2	30	15.8	30
Massachusetts	58,624	5	11,642	7	13.2	10	14.7	23
Michigan	54,895	11	9,340	16	17.4	44	16.3	36
Minnesota	49,634	19	8,718	24	16.4	38	15.7	29
Mississippi	40,182	49	6,548	48	15.7	33	13.7	14
Missouri	41,839	44	7,858	31	13.7	14	14.9	24
Montana	41,225	46	8,133	25	14.0	17	15.9	32
Nebraska	42,044	43	8,794	23	13.4	13	14.5	20
Nevada	45,342	28	6,804	46	19.0	46	38.9	51
New Hampshire	46,527	24	9,771	14	13.2	11	12.5	7
New Jersey	59,920	3	14,117	1	12.4	5	13.4	12
New Mexico	42,780	41	7,834	32	14.8	26	12.6	9
New York	58,537	6	13,703	2	12.9	9	18.2	43
North Carolina	46,410	25	6,904	44	14.8	25	16.4	37
North Dakota	38,822	50	7,829	33	12.3	4	13.8	15
Ohio	51,937	14	9,330	17	15.6	32	15.2	26
Oklahoma	42,379	42	6,610	47	15.2	31	15.9	31
Oregon	50,911	16	8,071	26	19.5	48	17.3	41
Pennsylvania	54,970	10	10,235	11	15.0	27	15.5	28
Rhode Island	55,956	9	11,667	6	10.7	1	15.0	25
South Carolina	44,133	33	7,549	38	14.6	22	36.5	50
South Dakota	35,378	51	7,464	39	13.4	12	12.3	6
Tennessee	43,816	34	6,850	45	16.0	35	17.5	42
Texas	44,897	30	7,246	40	15.0	28	14.2	17
Utah	40,566	47	5,216	51	22.1	51	22.3	46
Vermont	48,370	20	11,972	5	10.9	2	9.5	1
Virginia	44,727	31	8,886	22	12.6	7	13.8	16
Washington	47,882	22	7,717	35	19.3	47	17.1	39
West Virginia	40,531	48	9,024	18	14.1	19	15.4	27
Wisconsin	47,901	21	9,755	15	14.6	23	19.3	45
Wyoming	50,692	17	10,190	12	12.6	6	10.8	3
U.S. Average	50,816	17	8,701	25	15.7	33	16.5	38
U.S. Median	45,941	26	8,071	26	14.8	26	15.2	26

Source: National Center on Education Statistics, Digest of Education Statistics 2007, and National Education Association (NEA)

This page is intentionally left blank.

## **Appendix F: Wage Rankings Across Various Teaching Categories**

## Summary of State Rankings of Wages Across Various Teaching Categories

Teaching Category	Annual Mean	Rank	Annual Median	Rank
Preschool	\$22,540	40	\$20,040	39
Kindergarten	\$42,350	28	\$41,490	29
Elementary (excl.sped□	\$42,230	36	\$41,320	38
Middle (excl. sp/voc ed.□	\$43,430	35	\$42,440	35
Middle Vocational Ed.	\$47,300	24	\$47,390	22
Secondary (excl. sp/voc ed.□	\$41,930	41	\$41,360	40
Secondary Vocational Ed.	\$44,660	37	\$44,910	35
Elementary Special Ed.	\$41,490	39	\$40,380	40
Middle School Special Ed.	\$43,710	32	\$42,530	35
Secondary Special Ed.	\$43,550	35	\$43,040	36
Adult Lit./GED/Remedial	\$32,230	47	\$29,940	47
Self-Enrichment	\$33,250	43	\$26,060	45
Teachers - All Other	\$33,880	32	\$34,570	23
Teacher Assistants	\$19,720	37	\$19,390	35

### Elementary School (excluding special education)

State	Annual Mean	Rank	Annual Median	Rank
Colorado	\$46,130	27	\$44,320	29
Iowa	\$37,230	47	\$36,820	46
Kansas	\$38,220	46	\$38,050	45
Missouri	\$42,020	37	\$39,440	41
Nebraska	\$42,230	36	\$41,320	38
South Dakota	\$35,370	51	\$34,250	51
Wyoming	\$48,960	19	\$50,020	14

### Middle School (excluding special and vocation education)

State	Annual Mean	Rank	Annual Median	Rank
Colorado	\$46,460	28	\$44,370	30
Iowa	\$39,580	44	\$38,650	43
Kansas	\$38,170	47	\$38,500	44
Missouri	\$43,690	34	\$41,120	38
Nebraska	\$43,430	35	\$42,440	35
South Dakota	\$37,810	48	\$35,990	49
Wyoming	\$49,210	20	\$49,280	15

### Secondary School (excluding special and vocation education)

State	Annual Mean	Rank	Annual Median	Rank
Colorado	\$47,040	30	\$45,240	32
Iowa	\$38,200	48	\$37,320	49
Kansas	\$38,600	47	\$38,430	46
Missouri	\$43,670	36	\$40,660	43
Nebraska	\$41,930	41	\$41,360	40
South Dakota	\$36,300	51	\$34,840	51
Wyoming	\$47,460	28	\$47,840	20

### Teacher Assistants

State	Annual Mean	Rank	Annual Median	Rank
Colorado	\$24,010	20	\$23,600	16
Iowa	\$19,680	38	\$19,180	36
Kansas	\$19,580	39	\$18,890	38
Missouri	\$20,470	36	\$18,600	40
Nebraska	\$19,720	37	\$19,390	35
South Dakota	\$21,490	27	\$21,150	29
Wyoming	\$21,260	31	\$21,640	23

This page is intentionally left blank.



## **Appendix G: Cost of Increasing Salaries to National Average**

## Impact of Increasing Average Teacher Salary to the U.S. Average or Median

		No Change	To U.S. Average	To U.S. Median
1	Salary per Teacher	\$42,044	\$50,816	\$45,941
2	Added Salary \$ Per Teacher	--	\$8,772	\$3,897
3	Added Benefits \$ Per Teacher	--	1,316	585
4	Total Added Cost per Teacher	--	\$10,088	\$4,482
5	# of Teachers	--	21,269	21,269
6	Additional Cost - Salary	--	\$186,573,773	\$82,886,228
7	Additional Cost - Benefits	--	27,986,066	12,432,934
8	Total Additional Cost	--	\$214,559,839	\$95,319,163
9	<u>Average Teacher Salary</u>			
10	Scenario - \$	\$42,044	\$50,816	\$45,941
11	Scenario - Rank	43 <sup>rd</sup>	17th	26th
12	<u>Per pupil spending (\$)</u>			
13	Fall Enrollment (2004)	285,761	285,761	285,761
14	Added \$ Per Pupil	--	\$751	\$334
15	Scenario - \$	\$8,794	\$9,545	\$9,127
16	Scenario - Rank	23rd	16th	18th
17	<u>State &amp; Local Taxes Per Capita</u>			
18	Population 2005-06	1,763,765	1,763,765	1,763,765
19	Additional Cost per capita	--	\$122	\$54
20	Scenario - \$	\$3,898	\$4,019	\$3,952
21	Scenario - Rank	22nd	17th	19th
	<u>State &amp; Local Taxes as % of PI</u>			
22	Personal Income (millions) 2005-06	57,677	57,677	57,677
23	Additional cost as % of PI	--	0.37%	0.17%
24	Scenario - %	11.9%	12.3%	12.1%
25	Scenario - Rank	15th	11th	15th

Data Sources :

Current Average Teacher Salary - NEA 2007

Fall Enrollment - NCES Digest of Education Statistics 2007, Fall 2004

Per Pupil Cost - Digest of Education Statistics 2007 ( FY4-05 Current Expend Per Fall Enroll)

State Population: Bureau of Economic Analysis (BEA) Dec 2007 data release (July 2006 est)

Personal Income: Bureau of Economic Analysis (BEA) Dec 2007 data release (CY2005)

## Impact of Increasing the Pupil Teacher Ratio to the U.S. Average or Median

	Current Data (Nebraska)	Change Pupil / Teacher Ratio to:	
		U.S. Average	U.S. Median
Fall Membership	285,761	285,761	285,761
Pupil Teacher Ratio	13.6	15.7	14.8
Total Teacher Salaries	\$886,161,388	\$886,161,388	\$886,161,388
Number of Teachers	21,077	18,201	19,308
Average Teacher Salary – Current	\$42,044	\$42,044	\$42,044
Plus: reallocate salary from higher PT ratio	0	6,643	3,852
Average Teacher Salary – Revised	\$42,044	\$48,687	\$45,896
Rank	43 <sup>rd</sup>	20 <sup>th</sup>	27 <sup>th</sup>
Additional Cost - Salaries	0	0	0
Additional Cost – Benefits	0	(28,750,000)	(17,700,000)
Total Additional Costs	0	(28,750,000)	(17,700,000)

- The current data column reflects Fall 2005 National Center for Education Statistics (NCES) data for fall membership and number of teachers which yield the 13.6 pupil / teacher ratio as shown. Using the National Education Association (NEA) estimated FY06-07 average teacher salary of \$42,044 yields a total teacher salary expenditure of \$886 million.
- The following two columns illustrate the impact of shifting the pupil teacher ratio to the U.S. average (15.7) or U.S. median (14.8). At higher pupil/teacher ratios, the overall number of teachers can be reduced. By reallocating the same amount of total salaries to a lower number of teachers, the average salary is increased changing our ranking to 20<sup>th</sup> or 27<sup>th</sup>.
- While there is no change in the total salary amounts, there is no change in the benefit costs related to OASDI or retirement. However with a lower number of teachers, health insurance costs would decline. The amounts shown are based on the reduced number of teachers and an assumed \$10,000 employee cost for health insurance per teacher.
- The change in ranking by reallocating salaries through higher pupil / teacher ratios is almost the same as shown in the previous table.

This page is intentionally left blank.

## **Appendix H: National Benefits Comparison**

## Benefits as % of Salaries for Instructional Staff by State

Cents per \$1 of Salary	2002-03		2005-06		Total % Change FY03-FY06
	Ratio	Rank	Ratio	Rank	
Alabama	26.8%	34	36.1%	15	34.7%
Alaska	27.6%	28	40.4%	9	46.2%
Arizona	19.3%	48	24.9%	45	29.1%
Arkansas	21.9%	45	25.8%	44	17.9%
California	27.2%	31	31.1%	28	14.5%
Colorado	18.8%	49	22.4%	49	19.0%
Connecticut	27.1%	33	36.4%	13	34.3%
D.C.	31.1%	13	9.2%	51	-70.4%
Delaware	34.0%	8	43.1%	6	26.8%
Florida	25.2%	40	27.7%	36	9.8%
Georgia	28.7%	20	28.8%	33	0.1%
Hawaii	27.8%	26	35.3%	17	27.0%
Idaho	29.8%	16	32.1%	27	7.7%
Illinois	27.9%	25	26.3%	42	-5.8%
Indiana	44.3%	1	49.8%	2	12.4%
Iowa	28.1%	24	30.3%	29	7.8%
Kansas	20.9%	47	23.2%	47	11.0%
Kentucky	25.5%	38	32.1%	26	25.9%
Louisiana	28.2%	22	36.6%	12	29.7%
Maine	38.0%	5	36.2%	14	-4.6%
Maryland	31.2%	12	35.1%	18	12.5%
Massachusetts	33.4%	9	42.5%	7	27.2%
Michigan	37.9%	6	46.0%	4	21.3%
Minnesota	27.1%	32	29.3%	31	8.1%
Mississippi	25.8%	37	28.3%	34	9.8%
Missouri	21.8%	46	24.2%	46	11.0%
Montana	27.6%	29	28.2%	35	2.2%
Nebraska	29.4%	18	33.0%	24	12.2%
Nevada	30.5%	14	34.3%	20	12.4%
New Hampshire	28.7%	21	34.5%	19	19.9%
New Jersey	28.2%	23	34.0%	21	20.8%
New Mexico	26.1%	35	29.1%	32	11.6%
New York	30.0%	15	39.3%	10	31.1%
North Carolina	17.7%	50	23.1%	48	30.5%
North Dakota	27.8%	27	27.6%	37	-0.6%
Ohio	29.5%	17	32.1%	25	9.0%
Oklahoma	25.1%	41	27.5%	39	9.4%
Oregon	41.2%	4	45.3%	5	9.9%
Pennsylvania	25.9%	36	33.8%	22	30.6%
Rhode Island	31.7%	11	37.2%	11	17.4%
South Carolina	27.5%	30	27.3%	40	-0.7%
South Dakota	24.7%	42	25.9%	43	5.0%
Tennessee	22.4%	43	27.0%	41	20.6%
Texas	15.1%	51	16.0%	50	5.8%
Utah	35.5%	7	40.9%	8	15.3%
Vermont	29.1%	19	33.4%	23	14.6%
Virginia	25.3%	39	29.8%	30	17.7%
Washington	21.9%	44	27.5%	38	25.6%
West Virginia	44.1%	2	51.6%	1	17.1%
Wisconsin	42.9%	3	47.1%	3	9.7%
Wyoming	31.9%	10	35.4%	16	11.0%
High	44.3%		51.6%		16.6%
Low	15.1%		9.2%		-39.1%
U.S. Average	27.3%		31.7%		16.1%

Source: US Census Bureau – Public Education Finance data

## Average Teacher Salary and Benefits by State

	2002-03		2005-06		Total % Change FY03-FY06
	Salary & Benefits	Rank	Salary & Benefits	Rank	
Alabama	44,573	47	54,916	33	23.2%
Alaska	63,398	15	75,200	8	18.6%
Arizona	48,787	38	55,807	30	14.4%
Arkansas	46,526	42	53,802	40	15.6%
California	71,592	2	78,458	6	9.6%
Colorado	50,704	32	54,382	36	7.3%
Connecticut	70,371	3	80,862	2	14.9%
D.C.	66,550	9	84,447	1	26.9%
Delaware	65,380	11	59,282	23	-9.3%
Florida	50,432	33	55,285	32	9.6%
Georgia	58,601	18	62,192	19	6.1%
Hawaii	56,825	20	66,708	16	17.4%
Idaho	52,112	28	54,358	37	4.3%
Illinois	65,837	10	74,110	10	12.6%
Indiana	64,929	13	70,783	14	9.0%
Iowa	50,035	34	53,514	43	7.0%
Kansas	45,694	45	51,087	45	11.8%
Kentucky	48,921	37	56,269	29	15.0%
Louisiana	47,647	40	54,665	35	14.7%
Maine	53,155	27	55,499	31	4.4%
Maryland	65,176	12	73,396	11	12.6%
Massachusetts	69,105	5	80,320	3	16.2%
Michigan	73,863	1	79,903	5	8.2%
Minnesota	56,871	19	62,720	18	10.3%
Mississippi	43,470	49	52,067	44	19.8%
Missouri	45,864	44	50,255	47	9.6%
Montana	45,622	46	51,046	46	11.9%
Nebraska	49,037	36	53,701	42	9.5%
Nevada	54,542	23	59,652	22	9.4%
New Hampshire	53,937	24	60,867	21	12.8%
New Jersey	69,441	4	77,931	7	12.2%
New Mexico	46,613	41	53,764	41	15.3%
New York	68,922	6	79,910	4	15.9%
North Carolina	49,918	35	54,070	38	8.3%
North Dakota	43,285	50	48,188	50	11.3%
Ohio	58,910	17	66,490	17	12.9%
Oklahoma	43,631	48	49,423	48	13.3%
Oregon	67,211	8	72,700	12	8.2%
Pennsylvania	64,748	14	72,306	13	11.7%
Rhode Island	67,267	7	75,090	9	11.6%
South Carolina	51,462	30	54,755	34	6.4%
South Dakota	40,423	51	43,710	51	8.1%
Tennessee	47,964	39	54,025	39	12.6%
Texas	46,010	43	48,411	49	5.2%
Utah	51,853	29	56,381	28	8.7%
Vermont	53,565	25	62,171	20	16.1%
Virginia	53,167	26	56,874	27	7.0%
Washington	54,804	22	59,072	24	7.8%
West Virginia	55,451	21	58,057	26	4.7%
Wisconsin	61,125	16	68,227	15	11.6%
Wyoming	51,230	31	58,578	25	14.3%
High	73,863		84,447		14.3%
Low	40,423		43,710		8.1%
U.S. Average	59,482		64,567		8.5%

Source: Combined NEA salary data plus US Census Bureau – Public Education Finance benefits data

This page is intentionally left blank.



## **Appendix I: Occupational Wages**

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Total, all Occupations(000000)	914,670	35,270		16.96
Obstetricians and Gynecologists(291064)	130	196,190	1	94.32
Internists, General(291063)	160	177,770	2	85.47
Oral and Maxillofacial Surgeons(291022)	50	172,960	3	83.15
Pediatricians, General(291065)	40	171,340	4	82.38
Surgeons(291067)	250	164,520	5	79.10
Family and General Practitioners(291062)	1,510	160,640	6	77.23
Physicians and Surgeons, All Other(291069)	880	154,920	7	74.48
Anesthesiologists(291061)	270	154,690	8	74.37
Dentists, General(291021)	490	153,360	9	73.73
Chief Executives(111011)	1,660	140,130	10	67.37
Podiatrists(291081)	50	135,810	11	65.29
Psychiatrists(291066)	130	121,240	12	58.29
Chiropractors(291011)	190	104,760	13	50.37
Human Resources Managers, All Other(113049)	190	102,290	14	49.18
Optometrists(291041)	200	101,020	15	48.57
Computer and Information Systems Managers(113021)	1,360	98,890	16	47.54
Sales Managers(112022)	1,500	98,490	17	47.35
Engineering Managers(119041)	410	98,130	18	47.18
Financial Managers(113031)	2,190	97,140	19	46.70
Marketing Managers(112021)	580	96,200	20	46.25
General and Operations Managers(111021)	5,880	95,910	21	46.11
Lawyers(231011)	2,480	94,040	22	45.21
Pharmacists(291051)	1,980	89,120	23	42.85
Natural Sciences Managers(119121)	140	88,900	24	42.74
Air Traffic Controllers(532021)	60	88,830	25	42.71
Purchasing Managers(113061)	350	88,290	26	42.45
Compensation and Benefits Managers(113041)	280	87,050	27	41.85
Actuaries(152011)	240	86,190	28	41.44
Airline Pilots, Copilots, and Flight Engineers(532011)	30	85,570	29	41.14
Administrative Law Judges, Adjudicators, and Hearing Officers(231021)	40	84,350	30	40.55
Transportation, Storage, and Distribution Managers(113071)	660	82,850	31	39.83
Management Occupations(110000)	29,780	81,940	32	39.39
Training and Development Managers(113042)	190	80,650	33	38.77
Physicists(192012)	30	80,300	34	38.61
Industrial Production Managers(113051)	1,010	79,620	35	38.28
Physician Assistants(291071)	900	79,010	36	37.99
Atmospheric and Space Scientists(192021)	80	78,760	37	37.87
Public Relations Managers(112031)	250	78,260	38	37.63
Locomotive Engineers(534011)	2,180	77,050	39	37.04
Economists(193011)	100	76,980	40	37.01

**Nebraska Bureau of Labor Statistics Standard Occupational Codes  
Ranked by Annual Mean Wage  
May, 2007 Data Release**

Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Physical Scientists, All Other(192099)	40	76,270	41	36.67
Sales Engineers(419031)	90	75,270	42	36.19
Medical and Health Services Managers(119111)	2,280	74,200	43	35.67
Education Administrators, Elementary and Secondary School(119032)	1,350	74,030	44	35.59
Architects, Except Landscape and Naval(171011)	770	73,100	45	35.14
Electrical Engineers(172071)	590	73,050	46	35.12
Civil Engineers(172051)	1,620	72,900	47	35.05
Railroad Conductors and Yardmasters(534031)	2,080	72,840	48	35.02
Computer Hardware Engineers(172061)	120	72,610	49	34.91
Computer Software Engineers, Systems Software(151032)	1,940	72,400	50	34.81
Managers, All Other(119199)	990	72,090	51	34.66
Medical Scientists, Except Epidemiologists(191042)	200	71,310	52	34.28
Animal Scientists(191011)	50	71,180	53	34.22
Environmental Engineers(172081)	230	70,820	54	34.05
Legal Occupations(230000)	4,310	70,760	55	34.02
Biological Scientists, All Other(191029)	120	70,400	56	33.85
Aerospace Engineers(172011)	80	70,390	57	33.84
Computer Software Engineers, Applications(151031)	4,110	70,350	58	33.82
Materials Engineers(172131)	90	70,110	59	33.71
Construction Managers(119021)	1,630	69,990	60	33.65
Advertising and Promotions Managers(112011)	130	69,450	61	33.39
First-Line Supervisors/Managers of Non-Retail Sales Workers(411012)	1,610	69,310	62	33.32
Computer Systems Analysts(151051)	2,840	69,180	63	33.26
Operations Research Analysts(152031)	450	69,110	64	33.23
Electronics Engineers, Except Computer(172072)	280	68,830	65	33.09
Education Administrators, Postsecondary(119033)	990	68,330	66	32.85
Media and Communication Equipment Workers, All Other(274099)	30	68,080	67	32.73
Education Administrators, All Other(119039)	50	67,680	68	32.54
Financial Examiners(132061)	270	67,560	69	32.48
Elevator Installers and Repairers(474021)	170	67,310	70	32.36
Sales Representatives, Wholesale and Manufacturing, Technical and Scientific Products(414011)	1,880	67,300	71	32.36
Social Scientists and Related Workers, All Other(193099)	110	67,240	72	32.33
Political Science Teachers, Postsecondary(251065)	90	66,780	73	32.11
Landscape Architects(171012)	80	66,730	74	32.08
Administrative Services Managers(113011)	1,020	66,620	75	32.03
Radiation Therapists(291124)	190	66,380	76	31.91

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Mechanical Engineers(172141)	830	66,340	77	31.89
Database Administrators(151061)	840	66,240	78	31.85
Management Analysts(131111)	2,650	65,810	79	31.64
Power Distributors and Dispatchers(518012)	70	65,530	80	31.50
Computer Specialists, All Other(151099)	710	64,800	81	31.15
Health and Safety Engineers, Except Mining Safety Engineers and Inspectors(172111)	50	64,690	82	31.10
Physics Teachers, Postsecondary(251054)	100	64,680	83	31.10
Property, Real Estate, and Community Association Managers(119141)	340	64,630	84	31.07
Industrial Engineers(172112)	1,050	64,600	85	31.06
Biological Science Teachers, Postsecondary(251042)	330	64,470	86	31.00
Nuclear Medicine Technologists(292033)	120	64,020	87	30.78
Commercial Pilots(532012)	180	63,920	88	30.73
Computer Programmers(151021)	3,100	63,700	89	30.63
Veterinarians(291131)	550	63,370	90	30.47
Physical Therapists(291123)	1,070	63,260	91	30.41
Network Systems and Data Communications Analysts(151081)	1,670	62,620	92	30.11
Computer and Mathematical Occupations(150000)	21,290	62,590	93	30.09
Dental Hygienists(292021)	820	62,480	94	30.04
Business Teachers, Postsecondary(251011)	490	62,290	95	29.95
Logisticians(131081)	440	61,660	96	29.64
Network and Computer Systems Administrators(151071)	1,690	61,540	97	29.59
First-Line Supervisors/Managers of Fire Fighting and Prevention Workers(331021)	400	61,530	98	29.58
Agricultural Engineers(172021)	80	61,220	99	29.43
Survey Researchers(193022)	90	61,160	100	29.40
Biochemists and Biophysicists(191021)	150	61,040	101	29.35
Chemistry Teachers, Postsecondary(251052)	150	60,800	102	29.23
Chemical Engineers(172041)	90	60,740	103	29.20
Metal-Refining Furnace Operators and Tenders(514051)	60	60,400	104	29.04
Railroad Brake, Signal, and Switch Operators(534021)	1,380	60,290	105	28.99
Microbiologists(191022)	80	60,200	106	28.94
History Teachers, Postsecondary(251125)	120	60,010	107	28.85
Purchasing Agents and Buyers, Farm Products(131021)	340	59,550	108	28.63
Health Diagnosing and Treating Practitioners, All Other(291199)	Estimate not released	59,110	109	28.42
Market Research Analysts(193021)	1,980	59,020	110	28.38
Personal Financial Advisors(132052)	560	58,850	111	28.29

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Electrical and Electronics Repairers, Powerhouse, Substation, and Relay(492095)	Estimate not released	58,570	112	28.16
Securities, Commodities, and Financial Services Sales Agents(413031)	1,840	58,560	113	28.15
Diagnostic Medical Sonographers(292032)	390	58,400	114	28.08
Mathematical Science Teachers, Postsecondary(251022)	250	58,340	115	28.05
Psychology Teachers, Postsecondary(251066)	250	58,230	116	28.00
Computer Science Teachers, Postsecondary(251021)	260	58,150	117	27.96
Architecture and Engineering Occupations(170000)	10,930	58,000	118	27.88
Healthcare Practitioner and Technical Workers, All Other(299099)	180	57,980	119	27.88
First-Line Supervisors/Managers of Police and Detectives(331012)	510	57,940	120	27.86
Interior Designers(271025)	180	57,930	121	27.85
Accountants and Auditors(132011)	7,550	57,820	122	27.80
Financial Analysts(132051)	1,050	57,800	123	27.79
Sociology Teachers, Postsecondary(251067)	100	57,640	124	27.71
First-Line Supervisors/Managers of Mechanics, Installers, and Repairers(491011)	2,850	57,580	125	27.68
Healthcare Practitioner and Technical Occupations(290000)	50,340	57,360	126	27.58
Loan Officers(132072)	2,820	57,340	127	27.57
Epidemiologists(191041)	30	57,260	128	27.53
Budget Analysts(132031)	260	57,220	129	27.51
Occupational Therapists(291122)	570	57,040	130	27.42
Art Directors(271011)	90	57,030	131	27.42
Employment, Recruitment, and Placement Specialists(131071)	2,040	56,720	132	27.27
Engineers, All Other(172199)	310	56,500	133	27.16
Farm, Ranch, and Other Agricultural Managers(119011)	Estimate not released	55,530	134	26.70
Statisticians(152041)	160	55,520	135	26.69
Athletes and Sports Competitors(272021)	Estimate not released	55,210	136	26.54
Transportation Inspectors(536051)	250	54,950	137	26.42
Funeral Directors(119061)	280	54,930	138	26.41
Detectives and Criminal Investigators(333021)	390	54,720	139	26.31
Clinical, Counseling, and School Psychologists(193031)	490	54,720	140	26.31
Social Work Teachers, Postsecondary(251113)	40	54,650	141	26.27
Urban and Regional Planners(193051)	130	54,610	142	26.25
Real Estate Brokers(419021)	120	54,520	143	26.21

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
First-Line Supervisors/Managers of Construction Trades and Extraction Workers(471011)	3,260	54,500	144	26.20
Vocational Education Teachers, Postsecondary(251194)	1,430	54,270	145	26.09
Biomedical Engineers(172031)	70	54,180	146	26.05
Curators(254012)	40	54,150	147	26.03
Business and Financial Operations Occupations(130000)	39,310	54,150	148	26.03
Conservation Scientists(191031)	390	54,130	149	26.02
Court Reporters(232091)	Estimate not released	54,020	150	25.97
Chemists(192031)	320	53,940	151	25.93
Insurance Underwriters(132053)	1,520	53,910	152	25.92
Private Detectives and Investigators(339021)	60	53,700	153	25.82
Postmasters and Mail Superintendents(119131)	480	53,540	154	25.74
Sales Representatives, Wholesale and Manufacturing, Except Technical and Scientific Products(414012)	10,560	53,420	155	25.68
Petroleum Pump System Operators, Refinery Operators, and Gaugers(518093)	110	53,350	156	25.65
Farm and Home Management Advisors(259021)	Estimate not released	53,170	157	25.56
Compensation, Benefits, and Job Analysis Specialists(131072)	1,030	53,150	158	25.55
Rail Car Repairers(493043)	1,590	53,140	159	25.55
Instructional Coordinators(259031)	560	52,740	160	25.36
Registered Nurses(291111)	17,870	52,520	161	25.25
Business Operations Specialists, All Other(131199)	5,190	52,500	162	25.24
Geoscientists, Except Hydrologists and Geographers(192042)	60	52,390	163	25.19
Fire Inspectors and Investigators(332021)	50	52,220	164	25.11
Nursing Instructors and Teachers, Postsecondary(251072)	320	52,190	165	25.09
First-Line Supervisors/Managers of Transportation and Material-Moving Machine and Vehicle Operators(531031)	1,440	51,970	166	24.99
Occupational Health and Safety Specialists(299011)	410	51,880	167	24.94
Avionics Technicians(492091)	440	51,870	168	24.94
Life, Physical, and Social Science Occupations(190000)	7,550	51,870	169	24.94
Human Resources, Training, and Labor Relations Specialists, All Other(131079)	680	51,750	170	24.88
Speech-Language Pathologists(291127)	840	51,610	171	24.81
Financial Specialists, All Other(132099)	270	51,570	172	24.79

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Engineering Technicians, Except Drafters, All Other(173029)	160	51,550	173	24.78
Education Teachers, Postsecondary(251081)	410	51,440	174	24.73
Purchasing Agents, Except Wholesale, Retail, and Farm Products(131023)	1,750	51,240	175	24.63
Soil and Plant Scientists(191013)	250	50,670	176	24.36
Audiologists(291121)	80	50,640	177	24.35
English Language and Literature Teachers, Postsecondary(251123)	360	50,640	178	24.35
Cartographers and Photogrammetrists(171021)	70	50,550	179	24.30
Foreign Language and Literature Teachers, Postsecondary(251124)	100	50,510	180	24.28
Power Plant Operators(518013)	240	50,440	181	24.25
Compliance Officers, Except Agriculture, Construction, Health and Safety, and Transportation(131041)	2,150	50,320	182	24.19
Architectural and Civil Drafters(173011)	650	50,250	183	24.16
Sales and Related Workers, All Other(419099)	580	50,170	184	24.12
Art, Drama, and Music Teachers, Postsecondary(251121)	450	49,790	185	23.94
Social and Community Service Managers(119151)	720	49,650	186	23.87
First-Line Supervisors/Managers of Production and Operating Workers(511011)	4,280	49,610	187	23.85
Communications Teachers, Postsecondary(251122)	250	48,810	188	23.47
Control and Valve Installers and Repairers, Except Mechanical Door(499012)	290	48,810	189	23.47
Surveyors(171022)	300	48,760	190	23.44
Claims Adjusters, Examiners, and Investigators(131031)	2,200	48,670	191	23.40
Architecture Teachers, Postsecondary(251031)	Estimate not released	48,600	192	23.37
Medical Equipment Repairers(499062)	260	48,560	193	23.35
Sales Representatives, Services, All Other(413099)	4,270	48,530	194	23.33
Cost Estimators(131051)	1,640	48,470	195	23.30
Criminal Justice and Law Enforcement Teachers, Postsecondary(251111)	140	48,100	196	23.13
Foresters(191032)	50	48,040	197	23.10
Respiratory Therapists(291126)	930	47,800	198	22.98
Dietitians and Nutritionists(291031)	530	47,340	199	22.76
Writers and Authors(273043)	340	47,320	200	22.75
Vocational Education Teachers, Middle School(252023)	100	47,300	201	22.74
Technical Writers(273042)	230	47,150	202	22.67
Precision Instrument and Equipment Repairers, All Other(499069)	110	47,140	203	22.66

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Mechanical Engineering Technicians(173027)	130	47,010	204	22.60
Telecommunications Equipment Installers and Repairers, Except Line Installers(492022)	1,290	46,850	205	22.52
Legal Support Workers, All Other(232099)	50	46,780	206	22.49
Wholesale and Retail Buyers, Except Farm Products(131022)	1,200	46,730	207	22.47
Recreation and Fitness Studies Teachers, Postsecondary(251193)	80	46,700	208	22.45
Industrial Engineering Technicians(173026)	290	46,700	209	22.45
Electrical Power-Line Installers and Repairers(499051)	1,150	46,670	210	22.44
Cargo and Freight Agents(435011)	340	46,620	211	22.41
Electrical and Electronics Drafters(173012)	90	46,610	212	22.41
Plumbers, Pipefitters, and Steamfitters(472152)	2,320	46,530	213	22.37
Radiologic Technologists and Technicians(292034)	1,670	46,520	214	22.37
Environmental Scientists and Specialists, Including Health(192041)	470	46,250	215	22.24
Electrical and Electronic Engineering Technicians(173023)	480	46,230	216	22.23
Credit Analysts(132041)	680	46,220	217	22.22
Rail-Track Laying and Maintenance Equipment Operators(474061)	570	46,060	218	22.14
Training and Development Specialists(131073)	1,860	45,820	219	22.03
Medical and Clinical Laboratory Technologists(292011)	1,700	45,640	220	21.94
Crane and Tower Operators(537021)	200	45,370	221	21.81
Appraisers and Assessors of Real Estate(132021)	360	45,360	222	21.81
First-Line Supervisors/Managers, Protective Service Workers, All Other(331099)	190	45,190	223	21.73
Food Service Managers(119051)	940	45,010	224	21.64
Real Estate Sales Agents(419022)	640	44,830	225	21.55
Public Relations Specialists(273031)	1,970	44,810	226	21.54
Sheet Metal Workers(472211)	1,040	44,800	227	21.54
Insurance Sales Agents(413021)	2,570	44,760	228	21.52
First-Line Supervisors/Managers of Landscaping, Lawn Service, and Groundskeeping Workers(371012)	440	44,720	229	21.50
Vocational Education Teachers, Secondary School(252032)	570	44,660	230	21.47
Postal Service Clerks(435051)	530	44,560	231	21.42
First-Line Supervisors/Managers of Correctional Officers(331011)	Estimate not released	44,510	232	21.40
Cardiovascular Technologists and Technicians(292031)	360	44,390	233	21.34



Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Educational, Vocational, and School Counselors(211012)	1,470	44,200	234	21.25
First-Line Supervisors/Managers of Office and Administrative Support Workers(431011)	6,240	43,960	235	21.13
Librarians(254021)	1,040	43,910	236	21.11
Postal Service Mail Carriers(435052)	2,410	43,880	237	21.10
First-Line Supervisors/Managers of Helpers, Laborers, and Material Movers, Hand(531021)	1,070	43,830	238	21.07
Philosophy and Religion Teachers, Postsecondary(251126)	350	43,770	239	21.04
Social Workers, All Other(211029)	250	43,760	240	21.04
Special Education Teachers, Middle School(252042)	570	43,710	241	21.01
Social Science Research Assistants(194061)	Estimate not released	43,630	242	20.98
Special Education Teachers, Secondary School(252043)	790	43,550	243	20.94
Middle School Teachers, Except Special and Vocational Education(252022)	3,680	43,430	244	20.88
Environmental Science and Protection Technicians, Including Health(194091)	70	43,290	245	20.81
Education Administrators, Preschool and Child Care Center/Program(119031)	280	43,220	246	20.78
Occupational Therapist Assistants(312011)	90	43,150	247	20.75
Fire Fighters(332011)	1,090	43,020	248	20.68
Police and Sheriff's Patrol Officers(333051)	3,600	42,720	249	20.54
Occupational Health and Safety Technicians(299012)	110	42,580	250	20.47
Multi-Media Artists and Animators(271014)	50	42,560	251	20.46
Brickmasons and Blockmasons(472021)	880	42,520	252	20.44
Rolling Machine Setters, Operators, and Tenders, Metal and Plastic(514023)	330	42,430	253	20.40
Electricians(472111)	5,230	42,410	254	20.39
Kindergarten Teachers, Except Special Education(252012)	1,210	42,350	255	20.36
Elementary School Teachers, Except Special Education(252021)	9,930	42,230	256	20.30
Drafters, All Other(173019)	260	42,170	257	20.27
Secondary School Teachers, Except Special and Vocational Education(252031)	7,550	41,930	258	20.16
Plant and System Operators, All Other(518099)	40	41,910	259	20.15
Skin Care Specialists(395094)	40	41,840	260	20.12
Aircraft Mechanics and Service Technicians(493011)	520	41,830	261	20.11
Insulation Workers, Floor, Ceiling, and Wall(472131)	340	41,820	262	20.11

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Bus and Truck Mechanics and Diesel Engine Specialists(493031)	3,610	41,760	263	20.08
Special Education Teachers, Preschool, Kindergarten, and Elementary School(252041)	1,500	41,490	264	19.95
Emergency Management Specialists(131061)	170	41,420	265	19.91
Reinforcing Iron and Rebar Workers(472171)	Estimate not released	41,380	266	19.89
Tool and Die Makers(514111)	700	41,370	267	19.89
Producers and Directors(272012)	230	41,250	268	19.83
Electrical and Electronics Installers and Repairers, Transportation Equipment(492093)	Estimate not released	41,200	269	19.81
Agricultural Inspectors(452011)	320	41,200	270	19.81
Food Scientists and Technologists(191012)	180	41,070	271	19.75
Communications Equipment Operators, All Other(432099)	Estimate not released	41,040	272	19.73
Construction and Building Inspectors(474011)	310	40,920	273	19.67
Health Educators(211091)	690	40,750	274	19.59
Artists and Related Workers, All Other(271019)	30	40,570	275	19.50
Medical Appliance Technicians(519082)	Estimate not released	40,510	276	19.48
Bailiffs(333011)	60	40,290	277	19.37
Camera Operators, Television, Video, and Motion Picture(274031)	50	40,200	278	19.33
Respiratory Therapy Technicians(292054)	70	40,140	279	19.30
Security and Fire Alarm Systems Installers(492098)	190	40,090	280	19.27
Electrical and Electronics Repairers, Commercial and Industrial Equipment(492094)	320	39,930	281	19.20
Education, Training, and Library Occupations(250000)	53,850	39,820	282	19.14
Athletic Trainers(299091)	140	39,630	283	19.05
Advertising Sales Agents(413011)	1,180	39,570	284	19.02
Marriage and Family Therapists(211013)	200	39,540	285	19.01
Lodging Managers(119081)	170	39,490	286	18.99
Education, Training, and Library Workers, All Other(259099)	160	39,430	287	18.96
First-Line Supervisors/Managers of Farming, Fishing, and Forestry Workers(451011)	160	39,410	288	18.95
Truck Drivers, Heavy and Tractor-Trailer(533032)	27,850	39,340	289	18.91
Heating, Air Conditioning, and Refrigeration Mechanics and Installers(499021)	2,270	39,140	290	18.82
Broadcast News Analysts(273021)	Estimate not released	39,130	291	18.81
Postal Service Mail Sorters, Processors, and Processing Machine Operators(435053)	1,470	39,080	292	18.79
Religious Workers, All Other(212099)	30	38,930	293	18.72

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Computer Support Specialists(151041)	3,510	38,850	294	18.68
Clergy(212011)	170	38,820	295	18.66
Paralegals and Legal Assistants(232011)	860	38,790	296	18.65
Commercial and Industrial Designers(271021)	140	38,760	297	18.63
Numerical Tool and Process Control Programmers(514012)	100	38,680	298	18.60
Industrial Machinery Mechanics(499041)	1,570	38,580	299	18.55
Editors(273041)	510	38,430	300	18.48
Mental Health Counselors(211014)	820	38,420	301	18.47
Plasterers and Stucco Masons(472161)	70	38,340	302	18.43
Computer, Automated Teller, and Office Machine Repairers(492011)	840	38,080	303	18.31
Dispatchers, Except Police, Fire, and Ambulance(435032)	1,760	38,060	304	18.30
Meeting and Convention Planners(131121)	90	38,040	305	18.29
Medical and Public Health Social Workers(211022)	680	38,010	306	18.27
Health Technologists and Technicians, All Other(292099)	290	37,990	307	18.26
Installation, Maintenance, and Repair Occupations(490000)	41,240	37,620	308	18.09
Stationary Engineers and Boiler Operators(518021)	330	37,490	309	18.02
Structural Iron and Steel Workers(472221)	710	37,380	310	17.97
Mobile Heavy Equipment Mechanics, Except Engines(493042)	610	37,330	311	17.95
First-Line Supervisors/Managers of Retail Sales Workers(411011)	6,700	37,280	312	17.92
Law Clerks(232092)	260	37,210	313	17.89
Painters, Transportation Equipment(519122)	170	37,200	314	17.88
Meter Readers, Utilities(435041)	270	37,110	315	17.84
Cementing and Gluing Machine Operators and Tenders(519191)	280	37,040	316	17.81
Civil Engineering Technicians(173022)	860	37,000	317	17.79
Arts, Design, Entertainment, Sports, and Media Occupations(270000)	10,700	36,990	318	17.78
Substance Abuse and Behavioral Disorder Counselors(211011)	450	36,920	319	17.75
Tapers(472082)	150	36,910	320	17.75
Graphic Designers(271024)	1,410	36,810	321	17.70
Travel Agents(413041)	650	36,670	322	17.63
Physical Therapist Assistants(312021)	360	36,650	323	17.62
Sound Engineering Technicians(274014)	50	36,510	324	17.55
Loan Counselors(132071)	150	36,440	325	17.52
First-Line Supervisors/Managers of Personal Service Workers(391021)	420	36,280	326	17.44

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Fine Artists, Including Painters, Sculptors, and Illustrators(271013)	40	36,250	327	17.43
Surgical Technologists(292055)	590	36,120	328	17.37
Electric Motor, Power Tool, and Related Repairers(492092)	140	35,920	329	17.27
Water and Liquid Waste Treatment Plant and System Operators(518031)	750	35,860	330	17.24
Forensic Science Technicians(194092)	80	35,780	331	17.20
Motor Vehicle Operators, All Other(533099)	180	35,640	332	17.13
Tile and Marble Setters(472044)	Estimate not released	35,630	333	17.13
Maintenance Workers, Machinery(499043)	560	35,600	334	17.12
Construction and Extraction Occupations(470000)	44,090	35,570	335	17.10
Chemical Technicians(194031)	230	35,550	336	17.09
Mechanical Drafters(173013)	630	35,520	337	17.08
Telecommunications Line Installers and Repairers(499052)	1,420	35,520	338	17.08
Motorboat Mechanics(493051)	30	35,520	339	17.08
Probation Officers and Correctional Treatment Specialists(211092)	300	35,440	340	17.04
Protective Service Occupations(330000)	14,370	35,400	341	17.02
Pest Control Workers(372021)	190	35,260	342	16.95
Interpreters and Translators(273091)	400	35,070	343	16.86
Choreographers(272032)	160	34,970	344	16.81
Media and Communication Workers, All Other(273099)	40	34,940	345	16.80
Gaming Supervisors(391011)	30	34,800	346	16.73
Agricultural and Food Science Technicians(194011)	270	34,750	347	16.71
Licensed Practical and Licensed Vocational Nurses(292061)	5,720	34,520	348	16.60
Production, Planning, and Expediting Clerks(435061)	1,990	34,520	349	16.60
Automotive Body and Related Repairers(493021)	1,100	34,490	350	16.58
Biological Technicians(194021)	350	34,440	351	16.56
Operating Engineers and Other Construction Equipment Operators(472073)	2,860	34,410	352	16.54
Child, Family, and School Social Workers(211021)	1,410	34,300	353	16.49
Construction and Related Workers, All Other(474099)	360	33,920	354	16.31
Teachers and Instructors, All Other(253099)	3,530	33,880	355	16.29
Job Printers(515021)	420	33,730	356	16.22
Audio and Video Equipment Technicians(274011)	280	33,670	357	16.19
Automotive Service Technicians and Mechanics(493023)	5,100	33,630	358	16.17

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Forging Machine Setters, Operators, and Tenders, Metal and Plastic(514022)	350	33,580	359	16.14
Machinists(514041)	2,110	33,580	360	16.14
Carpet Installers(472041)	110	33,550	361	16.13
Transportation and Material Moving Occupations(530000)	84,020	33,550	362	16.13
Community and Social Services Occupations(210000)	12,800	33,530	363	16.12
Furnace, Kiln, Oven, Drier, and Kettle Operators and Tenders(519051)	170	33,410	364	16.06
Septic Tank Servicers and Sewer Pipe Cleaners(474071)	190	33,250	365	15.99
Self-Enrichment Education Teachers(253021)	930	33,250	366	15.99
Community and Social Service Specialists, All Other(211099)	640	33,190	367	15.96
Legal Secretaries(436012)	1,210	33,070	368	15.90
Executive Secretaries and Administrative Assistants(436011)	8,600	33,000	369	15.87
Mental Health and Substance Abuse Social Workers(211023)	950	33,000	370	15.87
Pipelayers(472151)	330	33,000	371	15.87
Glaziers(472121)	430	32,980	372	15.86
Watch Repairers(499064)	Estimate not released	32,930	373	15.83
Surveying and Mapping Technicians(173031)	310	32,700	374	15.72
Chefs and Head Cooks(351011)	620	32,670	375	15.71
Excavating and Loading Machine and Dragline Operators(537032)	910	32,660	376	15.70
Payroll and Timekeeping Clerks(433051)	1,240	32,540	377	15.64
Carpenters(472031)	8,020	32,440	378	15.60
Title Examiners, Abstractors, and Searchers(232093)	490	32,430	379	15.59
First-Line Supervisors/Managers of Housekeeping and Janitorial Workers(371011)	1,190	32,430	380	15.59
Hazardous Materials Removal Workers(474041)	50	32,330	381	15.54
Adult Literacy, Remedial Education, and GED Teachers and Instructors(253011)	320	32,230	382	15.50
Dental Laboratory Technicians(519081)	290	32,220	383	15.49
Human Resources Assistants, Except Payroll and Timekeeping(434161)	1,140	32,200	384	15.48
Court, Municipal, and License Clerks(434031)	380	32,080	385	15.42
Reporters and Correspondents(273022)	470	32,080	386	15.42
Correctional Officers and Jailers(333012)	2,270	32,050	387	15.41
Millwrights(499044)	260	32,030	388	15.40
Environmental Engineering Technicians(173025)	210	31,710	389	15.25
Desktop Publishers(439031)	120	31,540	390	15.16

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Brokerage Clerks(434011)	550	31,500	391	15.14
Chemical Equipment Operators and Tenders(519011)	210	31,480	392	15.13
Information and Record Clerks, All Other(434199)	900	31,470	393	15.13
Lathe and Turning Machine Tool Setters, Operators, and Tenders, Metal and Plastic(514034)	630	31,400	394	15.10
Inspectors, Testers, Sorters, Samplers, and Weighers(519061)	2,890	31,380	395	15.09
Mixing and Blending Machine Setters, Operators, and Tenders(519023)	1,460	31,300	396	15.05
Maintenance and Repair Workers, General(499042)	8,130	31,140	397	14.97
Insurance Claims and Policy Processing Clerks(439041)	4,170	30,980	398	14.89
Cement Masons and Concrete Finishers(472051)	2,510	30,980	399	14.89
Drywall and Ceiling Tile Installers(472081)	960	30,980	400	14.89
Radio and Television Announcers(273011)	590	30,930	401	14.87
Roustabouts, Oil and Gas(475071)	Estimate not released	30,840	402	14.83
Broadcast Technicians(274012)	300	30,770	403	14.79
Coaches and Scouts(272022)	990	30,760	404	14.79
Procurement Clerks(433061)	680	30,730	405	14.77
Medical and Clinical Laboratory Technicians(292012)	830	30,680	406	14.75
Computer-Controlled Machine Tool Operators, Metal and Plastic(514011)	1,090	30,640	407	14.73
Eligibility Interviewers, Government Programs(434061)	430	30,640	408	14.73
Electronic Home Entertainment Equipment Installers and Repairers(492097)	440	30,630	409	14.73
Prepress Technicians and Workers(515022)	470	30,610	410	14.72
Aircraft Cargo Handling Supervisors(531011)	30	30,530	411	14.68
Roofers(472181)	540	30,450	412	14.64
Sales and Related Occupations(410000)	98,790	30,330	413	14.58
Home Appliance Repairers(499031)	450	30,300	414	14.57
Installation, Maintenance, and Repair Workers, All Other(499099)	660	30,280	415	14.56
Insulation Workers, Mechanical(472132)	50	30,230	416	14.53
Correspondence Clerks(434021)	90	30,220	417	14.53
Animal Control Workers(339011)	60	30,160	418	14.50
Cooling and Freezing Equipment Operators and Tenders(519193)	200	30,030	419	14.44
Medical Records and Health Information Technicians(292071)	1,780	29,920	420	14.38
Massage Therapists(319011)	230	29,870	421	14.36
Welders, Cutters, Solderers, and Brazers(514121)	4,000	29,860	422	14.36

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Credit Authorizers, Checkers, and Clerks(434041)	980	29,670	423	14.26
Emergency Medical Technicians and Paramedics(292041)	500	29,650	424	14.25
Jewelers and Precious Stone and Metal Workers(519071)	Estimate not released	29,640	425	14.25
Earth Drillers, Except Oil and Gas(475021)	400	29,620	426	14.24
Outdoor Power Equipment and Other Small Engine Mechanics(493053)	190	29,560	427	14.21
Milling and Planing Machine Setters, Operators, and Tenders, Metal and Plastic(514035)	100	29,520	428	14.19
Welding, Soldering, and Brazing Machine Setters, Operators, and Tenders(514122)	300	29,510	429	14.19
Grinding and Polishing Workers, Hand(519022)	50	29,510	430	14.19
Dental Assistants(319091)	1,770	29,470	431	14.17
Extruding and Drawing Machine Setters, Operators, and Tenders, Metal and Plastic(514021)	640	29,450	432	14.16
Multiple Machine Tool Setters, Operators, and Tenders, Metal and Plastic(514081)	670	29,440	433	14.15
Industrial Truck and Tractor Operators(537051)	2,530	29,380	434	14.13
Loan Interviewers and Clerks(434131)	1,530	29,340	435	14.11
Farm Equipment Mechanics(493041)	1,800	29,210	436	14.04
Agricultural Workers, All Other(452099)	Estimate not released	29,200	437	14.04
Foundry Mold and Coremakers(514071)	30	29,190	438	14.03
Parts Salespersons(412022)	2,250	29,190	439	14.03
Molding, Coremaking, and Casting Machine Setters, Operators, and Tenders, Metal and Plastic(514072)	1,420	29,140	440	14.01
Highway Maintenance Workers(474051)	2,140	29,020	441	13.95
Grinding, Lapping, Polishing, and Buffing Machine Tool Setters, Operators, and Tenders, Metal and Pl(514033)	420	28,980	442	13.93
Separating, Filtering, Clarifying, Precipitating, and Still Machine Setters, Operators, and Tenders(519012)	570	28,970	443	13.93
Production Occupations(510000)	79,500	28,910	444	13.90
Office and Administrative Support Workers, All Other(439199)	1,000	28,830	445	13.86
Riggers(499096)	Estimate not released	28,790	446	13.84
Computer Operators(439011)	1,350	28,720	447	13.81
Truck Drivers, Light or Delivery Services(533033)	5,160	28,720	448	13.81
Plating and Coating Machine Setters, Operators, and Tenders, Metal and Plastic(514193)	460	28,650	449	13.77
Heat Treating Equipment Setters, Operators, and Tenders, Metal and Plastic(514191)	50	28,650	450	13.77

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Coin, Vending, and Amusement Machine Servicers and Repairers(499091)	250	28,630	451	13.76
Billing and Posting Clerks and Machine Operators(433021)	3,130	28,590	452	13.75
Fitness Trainers and Aerobics Instructors(399031)	1,360	28,570	453	13.74
Paving, Surfacing, and Tamping Equipment Operators(472071)	590	28,550	454	13.73
Bus Drivers, Transit and Intercity(533021)	700	28,550	455	13.73
Shipping, Receiving, and Traffic Clerks(435071)	3,990	28,530	456	13.72
Museum Technicians and Conservators(254013)	80	28,520	457	13.71
Medical Secretaries(436013)	2,940	28,510	458	13.71
Structural Metal Fabricators and Fitters(512041)	960	28,430	459	13.67
Medical Transcriptionists(319094)	880	28,420	460	13.66
Bookkeeping, Accounting, and Auditing Clerks(433031)	18,060	28,380	461	13.64
Paper Goods Machine Setters, Operators, and Tenders(519196)	450	28,350	462	13.63
First-Line Supervisors/Managers of Food Preparation and Serving Workers(351012)	4,690	28,340	463	13.63
Team Assemblers(512092)	6,820	28,330	464	13.62
Statistical Assistants(439111)	210	28,260	465	13.59
Food Cooking Machine Operators and Tenders(513093)	280	28,210	466	13.56
Manicurists and Pedicurists(395092)	40	28,210	467	13.56
Painters, Construction and Maintenance(472141)	1,620	28,200	468	13.56
Fence Erectors(474031)	570	28,150	469	13.53
Recreational Therapists(291125)	400	28,100	470	13.51
Cutting, Punching, and Press Machine Setters, Operators, and Tenders, Metal and Plastic(514031)	1,740	28,090	471	13.50
Bill and Account Collectors(433011)	2,360	28,080	472	13.50
Occupational Therapist Aides(312012)	40	28,080	473	13.50
Customer Service Representatives(434051)	18,410	28,050	474	13.49
Dredge Operators(537031)	100	28,000	475	13.46
Extruding, Forming, Pressing, and Compacting Machine Setters, Operators, and Tenders(519041)	670	28,000	476	13.46
New Accounts Clerks(434141)	790	27,990	477	13.46
Medical Equipment Preparers(319093)	330	27,980	478	13.45
Bindery Workers(515011)	580	27,960	479	13.44
Printing Machine Operators(515023)	2,010	27,960	480	13.44
Mechanical Door Repairers(499011)	130	27,860	481	13.39
Helpers--Brickmasons, Blockmasons, Stonemasons, and Tile and Marble Setters(473011)	430	27,830	482	13.38
Electrical and Electronic Equipment Assemblers(512022)	1,340	27,780	483	13.36



Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Word Processors and Typists(439022)	700	27,770	484	13.35
Office and Administrative Support Occupations(430000)	160,400	27,730	485	13.33
Molders, Shapers, and Casters, Except Metal and Plastic(519195)	500	27,550	486	13.25
Telephone Operators(432021)	120	27,530	487	13.24
Tax Preparers(132082)	120	27,530	488	13.24
Drilling and Boring Machine Tool Setters, Operators, and Tenders, Metal and Plastic(514032)	260	27,520	489	13.23
Production Workers, All Other(519199)	1,370	27,450	490	13.20
Cabinetmakers and Bench Carpenters(517011)	970	27,390	491	13.17
Weighers, Measurers, Checkers, and Samplers, Recordkeeping(435111)	1,050	27,260	492	13.11
Electronic Equipment Installers and Repairers, Motor Vehicles(492096)	Estimate not released	27,250	493	13.10
Fiberglass Laminators and Fabricators(512091)	120	27,240	494	13.10
Police, Fire, and Ambulance Dispatchers(435031)	790	27,240	495	13.10
Rehabilitation Counselors(211015)	1,120	26,940	496	12.95
Residential Advisors(399041)	370	26,880	497	12.92
Packaging and Filling Machine Operators and Tenders(519111)	3,400	26,600	498	12.79
Manufactured Building and Mobile Home Installers(499095)	Estimate not released	26,590	499	12.78
Protective Service Workers, All Other(339099)	290	26,540	500	12.76
Medical Assistants(319092)	3,100	26,530	501	12.75
Coating, Painting, and Spraying Machine Setters, Operators, and Tenders(519121)	720	26,490	502	12.74
Recreational Vehicle Service Technicians(493092)	80	26,490	503	12.74
Electromechanical Equipment Assemblers(512023)	320	26,420	504	12.70
Pump Operators, Except Wellhead Pumpers(537072)	170	26,420	505	12.70
Ophthalmic Laboratory Technicians(519083)	190	26,410	506	12.70
Forest and Conservation Technicians(194093)	430	26,370	507	12.68
Opticians, Dispensing(292081)	510	26,360	508	12.67
Slaughterers and Meat Packers(513023)	4,110	26,260	509	12.63
Healthcare Support Workers, All Other(319099)	Estimate not released	26,250	510	12.62
Transportation Workers, All Other(536099)	160	26,230	511	12.61
Engine and Other Machine Assemblers(512031)	490	26,160	512	12.58
Assemblers and Fabricators, All Other(512099)	1,620	26,160	513	12.58
Secretaries, Except Legal, Medical, and Executive(436014)	11,730	26,140	514	12.57
Food Preparation and Serving Related Workers, All Other(359099)	40	26,130	515	12.56
Food and Tobacco Roasting, Baking, and Drying Machine Operators and Tenders(513091)	440	26,040	516	12.52

**Nebraska Bureau of Labor Statistics Standard Occupational Codes  
Ranked by Annual Mean Wage  
May, 2007 Data Release**

Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Farming, Fishing, and Forestry Occupations(450000)	3,100	26,030	517	12.51
Cutting and Slicing Machine Setters, Operators, and Tenders(519032)	530	26,010	518	12.50
Woodworking Machine Setters, Operators, and Tenders, Except Sawing(517042)	410	25,980	519	12.49
Farmworkers and Laborers, Crop, Nursery, and Greenhouse(452092)	820	25,940	520	12.47
Pharmacy Technicians(292052)	2,090	25,880	521	12.44
Veterinary Technologists and Technicians(292056)	370	25,830	522	12.42
Butchers and Meat Cutters(513021)	1,510	25,730	523	12.37
Crushing, Grinding, and Polishing Machine Setters, Operators, and Tenders(519021)	840	25,720	524	12.37
Psychiatric Technicians(292053)	710	25,710	525	12.36
Social and Human Service Assistants(211093)	3,580	25,640	526	12.33
Refuse and Recyclable Material Collectors(537081)	1,210	25,370	527	12.20
Conveyor Operators and Tenders(537011)	1,640	25,330	528	12.18
Automotive Glass Installers and Repairers(493022)	60	25,300	529	12.16
Pesticide Handlers, Sprayers, and Applicators, Vegetation(373012)	360	25,280	530	12.15
Dietetic Technicians(292051)	160	25,210	531	12.12
Tire Builders(519197)	40	25,100	532	12.07
Security Guards(339032)	3,940	25,030	533	12.03
Cleaning, Washing, and Metal Pickling Equipment Operators and Tenders(519192)	130	25,010	534	12.02
Photographers(274021)	490	24,990	535	12.01
Office Machine Operators, Except Computer(439071)	670	24,930	536	11.99
Etchers and Engravers(519194)	70	24,880	537	11.96
Machine Feeders and Offbearers(537063)	1,050	24,820	538	11.93
Proofreaders and Copy Markers(439081)	190	24,810	539	11.93
Bus Drivers, School(533022)	2,640	24,780	540	11.91
Construction Laborers(472061)	3,850	24,770	541	11.91
Graduate Teaching Assistants(251191)	720	24,720	542	11.88
Mail Clerks and Mail Machine Operators, Except Postal Service(439051)	1,180	24,690	543	11.87
Coil Winders, Tapers, and Finishers(512021)	260	24,640	544	11.85
Helpers--Production Workers(519198)	3,310	24,510	545	11.78
Cutters and Trimmers, Hand(519031)	160	24,440	546	11.75
Meat, Poultry, and Fish Cutters and Trimmers(513022)	9,570	24,390	547	11.73
Tank Car, Truck, and Ship Loaders(537121)	Estimate not released	24,360	548	11.71
Interviewers, Except Eligibility and Loan(434111)	2,960	24,360	549	11.71

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Graders and Sorters, Agricultural Products(452041)	350	24,240	550	11.65
Agricultural Equipment Operators(452091)	340	24,240	551	11.65
Driver/Sales Workers(533031)	3,960	24,180	552	11.63
Laborers and Freight, Stock, and Material Movers, Hand(537062)	14,770	24,040	553	11.56
Healthcare Support Occupations(310000)	26,250	24,000	554	11.54
Food Batchmakers(513092)	790	24,000	555	11.54
Motorcycle Mechanics(493052)	260	23,880	556	11.48
Helpers--Electricians(473013)	330	23,470	557	11.28
Retail Salespersons(412031)	30,060	23,450	558	11.27
Musical Instrument Repairers and Tuners(499063)	Estimate not released	23,440	559	11.27
Order Clerks(434151)	2,860	23,360	560	11.23
Helpers--Pipelayers, Plumbers, Pipefitters, and Steamfitters(473015)	230	23,310	561	11.21
Helpers--Carpenters(473012)	790	23,250	562	11.18
Switchboard Operators, Including Answering Service(432011)	900	23,200	563	11.15
Helpers, Construction Trades, All Other(473019)	550	23,130	564	11.12
Landscaping and Groundskeeping Workers(373011)	5,420	23,070	565	11.09
Data Entry Keyers(439021)	2,270	22,950	566	11.03
Reservation and Transportation Ticket Agents and Travel Clerks(434181)	1,200	22,910	567	11.01
Hairdressers, Hairstylists, and Cosmetologists(395012)	2,680	22,890	568	11.00
Counter and Rental Clerks(412021)	3,510	22,860	569	10.99
Animal Trainers(392011)	30	22,790	570	10.96
File Clerks(434071)	1,230	22,790	571	10.96
Receptionists and Information Clerks(434171)	7,830	22,760	572	10.94
Library Technicians(254031)	940	22,730	573	10.93
Merchandise Displayers and Window Trimmers(271026)	440	22,640	574	10.88
Preschool Teachers, Except Special Education(252011)	2,020	22,540	575	10.84
Nursing Aides, Orderlies, and Attendants(311012)	13,390	22,520	576	10.83
Helpers--Installation, Maintenance, and Repair Workers(499098)	400	22,520	577	10.83
Metal Workers and Plastic Workers, All Other(514199)	280	22,380	578	10.76
Office Clerks, General(439061)	16,030	22,300	579	10.72
Tire Repairers and Changers(493093)	800	22,250	580	10.70
Sawing Machine Setters, Operators, and Tenders, Wood(517041)	130	22,250	581	10.70

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Rail Yard Engineers, Dinkey Operators, and Hostlers(534013)	40	22,230	582	10.69
Floral Designers(271023)	370	21,960	583	10.56
Concierges(396012)	40	21,890	584	10.52
Home Health Aides(311011)	4,040	21,850	585	10.50
Photographic Process Workers(519131)	170	21,810	586	10.49
Tellers(433071)	5,540	21,800	587	10.48
Physical Therapist Aides(312022)	300	21,700	588	10.43
Ambulance Drivers and Attendants, Except Emergency Medical Technicians(533011)	120	21,680	589	10.42
Couriers and Messengers(435021)	540	21,540	590	10.36
Stock Clerks and Order Fillers(435081)	10,850	21,520	591	10.35
Bakers(513011)	880	21,480	592	10.33
Building and Grounds Cleaning and Maintenance Occupations(370000)	28,080	21,390	593	10.28
Telemarketers(419041)	4,880	21,260	594	10.22
Painting, Coating, and Decorating Workers(519123)	500	21,240	595	10.21
Recreation Workers(399032)	1,650	20,990	596	10.09
Sewing Machine Operators(516031)	480	20,890	597	10.04
Designers, All Other(271029)	50	20,870	598	10.03
Public Address System and Other Announcers(273012)	130	20,800	599	10.00
Pharmacy Aides(319095)	260	20,760	600	9.98
Upholsterers(516093)	250	20,750	601	9.98
Janitors and Cleaners, Except Maids and Housekeeping Cleaners(372011)	13,720	20,700	602	9.95
Packers and Packagers, Hand(537064)	5,610	20,630	603	9.92
Textile Cutting Machine Setters, Operators, and Tenders(516062)	90	20,590	604	9.90
Tailors, Dressmakers, and Custom Sewers(516052)	160	20,530	605	9.87
Locksmiths and Safe Repairers(499094)	110	20,460	606	9.84
Personal Care and Service Occupations(390000)	18,220	20,400	607	9.81
Demonstrators and Product Promoters(419011)	320	20,380	608	9.80
Taxi Drivers and Chauffeurs(533041)	1,710	20,330	609	9.77
Umpires, Referees, and Other Sports Officials(272023)	50	20,300	610	9.76
Farmworkers, Farm and Ranch Animals(452093)	1,040	20,230	611	9.73
Cooks, Institution and Cafeteria(352012)	3,900	19,960	612	9.60
Cleaners of Vehicles and Equipment(537061)	2,580	19,900	613	9.57
Personal and Home Care Aides(399021)	1,320	19,820	614	9.53
Teacher Assistants(259041)	8,670	19,720	615	9.48
Nonfarm Animal Caretakers(392021)	990	19,670	616	9.46
Cooks, Restaurant(352014)	5,460	19,600	617	9.42

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Photographic Processing Machine Operators(519132)	260	19,430	618	9.34
Funeral Attendants(394021)	230	19,100	619	9.18
Motion Picture Projectionists(393021)	110	18,910	620	9.09
Textile, Apparel, and Furnishings Workers, All Other(516099)	Estimate not released	18,890	621	9.08
Bicycle Repairers(493091)	130	18,730	622	9.00
Laundry and Dry-Cleaning Workers(516011)	1,910	18,630	623	8.96
Veterinary Assistants and Laboratory Animal Caretakers(319096)	500	18,620	624	8.95
Baggage Porters and Bellhops(396011)	120	18,590	625	8.94
Cooks, Short Order(352015)	1,630	18,580	626	8.93
Personal Care and Service Workers, All Other(399099)	40	18,560	627	8.92
Helpers--Roofers(473016)	110	18,490	628	8.89
Locker Room, Coatroom, and Dressing Room Attendants(393093)	100	18,400	629	8.85
Library Assistants, Clerical(434121)	780	18,360	630	8.83
Entertainment Attendants and Related Workers, All Other(393099)	330	18,310	631	8.80
Gaming and Sports Book Writers and Runners(393012)	490	18,270	632	8.78
Food Servers, Nonrestaurant(353041)	1,570	17,860	633	8.59
Parking Lot Attendants(536021)	500	17,670	634	8.50
Child Care Workers(399011)	4,740	17,410	635	8.37
Ushers, Lobby Attendants, and Ticket Takers(393031)	620	17,330	636	8.33
Hotel, Motel, and Resort Desk Clerks(434081)	1,600	17,300	637	8.32
Maids and Housekeeping Cleaners(372012)	6,730	17,290	638	8.31
Food Preparation and Serving Related Occupations(350000)	75,730	17,240	639	8.29
Food Preparation Workers(352021)	6,560	16,960	640	8.15
Pressers, Textile, Garment, and Related Materials(516021)	200	16,890	641	8.12
Legislators(111031)	1,280	16,800	642	8.08
Material Moving Workers, All Other(537199)	240	16,750	643	8.05
Gaming Change Persons and Booth Cashiers(412012)	80	16,620	644	7.99
Bartenders(353011)	4,310	16,510	645	7.94
Cashiers(412011)	24,980	16,430	646	7.90
Tour Guides and Escorts(396021)	Estimate not released	16,420	647	7.89
Service Station Attendants(536031)	550	16,140	648	7.76
Amusement and Recreation Attendants(393091)	2,270	16,110	649	7.75
Dining Room and Cafeteria Attendants and Bartender Helpers(359011)	2,260	16,100	650	7.74

Nebraska Bureau of Labor Statistics Standard Occupational Codes Ranked by Annual Mean Wage May, 2007 Data Release				
Occupation (SOC code)	Number Employed	Annual mean wage	RANK	Hourly mean wage
Crossing Guards(339091)	50	15,980	651	7.68
Hosts and Hostesses, Restaurant, Lounge, and Coffee Shop(359031)	2,300	15,930	652	7.66
Lifeguards, Ski Patrol, and Other Recreational Protective Service Workers(339092)	1,020	15,840	653	7.62
Dishwashers(359021)	2,940	15,690	654	7.54
Combined Food Preparation and Serving Workers, Including Fast Food(353021)	15,680	15,580	655	7.49
Cooks, Fast Food(352011)	4,840	15,270	656	7.34
Counter Attendants, Cafeteria, Food Concession, and Coffee Shop(353022)	2,850	15,250	657	7.33
Waiters and Waitresses(353031)	16,070	15,200	658	7.31

Source: SOC code: Standard Occupational Classification code -- see <http://www.bls.gov/soc/home.htm>

Data extracted on July 14, 2008

**PUBLIC SCHOOL TEACHER AND COLLEGE GRADUATE WEEKLY W AGES, BY STATE**  
(In 2006 Dollars)

	Public K-12 Teachers					Other College Graduates					Ratios							
	BA Level	Rank	MA Level	Rank	Total	Rank	BA Level	Rank	MA Level	Rank	Total	Rank	BA Level	Rank	MA Level	Rank	Total	Rank
National Avg.	\$844	-	\$1,098	-	\$967	-	\$1,133	-	\$1,396	-	\$1,260	-	74.5%	-	78.7%	-	76.7%	-
Alabama	\$675	49	\$873	47	\$782	44	\$1,076	23	\$1,202	35	\$1,145	28	62.7%	51	72.6%	44	68.3%	47
Alaska	\$947	6	\$1,127	12	\$1,020	10	\$1,129	17	\$1,341	21	\$1,215	21	83.9%	9	84.0%	16	84.0%	10
Arizona	\$750	31	\$1,012	28	\$884	28	\$1,120	18	\$1,321	23	\$1,223	19	67.0%	47	76.6%	36	72.3%	42
Arkansas	\$706	43	\$905	44	\$769	46	\$1,002	36	\$1,121	40	\$1,039	41	70.5%	38	80.7%	27	74.0%	40
California	\$1,115	2	\$1,288	5	\$1,183	4	\$1,286	3	\$1,603	1	\$1,411	5	86.7%	5	80.3%	29	83.8%	11
Colorado	\$735	36	\$971	33	\$855	30	\$1,145	14	\$1,426	11	\$1,288	14	64.2%	50	68.1%	46	66.4%	51
Connecticut	\$867	14	\$1,351	2	\$1,264	2	\$1,324	2	\$1,596	3	\$1,547	1	65.5%	48	84.6%	14	81.7%	17
D.C.	\$934	7	\$1,059	19	\$1,012	13	\$1,167	11	\$1,492	7	\$1,371	7	80.0%	16	71.0%	45	73.8%	41
Delaware	\$887	9	\$1,180	8	\$1,026	9	\$1,131	16	\$1,380	14	\$1,249	16	78.4%	19	85.5%	12	82.1%	14
Florida	\$808	24	\$1,009	29	\$892	26	\$1,008	33	\$1,243	30	\$1,106	30	80.2%	15	81.2%	23	80.7%	21
Georgia	\$713	40	\$1,030	25	\$902	25	\$1,064	27	\$1,260	27	\$1,181	27	67.0%	46	81.7%	21	76.4%	31
Hawaii	\$797	27	\$1,066	17	\$917	23	\$998	37	\$1,210	34	\$1,092	35	79.9%	17	88.1%	10	84.0%	9
Idaho	\$735	36	\$996	31	\$808	39	\$974	40	\$1,228	31	\$1,045	39	75.5%	26	81.1%	25	77.3%	29
Illinois	\$821	20	\$1,165	10	\$993	15	\$1,141	15	\$1,474	9	\$1,308	11	72.0%	35	79.0%	32	75.9%	34
Indiana	\$804	25	\$1,040	20	\$956	19	\$1,071	25	\$1,252	29	\$1,188	26	75.1%	28	83.1%	18	80.5%	22
Iowa	\$734	38	\$1,062	18	\$835	35	\$955	43	\$1,180	37	\$1,024	43	76.9%	24	90.0%	7	81.5%	18
Kansas	\$673	50	\$914	42	\$778	45	\$1,040	30	\$1,213	33	\$1,115	29	64.7%	49	75.4%	38	69.8%	45
Kentucky	\$698	44	\$935	36	\$867	29	\$991	38	\$1,105	42	\$1,072	36	70.4%	39	84.6%	15	80.9%	20
Louisiana	\$712	41	\$741	51	\$723	50	\$1,007	35	\$1,105	42	\$1,044	40	70.7%	37	67.1%	49	69.3%	46
Maine	\$744	34	\$907	43	\$800	40	\$980	39	\$1,121	40	\$1,029	42	75.9%	25	80.9%	26	77.7%	26
Maryland	\$872	13	\$1,205	7	\$1,078	8	\$1,248	4	\$1,533	6	\$1,424	3	69.9%	42	78.6%	34	75.7%	35
Massachusetts	\$1,020	3	\$1,168	9	\$1,112	7	\$1,218	5	\$1,547	4	\$1,422	4	83.7%	10	75.5%	37	78.2%	25
Michigan	\$974	5	\$1,298	4	\$1,183	4	\$1,204	7	\$1,426	11	\$1,347	9	80.9%	13	91.0%	6	87.8%	6
Minnesota	\$864	16	\$1,098	14	\$991	16	\$1,146	13	\$1,464	10	\$1,318	10	75.4%	27	75.0%	40	75.2%	36
Mississippi	\$686	45	\$793	49	\$732	49	\$914	46	\$1,078	46	\$985	46	75.1%	29	73.6%	41	74.3%	39
Missouri	\$679	47	\$920	41	\$800	40	\$1,008	33	\$1,134	39	\$1,071	37	67.4%	44	81.1%	24	74.7%	38
Montana	\$682	46	\$973	32	\$752	48	\$769	51	\$926	51	\$807	51	88.7%	4	105.1%	1	93.2%	4
Nebraska	\$749	32	\$956	35	\$836	34	\$962	42	\$1,197	36	\$1,061	38	77.9%	20	79.9%	30	78.8%	24
Nevada	\$825	19	\$1,038	22	\$930	21	\$1,109	20	\$1,288	25	\$1,197	25	74.4%	30	80.6%	28	77.7%	27
New Hampshire	\$858	17	\$1,031	23	\$933	20	\$1,192	9	\$1,419	13	\$1,291	13	72.0%	34	72.7%	43	72.3%	43
New Jersey	\$1,145	1	\$1,440	1	\$1,268	1	\$1,330	1	\$1,603	1	\$1,445	2	86.1%	6	89.8%	8	87.8%	7
New Mexico	\$767	29	\$927	39	\$839	33	\$967	41	\$1,264	26	\$1,101	31	79.3%	18	73.3%	42	76.2%	32
New York	\$865	15	\$1,284	6	\$1,195	3	\$1,169	10	\$1,477	8	\$1,411	5	74.0%	32	86.9%	11	84.7%	8
North Carolina	\$738	35	\$1,015	27	\$821	36	\$1,042	29	\$1,227	32	\$1,098	32	70.8%	36	82.7%	19	74.8%	37
North Dakota	\$746	33	\$958	34	\$788	43	\$790	50	\$974	50	\$827	50	94.4%	1	98.4%	3	95.3%	1
Ohio	\$877	12	\$1,103	13	\$1,015	11	\$1,082	22	\$1,316	24	\$1,225	18	81.1%	12	83.8%	17	82.9%	12
Oklahoma	\$679	47	\$749	50	\$699	51	\$931	45	\$1,101	44	\$981	47	72.9%	33	68.0%	47	71.3%	44
Oregon	\$902	8	\$1,017	26	\$967	17	\$1,070	26	\$1,327	22	\$1,216	20	84.3%	8	76.6%	35	79.5%	23
Pennsylvania	\$880	11	\$1,137	11	\$1,014	12	\$1,090	21	\$1,379	15	\$1,241	17	80.7%	14	82.5%	20	81.7%	16
Rhode Island	\$1,009	4	\$1,311	3	\$1,180	6	\$1,110	19	\$1,361	17	\$1,252	15	90.9%	3	96.3%	4	94.2%	2
South Carolina	\$714	39	\$932	38	\$843	32	\$1,015	32	\$1,148	38	\$1,094	33	70.3%	40	81.2%	22	77.1%	30
South Dakota	\$654	51	\$924	40	\$757	47	\$849	49	\$1,048	47	\$925	48	77.0%	22	88.2%	9	81.8%	15
Tennessee	\$755	30	\$853	48	\$799	42	\$1,075	24	\$1,354	20	\$1,199	24	70.2%	41	63.0%	51	66.6%	50
Texas	\$789	28	\$903	45	\$818	37	\$1,159	12	\$1,356	18	\$1,208	23	68.1%	43	66.6%	50	67.7%	48
Utah	\$846	18	\$1,006	30	\$889	27	\$1,032	31	\$1,260	27	\$1,093	34	82.0%	11	79.8%	31	81.3%	19
Vermont	\$809	23	\$1,097	15	\$959	18	\$949	44	\$1,088	45	\$1,022	44	85.2%	7	100.8%	2	93.8%	3
Virginia	\$815	21	\$1,039	21	\$910	24	\$1,213	6	\$1,541	5	\$1,352	8	67.2%	45	67.4%	48	67.3%	49
Washington	\$885	10	\$1,068	16	\$1,010	14	\$1,195	8	\$1,355	19	\$1,304	12	74.1%	31	78.8%	33	77.5%	28
West Virginia	\$708	42	\$895	46	\$811	38	\$911	47	\$1,048	47	\$987	45	77.7%	21	85.4%	13	82.2%	13
Wisconsin	\$811	22	\$1,031	23	\$922	22	\$1,055	28	\$1,369	16	\$1,213	22	76.9%	23	75.3%	39	76.0%	33
Wyoming	\$803	26	\$934	37	\$846	31	\$879	48	\$1,011	49	\$922	49	91.4%	2	92.4%	5	91.8%	5

Adapted from: Allegretto, S.A., Corcoran, S.P. & Mishel, L. (2008). The Teaching Penalty: Teacher Pay Losing Ground. Washington, D.C.: Economics Policy Institute

This page is intentionally left blank.



## **Appendix J: Teacher Vacancies**

## Teacher Vacancy Survey Results

Year	Survey Response Rate	Unfilled Positions	# of Districts with Unfilled Positions	Greatest % of Unfilled Positions	Applicant Quality	Applicant Quantity	Shortage Areas	
00-01 for use in 01-02 school year	85.2%	115	68	Northeast Metro Panhandle	Worse 66% Same 25% Better 9%	Worse 87% Same 6% Better 7%	Special Education Sciences Foreign Languages Music Guidance Counselor* Math	Art Industrial Technology Agriculture Business Education ESL
01-02 for use in 02-03 school year	93.2%	119	77	Northeast Central West Central	Worse 41% Same 49% Better 10%	Worse 80% Same 18% Better 2%	Special Education Foreign Languages Industrial Technology Music Business Education Math Guidance Counselor*	Sciences Speech Pathology Fam & Cons Science Agriculture English Media Specialist*
02-03 for use in 03-04 school year	97.3%	76	52	Central Northeast West Central	Same 56% Worse 26% Better 18%	Worse 56% Same 37% Better 7%	Special Education Sciences Foreign Languages Guidance Counselor* English Industrial Technology	Music Math Fam & Cons Science Art Media Specialist*
03-04 for use in 04-05 school year	89.6%	42	33	Central Southeast Northeast	Same 59% Better 22% Worse 19%	Same 47% Worse 39% Better 14%	Sciences Special Education Foreign Languages English	Math Speech Pathology Media Specialist* Guidance Counselor*
04-05 for use in 05-06 school year	94.6%	66	38	Central Northeast Southeast	Same 61% Worse 21% Better 10%	Worse 46% Same 44% Better 10%	Sciences Special Education Foreign Languages English	Speech Pathology Industrial Technology
05-06 for use in 06-07 school year	90.9%	57	41	Southeast Panhandle Northeast	Same 61% Better 22% Worse 17%	Same 48% Worse 43% Better 9%	Foreign Language Special Education Music	Speech Pathology Sciences
06-07 for use in 07-08 school year	94.0%	72	48	Northeast Central Panhandle/ Southeast	Same 61% Worse 20% Better 19%	Same 43% Worse 47% Better 10%	Special Education Math Science English	Industrial Technology Foreign Languages Music Speech Pathology
07-08 for use in 08-09 school year	97.3%	97	67	Central/ Southeast Panhandle Northeast	Same 61% Worse 25% Better 13%	Worse 67% Same 37% Better 5%	Special Education Science Foreign Languages English Music	Speech Pathology Media Specialist* Industrial Technology Mathematics

\*The USDOE does not consider these eligible for loan forgiveness consideration because they are not recognized as classroom teaching positions

Source: Nebraska Department of Education 06/12/08

## **Appendix K: Teacher Education Students & Graduates**

**2005 Nebraska Teacher Education Graduates and Their Nebraska Teaching Status**

Institution	Initial Certificates Issued- Calendar Year 2005	# and % Teaching 2007-08	# and % Teaching 05-06, 06-07, or 07-08
Chadron State College	133	58 - 43.6%	67 - 50.4%
College of Saint Mary	51	26 - 51.0%	34 - 66.7%
Concordia University	114	23 - 20.2%	28 - 24.6%
Creighton University	53	30 - 56.6%	35 - 66.0%
Dana College	35	17 - 48.6%	18 - 51.4%
Doane College	53	33 - 62.3%	37 - 69.8%
Hastings College	58	45 - 77.6%	48 - 82.8%
Midland College	46	24 - 52.2%	30 - 65.2%
Peru State College	125	62 - 49.6%	70 - 56.0%
Union College	43	5 - 11.6%	8 - 18.6%
University of NE at Kearney	271	154 - 56.8%	168 - 62.0%
University of NE at Lincoln	469	254 - 54.2%	289 - 61.6%
University of NE at Omaha	320	181 - 56.6%	209 - 65.3%
Wayne State College	160	85 - 53.1%	96 - 60.0%
Wesleyan University	73	42 - 57.5%	49 - 67.1%
York College	32	7 - 21.9%	9 - 28.1%
<b>TOTAL</b>	<b>2036</b>	<b>1046-51.4%</b>	<b>1195-58.7%</b>

**Note:**

The number of initial certificates represents all certificates issued in the 2005 calendar year; therefore, it includes 2004-05 (second semester) and 2005-06 (first semester) teacher preparation graduates.

Data provided include teacher education candidates from other states who attend and graduate from NE teacher preparation institutions. It is likely that these individuals attend NE institutions because of geographic location or religious preferences and they did not intend to teach in NE upon graduation. Nebraska graduates are encouraged to obtain a Nebraska certificate even if they do not intend to stay in Nebraska to teach because it generally expedites the process of obtaining a certificate in another state.

The far-right column reflects the individuals who taught at least one year in Nebraska during the 05-06, 06-07, or 07-08 academic years. NDE does not have the capacity to determine if NE graduates are teaching in other states, nor do we analyze the number of teachers who come into Nebraska after completing a certification program in another state.

NE Department of Education 8/08

### Enrolled Students

Institution	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Chadron State	673	666	389	599	674	456	44
College of St. Mary	81	92	129	126	128	100	12
Concordia	300	261	305	321	302	268	23
Creighton	131	81	104	98	114	103	98
Dana	91	86	170	193	193	204	174
Doane	180	143	233	185	188	208	21
Grace	28	35	108	101	101	68	76
Hastings	220	233	238	99	100	137	13
Midland	86	82	82	164	166	162	156
Nebraska Wesleyan	215	201	214	212	213	206	21
Peru State	452	507	606	799	761	567	47
Union	98	117	148	151	143	136	106
UNK	1,014	1,050	1,054	1,086	1,092	1,191	1,13
UNL	1,565	1,359	1,544	1,346	1,331	1,328	1,42
UNO	1,195	1,060	1,150	1,177	1,180	1,196	1,45
Wayne State	771	778	784	784	862	885	92
York	158	154	151	135	139	112	137
Totals	7,258	6,905	7,409	7,576	7,687	7,327	7,52
Change Prior Year		-353	+504	+167	+111	-360	+193
From 2000 to 2007							Enrolled Students up by 262

### Student Teachers

Institution	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Chadron State	93	96	106	97	114	90	9
College of St. Mary	15	17	28	66	44	32	43
Concordia	92	124	93	115	100	118	95
Creighton	51	50	39	44	46	41	59
Dana	36	34	22	27	40	34	37
Doane	37	33	40	51	50	62	65
Grace	2	9	12	6	24	15	15
Hastings	44	62	52	66	60	59	54
Midland	28	35	27	33	37	30	30
Nebraska Wesleyan	38	43	44	46	59	35	5
Peru State	100	73	112	122	119	117	12
Union	16	11	25	23	27	29	15
UNK	228	193	228	257	285	226	222
UNL	295	329	299	321	300	284	351
UNO	283	270	266	304	271	284	295
Wayne State	159	131	132	136	144	138	17
York	26	25	28	22	28	19	19
Totals	1,543	1,535	1,553	1,736	1,748	1,613	1,74
Change Prior Year		-8	+18	+183	+12	-135	+133
From 2000 to 2007							Student Teachers up by 230

Program Completers

Institution	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Chadron State	122	121	140	122	114	112	123
College of St. Mary	13	32	39	66	44	31	43
Concordia	92	110	93	101	104	119	86
Creighton	44	47	60	60	50	50	56
Dana	30	29	23	23	27	34	36
Doane	37	32	63	72	45	88	68
Grace	0	2	7	6	20	15	15
Hastings	55	63	52	69	66	64	61
Midland	28	35	27	33	36	29	30
Nebraska Wesleyan	38	43	44	46	59	35	55
Peru State	135	94	85	139	159	117	111
Union	28	10	25	23	27	29	12
UNK	213	193	238	213	224	192	222
UNL	295	268	254	254	402	339	379
UNO	296	233	199	207	227	268	248
Wayne State	156	115	121	136	146	135	133
York	30	34	29	22	30	19	18
Totals	1,612	1,461	1,499	1,592	1,780	1,676	1,699
Change Prior Year		-151	+38	+93	+188	-104	+21
From 2000 to 2007							Program Completers up by 85

7/28/08

## **Appendix L: Attracting Excellence to Teaching Program**

AETP Scholarship Endorsement Summary (06-07)

The following chart shows the endorsements held by applicants of the scholarship. It reflects actual endorsements for those who have obtained teaching certificates and the intended endorsements for those who have not completed the teacher preparation program.

Bolded endorsements indicate that the content areas identified by the statewide teacher vacancy survey as a shortage area in 2005-06 and/or 2006-07.

Institution (N=# of Scholarships)	Elem	Sped	ECE	Music	FL	MG	Sci	LA	Coach	Soc Sc	Bus	Math	ESL	Spch Path	PE	Rel
Chadron (5)	4	1	2													
Concordia (5)	5		4													
Creighton (2)	1															1
CSM (2)	2				1											
Dana (2)	1	1			1			1								
Doane (2)	1	1						1								
Grace (1)						1										
Hastings (3)	1	1				3						1				
Midland (2)	1							1	2							
Peru (9)	7		4	1		2			1						1	
Union (1)	1															
UNK (13)	6	4	1	1	2	2		1			2		4			
UNL (23)	5	8		5	4	1	4		1					1		
UNO (13)	2	7			1	1	4	1		2	1	1				
Wayne (8)	2	1	1	1		1		1	2	2		1				
Wesleyan (3)	2	1									1					
York (2)	2	1														
<b>Total:</b>	<b>43</b>	<b>26</b>	<b>12</b>	<b>9</b>	<b>8</b>	<b>9</b>	<b>11</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>
96 Scholarships																
148																



ATTRACTING EXCELLENCE TO TEACHING  
Scholarship Allocations

Based on data from the Higher Education Act Title II reports

<b>Institution</b>	<b>Program Completers 2005</b>	<b>Scholarship Allocation* 2006-07</b>	<b>Scholarships Awarded 2006-07</b>	<b>Program Completers 2006</b>	<b>Scholarship Allocation* 2007-08</b>	<b>Scholarships Awarded 2007-08</b>	<b>Program Completers 2007</b>	<b>Scholarship Allocation* 2008-09</b>
<b>Chadron State College</b>	114	7	5	112	13	1	121	25
<b>College of St. Mary</b>	44	2	2	31	3	3	43	9
<b>Concordia University</b>	104	5	5	119	14	14	86	18
<b>Creighton University</b>	50	2	2	50	6	4	56	11
<b>Dana College</b>	27	2	2	34	4	4	35	7
<b>Doane College</b>	45	2	2	88	11	11	68	14
<b>Grace University</b>	20	1	1	15	2	2	15	3
<b>Hastings College</b>	66	3	3	64	8	8	61	12
<b>Midland College</b>	36	2	2	29	4	4	30	4
<b>NE Wesleyan University</b>	59	3	3	35	4	4	53	11
<b>Peru State College</b>	159	9	9	117	14	13	112	23
<b>Union College</b>	27	2	1	29	4	0	12	3
<b>University of NE- Kearney</b>	224	13	13	192	23	23	222	45
<b>University of NE- Lincoln</b>	402	23	23	339	40	40	379	77
<b>University of NE- Omaha</b>	227	13	13	268	32	19	248	51
<b>Wayne State College</b>	146	9	8	135	16	16	137	28
<b>York College</b>	30	2	2	19	2	1	18	4
<b>Totals</b>	1780	100	96	1676	200	167	1696	345**

\*Based upon \$2,500 per scholarship

\*\*Reflects 2008-09 AETP allocation (\$750,000) plus funds not awarded in the previous year and funds from repayment from previous recipients.  
7/08

This page is intentionally left blank.

## **Appendix M: Alternative Compensation Proposal and Summary**

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIRST LEGISLATURE  
FIRST SESSION  
LEGISLATIVE BILL

Introduced by

Read first time

Committee:

A BILL

1 FOR AN ACT relating to schools; to amend sections 48-818,  
2 79-101, 79-804, 79-1001, 79-1003, 79-1007.07, 79-1007.09,  
3 79-1007.11, 79-1008.01, 79-1008.02, 79-1009, 79-1017.01,  
4 79-1018.01, and 79-1028.01, Reissue Revised Statutes  
5 of Nebraska, and section 77-3442, Revised Statutes  
6 Cumulative Supplement, 2008; to provide for alternative  
7 compensation plans; to provide for a levy; to  
8 create a grant program; to state intent relating to  
9 appropriations; to provide powers and duties for the  
10 State Department of Education and the State Board of  
11 Education; to change provisions relating to duties of  
12 the Commission on Industrial Relations; to redefine and  
13 eliminate terms; to change provisions relating to the  
14 fall personnel report; to provide for an alternative  
15 compensation allowance with the state aid formula;  
16 to harmonize provisions; to provide a duty for the  
17 Revisor of Statutes; to eliminate provisions relating

1           to income tax disbursement for certain fiscal years,  
2           cost groupings, and the temporary aid adjustment factor;  
3           to repeal the original sections; and to outright  
4           repeal sections 79-1005.02, 79-1007.01, 79-1007.02, and  
5           79-1083.03, Reissue Revised Statutes of Nebraska.  
6 Be it enacted by the people of the State of Nebraska,

1           Section 1. (1) A school district may create an  
2 alternative compensation plan as provided in sections 1 to 3 of  
3 this act. An alternative compensation plan shall:

4           (a) Replace a traditional teacher salary schedule with  
5 incentives for teachers which are related to school or school  
6 district goals and objectives and are challenging but obtainable  
7 for a target percentage of the teachers to be determined by the  
8 plan;

9           (b) State the goals and objectives of the plan which  
10 shall be related to improving student achievement;

11           (c) Be funded in part by an alternative teacher  
12 compensation levy authorized pursuant to section 2 of this act;

13           (d) Contain a financial plan that demonstrates  
14 sustainability;

15           (e) For plans implemented after the effective date of  
16 this act, be optional for teachers employed by the school district  
17 prior to the implementation date stated in the plan, except that  
18 after a teacher commits to the plan with a signature, such teacher  
19 may not choose to discontinue participation in the plan;

20           (f) Be mandatory for teachers who begin employment with  
21 the school district after the implementation date stated in the  
22 plan;

23           (g) Not negatively impact the compensation of teachers  
24 who choose not to participate in the plan;

25           (h) Supply evidence of collaboration in plan development  
26 among teachers, administrators, school board, and community;

27           (i) Contain an evaluation process to analyze the

1 effectiveness of the plan in accomplishing stated plan goals and  
2 objectives; and

3 (j) Be approved by the State Board of Education as  
4 meeting the requirements of this section pursuant to section 3 or  
5 13 of this act.

6 (2) An alternative compensation plan may:

7 (a) Offer incentive bonuses for qualifying teachers which  
8 will not be included in retirement withholdings or the calculation  
9 of retirement benefits;

10 (b) Offer incentive increases in the base salary for  
11 qualifying teachers;

12 (c) In the awarding of incentives, recognize (i)  
13 professional development approved by the school district, college  
14 credits, or graduate degrees, (ii) student performance on state  
15 assessments, (iii) performance on teacher evaluations, or (iv)  
16 employment in high poverty schools, employment in subject shortage  
17 areas, or additional duties and leadership assignments; and

18 (d) Include school district employees other than  
19 teachers.

20 Sec. 2. Each school district having an alternative  
21 compensation plan approved by the State Board of Education pursuant  
22 to section 3 or 13 of this act may establish an alternative  
23 compensation levy. An alternative compensation levy shall equal  
24 twenty-five hundredths of one cent on each one hundred dollars of  
25 taxable property of the district subject to the levy. The proceeds  
26 of such levy shall be deposited into the general fund of the school  
27 district.

1           Sec. 3. (1) The Alternative Compensation Grant Program  
2 is created. The program shall consist of planning grants and  
3 implementation grants. School districts that have not been awarded  
4 a planning grant under the program may apply to the State Board of  
5 Education for a planning grant on or before December 31 of each  
6 year. School districts that have not been awarded an implementation  
7 grant under the program may apply for an implementation grant  
8 to the state board on or before December 31 of each year. The  
9 State Department of Education shall administer the Alternative  
10 Compensation Grant Program.

11           (2) Planning grants shall be awarded by the state  
12 board on a competitive basis on or before June 30 immediately  
13 following submission of applications. In making the awards, the  
14 board shall take into consideration the geographic distribution  
15 of grant recipients, the potential for the planning process to  
16 result in design of an alternative compensation plan meeting the  
17 requirements of section 1 of this act that will improve student  
18 achievement, and the potential ability of the program to fund  
19 implementation grants at the end of the proposed planning period.  
20 A planning grant may cover a planning period consisting of either  
21 one school fiscal year or two school fiscal years. If a planning  
22 grant covers a planning period consisting of two school fiscal  
23 years, fifty percent of the grant shall be paid in each school  
24 fiscal year, but the entire amount of the grant shall be paid  
25 from the appropriation for the first school fiscal year of the  
26 grant. Planning grants shall be used for planning, research, and  
27 development expenses for design of an alternative compensation plan



1 meeting the requirements of section 1 of this act, which expenses  
2 may include, but need not be limited to, stipends to teachers for  
3 time spent on grant activities.

4 (3) (a) Implementation grants shall be awarded to school  
5 districts by the state board on a competitive basis on or before  
6 June 30 immediately following submission of applications. In making  
7 the awards, the state board shall give consideration to the  
8 geographic distribution of grant recipients, the potential for  
9 the plan design to improve student achievement, and the degree  
10 of variance from traditional salary schedules. Implementation  
11 grants shall not be awarded unless fifty percent of the teachers  
12 employed by the district at the time of the application have  
13 signed an agreement committing such teachers to participate in  
14 the alternative compensation plan. The state board shall not  
15 be required to award implementation grants to any applicants  
16 whose plan, in the opinion of the state board, does not have  
17 a high potential to improve student achievement or does not  
18 vary significantly from traditional teacher salary schedules.  
19 Applicants need not have received a planning grant under the  
20 program in order to qualify for an implementation grant. Applicants  
21 shall be required to implement or continue an alternative teacher  
22 compensation plan meeting the requirements of section 1 of this act  
23 for each school fiscal year in which an implementation grant is  
24 received.

25 (b) The annual implementation grant award shall be  
26 calculated annually for two consecutive years and shall equal  
27 the difference of the product of the base incentive unit multiplied

1 by the number of formula students for the certification of state  
2 aid for the school fiscal year in which the grant award will be  
3 received and multiplied by the ratio of participating full-time  
4 equivalent teachers to all full-time equivalent teachers in the  
5 school district minus the product of twenty-five one-hundredths of  
6 one cent per one hundred dollars of assessed valuation multiplied  
7 by the assessed valuation of the school district for the calendar  
8 year immediately prior to the beginning of the school fiscal year  
9 in which the implementation grant funds will be received.

10 (i) For school fiscal year 2010-11, the base incentive  
11 unit shall equal twenty-five dollars. For school fiscal year  
12 2011-12 and each school fiscal year thereafter, the base  
13 incentive unit shall equal the base incentive unit from the prior  
14 school fiscal year increased by the basic allowable growth rate  
15 established in section 79-1025 for the school fiscal year for which  
16 the implementation grant is being calculated.

17 (ii) Full-time equivalent participating teachers shall be  
18 based on the number of teachers that have signed an agreement to  
19 participate in the alternative compensation plan for the school  
20 fiscal year for which the grant is being calculated and the  
21 estimated number of new teachers who will be participating in the  
22 plan for such school fiscal year. Recipients of implementation  
23 grants shall levy an alternative compensation levy for each school  
24 fiscal year for which the grant is received.

25 (c) Second-year implementation grants shall receive  
26 the first priority for funding. If there is not a sufficient  
27 appropriation for all second-year implementation grants, the

1 department shall prorate the available funds based on the  
2 proportion of each district's award amount to the total amount  
3 available for implementation grants. Any appropriation remaining  
4 after second-year implementation grants have been funded may be  
5 awarded as either planning grants or first-year implementation  
6 grants.

7 (4) Applications for grants pursuant to this section  
8 shall be on a form prescribed by the department and shall contain  
9 all information the department deems necessary. Grants under this  
10 section shall be paid to school districts on or before September 30  
11 of the school fiscal year for which the grant was awarded.

12 (5) The department may adopt and promulgate rules and  
13 regulations to carry out this section.

14 Sec. 4. It is the intent of the Legislature to  
15 appropriate five hundred thousand dollars for FY2010-11, seven  
16 hundred fifty thousand dollars for FY2011-12, one million dollars  
17 for FY2012-13, seven hundred fifty thousand dollars for FY2013-14,  
18 and five hundred thousand dollars for FY2014-15 to carry out  
19 section 3 of this act.

20 Sec. 5. Section 48-818, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22 48-818 Except as provided in the State Employees  
23 Collective Bargaining Act, the findings and order or orders  
24 may establish or alter the scale of wages, hours of labor, or  
25 conditions of employment, or any one or more of the same.

26 In ~~Except~~ in the case of school district employees  
27 covered by an alternative compensation plan meeting the

1 requirements of section 1 of this act, in making such findings  
2 and order or orders, the Commission of Industrial Relations shall  
3 establish rates of pay and conditions of employment which are  
4 comparable to the prevalent wage rates paid and conditions of  
5 employment maintained for the same or similar work of workers  
6 exhibiting like or similar skills under the same or similar working  
7 conditions.

8 For school district employees covered by an alternative  
9 compensation plan meeting the requirements of section 1 of this  
10 act, in making such findings and order or orders, the Commission  
11 of Industrial Relations shall establish rates of pay and conditions  
12 of employment which are comparable on average to the prevalent  
13 wage rates paid and conditions of employment maintained for the  
14 same or similar work of workers under the same or similar working  
15 conditions.

16 In establishing wage rates the commission shall take  
17 into consideration the overall compensation presently received by  
18 the employees, having regard not only to wages for time actually  
19 worked but also to wages for time not worked, including vacations,  
20 holidays, and other excused time, and all benefits received,  
21 including insurance and pensions, and the continuity and stability  
22 of employment enjoyed by the employees.

23 Any order or orders entered may be modified on the  
24 commission's own motion or on application by any of the parties  
25 affected, but only upon a showing of a change in the conditions  
26 from those prevailing at the time the original order was entered.

27 Sec. 6. Section 77-3442, Revised Statutes Cumulative

1 Supplement, 2008, is amended to read:

2           77-3442 (1) Property tax levies for the support of local  
3 governments for fiscal years beginning on or after July 1, 1998,  
4 shall be limited to the amounts set forth in this section except as  
5 provided in section 77-3444.

6           (2) (a) Except as provided in subdivision ~~(2)(e)~~  
7 subdivisions (2)(e) and (2)(f) of this section, school districts  
8 and multiple-district school systems, except learning communities  
9 and school districts that are members of learning communities, may  
10 levy a maximum levy of one dollar and five cents per one hundred  
11 dollars of taxable valuation of property subject to the levy.

12           (b) For each fiscal year, learning communities may levy  
13 a maximum levy for the general fund budgets of member school  
14 districts of ninety-five cents per one hundred dollars of taxable  
15 valuation of property subject to the levy. The proceeds from the  
16 levy pursuant to this subdivision shall be distributed pursuant to  
17 section 79-1073.

18           (c) Except as provided in ~~subdivision (2)(e)~~ subdivisions  
19 (2)(e) and (2)(f) of this section, for each fiscal year, school  
20 districts that are members of learning communities may levy for  
21 purposes of such districts' general fund budget and special  
22 building funds a maximum combined levy of the difference of  
23 one dollar and five cents on each one hundred dollars of taxable  
24 property subject to the levy minus the learning community levies  
25 pursuant to subdivisions (2)(b) and (2)(g) of this section for such  
26 learning community.

27           (d) Excluded from the limitations in subdivisions (2)(a)

1 and (2)(c) of this section are amounts levied to pay for  
2 sums agreed to be paid by a school district to certificated  
3 employees in exchange for a voluntary termination of employment  
4 and amounts levied to pay for special building funds and sinking  
5 funds established for projects commenced prior to April 1, 1996,  
6 for construction, expansion, or alteration of school district  
7 buildings. For purposes of this subsection, commenced means any  
8 action taken by the school board on the record which commits  
9 the board to expend district funds in planning, constructing, or  
10 carrying out the project.

11 (e) Federal aid school districts may exceed the maximum  
12 levy prescribed by subdivision (2)(a) or (2)(c) of this section  
13 only to the extent necessary to qualify to receive federal aid  
14 pursuant to Title VIII of Public Law 103-382, as such title existed  
15 on September 1, 2001. For purposes of this subdivision, federal  
16 aid school district means any school district which receives ten  
17 percent or more of the revenue for its general fund budget from  
18 federal government sources pursuant to Title VIII of Public Law  
19 103-382, as such title existed on September 1, 2001.

20 ~~(f) For school fiscal year 2002-03 through school fiscal~~  
21 ~~year 2007-08, school districts and multiple-district school systems~~  
22 ~~may, upon a three-fourths majority vote of the school board of~~  
23 ~~the school district, the board of the unified system, or the~~  
24 ~~school board of the high school district of the multiple-district~~  
25 ~~school system that is not a unified system, exceed the maximum~~  
26 ~~levy prescribed by subdivision (2)(a) of this section in an amount~~  
27 ~~equal to the net difference between the amount of state aid that~~

1 would have been provided under the Tax Equity and Educational  
2 Opportunities Support Act without the temporary aid adjustment  
3 factor as defined in section 79-1003 for the ensuing school fiscal  
4 year for the school district or multiple-district school system  
5 and the amount provided with the temporary aid adjustment factor.  
6 The State Department of Education shall certify to the school  
7 districts and multiple-district school systems the amount by which  
8 the maximum levy may be exceeded for the next school fiscal year  
9 pursuant to this subdivision (f) of this subsection on or before  
10 February 15 for school fiscal years 2004-05 through 2007-08.

11 (f) For purposes of an alternative compensation plan  
12 meeting the requirements of section 1 of this act, a school  
13 district may levy twenty-five one-hundredths of one cent on each  
14 one hundred dollars of taxable property subject to the levy  
15 pursuant to the requirements of section 2 of this act. Such levy  
16 shall be excluded from the limitations in subdivisions (2)(a) and  
17 (2)(c) of this section.

18 (g) For each fiscal year, learning communities may levy a  
19 maximum levy of two cents on each one hundred dollars of taxable  
20 property subject to the levy for special building funds for member  
21 school districts. The proceeds from the levy pursuant to this  
22 subdivision shall be distributed pursuant to section 79-1073.01.

23 (h) For each fiscal year, learning communities may levy  
24 a maximum levy of five cents on each one hundred dollars of  
25 taxable property subject to the levy for elementary learning center  
26 facilities and for up to fifty percent of the estimated cost for  
27 capital projects approved by the learning community coordinating

1 council pursuant to section 79-2111.

2 (3) Community colleges may levy a maximum levy calculated  
3 pursuant to the Community College Foundation and Equalization Aid  
4 Act on each one hundred dollars of taxable property subject to the  
5 levy.

6 (4)(a) Natural resources districts may levy a maximum  
7 levy of four and one-half cents per one hundred dollars of taxable  
8 valuation of property subject to the levy.

9 (b) Natural resources districts shall also have the power  
10 and authority to levy a tax equal to the dollar amount by which  
11 their restricted funds budgeted to administer and implement ground  
12 water management activities and integrated management activities  
13 under the Nebraska Ground Water Management and Protection Act  
14 exceed their restricted funds budgeted to administer and implement  
15 ground water management activities and integrated management  
16 activities for FY2003-04, not to exceed one cent on each one  
17 hundred dollars of taxable valuation annually on all of the taxable  
18 property within the district.

19 (c) In addition, natural resources districts located in  
20 a river basin, subbasin, or reach that has been determined to  
21 be fully appropriated pursuant to section 46-714 or designated  
22 as overappropriated pursuant to section 46-713 by the Department  
23 of Natural Resources shall also have the power and authority to  
24 levy a tax equal to the dollar amount by which their restricted  
25 funds budgeted to administer and implement ground water management  
26 activities and integrated management activities under the Nebraska  
27 Ground Water Management and Protection Act exceed their restricted



1 funds budgeted to administer and implement ground water management  
2 activities and integrated management activities for FY2005-06, not  
3 to exceed three cents on each one hundred dollars of taxable  
4 valuation on all of the taxable property within the district for  
5 fiscal year 2006-07 and each fiscal year thereafter through fiscal  
6 year 2011-12.

7 (5) Any educational service unit authorized to levy a  
8 property tax pursuant to section 79-1225 may levy a maximum levy of  
9 one and one-half cents per one hundred dollars of taxable valuation  
10 of property subject to the levy.

11 (6)(a) Incorporated cities and villages which are not  
12 within the boundaries of a municipal county may levy a maximum levy  
13 of forty-five cents per one hundred dollars of taxable valuation  
14 of property subject to the levy plus an additional five cents per  
15 one hundred dollars of taxable valuation to provide financing for  
16 the municipality's share of revenue required under an agreement  
17 or agreements executed pursuant to the Interlocal Cooperation Act  
18 or the Joint Public Agency Act. The maximum levy shall include  
19 amounts levied to pay for sums to support a library pursuant  
20 to section 51-201, museum pursuant to section 51-501, visiting  
21 community nurse, home health nurse, or home health agency pursuant  
22 to section 71-1637, or statue, memorial, or monument pursuant to  
23 section 80-202.

24 (b) Incorporated cities and villages which are within the  
25 boundaries of a municipal county may levy a maximum levy of ninety  
26 cents per one hundred dollars of taxable valuation of property  
27 subject to the levy. The maximum levy shall include amounts paid

1 to a municipal county for county services, amounts levied to pay  
2 for sums to support a library pursuant to section 51-201, a museum  
3 pursuant to section 51-501, a visiting community nurse, home health  
4 nurse, or home health agency pursuant to section 71-1637, or a  
5 statue, memorial, or monument pursuant to section 80-202.

6 (7) Sanitary and improvement districts which have been in  
7 existence for more than five years may levy a maximum levy of forty  
8 cents per one hundred dollars of taxable valuation of property  
9 subject to the levy, and sanitary and improvement districts which  
10 have been in existence for five years or less shall not have  
11 a maximum levy. Unconsolidated sanitary and improvement districts  
12 which have been in existence for more than five years and are  
13 located in a municipal county may levy a maximum of eighty-five  
14 cents per hundred dollars of taxable valuation of property subject  
15 to the levy.

16 (8) Counties may levy or authorize a maximum levy of  
17 fifty cents per one hundred dollars of taxable valuation of  
18 property subject to the levy, except that five cents per one  
19 hundred dollars of taxable valuation of property subject to the  
20 levy may only be levied to provide financing for the county's  
21 share of revenue required under an agreement or agreements executed  
22 pursuant to the Interlocal Cooperation Act or the Joint Public  
23 Agency Act. The maximum levy shall include amounts levied to pay  
24 for sums to support a library pursuant to section 51-201 or museum  
25 pursuant to section 51-501. The county may allocate up to fifteen  
26 cents of its authority to other political subdivisions subject  
27 to allocation of property tax authority under subsection (1) of

1 section 77-3443 and not specifically covered in this section to  
2 levy taxes as authorized by law which do not collectively exceed  
3 fifteen cents per one hundred dollars of taxable valuation on any  
4 parcel or item of taxable property. The county may allocate to  
5 one or more other political subdivisions subject to allocation  
6 of property tax authority by the county under subsection (1) of  
7 section 77-3443 some or all of the county's five cents per one  
8 hundred dollars of valuation authorized for support of an agreement  
9 or agreements to be levied by the political subdivision for the  
10 purpose of supporting that political subdivision's share of revenue  
11 required under an agreement or agreements executed pursuant to the  
12 Interlocal Cooperation Act or the Joint Public Agency Act. If an  
13 allocation by a county would cause another county to exceed its  
14 levy authority under this section, the second county may exceed the  
15 levy authority in order to levy the amount allocated.

16 (9) Municipal counties may levy or authorize a maximum  
17 levy of one dollar per one hundred dollars of taxable valuation  
18 of property subject to the levy. The municipal county may allocate  
19 levy authority to any political subdivision or entity subject to  
20 allocation under section 77-3443.

21 (10) Property tax levies for judgments, except judgments  
22 or orders from the Commission of Industrial Relations, obtained  
23 against a political subdivision which require or obligate a  
24 political subdivision to pay such judgment, to the extent such  
25 judgment is not paid by liability insurance coverage of a  
26 political subdivision, for preexisting lease-purchase contracts  
27 approved prior to July 1, 1998, for bonded indebtedness approved

1 according to law and secured by a levy on property except as  
2 provided in section 44-4317 for bonded indebtedness issued by  
3 educational service units and school districts, and for payments by  
4 a public airport to retire interest-free loans from the Department  
5 of Aeronautics in lieu of bonded indebtedness at a lower cost to  
6 the public airport are not included in the levy limits established  
7 by this section.

8 (11) The limitations on tax levies provided in this  
9 section are to include all other general or special levies  
10 provided by law. Notwithstanding other provisions of law, the  
11 only exceptions to the limits in this section are those provided by  
12 or authorized by sections 77-3442 to 77-3444.

13 (12) Tax levies in excess of the limitations in this  
14 section shall be considered unauthorized levies under section  
15 77-1606 unless approved under section 77-3444.

16 (13) For purposes of sections 77-3442 to 77-3444,  
17 political subdivision means a political subdivision of this state  
18 and a county agricultural society.

19 (14) For school districts that file a binding resolution  
20 on or before May 9, 2008, with the county assessors, county clerks,  
21 and county treasurers for all counties in which the school district  
22 has territory pursuant to subsection (7) of section 79-458, if the  
23 combined levies, except levies for bonded indebtedness approved by  
24 the voters of the school district and levies for the refinancing  
25 of such bonded indebtedness, are in excess of the greater of (a)  
26 one dollar and twenty cents per one hundred dollars of taxable  
27 valuation of property subject to the levy or (b) the maximum

1 levy authorized by a vote pursuant to section 77-3444, all school  
2 district levies, except levies for bonded indebtedness approved by  
3 the voters of the school district and levies for the refinancing of  
4 such bonded indebtedness, shall be considered unauthorized levies  
5 under section 77-1606.

6 Sec. 7. Section 79-101, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8 79-101 For purposes of Chapter 79:

9 (1) School district means the territory under the  
10 jurisdiction of a single school board authorized by Chapter 79;

11 (2) School means a school under the jurisdiction of a  
12 school board authorized by Chapter 79;

13 (3) Legal voter means a registered voter as defined in  
14 section 32-115 who is domiciled in a precinct or ward in which he  
15 or she is registered to vote and which precinct or ward lies in  
16 whole or in part within the boundaries of a school district for  
17 which the registered voter chooses to exercise his or her right  
18 to vote at a school district election or at an annual or special  
19 meeting of a Class I school district;

20 (4) Prekindergarten programs means all early childhood  
21 programs provided for children who have not reached the age of five  
22 by October 15 of the current school year;

23 (5) Elementary grades means grades kindergarten through  
24 eight, inclusive;

25 (6) High school grades means all grades above the eighth  
26 grade;

27 (7) School year means (a) for elementary grades other

1 than kindergarten, the time equivalent to at least one thousand  
2 thirty-two instructional hours and (b) for high school grades,  
3 the time equivalent to at least one thousand eighty instructional  
4 hours;

5 (8) Instructional hour means a period of time, at least  
6 sixty minutes, which is actually used for the instruction of  
7 students;

8 (9) Teacher means any certified employee who is regularly  
9 employed for the instruction of pupils to teach in the public  
10 schools;

11 (10) Administrator means any certified employee such  
12 as superintendent, assistant superintendent, principal, assistant  
13 principal, school nurse, or other supervisory or administrative  
14 personnel who do not have as a primary duty the instruction of  
15 pupils teaching in the public schools;

16 (11) School board means the governing body of any school  
17 district. Board of education has the same meaning as school board;

18 (12) Teach means and includes, but is not limited to,  
19 the following responsibilities: (a) The organization and management  
20 of the classroom or the physical area in which the learning  
21 experiences of pupils take place; (b) the assessment and diagnosis  
22 of the individual educational needs of the pupils; (c) the  
23 planning, selecting, organizing, prescribing, and directing of  
24 the learning experiences of pupils; (d) the planning of teaching  
25 strategies and the selection of available materials and equipment  
26 to be used; and (e) the evaluation and reporting of student  
27 progress;

1           (13) Permanent school fund means the fund described in  
2 section 79-1035.01;

3           (14) Temporary school fund means the fund described in  
4 section 79-1035.02; and

5           (15) School lands means the lands described in section  
6 79-1035.03. Educational lands has the same meaning as school lands.

7           The State Board of Education may adopt and promulgate  
8 rules and regulations to define school day and other appropriate  
9 units of the school calendar.

10           Sec. 8. Section 79-804, Reissue Revised Statutes of  
11 Nebraska, is amended to read:

12           79-804 (1) Each teacher or administrator shall register  
13 his or her certificate with the public, private, denominational,  
14 or parochial school in which the teacher or administrator is  
15 employed. The superintendent or administrator of the school shall  
16 endorse upon the certificate that it has been registered and the  
17 date of registration. Such registration shall be without fee. No  
18 employment of a teacher or administrator shall be valid until the  
19 certificate is so registered. On or before September 15 of each  
20 year, the public, private, denominational, and parochial schools  
21 shall file with the State Department of Education a fall personnel  
22 report which shall specify the names of all individuals employed  
23 by the school who are required by law to hold a certificate, the  
24 full-time equivalent employment of such individuals as teachers  
25 and, for public schools, the full-time equivalent employment  
26 of such individuals as teachers who are participating in an  
27 alternative compensation plan pursuant to section 1 of this act for

1 such school year, and such other information as the Commissioner  
2 of Education directs. The superintendent or administrator of the  
3 school shall transmit within ten days to the State Department of  
4 Education the name of the teacher or administrator to be employed,  
5 together with the position to which employed, if the teacher  
6 or administrator is employed after the submission of the fall  
7 personnel report. The Commissioner of Education shall certify to  
8 the school the name of any teacher or administrator who has not  
9 been issued a certificate or given evidence of application to the  
10 State Department of Education and qualification for a certificate  
11 or permit. The teacher or administrator shall not be reimbursed  
12 for any services to the school after the date of receipt of  
13 notification by the school.

14 (2) The Commissioner of Education shall notify the county  
15 treasurer to withhold all school money belonging to any district  
16 employing an uncertificated teacher or administrator until the  
17 teacher or administrator has obtained a certificate or has been  
18 dismissed by the board employing such teacher or administrator. The  
19 county treasurer shall withhold such money.

20 Sec. 9. Section 79-1001, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22 79-1001 Sections 79-1001 to 79-1033 and section 13 of  
23 this act shall be known and may be cited as the Tax Equity and  
24 Educational Opportunities Support Act.

25 Sec. 10. Section 79-1003, Reissue Revised Statutes of  
26 Nebraska, is amended to read:

27 79-1003 For purposes of the Tax Equity and Educational



1 Opportunities Support Act:

2 (1) Adjusted general fund operating expenditures means

3 (a) for school fiscal years before school fiscal year 2007-08,  
4 general fund operating expenditures as calculated pursuant to  
5 subdivision (21) of this section minus the transportation allowance  
6 and minus the special receipts allowance, (b) for school fiscal  
7 year 2007-08, general fund operating expenditures as calculated  
8 pursuant to subdivision (21) of this section minus the sum of  
9 the transportation, special receipts, and distance education  
10 and telecommunications allowances, (c) for school fiscal year  
11 2008-09, the difference of the product of the general fund  
12 operating expenditures as calculated pursuant to subdivision (21)  
13 of this section multiplied by the cost growth factor calculated  
14 pursuant to section 79-1007.10 minus the transportation allowance,  
15 special receipts allowance, poverty allowance, limited English  
16 proficiency allowance, distance education and telecommunications  
17 allowance, elementary site allowance, elementary class size  
18 allowance, summer school allowance, and focus school and program  
19 allowance, (d) for school fiscal years 2009-10 through ~~2012-13,~~  
20 2011-12, the difference of the product of the general fund  
21 operating expenditures as calculated pursuant to subdivision (21)  
22 of this section multiplied by the cost growth factor calculated  
23 pursuant to section 79-1007.10 minus the transportation allowance,  
24 special receipts allowance, poverty allowance, limited English  
25 proficiency allowance, distance education and telecommunications  
26 allowance, elementary site allowance, elementary class size  
27 allowance, summer school allowance, instructional time allowance,

1 and focus school and program allowance, (e) for school fiscal  
2 year 2012-13, the difference of the product of the general fund  
3 operating expenditures as calculated pursuant to subdivision (21)  
4 of this section multiplied by the cost growth factor calculated  
5 pursuant to section 79-1007.10 minus the alternative compensation  
6 allowance, transportation allowance, special receipts allowance,  
7 poverty allowance, limited English proficiency allowance, distance  
8 education and telecommunications allowance, elementary site  
9 allowance, elementary class size allowance, summer school  
10 allowance, instructional time allowance, and focus school and  
11 program allowance, and ~~(e)~~ (f) for school fiscal year 2013-14  
12 and each school fiscal year thereafter, the difference of the  
13 product of the general fund operating expenditures as calculated  
14 pursuant to subdivision (21) of this section multiplied by the  
15 cost growth factor calculated pursuant to section 79-1007.10 minus  
16 the alternative compensation allowance, transportation allowance,  
17 special receipts allowance, poverty allowance, limited English  
18 proficiency allowance, distance education and telecommunications  
19 allowance, elementary site allowance, summer school allowance,  
20 instructional time allowance, and focus school and program  
21 allowance;

22 (2) Adjusted valuation means the assessed valuation of  
23 taxable property of each local system in the state, adjusted  
24 pursuant to the adjustment factors described in section 79-1016.  
25 Adjusted valuation means the adjusted valuation for the property  
26 tax year ending during the school fiscal year immediately preceding  
27 the school fiscal year in which the aid based upon that value is

1 to be paid. For purposes of determining the local effort rate yield  
2 pursuant to section 79-1015.01, adjusted valuation does not include  
3 the value of any property which a court, by a final judgment from  
4 which no appeal is taken, has declared to be nontaxable or exempt  
5 from taxation;

6 (3) Allocated income tax funds means the amount of  
7 assistance paid to a local system pursuant to section 79-1005.01 ~~or~~  
8 ~~79-1005.02~~ as adjusted by the minimum levy adjustment pursuant to  
9 section 79-1008.02;

10 (4) Average daily attendance of a student who resides on  
11 Indian land means average daily attendance of a student who resides  
12 on Indian land from the most recent data available on November 1  
13 preceding the school fiscal year in which aid is to be paid;

14 (5) Average daily membership means the average daily  
15 membership for grades kindergarten through twelve attributable to  
16 the local system, as provided in each district's annual statistical  
17 summary, and includes the proportionate share of students enrolled  
18 in a public school instructional program on less than a full-time  
19 basis;

20 (6) Base fiscal year means the first school fiscal year  
21 following the school fiscal year in which the reorganization or  
22 unification occurred;

23 (7) Board means the school board of each school district;

24 (8) Categorical funds means funds limited to a specific  
25 purpose by federal or state law, including, but not limited to,  
26 Title I funds, Title VI funds, federal vocational education funds,  
27 federal school lunch funds, Indian education funds, Head Start

1 funds, and funds from the Education Innovation Fund;

2 (9) Consolidate means to voluntarily reduce the number of  
3 school districts providing education to a grade group and does not  
4 include dissolution pursuant to section 79-498;

5 (10) Department means the State Department of Education;

6 (11) District means any Class I, II, III, IV, V, or VI  
7 school district;

8 (12) Ensuing school fiscal year means the school fiscal  
9 year following the current school fiscal year;

10 (13) Equalization aid means the amount of assistance  
11 calculated to be paid to a local system pursuant to sections  
12 79-1007.11 to 79-1007.23, 79-1008.01 to 79-1022, and 79-1022.02;

13 (14) Fall membership means the total membership in  
14 kindergarten through grade twelve attributable to the local system  
15 as reported on the fall school district membership reports for each  
16 district pursuant to section 79-528;

17 (15) Fiscal year means the state fiscal year which is the  
18 period from July 1 to the following June 30;

19 (16) Formula students means:

20 (a) For school fiscal years prior to school fiscal year  
21 2008-09, (i) for state aid certified pursuant to section 79-1022,  
22 the sum of fall membership from the school fiscal year immediately  
23 preceding the school fiscal year in which the aid is to be paid,  
24 multiplied by the average ratio of average daily membership to fall  
25 membership for the second school fiscal year immediately preceding  
26 the school fiscal year in which aid is to be paid and the prior  
27 two school fiscal years, plus qualified early childhood education

1 fall membership plus tuitioned students from the school fiscal year  
2 immediately preceding the school fiscal year in which the aid is  
3 to be paid and (ii) for final calculation of state aid pursuant to  
4 section 79-1065, the sum of average daily membership plus qualified  
5 early childhood education average daily membership plus tuitioned  
6 students from the school fiscal year immediately preceding the  
7 school fiscal year in which the aid was paid; and

8 (b) For school fiscal year 2008-09 and each school fiscal  
9 year thereafter, (i) for state aid certified pursuant to section  
10 79-1022, the sum of the product of fall membership from the school  
11 fiscal year immediately preceding the school fiscal year in which  
12 the aid is to be paid multiplied by the average ratio of average  
13 daily membership to fall membership for the second school fiscal  
14 year immediately preceding the school fiscal year in which the aid  
15 is to be paid and the prior two school fiscal years plus sixty  
16 percent of the qualified early childhood education fall membership  
17 plus tuitioned students from the school fiscal year immediately  
18 preceding the school fiscal year in which aid is to be paid minus  
19 the product of the number of students enrolled in kindergarten that  
20 is not full-day kindergarten from the fall membership multiplied by  
21 0.5 and (ii) for final calculation of state aid pursuant to section  
22 79-1065, the sum of average daily membership plus sixty percent of  
23 the qualified early childhood education average daily membership  
24 plus tuitioned students minus the product of the number of students  
25 enrolled in kindergarten that is not full-day kindergarten from the  
26 average daily membership multiplied by 0.5 from the school fiscal  
27 year immediately preceding the school fiscal year in which aid was

1 paid;

2 (17) Free lunch and free milk student means a student  
3 who qualified for free lunches or free milk from the most recent  
4 data available on November 1 of the school fiscal year immediately  
5 preceding the school fiscal year in which aid is to be paid;

6 (18) Full-day kindergarten means kindergarten offered by  
7 a district for at least one thousand thirty-two instructional  
8 hours;

9 (19) General fund budget of expenditures means the total  
10 budget of disbursements and transfers for general fund purposes as  
11 certified in the budget statement adopted pursuant to the Nebraska  
12 Budget Act, except that for purposes of the limitation imposed in  
13 section 79-1023 and the calculation pursuant to subdivision (2) of  
14 section 79-1027.01, the general fund budget of expenditures does  
15 not include any special grant funds, exclusive of local matching  
16 funds, received by a district;

17 (20) General fund expenditures means all expenditures  
18 from the general fund;

19 (21) General fund operating expenditures means:

20 (a) For state aid calculated for school fiscal years  
21 prior to school fiscal year 2008-09, the total general fund  
22 expenditures minus categorical funds, tuition paid, transportation  
23 fees paid to other districts, adult education, summer school,  
24 community services, redemption of the principal portion of general  
25 fund debt service, retirement incentive plans, staff development  
26 assistance, and transfers from other funds into the general fund  
27 for the second school fiscal year immediately preceding the school

1 fiscal year in which aid is to be paid as reported on the annual  
2 financial report prior to December 1 of the school fiscal year  
3 immediately preceding the school fiscal year in which aid is to be  
4 paid;

5 (b) For state aid calculated for school fiscal year  
6 2008-09, as reported for the second school fiscal year immediately  
7 preceding the school fiscal year in which aid is to be paid  
8 on the annual financial report submitted prior to December  
9 1 of the school fiscal year immediately preceding the school  
10 fiscal year in which aid is to be paid, the total general  
11 fund expenditures minus (i) the amount of all receipts to  
12 the general fund, to the extent that such receipts are not  
13 included in local system formula resources, from early childhood  
14 education tuition, summer school tuition, educational entities as  
15 defined in section 79-1201.01 for providing distance education  
16 courses through the Educational Service Unit Coordinating Council  
17 to such educational entities, private foundations, individuals,  
18 associations, charitable organizations, the textbook loan program  
19 authorized by section 79-734, and federal impact aid, (ii)  
20 the amount of expenditures for categorical funds, tuition paid,  
21 transportation fees paid to other districts, adult education,  
22 community services, redemption of the principal portion of general  
23 fund debt service, retirement incentive plans authorized by section  
24 79-855, and staff development assistance authorized by section  
25 79-856, and (iii) the amount of any transfers from the general fund  
26 to any bond fund and transfers from other funds into the general  
27 fund;

1           (c) For state aid calculated for school fiscal year  
2 2009-10, as reported for the second school fiscal year immediately  
3 preceding the school fiscal year in which aid is to be paid  
4 on the annual financial report submitted prior to December  
5 1 of the school fiscal year immediately preceding the school  
6 fiscal year in which aid is to be paid, the total general  
7 fund expenditures minus (i) the amount of all receipts to  
8 the general fund, to the extent that such receipts are not  
9 included in local system formula resources, from early childhood  
10 education tuition, summer school tuition, educational entities as  
11 defined in section 79-1201.01 for providing distance education  
12 courses through the Educational Service Unit Coordinating Council  
13 to such educational entities, private foundations, individuals,  
14 associations, charitable organizations, the textbook loan program  
15 authorized by section 79-734, and federal impact aid, (ii)  
16 the amount of expenditures for categorical funds, tuition paid,  
17 transportation fees paid to other districts, adult education,  
18 community services, redemption of the principal portion of general  
19 fund debt service, retirement incentive plans authorized by section  
20 79-855, and staff development assistance authorized by section  
21 79-856, (iii) the amount of any transfers from the general fund to  
22 any bond fund and transfers from other funds into the general fund,  
23 and (iv) any legal expenses in excess of fifteen-hundredths of one  
24 percent of the formula need for the school fiscal year in which the  
25 expenses occurred; and

26           (d) For state aid calculated for school fiscal year  
27 2010-11 and each school fiscal year thereafter, as reported



1 for the second school fiscal year immediately preceding the  
2 school fiscal year in which aid is to be paid on the annual  
3 financial report submitted prior to December 1 of the school  
4 fiscal year immediately preceding the school fiscal year in  
5 which aid is to be paid, the total general fund expenditures  
6 plus the amount of any implementation grant received pursuant  
7 to section 3 of this act minus (i) the amount of all receipts  
8 to the general fund, to the extent that such receipts are not  
9 included in local system formula resources, from early childhood  
10 education tuition, summer school tuition, educational entities as  
11 defined in section 79-1201.01 for providing distance education  
12 courses through the Educational Service Unit Coordinating Council  
13 to such educational entities, private foundations, individuals,  
14 associations, charitable organizations, the textbook loan program  
15 authorized by section 79-734, federal impact aid, and levy  
16 override elections pursuant to section 77-3444, (ii) the amount  
17 of expenditures for categorical funds, tuition paid, transportation  
18 fees paid to other districts, adult education, community services,  
19 redemption of the principal portion of general fund debt service,  
20 retirement incentive plans authorized by section 79-855, and staff  
21 development assistance authorized by section 79-856, (iii) the  
22 amount of any transfers from the general fund to any bond fund  
23 and transfers from other funds into the general fund, and (iv) any  
24 legal expenses in excess of fifteen-hundredths of one percent of  
25 the formula need for the school fiscal year in which the expenses  
26 occurred.

27 For purposes of this subdivision (21) of this section,

1 receipts from levy override elections shall equal ninety-nine  
2 percent of the difference of the total general fund levy minus  
3 a levy of one dollar and five cents per one hundred dollars of  
4 taxable valuation multiplied by the assessed valuation for school  
5 districts that have voted pursuant to section 77-3444 to override  
6 the maximum levy provided pursuant to section 77-3442;

7 (22) High school district means a school district  
8 providing instruction in at least grades nine through twelve;

9 (23) Income tax liability means the amount of the  
10 reported income tax liability for resident individuals pursuant  
11 to the Nebraska Revenue Act of 1967 less all nonrefundable credits  
12 earned and refunds made;

13 (24) Income tax receipts means the amount of income tax  
14 collected pursuant to the Nebraska Revenue Act of 1967 less all  
15 nonrefundable credits earned and refunds made;

16 (25) Limited English proficiency students means (a) for  
17 school fiscal years prior to school fiscal year 2009-10, the number  
18 of students with limited English proficiency in a district from  
19 the most recent data available on November 1 of the school fiscal  
20 year preceding the school fiscal year in which aid is to be paid  
21 and (b) for school fiscal year 2009-10 and each school fiscal year  
22 thereafter, the number of students with limited English proficiency  
23 in a district from the most recent data available on November 1 of  
24 the school fiscal year preceding the school fiscal year in which  
25 aid is to be paid plus the difference of such students with limited  
26 English proficiency minus the average number of limited English  
27 proficiency students for such district, prior to such addition,

1 for the three immediately preceding school fiscal years if such  
2 difference is greater than zero;

3 (26) Local system means a learning community, a unified  
4 system, a Class VI district and the associated Class I districts,  
5 or a Class II, III, IV, or V district and any affiliated Class  
6 I districts or portions of Class I districts. The membership,  
7 expenditures, and resources of Class I districts that are  
8 affiliated with multiple high school districts will be attributed  
9 to local systems based on the percent of the Class I valuation that  
10 is affiliated with each high school district;

11 (27) Low-income child means (a) for school fiscal years  
12 prior to 2008-09, a child under nineteen years of age living in  
13 a household having an annual adjusted gross income of fifteen  
14 thousand dollars or less for the second calendar year preceding  
15 the beginning of the school fiscal year for which aid is being  
16 calculated and (b) for school fiscal year 2008-09 and each school  
17 fiscal year thereafter, a child under nineteen years of age living  
18 in a household having an annual adjusted gross income for the  
19 second calendar year preceding the beginning of the school fiscal  
20 year for which aid is being calculated equal to or less than the  
21 maximum household income that would allow a student from a family  
22 of four people to be a free lunch and free milk student during the  
23 school fiscal year immediately preceding the school fiscal year for  
24 which aid is being calculated;

25 (28) Low-income students means the number of low-income  
26 children within the district multiplied by the ratio of the formula  
27 students in the district divided by the total children under

1 nineteen years of age residing in the district as derived from  
2 income tax information;

3 (29) Most recently available complete data year means  
4 the most recent single school fiscal year for which the annual  
5 financial report, fall school district membership report, annual  
6 statistical summary, Nebraska income tax liability by school  
7 district for the calendar year in which the majority of the school  
8 fiscal year falls, and adjusted valuation data are available;

9 (30) Poverty students means (a) for school fiscal years  
10 prior to school fiscal year 2009-10, the number of low-income  
11 students or the number of students who are free lunch and free milk  
12 students in a district, whichever is greater, and (b) for school  
13 fiscal year 2009-10 and each school fiscal year thereafter, the  
14 number of low-income students or the number of students who are  
15 free lunch and free milk students in a district plus the difference  
16 of the number of low-income students or the number of students  
17 who are free lunch and free milk students in a district, whichever  
18 is greater, minus the average number of poverty students for  
19 such district, prior to such addition, for the three immediately  
20 preceding school fiscal years if such difference is greater than  
21 zero;

22 (31) Qualified early childhood education average daily  
23 membership means the product of the average daily membership for  
24 school fiscal year 2006-07 and each school fiscal year thereafter  
25 of students who will be eligible to attend kindergarten the  
26 following school year and are enrolled in an early childhood  
27 education program approved by the department pursuant to section

1 79-1103 for such school district for such school year multiplied by  
2 the ratio of the actual instructional hours of the program divided  
3 by one thousand thirty-two if: (a) The program is receiving a grant  
4 pursuant to such section for the third year; (b) the program has  
5 already received grants pursuant to such section for three years;  
6 or (c) the program has been approved pursuant to subsection (5) of  
7 section 79-1103 for such school year and the two preceding school  
8 years, including any such students in portions of any of such  
9 programs receiving an expansion grant;

10 (32) Qualified early childhood education fall membership  
11 means the product of membership on the last Friday in September  
12 2006 and each year thereafter of students who will be eligible  
13 to attend kindergarten the following school year and are enrolled  
14 in an early childhood education program approved by the department  
15 pursuant to section 79-1103 for such school district for such  
16 school year multiplied by the ratio of the planned instructional  
17 hours of the program divided by one thousand thirty-two if: (a)  
18 The program is receiving a grant pursuant to such section for the  
19 third year; (b) the program has already received grants pursuant to  
20 such section for three years; or (c) the program has been approved  
21 pursuant to subsection (5) of section 79-1103 for such school year  
22 and the two preceding school years, including any such students in  
23 portions of any of such programs receiving an expansion grant;

24 (33) Regular route transportation means the  
25 transportation of students on regularly scheduled daily routes to  
26 and from the attendance center;

27 (34) Reorganized district means any district involved

1 in a consolidation and currently educating students following  
2 consolidation;

3 (35) School year or school fiscal year means the fiscal  
4 year of a school district as defined in section 79-1091;

5 (36) Sparse local system means a local system that is not  
6 a very sparse local system but which meets the following criteria:

7 (a) (i) Less than two students per square mile in the  
8 county in which each high school is located, based on the school  
9 district census, (ii) less than one formula student per square  
10 mile in the local system, and (iii) more than ten miles between  
11 each high school attendance center and the next closest high school  
12 attendance center on paved roads;

13 (b) (i) Less than one and one-half formula students per  
14 square mile in the local system and (ii) more than fifteen miles  
15 between each high school attendance center and the next closest  
16 high school attendance center on paved roads;

17 (c) (i) Less than one and one-half formula students per  
18 square mile in the local system and (ii) more than two hundred  
19 seventy-five square miles in the local system; or

20 (d) (i) Less than two formula students per square mile in  
21 the local system and (ii) the local system includes an area equal  
22 to ninety-five percent or more of the square miles in the largest  
23 county in which a high school attendance center is located in the  
24 local system;

25 (37) Special education means specially designed  
26 kindergarten through grade twelve instruction pursuant to section  
27 79-1125, and includes special education transportation;

1           (38) Special grant funds means the budgeted receipts for  
2 grants, including, but not limited to, Title I funds, Title VI  
3 funds, funds from the Education Innovation Fund, planning grant  
4 funds or implementation grant funds awarded pursuant to section  
5 3 of this act, reimbursements for wards of the court, short-term  
6 borrowings including, but not limited to, registered warrants and  
7 tax anticipation notes, interfund loans, insurance settlements, and  
8 reimbursements to county government for previous overpayment. The  
9 state board shall approve a listing of grants that qualify as  
10 special grant funds;

11           (39) State aid means the amount of assistance paid to a  
12 district pursuant to the Tax Equity and Educational Opportunities  
13 Support Act;

14           (40) State board means the State Board of Education;

15           (41) State support means all funds provided to districts  
16 by the State of Nebraska for the general fund support of elementary  
17 and secondary education;

18           (42) Statewide average basic funding per formula student  
19 means the statewide total basic funding for all districts divided  
20 by the statewide total formula students for all districts;

21           (43) Statewide average general fund operating  
22 expenditures per formula student means the statewide total  
23 general fund operating expenditures for all districts divided by  
24 the statewide total formula students for all districts;

25           (44) Teacher has the definition found in section 79-101;

26           ~~(45) Temporary aid adjustment factor means (a) for school~~  
27 ~~fiscal years before school fiscal year 2007-08, one and one-fourth~~

1 percent of the sum of the local system's transportation allowance,  
2 the local system's special receipts allowance, and the product  
3 of the local system's adjusted formula students multiplied by  
4 the average formula cost per student in the local system's  
5 cost grouping and ~~(b)~~ for school fiscal year 2007-08, one and  
6 one-fourth percent of the sum of the local system's transportation  
7 allowance, special receipts allowance, and distance education and  
8 telecommunications allowance and the product of the local system's  
9 adjusted formula students multiplied by the average formula cost  
10 per student in the local system's cost grouping;

11 ~~(46)~~ (45) Tuitioned students means students in  
12 kindergarten through grade twelve of the district whose tuition is  
13 paid by the district to some other district or education agency;  
14 and

15 ~~(47)~~ (46) Very sparse local system means a local system  
16 that has:

17 (a) (i) Less than one-half student per square mile in  
18 each county in which each high school attendance center is located  
19 based on the school district census, (ii) less than one formula  
20 student per square mile in the local system, and (iii) more than  
21 fifteen miles between the high school attendance center and the  
22 next closest high school attendance center on paved roads; or

23 (b) (i) More than four hundred fifty square miles in the  
24 local system, (ii) less than one-half student per square mile in  
25 the local system, and (iii) more than fifteen miles between each  
26 high school attendance center and the next closest high school  
27 attendance center on paved roads.



1           Sec. 11. Section 79-1007.07, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           79-1007.07 ~~(1)(a)~~ For school fiscal year 2007-08, the  
4 annual financial report required pursuant to section 79-528 shall  
5 include:

6           ~~(i)~~ The amount of federal funds received based on poverty  
7 as defined by the federal program providing the funds; and

8           ~~(ii)~~ The expenditures and sources of funding for each  
9 program related to poverty with a narrative description of the  
10 program and the method used to allocate money to the program and  
11 within the program.

12           ~~(b)~~ The department shall set up accounting codes for the  
13 receipts and expenditures required to be reported on the annual  
14 financial report pursuant to this subsection. The department shall  
15 also determine for each school district an amount that shall  
16 be deemed the poverty allowance for purposes of this section.  
17 Such amount shall equal the adjustments to the weighted formula  
18 students pursuant to subdivision ~~(1)(c)(iii)~~ of section 79-1007.01  
19 multiplied by the average formula cost per student in the school  
20 district's cost grouping.

21           ~~(2)(a)~~ (1)(a) For school fiscal year 2008-09 and each  
22 school fiscal year thereafter, the annual financial report required  
23 pursuant to section 79-528 shall include:

24           (i) The amount of the poverty allowance used in the  
25 certification of state aid pursuant to section 79-1022 for such  
26 school fiscal year;

27           (ii) The amount of federal funds received based on

1 poverty as defined by the federal program providing the funds;

2 (iii) The expenditures and sources of funding for each  
3 program related to poverty with a narrative description of the  
4 program, the method used to allocate money to the program and  
5 within the program, and the program's relationship to the poverty  
6 plan submitted pursuant to section 79-1013 for such school fiscal  
7 year;

8 (iv) The expenditures and sources of funding for support  
9 costs directly attributable to implementing the district's poverty  
10 plan; and

11 (v) An explanation of how any required elements of the  
12 poverty plan for such school fiscal year were met.

13 (b) The department shall set up accounting codes for the  
14 receipts and expenditures required to be reported on the annual  
15 financial report pursuant to this subsection.

16 ~~(3)~~ (2) For school fiscal year 2009-10 and each school  
17 fiscal year thereafter, the department shall determine the poverty  
18 allowance expenditures using the reported expenditures on the  
19 annual financial report for the most recently available complete  
20 data year that would include in the poverty allowance expenditures  
21 only those expenditures that were used to specifically address  
22 issues related to the education of students living in poverty or  
23 to the implementation of the poverty plan, that do not replace  
24 expenditures that would have occurred if the students involved in  
25 the program did not live in poverty, that are not included in  
26 other allowances, and that are paid for with noncategorical funds  
27 generated by state or local taxes. The department shall establish

1 a procedure to allow school districts to receive preapproval  
2 for categories of expenditures that could be included in poverty  
3 allowance expenditures.

4 ~~(4)~~ (3) For school fiscal year 2009-10 and each school  
5 fiscal year thereafter, if the poverty allowance expenditures do  
6 not equal 117.65 percent or more of the poverty allowance for the  
7 most recently available complete data year, the department shall  
8 calculate a poverty allowance correction. The poverty allowance  
9 correction shall equal the poverty allowance minus eighty-five  
10 percent of the poverty allowance expenditures. If the poverty  
11 allowance expenditures do not equal fifty percent or more of the  
12 allowance for such school fiscal year, the school district shall  
13 also be disqualified from receiving a poverty allowance for the  
14 school fiscal year for which aid is being calculated.

15 ~~(5)~~ (4) For school fiscal year 2010-11 and each school  
16 fiscal year thereafter, if the department determines that the  
17 school district did not meet the required elements of the poverty  
18 plan for the most recently available complete data year, the  
19 department shall calculate a poverty allowance correction equal to  
20 fifty percent of the poverty allowance for such school fiscal year  
21 and the school district shall also be disqualified from receiving a  
22 poverty allowance for the school fiscal year for which aid is being  
23 calculated. Any poverty allowance correction calculated pursuant to  
24 this subsection shall be added to any poverty allowance correction  
25 calculated pursuant to subsection ~~(4)~~ (3) of this section to arrive  
26 at the total poverty allowance correction.

27 ~~(6)~~ (5) The department may request additional information

1 from any school district to assist with calculations and  
2 determinations pursuant to this section. If the school district  
3 does not provide information upon the request of the department  
4 pursuant to this section, the school district shall be disqualified  
5 from receiving a poverty allowance for the school fiscal year for  
6 which aid is being calculated.

7 ~~(7)~~ (6) The department shall annually provide the  
8 Legislature with a report containing a general description of the  
9 expenditures and funding sources for programs related to poverty  
10 statewide and specific descriptions of the expenditures and funding  
11 sources for programs related to poverty for each school district.

12 ~~(8)~~ (7) The state board shall establish a procedure for  
13 appeal of decisions of the department to the state board for a  
14 final determination.

15 Sec. 12. Section 79-1007.09, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17 79-1007.09 ~~(1)(a)~~ For school fiscal year 2007-08, the  
18 annual financial report required pursuant to section 79-528 shall  
19 include:

20 ~~(i)~~ The amount of federal funds received based on  
21 students who are limited English proficient as defined by the  
22 federal program providing the funds; and

23 ~~(ii)~~ The expenditures and sources of funding for each  
24 program related to limited English proficiency with a narrative  
25 description of the program and the method used to allocate money to  
26 the program and within the program.

27 ~~(b)~~ The department shall set up accounting codes for the

1 receipts and expenditures required to be reported on the annual  
2 financial report pursuant to this subsection. The department shall  
3 also determine for each school district an amount that shall  
4 be deemed the limited English proficiency allowance for purposes  
5 of this section. Such amount shall equal the adjustments to the  
6 weighted formula students pursuant to subdivision (1)(c)(ii) of  
7 section 79-1007.01 multiplied by the average formula cost per  
8 student in the school district's cost grouping.

9 ~~(2)(a)~~ (1)(a) For school fiscal year 2008-09 and each  
10 school fiscal year thereafter, the annual financial report required  
11 pursuant to section 79-528 shall include:

12 (i) The amount of the limited English proficiency  
13 allowance used in the certification of state aid pursuant to  
14 section 79-1022 for such school fiscal year;

15 (ii) The amount of federal funds received based on  
16 students who are limited English proficient as defined by the  
17 federal program providing the funds;

18 (iii) The expenditures and sources of funding for each  
19 program related to limited English proficiency with a narrative  
20 description of the program, the method used to allocate money to  
21 the program and within the program, and the program's relationship  
22 to the limited English proficiency plan submitted pursuant to  
23 section 79-1014 for such school fiscal year;

24 (iv) The expenditures and sources of funding for support  
25 costs directly attributable to implementing the district's limited  
26 English proficiency plan; and

27 (v) An explanation of how any required elements of the

1 limited English proficiency plan for such school fiscal year were  
2 met.

3 (b) The department shall set up accounting codes for the  
4 receipts and expenditures required to be reported on the annual  
5 financial report pursuant to this subsection.

6 ~~(3)~~ (2) For school fiscal year 2009-10 and each school  
7 fiscal year thereafter, the department shall determine the limited  
8 English proficiency allowance expenditures using the reported  
9 expenditures on the annual financial report for the most recently  
10 available complete data year that would only include in the limited  
11 English proficiency allowance expenditures those expenditures  
12 that were used to specifically address issues related to the  
13 education of students with limited English proficiency or to the  
14 implementation of the limited English proficiency plan, that do  
15 not replace expenditures that would have occurred if the students  
16 involved in the program did not have limited English proficiency,  
17 that are not included in other allowances, and that are paid for  
18 with noncategorical funds generated by state or local taxes. The  
19 department shall establish a procedure to allow school districts to  
20 receive preapproval for categories of expenditures that could be  
21 included in limited English proficiency allowance expenditures.

22 ~~(4)~~ (3) For school fiscal year 2009-10 and each school  
23 fiscal year thereafter, if the limited English proficiency  
24 allowance expenditures do not equal 117.65 percent or more of  
25 the limited English proficiency allowance for the most recently  
26 available complete data year, the department shall calculate a  
27 limited English proficiency allowance correction. The limited

1 English proficiency allowance correction shall equal the limited  
2 English proficiency allowance minus eighty-five percent of the  
3 limited English proficiency allowance expenditures. If the limited  
4 English proficiency allowance expenditures do not equal fifty  
5 percent or more of the allowance for such school fiscal year, the  
6 school district shall also be disqualified from receiving a limited  
7 English proficiency allowance for the school fiscal year for which  
8 aid is being calculated.

9           ~~(5)~~ (4) For school fiscal year 2010-11 and each school  
10 fiscal year thereafter, if the department determines that the  
11 school district did not meet the required elements of the limited  
12 English proficiency plan for the most recently available complete  
13 data year, the department shall calculate a limited English  
14 proficiency allowance correction equal to fifty percent of the  
15 limited English proficiency allowance for such school fiscal year  
16 and the school district shall also be disqualified from receiving  
17 a limited English proficiency allowance for the school fiscal year  
18 for which aid is being calculated. Any limited English proficiency  
19 allowance correction calculated pursuant to this subsection shall  
20 be added to any limited English proficiency allowance correction  
21 calculated pursuant to subsection ~~(4)~~ (3) of this section to arrive  
22 at the total limited English proficiency allowance correction.

23           ~~(6)~~ (5) The department may request additional information  
24 from any school district to assist with calculations and  
25 determinations pursuant to this section. If the school district  
26 does not provide information upon the request of the department  
27 pursuant to this section, the school district shall be disqualified

1 from receiving a limited English proficiency allowance for the  
2 school fiscal year for which aid is being calculated.

3 ~~(7)~~ (6) The department shall annually provide the  
4 Legislature with a report containing a general description of the  
5 expenditures and funding sources for programs related to limited  
6 English proficiency statewide and specific descriptions of the  
7 expenditures and funding sources for programs related to limited  
8 English proficiency for each school district.

9 ~~(8)~~ (7) The state board shall establish a procedure for  
10 appeal of decisions of the department to the state board for a  
11 final determination.

12 Sec. 13. (1) For school fiscal year 2012-13 and each  
13 school fiscal year thereafter, the department shall determine  
14 the alternative compensation allowance for each approved school  
15 district. School districts may apply to the state board for  
16 an alternative compensation allowance on or before the October  
17 1 immediately preceding the certification of state aid for the  
18 school fiscal year for which the alternative compensation allowance  
19 is being requested. To qualify, the school district shall have  
20 received an implementation grant pursuant to section 3 of this  
21 act for two full school fiscal years prior to the school fiscal  
22 year for which the allowance is being requested, shall continue  
23 implementation of an alternative compensation plan meeting the  
24 requirements of section 1 of this act for the school fiscal year  
25 for which the alternative compensation allowance is requested,  
26 shall include the annual results of the evaluation process required  
27 by section 1 of this act in the application, and shall levy an



1 alternative compensation levy pursuant to section 2 of this act  
2 for the calendar year in which the application is made and for the  
3 immediately following calendar year. An alternative compensation  
4 plan may be modified such that the plan continues to meet the  
5 requirements of section 1 of this act to the satisfaction of the  
6 state board following a review of the modifications presented on  
7 the allowance application. The state board shall approve or deny  
8 each application for an alternative compensation allowance on or  
9 before the immediately following December 31.

10 (2) (a) The amount of the alternative compensation  
11 allowance shall equal the difference of the product of the base  
12 incentive unit multiplied by the district's formula students for  
13 the certification of state aid for the school fiscal year for  
14 which the allowance was requested and multiplied by the ratio  
15 of full-time equivalent participating teachers to all full-time  
16 equivalent teachers in the school district for the school fiscal  
17 year in which the application was made.

18 (b) For school fiscal year 2012-13, the base incentive  
19 unit shall equal twenty-five dollars increased by the basic  
20 allowable growth rate for school fiscal year 2011-12 and then  
21 increased again by the basic allowable growth rate for school  
22 fiscal year 2012-13.

23 (c) For school fiscal year 2013-14 and each school fiscal  
24 year thereafter, the base incentive unit shall equal the base  
25 incentive unit from the prior school fiscal year increased by  
26 the basic allowable growth rate for the school fiscal year for  
27 which the allowance is being calculated. The number of full-time

1 equivalent participating teachers and the number of full-time  
2 equivalent teachers on the fall personnel report shall be used for  
3 the calculation and shall be included in the application for the  
4 allowance.

5           Sec. 14. Section 79-1007.11, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7           79-1007.11 (1) Except as otherwise provided in this  
8 section, for school fiscal year 2008-09, each school district's  
9 formula need shall equal the difference of the sum of the school  
10 district's basic funding, poverty allowance, limited English  
11 proficiency allowance, elementary class size allowance, focus  
12 school and program allowance, summer school allowance, special  
13 receipts allowance, transportation allowance, elementary site  
14 allowance, distance education and telecommunications allowance,  
15 averaging adjustment, and teacher education adjustment, minus  
16 the sum of the limited English proficiency allowance correction,  
17 poverty allowance correction, and local choice adjustment.

18           (2) Except as otherwise provided in this section, for  
19 school fiscal years 2009-10 and 2010-11, each school district's  
20 formula need shall equal the difference of the sum of the  
21 school district's basic funding, poverty allowance, limited  
22 English proficiency allowance, elementary class size allowance,  
23 focus school and program allowance, summer school allowance,  
24 special receipts allowance, transportation allowance, elementary  
25 site allowance, instructional time allowance, distance education  
26 and telecommunications allowance, averaging adjustment, teacher  
27 education adjustment, new learning community transportation

1 adjustment, student growth adjustment, and new school adjustment,  
2 minus the sum of the limited English proficiency allowance  
3 correction, poverty allowance correction, and local choice  
4 adjustment.

5 (3) Except as otherwise provided in this section, for  
6 school fiscal years 2011-12 and 2012-13, year 2011-12, each  
7 school district's formula need shall equal the difference of the  
8 sum of the school district's basic funding, poverty allowance,  
9 limited English proficiency allowance, elementary class size  
10 allowance, focus school and program allowance, summer school  
11 allowance, special receipts allowance, transportation allowance,  
12 elementary site allowance, instructional time allowance, distance  
13 education and telecommunications allowance, averaging adjustment,  
14 teacher education adjustment, new learning community transportation  
15 adjustment, student growth adjustment, any positive student growth  
16 adjustment correction, and new school adjustment, minus the sum  
17 of the limited English proficiency allowance correction, poverty  
18 allowance correction, any negative student growth adjustment  
19 correction, and local choice adjustment.

20 (4) Except as otherwise provided in this section, for  
21 school fiscal year 2012-13, each school district's formula need  
22 shall equal the difference of the sum of the school district's  
23 basic funding, alternative compensation allowance, poverty  
24 allowance, limited English proficiency allowance, elementary class  
25 size allowance, focus school and program allowance, summer school  
26 allowance, special receipts allowance, transportation allowance,  
27 elementary site allowance, instructional time allowance, distance

1 education and telecommunications allowance, averaging adjustment,  
2 teacher education adjustment, new learning community transportation  
3 adjustment, student growth adjustment, any positive student growth  
4 adjustment correction, and new school adjustment, minus the sum  
5 of the limited English proficiency allowance correction, poverty  
6 allowance correction, any negative student growth adjustment  
7 correction, and local choice adjustment.

8           ~~(4)~~ (5) Except as otherwise provided in this section,  
9 for school fiscal year 2013-14 and each school fiscal year  
10 thereafter, each school district's formula need shall equal the  
11 difference of the sum of the school district's basic funding,  
12 alternative compensation allowance, poverty allowance, limited  
13 English proficiency allowance, focus school and program allowance,  
14 summer school allowance, special receipts allowance, transportation  
15 allowance, elementary site allowance, instructional time allowance,  
16 distance education and telecommunications allowance, averaging  
17 adjustment, teacher education adjustment, new learning community  
18 transportation adjustment, student growth adjustment, any positive  
19 student growth adjustment correction, and new school adjustment,  
20 minus the sum of the limited English proficiency allowance  
21 correction, poverty allowance correction, any negative student  
22 growth adjustment correction, and local choice adjustment.

23           ~~(5)~~ (6) If the formula need calculated for a school  
24 district pursuant to subsections (1) through ~~(4)~~ (5) of this  
25 section is less than one hundred percent of the formula need for  
26 such district for the school fiscal year immediately preceding  
27 the school fiscal year for which aid is being calculated, the

1 formula need for such district shall equal one hundred percent  
2 of the formula need for such district for the school fiscal year  
3 immediately preceding the school fiscal year for which aid is being  
4 calculated. If the formula need calculated for a school district  
5 pursuant to subsections (1) through ~~(4)~~ (5) of this section is  
6 more than one hundred twelve percent of the formula need for  
7 such district for the school fiscal year immediately preceding  
8 the school fiscal year for which aid is being calculated, the  
9 formula need for such district shall equal one hundred twelve  
10 percent of the formula need for such district for the school fiscal  
11 year immediately preceding the school fiscal year for which aid  
12 is being calculated, except that the formula need shall not be  
13 reduced pursuant to this subsection for any district (a) receiving  
14 a student growth adjustment for the school fiscal year for which  
15 aid is being calculated or (b) for school fiscal year 2008-09, for  
16 which the formula students for the certification of aid pursuant to  
17 section 79-1022 for school fiscal year 2008-09 minus the formula  
18 students for the certification of aid pursuant to section 79-1022  
19 for school fiscal year 2007-08 equals at least the greater of  
20 twenty-five students or one percent of the formula students for the  
21 certification of aid pursuant to section 79-1022 for school fiscal  
22 year 2007-08. For purposes of this subsection, the formula need  
23 for the school fiscal year immediately preceding the school fiscal  
24 year for which aid is being calculated shall be the formula need  
25 used in the final calculation of aid pursuant to section 79-1065  
26 and for districts that were affected by a reorganization with an  
27 effective date in the calendar year preceding the calendar year

1 in which aid is certified for the school fiscal year for which  
2 aid is being calculated, the formula need for the school fiscal  
3 year immediately preceding the school fiscal year for which aid  
4 is being calculated shall be attributed to the affected school  
5 districts based on information provided to the department by the  
6 school districts or proportionally based on the adjusted valuation  
7 transferred if sufficient information has not been provided to the  
8 department.

9           Sec. 15. Section 79-1008.01, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11           79-1008.01 Except as provided in sections 79-1008.02  
12 to 79-1010, each local system shall receive equalization aid in  
13 the amount that the total formula need of each local system,  
14 as determined pursuant to sections ~~79-1007.01~~ 79-1007.03 to  
15 79-1007.23, exceeds its total formula resources as determined  
16 pursuant to sections 79-1015.01 to 79-1018.01.

17           Sec. 16. Section 79-1008.02, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19           79-1008.02 A minimum levy adjustment shall be calculated  
20 and applied to any local system that has a general fund common  
21 levy for the fiscal year during which aid is certified that is  
22 less than the maximum levy, for such fiscal year for such local  
23 system, allowed pursuant to subdivision (2)(a) or (b) of section  
24 77-3442 without a vote pursuant to section 77-3444 less five cents  
25 for learning communities and less ten cents for all other local  
26 systems. To calculate the minimum levy adjustment, the department  
27 shall subtract the local system general fund common levy for

1 such fiscal year for such local system from the maximum levy  
2 allowed pursuant to subdivision (2)(a) or (b) of section 77-3442  
3 without a vote pursuant to section 77-3444 less five cents for  
4 learning communities and less ten cents for all other local systems  
5 and multiply the result by the local system's adjusted valuation  
6 divided by one hundred. The minimum levy adjustment shall be added  
7 to the formula resources of the local system for the determination  
8 of equalization aid pursuant to section 79-1008.01. If the minimum  
9 levy adjustment is greater than or equal to the allocated income  
10 tax funds calculated pursuant to section 79-1005.01, ~~or 79-1005.02,~~  
11 the local system shall not receive allocated income tax funds. If  
12 the minimum levy adjustment is less than the allocated income tax  
13 funds calculated pursuant to section 79-1005.01, ~~or 79-1005.02,~~ the  
14 local system shall receive allocated income tax funds in the amount  
15 of the difference between the allocated income tax funds calculated  
16 pursuant to section 79-1005.01 ~~or 79-1005.02~~ and the minimum levy  
17 adjustment. This section does not apply to the calculation of aid  
18 for a local system containing a learning community for the first  
19 school fiscal year for which aid is calculated for such local  
20 system.

21           Sec. 17. Section 79-1009, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23           79-1009 (1) A district shall receive net option funding  
24 if option students as defined in section 79-233 were actually  
25 enrolled in the school year immediately preceding the school year  
26 in which the aid is to be paid. The determination of the net  
27 number of option students shall be based on the number of students

1 enrolled in the district as option students and the number of  
2 students residing in the district but enrolled in another district  
3 as option students as of the day of the fall membership count  
4 pursuant to section 79-528, for the school fiscal year immediately  
5 preceding the school fiscal year in which aid is to be paid.  
6 Net number of option students means the difference of the number  
7 of option students enrolled in the district minus the number of  
8 students residing in the district but enrolled in another district  
9 as option students.

10 (2) For purposes of this section, ~~\_\_\_~~ (a) For school  
11 fiscal years 2002-03 through 2007-08, net option funding shall be  
12 calculated by subtracting the temporary aid adjustment factor from  
13 the sum of the products of the net number of option students  
14 in each grade range multiplied by the statewide average cost  
15 grouping cost per student multiplied by the weighting factor for  
16 the corresponding grade range pursuant to section 79-1007.01; and  
17 (b) for school fiscal year 2008-09 and each school fiscal year  
18 thereafter, net option funding shall be the sum of the product  
19 of the net number of option students multiplied by the statewide  
20 average basic funding per formula student.

21 (3) A district's net option funding shall be zero if the  
22 calculation produces a negative result.

23 Payments made under this section shall be made from the  
24 funds to be disbursed under section 79-1005.01. ~~or 79-1005.02.~~

25 Such payments shall go directly to the option school  
26 district but shall count as a formula resource for the local  
27 system.



1           Sec. 18. Section 79-1017.01, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           79-1017.01 Local system formula resources includes  
4 allocated income tax funds determined for each such district  
5 pursuant to the provisions of section 79-1005.01 ~~or~~ 79-1005.02 and  
6 adjustments pursuant to section 79-1008.02.

7           Sec. 19. Section 79-1018.01, Reissue Revised Statutes of  
8 Nebraska, is amended to read:

9           79-1018.01 Except as otherwise provided in this section,  
10 local system formula resources include other actual receipts  
11 available for the funding of general fund operating expenditures  
12 as determined by the department for the second school fiscal  
13 year immediately preceding the school fiscal year in which aid  
14 is to be paid. Receipts from the Community Improvements Cash Fund  
15 and receipts acquired pursuant to the Low-Level Radioactive Waste  
16 Disposal Act shall not be included. Other actual receipts include:

- 17           (1) Public power district sales tax revenue;
- 18           (2) Fines and license fees;
- 19           (3) Tuition receipts from individuals, other districts,  
20 or any other source except receipts derived from adult education,  
21 receipts derived from summer school tuition, receipts derived from  
22 early childhood education tuition, and receipts from educational  
23 entities as defined in section 79-1201.01 for providing distance  
24 education courses through the Distance Education Council until July  
25 1, 2008, and the Educational Service Unit Coordinating Council on  
26 and after July 1, 2008, to such educational entities;
- 27           (4) Transportation receipts;

- 1 (5) Interest on investments;
- 2 (6) Other miscellaneous noncategorical local receipts,  
3 not including receipts from private foundations, individuals,  
4 associations, or charitable organizations;
- 5 (7) Special education receipts;
- 6 (8) Special education receipts and non-special education  
7 receipts from the state for wards of the court and wards of the  
8 state;
- 9 (9) All receipts from the temporary school fund.  
10 Beginning with the calculation of aid for school fiscal year  
11 2002-03 and each school fiscal year thereafter, receipts from  
12 the temporary school fund shall only include receipts pursuant  
13 to section 79-1035 and the receipt of funds pursuant to section  
14 79-1036 for property leased for a public purpose as set forth in  
15 subdivision (1)(a) of section 77-202;
- 16 (10) Motor vehicle tax receipts received on or after  
17 January 1, 1998;
- 18 (11) Pro rata motor vehicle license fee receipts;
- 19 (12) Other miscellaneous state receipts excluding revenue  
20 from the textbook loan program authorized by section 79-734;
- 21 (13) Impact aid entitlements for the school fiscal year  
22 which have actually been received by the district to the extent  
23 allowed by federal law;
- 24 (14) All other noncategorical federal receipts;
- 25 (15) All receipts pursuant to the enrollment option  
26 program under sections 79-232 to 79-246;
- 27 (16) Receipts under the federal Medicare Catastrophic

1 Coverage Act of 1988, as such act existed on May 8, 2001, as  
2 authorized pursuant to sections 43-2510 and 43-2511 but only to the  
3 extent of the amount the local system would have otherwise received  
4 pursuant to the Special Education Act; and

5 (17) Receipts from an alternative compensation levy  
6 pursuant to section 2 of this act; and

7 ~~(17)~~ (18) Receipts for accelerated or differentiated  
8 curriculum programs pursuant to sections 79-1106 to 79-1108.03.

9 Sec. 20. Section 79-1028.01, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11 79-1028.01 For school fiscal year 2008-09 and each school  
12 fiscal year thereafter, a school district may exceed its maximum  
13 general fund budget of expenditures minus the special education  
14 budget of expenditures by a specific dollar amount for:

15 (1) Expenditures for repairs to infrastructure damaged by  
16 a natural disaster which is declared a disaster emergency pursuant  
17 to the Emergency Management Act;

18 (2) Expenditures for judgments, except judgments or  
19 orders from the Commission of Industrial Relations, obtained  
20 against a school district which require or obligate a school  
21 district to pay such judgment, to the extent such judgment is not  
22 paid by liability insurance coverage of a school district;

23 (3) Expenditures pursuant to the Retirement Incentive  
24 Plan authorized in section 79-855 or the Staff Development  
25 Assistance authorized in section 79-856;

26 (4) Expenditures of incentive payments or base fiscal  
27 year incentive payments to be received in such school fiscal year

1 pursuant to section 79-1011;

2 (5) Expenditures of amounts received from educational  
3 entities as defined in section 79-1201.01 for providing distance  
4 education courses through the Educational Service Unit Coordinating  
5 Council to such educational entities;

6 (6) Either (a) the first and second school fiscal years  
7 the district will be participating in Network Nebraska for the full  
8 school fiscal year or (b) school fiscal year 2008-09, if the school  
9 district participated in Network Nebraska for all of school fiscal  
10 year 2007-08, for the difference of the estimated expenditures for  
11 such school fiscal year for telecommunications services, access  
12 to data transmission networks that transmit data to and from the  
13 school district, and the transmission of data on such networks as  
14 such expenditures are defined by the department for purposes of  
15 the distance education and telecommunications allowance minus the  
16 dollar amount of such expenditures for the second school fiscal  
17 year preceding the first full school fiscal year the district  
18 participates in Network Nebraska; and

19 (7) For school districts receiving an alternative  
20 compensation implementation grant pursuant to section 3 of this  
21 act, the dollar amount generated by the alternative compensation  
22 levy; and

23 ~~(7)~~ (8) Expenditures to pay another school district for  
24 the transfer of land from such other school district.

25 The state board shall approve, deny, or modify the amount  
26 allowed for any exception to the maximum general fund budget of  
27 expenditures minus the special education budget of expenditures

1 pursuant to this section.

2           Sec. 21. The Revisor of Statutes shall assign sections 1  
3 to 4 of this act within Chapter 79, article 8.

4           Sec. 22. Original sections 48-818, 79-101, 79-804,  
5 79-1001, 79-1003, 79-1007.07, 79-1007.09, 79-1007.11, 79-1008.01,  
6 79-1008.02, 79-1009, 79-1017.01, 79-1018.01, and 79-1028.01,  
7 Reissue Revised Statutes of Nebraska, and section 77-3442, Revised  
8 Statutes Cumulative Supplement, 2008, are repealed.

9           Sec. 23. The following sections are outright repealed:  
10 Sections 79-1005.02, 79-1007.01, 79-1007.02, and 79-1083.03,  
11 Reissue Revised Statutes of Nebraska.

# Alternative Compensation

---

## Hearing Draft Summary of REQ 00179

---

REQ 00179 was drafted to solicit input regarding a potential proposal to encourage school districts to explore alternative compensation. The principles contained in the proposal are designed to bring forward issues for discussion and to demonstrate the technical aspects of this particular approach.

Modeled loosely after the inclusion of early childhood education in the state aid formula, a grant program would serve as a gateway for alternative compensation funding. Most districts would begin with a one or two-year planning grant. However, some districts, especially those that already have alternative compensation plans in place, may start with implementation grants. The implementation grants would be awarded for two years and be followed with an allowance in the aid formula. A \$0.0025 levy would represent a local commitment to the plan and would be required of all school districts receiving an implementation grant or allowance in the formula. To maintain the principles of equalization, the proceeds of the levy would be included in the school district's accountable receipts. All alternative compensation plans would need to receive approval of the State Board of Education to receive an implementation grant or allowance.

Section 1 would provide the requirements and options for alternative compensation plans. Each district's plan would be required to:

1. Replace the traditional teacher salary schedule with incentives;
2. State goals and objectives, which relate to improving student achievement;
3. Be funded in part by an alternative teacher compensation levy;
4. Contain a financial plan that demonstrates sustainability;
5. Unless the plan is already in place, be optional for existing teachers, except that teachers who have committed to the plan cannot discontinue participation;
6. Be mandatory for new teachers;
7. Not negatively impact compensation for non-participants;
8. Supply evidence of collaboration in plan development;
9. Contain an evaluation process; and
10. Be approved by the State Board of Education.

The options allow plans to:

1. Offer incentive bonuses for qualifying teachers which will not be included in retirement withholdings or the calculation of retirement benefits;
2. Offer incentive increases in the base salary for qualifying teachers;
3. In awarding incentives:
  - a. Recognize professional development approved by the school district, college credits, or graduate degrees;
  - b. Recognize student performance on state assessments;
  - c. Recognize performance on teacher evaluations; or
  - d. Recognize employment in high poverty schools, employment in subject shortage areas, or additional duties and leadership assignments; and
4. Include school district employees other than teachers.

Section 2 would authorize the establishment of an alternative compensation levy, which would equal \$0.0025. In order to access the levy, an alternative compensation plan would need to be approved by the State Board of Education as part of the application process for either an implementation grant or an allowance. The proceeds would be deposited in the school district's general fund. There would not be any requirement to track the expenditure of the funds.

Section 3 would provide for the competitive grant program to be administered by the Department of Education with grants approved by the State Board of Education. The deadline for applications would be December 31<sup>st</sup> of the preceding school year. In order to base the grant awards on the actual appropriation, the deadline for awarding grants would be June 30<sup>th</sup> and the grant awards would be paid on or before September 30<sup>th</sup>.

For planning grants, consideration would be given to the geographic distribution of grant recipients, the potential for a plan design meeting the requirements and that will improve student achievement, and the potential ability to fund implementation grants at the end of the proposed planning period. Planning grants could cover either one or two years. For two-year awards, 50% of the award would be paid in each year, but the entire award would be paid from the appropriation for the first year of the grant. Planning grants could be used for planning, research, and development of an alternative compensation plan, which may include stipends to teachers for time spent on grant activities.

For two-year implementation grants, consideration would be given to the geographic distribution of grant recipients, the potential for the plan to improve student achievement, and the degree of variance from traditional salary schedules. Implementation grants could not be awarded unless 50% of the teachers have committed to participation. The State Board could deny grants for plans lacking a high potential to improve student achievement or significant variance from traditional salary schedules. Districts would not be required to receive a planning grant prior to an implementation grant. Grant recipients would be required to implement or continue a qualifying plan for each year of the grant.

Implementation grant awards would be calculated separately for each of two consecutive years. The amount would equal:

$$\begin{aligned} & [(\text{base incentive unit} \times \text{formula students}) \times (\text{participating FTE teachers} / \text{all FTE teachers})] \\ & - [\$0.0025 \times (\text{assessed valuation} / \$100)] \end{aligned}$$

The base incentive unit shall start at \$25 for school fiscal year 2010-11, then grow by the basic allowable growth rate each year. The FTE participating teachers would be based on the number of teachers that have signed an agreement to participate and the estimated number of new teachers.

Second-year implementation grants would receive the first priority for funding. If there is not a sufficient appropriation, the grants would be prorated. Any remaining appropriation could be awarded as either planning grants or first-year implementation grants.

Section 4 would express an intent to appropriate funding for grants in the following manner:

1. \$500,000 for 2010-11;
2. \$750,000 for 2011-12;
3. \$1,000,000 for 2012-13;

4. \$750,000 for 2013-14; and
5. \$500,000 for 2014-15.

§ 48-818 would be amended to cause the Commission of Industrial Relations to modify their analysis of prevalent wages for school district employees covered by an alternative compensation plan. The wages would be compared on an average basis without regard to skills. The alternative plan would define the skills important to district goals, which may not match the skills identified by other districts in the array.

§ 77-3442 would be amended to allow school districts to levy \$0.0025 for an alternative compensation plan outside of the \$1.05 levy limit. Also, the obsolete exception to the levy limits for the temporary aid adjustment would be eliminated.

§ 79-101 would be amended by redefining “teacher.” The current definition refers to those employed “for the instruction of pupils.” The new definition would refer to those employed “to teach.” Teach is a defined term within § 79-101 and instruction is not. The provisions limiting the definition of teachers to the public schools is retained.

§ 79-804 would be amended by adding a requirement to the fall personnel report. Schools would be required to report the full-time equivalent employment of teachers and public schools would be required to report the full-time equivalent employment of teachers participating in an alternative compensation plan.

§ 79-1001 would be amended by adding the new alternative compensation allowance to the Tax Equity and Educational Support Act.

§ 79-1003 would be amended by:

1. Subtracting the alternative compensation allowance from adjusted general fund operating expenditures beginning with 2012-13;
2. Adding alternative compensation implementation grants to the definition of general fund operating expenditures (GFOE) beginning with 2010-11;
3. Including alternative compensation planning and implementation grant funds in the definition of special grant funds; and
4. Eliminating the obsolete definition of the temporary aid adjustment factor.

§§ 79-1007.07 and 79-1007.09 would be amended by eliminating obsolete language to harmonize with the removal of the expired levy exception for the temporary aid adjustment.

Section 13 would provide for the alternative compensation allowance beginning with 2012-23. School districts would apply to the State Board of Education on or before October 1<sup>st</sup> for the next school fiscal year with approval or denial required by December 31<sup>st</sup>. Qualifying districts would be required to have already received an implementation grant, be continuing a qualifying plan, include the results of the plan evaluation in the application, and levy an alternative compensation levy. An alternative compensation plan could be modified if the modified plan continues to meet the requirements.



The allowance would equal:

$[(\text{base incentive unit} \times \text{formula students}) \times (\text{FTE participating teachers} / \text{all FTE teachers})]$

For school fiscal year 2012-13, the base incentive unit would equal \$25 grown by the basic allowable growth rates for school fiscal year 2011-12 and then 2012-13. The base incentive unit would grow by the basic allowable growth rate each year.

§ 79-1007.11 would be amended by including the alternative compensation allowance in the calculation of formula need beginning with 2012-13.

§§ 79-1008.01, 79-1008.02, 79-1009, and 79-1017.01 would be amended by eliminating obsolete language to harmonize with the removal of the expired levy exception for the temporary aid adjustment.

§ 79-1018.01 would be amended by including receipts from the alternative compensation levy in accountable receipts for the calculation of equalization aid.

§ 79-1028.01 would be amended by allowing a budget exception while school districts were receiving alternative compensation implementation grants for the amount generated by the alternative compensation levy. When the districts move to an allowance, the allowance will increase need and therefore increase budget authority. The grant itself is already outside of the budget limitations.

The following obsolete sections would be outright repealed to harmonize with the removal of the expired levy exception for the temporary aid adjustment:

§ 79-1005.02 – Rebate for 2002-03 to 2007-08

§ 79-1007.01 – Adjusted Formula Students prior to 2008-09

§ 79-1007.02 – Cost Groupings prior to 2008-09

§ 79-1083.03 – Class I Budgets prior to 2008-09