

Felix P. Camacho Governor Kaleo S. Moylan Lieutenant Governor

# GOVERNMENT OF GUAM (GUBETNAMENTON GUÂHAN)

# DEPARTMENT OF ADMINISTRATION (DIPATTAMENTON ATMENESTRASION)

### **HUMAN RESOURCES DIVISION**

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APR 28 ZUV

HRD NO.:

06-0570

**MEMORANDUM** 

To:

Superintendent, Guam Public School System

From:

Director, Department of Administration

Subject:

Compensation Review RE: Teacher Positions

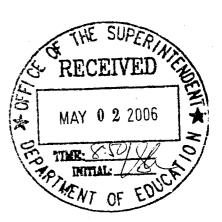
Buenas yan Håfa Adai! The Department of Administration (DOA) has been tasked to review compensation plans for certificated personnel pursuant to Public Law 28-36 as amended by Public Law 28-68 in consultation with Guam Public School System (GPSS). However, in light of the urgency of this matter, DOA only addressed teacher compensation issues; the Hay Group contracted by the Guam Memorial Hospital pursuant to Executive Order 2005-07 will be addressing the certificated healthcare professional positions including those at GPSS. As for

the other certificated positions, to include the Attendance Officer positions, those will be addressed at a later date.

Staff from DOA conducted reviews and analyses of teacher compensation based on information found on the worldwide web and those compiled by GPSS Human Resources Staff. The following surveys were utilized to determine if there exist major differences in local teacher pay against the U.S. National Average: Survey and Analysis of Teacher Salary Trends 2004 conducted by the American Federation of Teachers (AFT); the Rankings of the States 2004 and Estimates of School Statistics 2005 prepared by the National Education Association (NEA); and the National Compensation Survey done by the U.S. Department of Labor.

For purposes of this compensation review, the benchmark teaching position utilized was the Teacher I-C position, which requires as a minimum, a Bachelor's degree. This position was chosen because the surveys reviewed, used the above qualification as their respective benchmark.

Attached you will find a spreadsheet which depicts the analyses done based on the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles on all surveys we studied, (percentiles is defined in this review as the distribution of teacher salaries). As demonstrated in the spreadsheet, we found the percentage differences between the median annual salary of a GPSS Teacher I-C and above versus the results of median annual salaries of teachers for the surveys mentioned above. The percentage differences for each survey are depicted in the attachment. For further details on each survey reviewed, please refer to our staff report.



HRD NO.: 06-0570

COMPENSATION REVIEW RE: TEACHER POSITIONS

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Our department recommends an adjustment of fourteen percent (14%) be implemented for purposes of this compensation review. This figure was derived from the average of all three percentages from the survey sources used. The attached documents provide additional information depicting the fourteen percent (14%) recommended adjustment.

This study and recommendations are submitted for your action in the implementation of this study as mandated by Public Law 28-68, Chapter 52, Subsection 52102.

Should you have any questions, please do not hesitate to contact our office at 475-1101. Dångkolo na Agradesimiento!

OURDES M. PEREZ

**Attachments** 

## DEPARTMENT OF ADMINISTRATION

# **HUMAN RESOURCES DIVISION Classification and Pay Branch**

GUAM PUBLIC SCHOOL SYSTEM
TEACHERS, AND HEALTH CARE PROFESSIONALS
RECRUITMENT AND RETENTION INCENTIVES
(PUBLIC LAW 28-36, as amended by
PUBLIC LAW 28-68 Chapter II, Section 26.

# DEPARTMENT OF ADMINISTRATION STAFF REPORT

Prepared by: Shane, Roland and Rose March 29, 2006

SUBJECT: Public Law 28-36 as amended by Public Law 28-68 provides that the Civil Service Commission in consultation with the Guam Public School System (GPSS) shall review and upgrade, as needed, the Compensation Plans of Certificated Personnel, Certificated Healthcare Professionals and Attendance Officers of GPSS.

### I. PURPOSE:

Because of the changes as set forth in PL 28-68 the Department of Administration (**DOA**) is now mandated with the responsibility of implementing the provisions of PL 28-36 as amended by PL 28-68. Additionally, the DOA is also mandated with the responsibility of insuring that the Unified Pay Plan is administered equitably and effectively.

This report will only include teacher compensation issues; the Hay Group contracted by the Guam Memorial Hospital pursuant to executive order 2005-07 will address the certificated healthcare professional positions. As for the other certificated positions to include the Attendance Officer positions, those will be addressed at a later date.

### II. AUTHORITY:

Public Law 28-36, AN ACT TO ESTABLISH A COMPENSATION PLAN REVIEW FOR CERTIFICATED PERSONNEL AND HEALTHCARE PROFESSIONALS OF THE DEPARTMENT OF EDUCATION.

Section 1. Legislative Findings and Intent. I Liheslaturan Guåhan finds that an historic turnover is taking place in the teaching profession. According to the National Education Association ("NEA"), while student enrollments are rising rapidly, more than a million veteran teachers are nearing retirement nation-wide. Experts predict that overall we will need more than 2 million new teachers in the next decade. The NEA has also reported that this teacher recruitment problem, which has reached crisis proportions in some areas, is most acute in urban and rural schools for high-need subject areas such as special education, math and science. I Liheslaturan Guåhan finds that teacher compensation is a significant deterrent to recruitment. Teachers are still paid less than professions that require comparable education and skills. Moreover, teachers still are not valued and respected to the extent of their actual contributions to society. While I Liheslaturan Guåhan recognizes that solving the teacher shortage is not strictly a numbers game, it also recognizes the need to bring more young people into the teaching profession, as well as the need to hold onto the quality teachers already hired—both the beginning teachers as well as the more seasoned ones. It is critical that I Liheslaturan Guåhan address the teacher recruitment and retention issues facing the Department of Education. For too long, teachers have not received the just pay they truly deserved. To avert the exodus of teachers to the Department of Defense of Education Activity and other educational

institutions in the mainland, it is crucial that wages be competitive with the U.S. national average. It is therefore, the intent of *I Liheslaturan Guåhan* to require the Civil Service Commission, in consultation with the Department of Education, to review and implement Compensation Plans for Certificated Personnel and Healthcare Professionals of the Department of Education that is competitive with the U.S. national average.

Section 2. Department of Education Compensation Plan Review. The Civil Service Commission ("Commission"), in consultation with the Department of Education ("DOE"), immediately upon the enactment of this Act and every three (3) years thereafter, shall review and upgrade as needed the Compensation Plans of Certificated Personnel and Healthcare Professionals of DOE. The Compensation Plans of Certificated Personnel and Healthcare Professionals of DOE shall be competitive with the U.S. national average. The Commission shall implement the upgraded Compensation Plans of Certificated Personnel and Healthcare Professionals of DOE within a period of sixty (60) days upon commencement of the review as amended by PL 28-68.

Public Law 28-68, Chapter IV, MISCELLANEOUS PROVISIONS, Section 45. Transfer of Authority of the Civil Service Commission to the Department of Administration. (a) All Guam statutes and regulations not specifically mentioned in this enactment which refer to the non-adjudicatory authority of the Civil Service Commission or which purport to create such authority in the Civil Service Commission are hereby amended to reflect the transfer of said authority to the Director of Administration, who shall henceforward perform all functions regarding rulemaking, the creation of new positions, pay scales, personnel rules and the like which formerly were performed by the Commission. The Civil Service Commission shall retain its duties under the Mini-Hatch Act and Ethics in Public Contracting laws except as may be provided herein.

4GCA, §6302 Administration. The Department of Administration shall adopt and apply the unified pay schedule and the Hay methodology of positions classification and salary administration to the extent and manner it deems appropriate...[cited in part] as amended by PL 28-68 section 45.

### **III.BACKGROUND:**

Public Law 28-36, "an act to establish a compensation plan review for certified personnel and healthcare professionals of the Department of Education" was enacted on April 22, 2005.

On September 30, 2005, Public Law 28-68 Chapter II; Education; Section 26; Compensation Plan Review was enacted and amended Section 2 of Public Law 28-36 to read as follows, the Civil Service Commission, in consultation with the Guam Public School System (GPSS) immediately upon enactment of this Act and every three (3) years thereafter, shall review and upgrade, as needed, the Compensation Plans of Certificated Personnel, Certificated Healthcare Professionals and Attendance Officers of GPSS, to be competitive with the U.S. national average.

### IV. COMPENSATION REVIEW PROCESS:

Staff reviewed the salaries of teachers, submitted by GPSS on February 24, 2006 to determine if there exist differences in pay against the U. S. national average. In doing so, staff reviewed the following salary surveys, Rankings of the States 2004 and Estimates of School Statistics 2005 prepared by the National Education Association (NEA); Survey and Analysis of Teacher Salary Trends 2004 conducted by the American Federation of Teachers (AFT); and the National Compensation Survey (NCS) done by the U. S. Department of Labor, to identify U.S. national averages.

### V. FACTS:

- The Government of Guam Unified Pay Schedule was implemented on October 1, 1991 pursuant to Section 6201, Title 4 of the Guam Code Annotated. Section 6301, of the same title provides that employee compensation shall be based on internal equity and external competitiveness and that to the extent practical, compensation will be targeted at the U. S. National Average levels compared to the appropriate labor markets and account taken of the relevant economic factors.
- Section 1 of PL 28-68 requires the Civil Service Commission in consultation with GPSS to review and implement compensation plans that are competitive with the U. S. national average.
- The findings and intent of PL 28-36 indicates that an historic turnover is taking place in the teaching profession and that a deterrent to recruitment is teacher compensation. The legislature recognizes the need to bring more young people into the teaching profession, as well as retain the quality teachers already hired, both beginning teachers as well as the more seasoned ones. With that, our office has compiled statistics relative to the GPSS teaching profession and where nation-wide statistics are available, is listed:
  - a. In reviewing GPSS teacher salaries with the salary surveys mentioned in Section IV of this report, the benchmark teaching position utilized was the Teacher I-C position, which requires as a minimum, a bachelor's degree. This qualification requirement will be used as a benchmark in making comparisons overall with respect to the salary surveys as identified in Section IV.
  - b. The total turnover rate of teachers within GPSS for the past five school years is 6.0%. This rate represents only those teachers hired on a regular appointment. GPSS also employs teachers via a limited term appointment and contractual appointment. Limited term appointments are usually based on the fact that some individuals are given emergency teaching certifications. Contractual appointments are for those individuals that may have retired as GPSS teachers and are given the latitude to continue receiving their retirement annuity while filling a vacancy on a contractual appointment basis.

c. The following student-teacher ratios for GPSS teachers Head Start through the 5<sup>th</sup> grade are:

Head Start – 20:1 Kindergarten- 18:1 1<sup>st</sup> grade through 3<sup>rd</sup> grade – 24:1 4<sup>th</sup> grade through 5<sup>th</sup> grade – 25:1

Other student-teacher ratios for a Vocational Instructor is 20:1 and for a JROTC Instructor is 28:1.

According to the NEA Rankings & Estimates of 2004 and 2005, the average number of students per teacher was 15.81 in 2003-04. The highest number of students enrolled per teacher in public elementary and secondary schools in fall 2003 were Utah 22.5; Arizona 21.2; California 20.6; Oregon 20.1; and Washington 19.3. The states with the lowest student-teacher ratios were Vermont 10.9; Rhode Island 11.7; Virginia 12.1; and New York 12.6. NEA also reported that thirty-one states to include the District of Columbia had average student-teacher ratios below the U. S. average of 15.8. The average student-teacher ratio for GPSS Teachers is 22.5 which falls within the states that have been reported by the NEA as having the highest number of students enrolled per teacher, that is Utah, Arizona, California, Oregon and Washington.

- d. The total number of students for the school year 2005-06 is 31,274 (Source: GPSS Memorandum dated 12/20/05)
- e. The total number of teacher vacancies unfilled for the past five school years is 175. The total number of teaching positions needed is dependent upon the student population for each school. (Annie Cruz, GPSS HR Staff)
- f. The total number of GPSS Teachers recruited from off-island for the past five school years is forty-one (41). For the school year 2005-06, GPSS was able to recruit twenty-nine (29) teachers. This number is the highest out of the five years due to the availability of federal funds for teaching positions in highneed areas (i. e. special education, etc....).
- g. Off-island teacher recruitment for GPSS includes the state of Wyoming, Ohio, Massachusetts and Colorado.
- h. There are approximately 186 duty days for GPSS teachers. Following is a breakdown of the 186 duty days:

180-instructional days 2-teacher workdays 2-parent / teacher conference days 2-professional/staff development days

- i. GPSS teacher actual work hours per annum are 1,488 or 186 duty days, as opposed to the standard work hours of 2,080 per annum. However, for the purpose of this review a 2080-hour work year was utilized when comparing with two of the three surveys reviewed.
- Staff also conducted a review of GPSS teacher salaries versus comparable government of Guam positions in an attempt to depict internal equity.
- Addressing only special interest groups, further distorts and weakens the internal equity of the Unified Pay Schedule of the Government of Guam.
- Other findings pertinent to our review follow to include explanations of each chart.

### VI. FINDINGS:

• Following you will find the complete review and comparisons done for each salary survey versus GPSS data.

### **Definitions:**

**Median** = the middle number in a group when data are arranged in numeric sequence, the conservative average.

**Percentiles** = values of ranked data separated into one hundred groups of equal size. These are income values which divide the population, when ranked by income, into 100 equal sized groups. Ten per cent of the population have incomes below the 10th percentile, 25 per cent have incomes below the 25th percentile and so on.

- A compensation analysis, may consider a variety of factors to make a thorough review of "like to like" benchmarks, i.e. salary structures, hours worked, cost of living, benefits - medical, retirement and fringe, etc. However, based on the limited information provided from the surveys and the <u>directive of the law</u>, staff will focus on the reported National Average salaries in comparison to the Guam Public School System (GPSS) salaries.
- The minimum education requirement for a GPSS Teacher I-C and higher, is a Bachelor's degree. This qualification requirement will be utilized as a benchmark in making comparisons to the salary surveys reviewed, with similar requirements. (Attachment 1)

GPSS BEC	GINNING AND ANNUAL	SALARIES
	Beginning Median	MEDIAN ANNUAL
	Salary	SALARY
GPSS	\$26,520.00	\$37,722.00

• GPSS recruits new Teachers at steps 1, 2, and 3, based on educational achievement and Blanket Authority authorized by the Civil Service Commission. (Attachment 2) GPSS beginning median salary was calculated by taking the

median, of steps 1, 2, and 3 of the salaries of Teacher I-C and above. This information was extracted from the data provided by GPSS. (Attachment 3) GPSS median annual salary was calculated by taking the median of all salaries of Teacher I-C and above, extracted from the data provided by GPSS. (Attachment 4)

GPSS HOURLY SALARY PERCENTILES							
	$10^{\text{TH}}$ $25^{\text{TH}}$ $50^{\text{TH}}$ $75^{\text{TH}}$ $90^{\text{TH}}$						
GPSS	\$13.33	\$15.41	\$18.14	\$20.66	\$23.34		

• The GPSS hourly rates at the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles were calculated from the data provided by GPSS based on a 2080 hour work year.

(Attachment 4)

GPSS ANNUAL SALARY PERCENTILES							
	10 <sup>TH</sup> 25 <sup>TH</sup> 50 <sup>TH</sup> 75 <sup>TH</sup> 90 <sup>TH</sup>						
GPSS	GPSS \$27,716.30 \$32,060.50 \$37,722.00 \$42,975.50 \$48,538.5						

- The GPSS annual salaries at the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles were calculated from the data provided by GPSS. (Attachment 4)
- The Teachers' salary report provided by the GPSS, is the most recent data which reflect the movement of the Teacher salaries within the current pay structure.

  (Attachment 5)

PER TEACHER, ESTIMATED E	PER TEACHER, ESTIMATED BENEFITS COMPENSATION						
COVERAGE	ESTIMATED ANNUAL COST						
GPSS's Contribution To Retirement	\$8,227.17						
GPSS's Contribution To Medical	\$3,571.88						
GPSS's Contribution To Dental	\$297.18						
GPSS's Contribution To Sick Leave	\$1,886.56						
GPSS's Contribution To Personal Leave	\$435.36						
GPSS's Contribution To Medicare	\$546.97						
GPSS's Contribution To Life Insurance	\$173.94						
GPSS's Contribution To Holidays	\$1,451.20						
GPSS's Contribution To Social Security	\$2,342.54						

- The government of Guam, contribution to benefits is extracted from the Internal Revenue Agency, GPSS Payroll (Rosie Duenas) GPSS Human Resources (Lisa Fernandez), and DOA Benefits section (Leonora Candaso). (Attachment 6)
- Staff also found that GPSS teachers are afforded certain incentives such as the incentive program provided by section 5121, Title 17 of the Guam Code Annotated which authorizes the Guam Public School System to create a "Bonuses, Rewards and Incentives Program" for the recruitment and retention of

teachers, school administrators, licensed healthcare professionals, and critical positions under Special Education employed at the Guam Public School System...[cited in part]. GPSS has implemented the above program effective July 23, 2004. (Attachment 7). In addition GPSS teachers are able to claim a tax rebate to recover up to Five Hundred Dollars (\$500.00) of personal expenditures as provided by section 43101, Title 11 of the Guam Code Annotated. (Attachment)

- Staff further conducted a review and concluded that GPSS ranked number 2 when comparing with other educational institutions on Guam with Department of Defense teachers ranking number one. All other Private Schools on Guam ranked third and thereafter. (Attachment 9)
- In comparison to other comparable professional jobs on Guam, utilizing an assumption of 2080 annual hours, the GPSS Teacher ranked sixth out of ten jobs, extracted from the 2004 Andrus and Associates, Inc. survey of Guam private sector and government of Guam hourly wages. However, when utilizing an assumption of 1488 annual hours (actual), the GPSS Teacher ranked first out of ten jobs. (Attachment 9)
- In comparison to other comparable professional jobs in the government of Guam, utilizing an assumption of 2080 annual hours, the GPSS Teacher ranked fifth out of nine jobs, extracted from the 2004 Andrus and Associates, Inc. survey of government of Guam hourly wages. However, when utilizing an assumption of 1488 annual hours (actual), the GPSS Teacher ranked first out of nine jobs. (Attachment 9)
- GPSS teacher average salary of \$38,132 is comparable to the teacher average salary in the following states as reported by AFT and NEA: Utah, Kansas, West Virginia, New Mexico, etc. However, GPSS's recent recruitment effort in 2005 was targeted at Massachusetts, Ohio, Colorado, and Wyoming. These States ranked #10, #16, #23, and #38 respectively in National Salaries. Guam is ranked #46 from a total of 55, which include the 50 States, the District of Columbia, Guam, Puerto Rico, Virgin Islands, and American Samoa. (Attachment 9).

The following tables are comparisons of the Guam Public School System (GPSS) Teacher salaries vs. the National Education Association Research (NEA) Rankings of the States 2004 and Estimates of School Statistics 2005. The complete NEA report may be downloaded at <a href="https://www.nea.org/edstats/images/05rankings.pdf">www.nea.org/edstats/images/05rankings.pdf</a>

ANNUAL SA	ANNUAL SALARY COMPARISON				
	MEDIAN ANNUAL SALARY				
GPSS	\$37,722.00				
NEA	\$42,254.00				
Variance	\$4,532.00				
% Difference	12.0%				

• The NEA annual salary was calculated by taking the median salary of all the States' average salaries. Extracted from page 19 of the NEA survey. (Attachment 10)

НО	URLY SAL	ARY PERC	ENTILES CO	<b>OMPARISO</b>	N
	10 <sup>TH</sup>	25 <sup>TH</sup>	50 <sup>TH</sup>	75 <sup>TH</sup>	90 <sup>TH</sup>
GPSS	\$13.33	\$15.41	\$18.14	\$20.66	\$23.34
NEA	\$18.23	\$18.82	\$20.31	\$23.69	\$26.16
Variance	\$4.90	\$3.41	\$2.18	\$3.03	\$2.82
% Difference	37%	22%	12%	15%	12%

• The NEA hourly rates at the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles were calculated based on the information extracted from page 19 of the NEA survey, with the assumption of 2080 hours worked. (Attachment 10)

AN	NUAL SAL	ARY PERC	ENTILES CO	MPARISON	V	
10 <sup>TH</sup> 25 <sup>TH</sup> 50 <sup>TH</sup> 75 <sup>TH</sup> 90 <sup>TI</sup>						
GPSS	\$27,716.30	\$32,060.50	\$37,722.00	\$42,975.50	\$48,538.50	
NEA	\$37,918.	\$39,145.	\$42,254.	\$49,268.	\$54,412.00	
Variance	\$10,201.70	\$7,084.50	\$4,532.	\$6,292.00	\$5,873.50	
%Difference	37%	22%	12%	15%	12%	

• The NEA annual salaries at the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles were calculated based on the information extracted from page 19 of the NEA survey. (Attachment 10)

HOUR	LY SALA	RY PERCE	ENTILES CO	MPARISON	
	10 <sup>TH</sup>	25 <sup>TH</sup>	50 <sup>TH</sup>	75 <sup>TH</sup>	90 <sup>TH</sup>
GPSS	\$13.33	\$15.41	\$18.14	\$20.66	\$23.34
NEA	\$18.23	\$18.82	\$20.31	\$23.69	\$26.16
Variance	\$4.90	\$3.41	\$2.18	\$3.03	\$2.82
% Difference	37%	22%	12%	15%	12%
İ	Proposed GI	PSS Adjustme	ent of 12% Com	parison	
Adjusted Hourly	\$14.93	\$17.26	\$20.31	\$23.14	\$26.14
Variance vs. NEA	\$3.30	\$1.56	\$0.00	\$0.55	\$0.02
Variance vs. GPSS	\$1.60	\$1.85	\$2.18	\$2.48	\$2.80

• The proposed GPSS adjustment is based on a 12% increase applied across the board to all hourly rates to the perspective percentiles. (Attachment 10)

- The estimated cost impact to the government of Guam to implement a 12% salary adjustment for all Teachers is \$9,639,585.00 annually, which was calculated by adding 12% to the current GPSS salaries. This adjustment will be applicable to Head Start Teacher, JROTC I, JROTC II, JROTC III, JROTC IV, Vocational Instructor, Teacher I-A, Teacher I-B, Teacher I-C, Teacher I-D, Teacher II, Teacher III, Teacher IV, Teacher V, and Teacher VI. (Attachment 11)
- The additional estimated cost impact to the government of Guam for **Benefits** Compensation at a 12% adjustment for all Teachers is \$4,180,930.61 annually, which is based on the median salary with the assumption of 2080 hours worked and includes, Head Start Teacher, JROTC I, JROTC II, JROTC III, JROTC IV, Vocational Instructor, Teacher I-A, Teacher I-B, Teacher I-C, Teacher I-D, Teacher II, Teacher III, Teacher IV, Teacher V, and Teacher VI. (Attachment 6)

ESTIMATED ADDITIONAL TEACHER COMPENSATION						
SALARIES BENEFITS TOTAL						
Proposed 12% Increase \$9,639,585.00 \$4,180,930.61 \$13,820,515.61						

- I Liheslaturan Guåhan's findings and intent, is based on information from the National Education Association (NEA), and mandates the Department of Administration, in consultation with the GPSS, to review and implement Compensation Plans for Certificated Personnel and Healthcare Professionals of GPSS that is competitive with the U.S. national average. (Attachment 12)
- The National Education Association research survey provides state-level data on an array of topics relevant to the complex enterprise of public education. Refer to page vii of the NEA survey. The National Education Association (NEA) Research collects, maintains, and analyzes data on issues and trends affecting the nation's public education systems and their employees. The report, Rankings of the States 2004 and Estimates of School Statistics 2005, contains data based on information from state departments of education and other, largely governmental sources. Refer to page ix, of the NEA survey.
- The Rankings of the States and Estimates of School Statistics (NEA) survey, reports the U.S. weighted average Teacher salary for 2003-04 is \$46,752. The weighted average is calculated by taking the average salary amount by state, multiply it by the number of teachers, add these up for each state, plus the district of Columbia and then divide by the total number of teachers in each state plus the district of Columbia, refer to pages 90, and 92 of the NEA survey.

The following tables are comparisons of the Guam Public School System (GPSS) Teacher salaries vs. the American Federation of Teachers (AFT) Survey and Analysis of Teacher Salary Trends 2004. The complete AFT report may be downloaded at <a href="https://www.aft.org/salary/index.htm">www.aft.org/salary/index.htm</a>

BEGINNING A	BEGINNING AND ANNUAL SALARY COMPARISON				
	Beginning Median MEDIAN ANNU				
	Salary	SALARY			
GPSS	\$26,520.00	\$37,722.00			
AFT	\$29,784.00	\$42,689.00			
Variance	\$3,264.00	\$4,967.00			
% Difference	12%	13%			

• The AFT beginning median salary was calculated by taking the median of all the states beginning teacher salaries plus the District of Columbia. This was extracted from pages 24 and 25 of the AFT survey. (Attachment 13) The AFT median annual salary was calculated by taking the median of all the states average salaries plus the District of Columbia. This was extracted from page 24 of the AFT survey. (Attachment 13)

HO	URLY SAL	ARY PERC	ENTILES CO	<b>OMPARISO</b>	N
	10 <sup>TH</sup> 25 <sup>TH</sup>	50 <sup>TH</sup>	75 <sup>TH</sup>	90 <sup>TH</sup>	
GPSS	\$13.33	\$15.41	\$18.14	\$20.66	\$23.34
AFT	\$17.88	\$18.80	\$20.52	\$23.59	\$26.19
Variance	\$4.55	\$3.39	\$2.39	\$2.93	\$2.85
% difference	34%	22%	13%	14%	12%

• The AFT hourly rates at the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles were calculated based on the information extracted from page 24 of the AFT survey, with the assumption of 2080 hours worked. (Attachment 13)

ANNUAL SALARY PERCENTILES COMPARISON						
	10 <sup>TH</sup>	25 <sup>TH</sup>	50 <sup>TH</sup>	75 <sup>TH</sup>	90 <sup>TH</sup>	
GPSS	\$27,716.30	\$32,060.50	\$37,722.00	\$42,975.50	\$48,538.50	
AFT	\$37,184.00	\$39,101.00	\$42,689.50	\$49,066.00	\$54,474.00	
Variance	\$9,467.70	\$7,040.50	\$4,967.00	\$6,090.50	\$5,935.50	
%Difference	34%	22%	13%	14%	12%	

• The AFT annual salaries at the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles were calculated based on the information extracted from page 24 of the AFT survey. (Attachment 13)

HOUR	LY SALA	RY PERC	ENTILES CO	<b>MPARISO</b>	N
	10 <sup>TH</sup>	25 <sup>TH</sup>	50 <sup>TH</sup>	75 <sup>TH</sup>	90 <sup>TH</sup>
GPSS	\$13.33	\$15.41	\$18.14	\$20.66	\$23.34
AFT	\$17.88	\$18.80	\$20.52	\$23.59	\$26.19
Variance	\$4.55	\$3.39	\$2.39	\$2.93	\$2.85
% difference	34%	22%	13%	14%	12%
P	roposed G	PSS Adjustm	ent of 13% Cor	nparison	
Adjusted Hourly	\$15.06	\$17.42	\$20.49	\$23.35	\$26.37
Variance vs. AFT	\$2.82	\$1.38	\$0.03	\$0.24	\$0.18
Variance vs. GPSS	\$1.73	\$2.00	\$2.36	\$2.69	\$3.03

- The proposed GPSS adjustment is based on a 13% increase applied across the board to all hourly rates to the perspective percentiles. (Attachment 13)
- The estimated cost impact to the government of Guam to implement a 13% salary adjustment for all Teachers is \$10,442,883.75 annually, which was calculated by adding 13% to the current GPSS salaries. This adjustment will be applicable to Head Start Teacher, JROTC I, JROTC II, JROTC III, JROTC IV, Vocational Instructor, Teacher I-A, Teacher I-B, Teacher I-C, Teacher I-D, Teacher II, Teacher III, Teacher IV, Teacher V, and Teacher VI. (Attachment 11)
- The additional estimated cost impact to the government of Guam for **Benefits** Compensation at a 13% adjustment for all Teachers is \$4,529,341.49 annually, which is based on the median salary with the assumption of 2080 hours worked and includes, Head Start Teacher, JROTC I, JROTC II, JROTC III, JROTC IV, Vocational Instructor, Teacher I-A, Teacher I-B, Teacher I-C, Teacher I-D, Teacher II, Teacher III, Teacher IV, Teacher V, and Teacher VI. (Attachment 6)

ESTIMATED ADDITIONAL TEACHER COMPENSATION									
SALARIES BENEFITS TOTAL									
Proposed 13% Increase	\$10,442,883.75	\$4,529,341.49	\$14,972,225.24						

- I Liheslaturan Guåhan has introduced BILL 258, AN ACT TO ESTABLISH THE SALARY LEVELS OF TEACHERS. I Liheslaturan Guåhan's findings and intent, is based on the American Federation of Teachers (AFT) Public Employees Compensation Survey 2003-04. It is the intent of I Liheslaturan Guåhan to increase the salaries of teachers of the Guam Public School System to be competitive with the U.S. national average. (Attachment 14)
- The AFT Survey focuses on trends in teacher compensation on a national level. Refer to page i, of the AFT survey. The Survey and Analysis of Teacher Salary Trends 2004 (AFT) documents the changing state of teacher compensation. The report includes analysis of overall trends, beginning teacher salaries, and state comparisons. The report is based on a survey of state education agencies

regarding beginning and average teacher salaries in each of the 50 states and outlying areas. A variety of other data sources are used to place these salaries in context, including data from the U.S. Bureau of Labor Statistics and the U.S. Bureau of Economic Analysis. Refer to page 1, of the AFT survey.

• The Survey and Analysis of Teacher Salary Trends 2004 (AFT) survey, reports the U.S. weighted average Teacher salary for 2003-04 is \$46,597. the weighted average is calculated by taking the average salary amount by state, multiply it by the number of teachers, add these up for each state, plus the district of Columbia and then divide by the total number of teachers in each state plus the district of Columbia. Refer to pages 22, 23 and 24 of the AFT survey. (Attachment 13)

The following is a comparison of the Guam Public School System (GPSS) Teacher salaries vs. the U.S. Department of Labor, Bureau of Labor & Statistics — National Compensation Survey (NCS). The complete NCS report may be downloaded at <a href="http://www.bls.gov/ncs/ocs/sp/ncbl0757.pdf">http://www.bls.gov/ncs/ocs/sp/ncbl0757.pdf</a>

НО	URLY SALA	ARY PERC	ENTILES CO	<b>MPARISO</b>	N
	10 <sup>TH</sup>	25 <sup>TH</sup>	50 <sup>TH</sup>	75 <sup>TH</sup>	90 <sup>TH</sup>
GPSS	\$18.63	\$21.55	\$25.35	\$28.88	\$32.62
NCS	\$17.14	\$23.18	\$29.33	\$37.54	\$47.29
Variance	(\$1.49)	\$1.63	\$3.98	\$8.66	\$14.67
% Difference	8%	8%	16%	30%	45%

- The GPSS hourly rates at the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles were calculated from the data provided by GPSS based on a **1488** hour work year. (Attachment 15)
- The NCS hourly rates at the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles were calculated based on the information extracted from page 2 of the NCS Supplemental of Tables, with the assumption of 1488 hours worked. <a href="http://www.bls.gov/ncs/ocs/sp/ncbl0728.pdf">http://www.bls.gov/ncs/ocs/sp/ncbl0728.pdf</a> (Attachment 15)

AN	NUAL SALA	ARY PERCE	NTILES COM	IPARISON	
	10 <sup>TH</sup>	25 <sup>TH</sup>	50 <sup>TH</sup>	75 <sup>TH</sup>	90 <sup>TH</sup>
GPSS	\$27,716.30	\$32,060.50	\$37,722.00	\$42,975.50	\$48,538.50
NCS	\$25,504.32	\$34,491.84	\$43,643.04	\$55,859.52	\$70,367.52
Variance	\$2,211.98	\$2,431.34	\$5,921.04	\$12,884.02	\$21,829.02
%Difference	8%	8%	16%	30%	45%

• The GPSS annual salaries at the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles were calculated from the data provided by GPSS based on a **1488** hour work year. (Attachment 15)

• The NCS annual salaries at the 10<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> percentiles were calculated based on the information extracted from page 2 of the NCS Supplemental of Tables, with the assumption of 1488 hours worked multiplied by each percentile group. <a href="http://www.bls.gov/ncs/ocs/sp/ncbl0728.pdf">http://www.bls.gov/ncs/ocs/sp/ncbl0728.pdf</a> (Attachment

House	10 <sup>TH</sup>	25 <sup>TH</sup>	ENTILES CO	75 <sup>TH</sup>	90 <sup>TH</sup>
GPSS	\$13.33	\$15.41	\$18.14	\$20.66	\$23.34
NCS	\$17.14	\$23.18	\$29.33	\$37.54	\$47.29
Variance	(\$1.49)	\$1.63	\$3.98	\$8.66	\$14.67
% Difference	8%	8%	16%	30%	45%
P	roposed Gl	PSS Adjustm	ent of 16% Cor	nparison	
Adjusted Hourly	\$21.61	\$25.00	\$29.41	\$33.50	\$37.84
Variance vs. NCS	\$4.47	\$1.82	\$0.08	\$4.04	\$9.45
Variance vs. GPSS	\$8.28	\$9.59	\$11.27	\$12.84	\$14.50

- The proposed GPSS adjustment is based on a 16% increase applied across the board to all hourly rates to the perspective percentiles. (Attachment 15)
- The estimated cost impact to the government of Guam to implement a 16% salary adjustment for all Teachers is \$12,852,780.00 annually, which was calculated by adding 16% to the current GPSS salaries. This adjustment will be applicable to Head Start Teacher, JROTC I, JROTC II, JROTC III, JROTC IV, Vocational Instructor, Teacher I-A, Teacher I-B, Teacher I-C, Teacher I-D, Teacher II, Teacher IV, Teacher V, and Teacher VI. (Attachment 11)
- The additional estimated cost impact to the government of Guam for **Benefits** Compensation at a 16% adjustment for all Teachers is <u>\$5,574,574.15</u> annually, which is based on the median salary with the assumption of 2080 hours worked and includes, Head Start Teacher, JROTC I, JROTC II, JROTC III, JROTC IV, Vocational Instructor, Teacher I-A, Teacher I-B, Teacher I-C, Teacher I-D, Teacher II, Teacher III, Teacher IV, Teacher V, and Teacher VI. (Attachment 6)

SALARIES BENEFITS TOTAL	ESTIMATED ADDITIONAL TEACHER COMPENSATION										
Proposed 16% Increase \$12,852,780,00 \$5,574,574.15 \$18,427,354.15		····									
	Proposed 16% Increase	\$12,852,780.00	\$5,574,574.15	\$18,427,354.15							

• The U. S. Department of Labor conducted the *National Compensation Survey:* Occupational Wages in the United States, July 2004 (NCS) from December 2003 to January 2005 from both public and private sector establishments. The NCS is a survey of establishments that provides employee salaries, wages, and benefits. It produces data at local levels, within broad regions, and nationwide.

- The NCS provides an in-depth perspective by conducting personal visits to establishments chosen for the survey sample. During these personal visits actual data on work schedules, duties, and responsibilities are collected. The NCS also classifies the selected occupations into one of 480 different occupational classifications taken from the Occupational Classification System Manual (OCSM) and the U.S. Census Bureau's Index of Occupations. The Bureau of Labor Statistics (BLS) establishes work levels within these establishments for occupations by using a 10-factor work-leveling system.
- The figures provided in the NCS are as follows: the **Median** hourly earnings for Teachers, except college and university are \$29.33. The estimates for the 10<sup>th</sup>, 25<sup>th</sup>, 75<sup>th</sup>, and 90<sup>th</sup> are also provided. In the aforementioned chart, the annual earnings estimates for NCS were calculated by multiplying the percentiles provided in the NCS by the 1488-hour or 186 duty-day year in order to match work year for teachers in GPSS. This brings the estimated **Median** annual earnings to \$46,643.04.
- At the 50<sup>th</sup> percentage or **Median** there is a **16%** difference between the GPSS estimates and the NCS.
- The information provided above can be found in the National Bulletin in the BLS website at: <a href="http://www.bls.gov/ncs/home.htm">http://www.bls.gov/ncs/home.htm</a>. It can be found in Appendix A. Technical Note page 151-154 in the National Compensation Survey: Occupational Wages in the United States, July 2004.
- The National Compensation Survey (NCS), reports the U.S. average (mean) Teacher hourly salary for 2004 is \$30.91, Refer to page 2 of the NCS Supplemental of Tables, <a href="http://www.bls.gov/ncs/ocs/sp/ncbl0728.pdf">http://www.bls.gov/ncs/ocs/sp/ncbl0728.pdf</a>

### **RECOMMENDATION:**

The Department of Administration, Human Resources Division, recommends averaging the three (3) surveys' median salary variances, which equates to <u>Fourteen Percent</u> (14%) as a salary adjustment to Teachers' base pay to be competitive with the U.S. national average. The estimated cost impact to the government of Guam to implement a 14% salary adjustment for all Teachers is <u>\$11,246,182.50</u> annually. The additional estimated cost impact to the government of Guam for Benefits Compensation at a 14% adjustment for all Teachers is <u>\$4,877,752.38</u> annually.

ESTIMATED ADDITIONAL TEACHER COMPENSATION									
	SALARIES	BENEFITS	TOTAL						
Proposed 14% Increase	\$11,246,182.50	\$4,877,752.38	\$16,123,934.88						
1 Toposcu 1470 Increase	1	<u> </u>							

GPSS's recruitment effort should focus on comparable markets with Guam salaries, plus benefits as an added attraction. In addition to comparable salary market localities, a review should be conducted to determine which of the market areas has the highest number of teacher graduates. Another suggestion would be to strategically recruit during winter and promote Guam's climate.

To discontinue the Blanket Authority of recruitment above step, at Step 4, approved by the Civil Service Commission on April 16, 1993, CSC No. 93-439

The implementation of any percentage adjustment is subject to the availability of funds. Furthermore, all pay actions to be implemented should be in accordance with the 1991 Unified Pay Schedule.

We recommend that a GOVGUAM-WIDE review be conducted to re-evaluate the current Unified Position Classification and Pay Plan for internal equity and external competitiveness.

Shane Ngata

Personnel Specialist I

Roland P. Fejarang

Personnel Management Analyst II

Rose Cruz

Personnel Specialist IV

Cecilia Martinez

**Personnel Services Administrator** 

Carlin & Martinez

### TEACHER I-A

### MINIMUM EXPERIENCE AND TRAINING:

A minimum of thirty (30) semester hours of college credits but less than a Bachelor's degree.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Emergency Teaching Certificate in the assigned teaching level/subject area.

Pay Range: 15

### TEACHER I-B

### MINIMUM EXPERIENCE AND TRAINING:

A minimum of sixty (60) semester hours of college credits but less than a Bachelor's degree.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Standard or Emergency Teaching Certificate in the assigned teaching level/subject area.

Pay Range: 17

### TEACHER I-C

### MINIMUM EXPERIENCE AND TRAINING:

a) Equivalent to a Bachelor's degree for those employees covered under Rule 906.194 of the Department of Education's Personnel Rules and Regulations.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Standard Teaching Certificate in the assigned teaching level/subject area.

b) Earned Bachelor's degree with less than eighteen (18) semester hours of professional education credits.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Emergency Teaching Certificate in the assigned teaching level/subject area.

TEACHER I-A-D Page 2

c) A minimum of ninety (90) semester hours of college credits including twelve (12) semester hours of professional education credits, and two (2) years of teaching experience.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Standard or Emergency Teaching Certificate in the assigned teaching level/subject area.

Pay Range: 22

### TEACHER I-D

### MINIMUM EXPERIENCE AND TRAINING:

a) Equivalent to a Master's degree for those employees covered under Rule 906.194 of the Department of Education's Personnel Rules and Regulations.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Standard Teaching Certificate in the assigned teaching level/subject area.

b) Earned Master's degree with less than eighteen (18) semester hours of professional education credits.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Emergency Teaching Certificate in the assigned teaching level/subject area.

Pay Range: 24

(Adopted 1/8/70, effective 1/26/70, subject to availability of funds.)

Restructured and amended 4/84, effective subject to availability of funds.

J. C. BOR/A, Executive Director Civil Service Commission

### TEACHER II

### MINIMUM EXPERIENCE AND TRAINING:

Earned Bachelor's degree including at least eighteen (18) semester hours of professional education credits.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Professional I, Standard, Professional Conditional, or Provisional Teaching Certificate in the assigned teaching level/subject area.

ESTABLISHED: July 1980

RESTRUCTURED/AMENDED: April 1984

Pay Range: 27 36

J. C. BORGA, Executive Director

### TEACHER III

### MINIMUM EXPERIENCE AND TRAINING:

Earned Bachelor's degree including at least eighteen (18) semester hours of professional education credits, and at least eighteen (18) semester hours of college credits beyond the Bachelor's degree which must be upper division courses in the specialty area or graduate work, neither of which was applied to the Bachelor's degree.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Professional I, Standard, or Professional Conditional Teaching Certificate in the assigned teaching level/subject area.

ESTABLISHED: July 1980

RESTRUCTURED/AMENDED: April 1984

Pay Range: 2938

J. C. BORJA, Executive Director

### TEACHER IV

### MINIMUM EXPERIENCE AND TRAINING:

- Earned Master's degree including at least eighteen (18) semester hours of professional education credits; or
- b) Earned Bachelor's degree including at least eighteen (18) semester hours of professional education credits, and thirty-six (36) semester hours of graduate credits beyond the Bachelor's degree with a "B" overall average, including twenty-four (24) semester hours concentrated in an area pertinent to professional education.
- c) Earned Bachelor's degree in the specialty area including eighteen (18) semester hours of professional education credits with a major or minor in industrial or technical education from an approved teacher training institution, and at least two (2) years of full-time employment in a recognized trade at the skilled level.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Professional II, Standard, or Professional Conditional, Teaching Certificate in the assigned teaching level/subject area.

ESTABLISHED: July 1980

RESTRUCTURED/AMENDED: April 1984

Pay Range: 32 40

. C. BORJA, Executive Director

### TEACHER V

### MINIMUM EXPERIENCE AND TRAINING:

Graduation from a recognized college or unversity with a Master's degree including at least eighteen (18) semester hours of professional education credits, and thirty (30) semester hours of graduate credits beyond the Master's degree.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Professional II, Standard or Professional Conditional Teaching Certificate in the assigned teaching level/subject area.

ESTABLISHED: April 1984

Pay Range: 34 42

. 4'

J. C. BORJA, Executive Director

### TEACHER VI

### MINIMUM EXPERIENCE AND TRAINING:

Graduation from a recognized college or university with a terminal degree including at least eighteen (18) semester hours of professional education credits.

### NECESSARY SPECIAL QUALIFICATION:

Possession of a valid Guam Professional II, Standard or Professional Conditional, Teaching Certificate in the assigned teaching level/subject area.

ESTABLISHED: April 1984

Pay Range: 38 44

C. BORJA, Executive Director

# TEACHER SALARY SCHEDULE FOR NEW HIRES Public Law 21-59 (Effective 10-01-91)

		(Oyra) Susp 1	(171) Step 2	(2yrs) Step 3	(3ym) Step 4	(4yrs) Step 5	(5yrs) Step 6	(6yrs) Step 7
ŀA	1	R22-1 18,521.00	R22-2 18,833.00	R22-3 19,145.00	R22-4 19,457.00	B22-5 19,847.00	R22-6 20,237.00	322-7 20,627.00
		H-1 19,974.00	H-1 19,974.00	H-1 19,974.00	H-1 19,974.00	H-1 19,974.00	H-2 21,223.00	H-2 21,223.00
148		R24-1 19,145.00	R24-2 19,457.00	R24-3 19,847.00	R24-4 20,237.00	R24-5 20,627.00	R24-6 21,017.00	R24-7 21,537.00
	Ì	HT-1 20,642.00	HT-1 20,6\$2.00	HT-1 20,682.00	HT-1 20,682.00	HT-1 20,682.00	HT-2 21,975.00	HT-2 21,975.00
Н	С	R32-1 22,577.00	R32-2 23,097.00	R32-3 23,617.00	R32-4 24,137.00	R32-5 24,657.00	R32-6 25,307.00	R32-7 25,957.00
		1-2 22,726.00	1-3 24,062.00	I-3 24,062.00	1-4 25,399.00	1-4 25,399.00	1-4 25,399.00	I-5 26,736.00
1	-D	R34-1 23,617.00	R34-2 24,137.00	R34-3 24,657.00	R34-4 25,307.00	R34-5 25,957.00	934-6 26,607.00	R34-7 27,257.00
		17-3 24,936.00	IT-3 24,936.00	IT-3 24,936.00	IT-4 26,322.00	17-4 26,322.00	11-5 27,707.00	TT-5 27,707.00
	П	R36-1 24,657.00	R36-2 25,307.00	R36-3 25,957.00	R36-4 26,607.00	R36-5 27,257.00	R36-6 21,037.00	R36-7 28,817.00
		K-2 26,197.00	K-2 26,197.00	K-2 26,197.00	K-3 27,738.00	K-3 27,738.00	K-4 29,279.00	K-4 29,279.00
	Ш	938-1 25,957.00	338-2 26,607.00	R38-3 27,257.00	238-4 28,037.00	R38-5 28,817.00	1231-6 29,597.00	931-7 30,377.00
		I-1 26,520.00	L-2 28,178.00	L-2 28,178.00	L-2 21,178.00	L-3 29,#35.00	1,-3 29,835.0	L-4 31,493.00
	IV	R40-1 27,257.00	R40-2 28,037.00	R40-3 28,817.00	R40-4 29,597.00	R40-5 30,377.0	R40-6 31,157.0	R40-7 31,937.00
		LT-1 27,599.0	LT-2 29,325.0	LT-2 29,325.0	LT-3 31,049.00	LT-3 31,049.0	LT-4 32,775.0	LT-4 32,775.00
1	V	R42-1 28,817.0	R42-2 29,597.0	R42-3 0 30,377.0	R42-4 0 31,157.0	R42-5 0 31,937.0	R42-6 32,717.0	R42-7 33,497.00
		M-2 30,471.0	M-2 30,471.0	M-2 30,471.0	M-3 32,263.0	M-3 32,263.4	M-4 34,086.	M-4 34,0\$6.00
	VI	R44-1 30,377.	R44-2 31,157.0	R44-3 31,937.0	R44-4 32,717.5	R44-5 33,497.	R44-6 34,277.	00 R44-7 35,057.00
		MT-2 31,739.	MT-2 .00 "31,'759.	MT-3	MT-3	MT-3	MT-4	MT-4 35,471.00



### **GOVERNMENT OF GUAM**

### CIVIL SERVICE COMMISSION **KUMISION I SETBISION SIBIT**

Century Plaza, 2nd Floor, Upper Tamuning P.O. Box 3156, Agana, Guam 96910 Tel: (671) 649-4272, 649-7955/57 • Fax: (671) 649-1272



JAN 23 1992

CSC NO. 92-0238

### MEMORANDUM

TO:

Director, Department of Education

FROM:

Executive Director

Civil Service Commission

SUBJECT:

Request for Blanket Authority

RE: Teacher Class of Position and Vocational Instructor

The Civil Service Commission, at its meeting on January 21, 1992, approved the Blanket Authority authorizing the Department of Education (DOE) to recruit for Teachers I-A through VI and Vocational Instructor positions above the minimum step.

As approved, DOE is authorized to recruit above the minimum step for Teachers I-A, I-B, I-C, I-D, II, III, IV, V, VI, and Vocational Instructor positions, contingent on the following conditions:

- guide, utilize the pay schedule DOE, as a 1) prescribed under P.L. 20-220 to determine the appropriate step based on years of experience within the respective positions' pay range, up to a maximum of step 7 (6 years experience); and
- DOE simultaneously slot, effective the date of 2) hire, all new incumbents within their assigned Hay Pay Grade, pursuant to P.L. 21-59; and
- DOE is to adjust the salaries for those teaching 3) professionals, as identified above, recruited after October 1, 1991, and prior to the enactment of this Blanket Authority to be consistent with this recommendation.



# Page 2 - CSC Memo No. 92.0238 Department of Education

Please be advised that this authority shall expire upon determination of the Civil Service Commission that this Blanket Authority is no longer warranted.

Please be guided accordingly.

FELIX P. CAMACHO

cc: Chrono File

FPC:DPA/cta

JANUARY 22, 1992

238.DPA/MEMOS.4

# AVERAGE MINIMUM (BEGINNING) GPSS TEACHER SALARIES

						Salany	Hourly Salary	Annual Hours	Annual Salary	Total Salaries
Position Title	Pay Grade	Step	# of Teachers	<b>Actual Hourly</b>	and the second s	20, 200, 00		2,080.0	\$ 22,726.00	\$ 1,477,190.00
	u, Glaac	2	65	\$ 15.4	1472	0.000.00		2,080.0	\$ 24,062.00	\$ 577,488.00
Teacher I-C	<del>                                     </del>	3	24	\$ 16.3	1472	\$ 24,062.00	1 🔻	2,080.0		\$ 124,680.00
Teacher I-C				\$ 16.9		\$ 24,936.00				
Teacher I-D	IT	3	5			\$ 23,551.00	\$ 11.32			\$ 3,379,413.00
JROTC II	T IT	2_	1	Y		\$ 26,197.00	\$ 12.59	2,080.0		
Teacher II	К	2	129	\$ 17.8		\$ 27,738.00		2,080.0		
Teacher II	К	3	50	\$ 18.8		20.500.00		2,080.0	\$ 26,520.00	
JROTC IV	1	1	1	\$ 18.0		00 500 00		2,080.0		
	+	1 1	10	\$ 18.0		00 470 00			\$ 28,178.00	\$ 281,780.00
Teacher III	<del></del>	2	10	\$ 19.1	4 1472	\$ 28,178.00	1 -			\$ 387,855.00
Teacher III	<del></del>		13	\$ 20.2	7 1472	\$ 29,835.00				
Teacher III		3	13-		The second secon	\$ 29,325.00				
Teacher IV	LT	2_	3			\$ 31,049.00	\$ 14.93			
Teacher IV	LT	3	4	\$ 21.0		170.00		2,080.0	\$ 30,479.00	\$ 00,900.00
Teacher V	M	2	2	\$ 20.7	1 1472	\$ 30,479.00	<u></u>			
1 Eachiel V							ALADV			

BEGINNING AVERAGE (MEAN) SALARY \$ 27,008.92 \$ 27,009

BEGINNING MEDIAN SALARY \$ 26,520.00 \$ 26,520

# AVERAGE MAXIMUM GPSS TEACHER SALARIES

Postino Tube   Pay Groot   Sup   of Instanton   Tube   Pay Groot   Sup									tual Annual Salary	Hourly Salary	Annual Hours	Annual Salary	Total Salaries
Teacher I-C	Position Title	Pay Grade	Step	# of Teachers		ual Hourly			28 875 00				
Tenterle C		1	7	2	_						2,080.0		
Teacher I-C		1	9	1					Andrew Control of the		2,080.0	\$ 32,083.00	
Teacher IC		I	10		_						2,080.0		
Teacher I-C		I	11		_					T	2,080.0		
Teacher   C			12					_			2,080.0		
Teacher C	Teacher I-C	1	13								2,080.0	\$ 36,816.00	
Tescher   C		1	14								2,080.0	\$ 38,105.00	
RPOTC		1	15	4							2,080.0	\$ 29,279.00	
Vocational Instruction   K   10		IT	7	11				_			2,080.0	\$ 36,984.00	
Vocational Instruction         K         14         2         \$8.2860         1477         \$8.39,778.00         \$18,40         2,080.00         \$8.32,710.00 <t< td=""><td></td><td>K</td><td>10</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2,080.0</td><td>\$ 42,440.00</td><td></td></t<>		K	10								2,080.0	\$ 42,440.00	
ROTG     K		К	14	2							2.080.0	\$ 38,278.00	
ROTC       K   12   2   \$   \$291   1.1   1.2   \$   41,005,00   \$   19,71   2,090   \$   41,005,00   \$   123,015,00   \$   ROTC		K	11		_		1					\$ 39,618.00	
ROTC       K   19   3   \$   27.69   1472   \$   \$   42.440.00   \$   20.40   2.080.0   \$   42.440.00   \$   42.440.00   \$   14.540.00   \$   14.		K	12										
RFOTC		K	13								2,080.0	\$ 42,440.00	
Teacher     K	JROTC III	K								T	2,080.0	\$ 33,286.00	
Teacher     K	Teacher II	K									2,080.0	\$ 34,518.00	
Teacher     K   9   31   \$ 24.58   1472   \$ 96.984.00 \$ 17.78   2.080.0 \$ 36.984.00 \$ 702,680.0	Teacher II	K										\$ 35,751.00	
Teacher     K   10   19   \$   \$   \$   \$   \$   \$   \$   \$   \$	Teacher II	K	9								2.080.0	\$ 36,984.00	\$ 702,696.00
Teacher     K	Teacher II	K											\$ 650,726.00
Teacher     K   12   8   \$2691   14/2   \$ 3,0000   \$ 19.77   2,080   \$ 14,005 0   \$ 287,035     Teacher     K   13   7   \$ 27.85   1472   \$ 4,240.00   \$ 19.77   2,080   \$ 42,440.00   \$ 381,980     Teacher     K   14   9   \$ 28.83   1472   \$ 4,240.00   \$ 12.000   \$ 4,240.00   \$ 381,980     Teacher     K   15   4   \$ 28.83   1472   \$ 4,240.00   \$ 20.00   \$ 4,261.00   \$ 175,700     Teacher     K   15   4   \$ 28.83   1472   \$ 4,262.00   \$ 2.000   \$ 4,261.00   \$ 4,261.00     JROTC   V   L   12   1   \$ 28.95   1472   \$ 4,261.00   \$ 2.000   \$ 4,261.00   \$ 44,105.00   \$ 44,105.00   \$ 3,700     JROTC   V   L   13   1   \$ 29.96   1472   \$ 44,105.00   \$ 21.20   2,080   \$ 44,105.00   \$ 44,		K											
Teacher II K 13 7 \$ 27.80 1472 \$ 2.240.00 \$ 20.40 2,080.0 \$ 42,440.0 \$ 391,890.0 Teacher II K 14 9 \$ 2.288.3 1472 \$ 2.240.00 \$ 20.40 2,080.0 \$ 4.295.00 \$ 175,700.0 Teacher II K 15 4 \$ 2.984 1472 \$ 4.3025.00 \$ 20.40 2,080.0 \$ 4.295.00 \$ 175,700.0 JROTC IV L 12 1 \$ 2.985 1472 \$ 42,813.00 \$ 20.40 2,080.0 \$ 4.2613.00 \$ 42,613.00 \$ JROTC IV L 13 1 \$ 2.996 1472 \$ 42,813.00 \$ 20.40 2,080.0 \$ 44,105.00 \$ 44,105.00 \$ JROTC IV L 13 1 \$ 2.996 1472 \$ 44,105.00 \$ 21.20 2,080.0 \$ 35,802.00 \$ J75,720.00 JROTC IV L 13 1 \$ 2.996 1472 \$ 44,105.00 \$ 17.21 2,080.0 \$ 35,802.00 \$ J75,202.00 \$												\$ 41,005.00	
Teacher     K   14   9   \$ 28.53   14/2   \$ 45.525.00   \$ 21.12   2.080.0   \$ 43.925.00   \$ 17.57.00.0   \$ 7.57.	Teacher II												
Teacher III K 15 4 9 2.83-0 1472 \$ 42,613.00 \$ 22,649 2.080.0 \$ 42,613.00 \$ 42,613.00 \$ 42,613.00 \$ 44,105.00 \$ 4,105.00 \$ 44,105.00 \$ 4,105.00	Teacher II	K						_			2,080.0	\$ 43,925.00	
JROTCI V L 12 1 \$ 28.99 1472 \$ 44.105.00 \$ 21.20 2.080.0 \$ 44.105.00 \$ 44.105.00 \$ 7.000 \$ 3.56.00 \$ 1.000 \$ 3.56.00 \$ 1.000 \$ 3.56.00 \$ 1.000 \$ 3.56.00 \$ 1.0000 \$ 1.000 \$ 1.000 \$ 1.000 \$ 1.0000 \$ 1.0000 \$ 1.000 \$ 1.0000 \$ 1.0000 \$ 1.0000	Teacher II	K									2,080.0	\$ 42,613.00	\$ 42,613.00
JROTOL V	JROTC IV	L	12	11				_				\$ 44,105.00	\$ 44,105.00
Teacher III	JROTC IV	L	13	1				_		<u> </u>			\$ 1,754,298.00
Teacher III	Teacher III	L	7					_					\$ 1,819,272.00
Teacher III	Teacher III	L	8										\$ 2,268,786.00
Teacher III	Teacher III	L	9					_					\$ 2,227,680.00
Teacher	Teacher III	L	10										\$ 1,111,644.00
Teacher III L 13 36 \$ 2.996 1472 \$ 44,105.00 \$ 21.20 2.080.0 \$ 44,105.00 \$ 1,190.835.0 Teacher III L 13 27 \$ 29.98 1472 \$ 45.080.0 \$ 21.95 2.080.0 \$ 45,648.00 \$ 1,323.792.0 Teacher III L 14 29 \$ 31.01 1472 \$ 45.080.0 \$ 21.95 2.080.0 \$ 45,648.00 \$ 33.07.22.0 Teacher III L 15 7 \$ 32.10 1472 \$ 45.080.0 \$ 22.71 2.080.0 \$ 45,648.00 \$ 33.07.22.0 Teacher III L 16 2 \$ 33.22 1472 \$ 49,900.00 \$ 23.51 2.080.0 \$ 47,246.00 \$ 33.07.22.0 Teacher IV L 7 7 24 \$ 26.31 1472 \$ 37,259.00 \$ 17.91 2.080.0 \$ 48,900.00 \$ 97,800.0 Teacher IV L 8 37 \$ 26.25 1472 \$ 38,639.00 \$ 17.91 2.080.0 \$ 37,259.00 \$ 894,216.0 Teacher IV L 9 56 \$ 27.19 1472 \$ 40,019.00 \$ 19.24 2.080.0 \$ 40,019.00 \$ 22.41 472.0 Teacher IV L 10 100 \$ 28.12 1472 \$ 40,019.00 \$ 19.24 2.080.0 \$ 40,019.00 \$ 22.41 472.0 Teacher IV L 10 100 \$ 28.12 1472 \$ 40,019.00 \$ 19.24 2.080.0 \$ 40,019.00 \$ 22.41 49.00.0 Teacher IV L 11 83 \$ 29.11 1472 \$ 40,019.0 \$ 19.90 2.080.0 \$ 41,399.00 \$ 4,399.00.0 Teacher IV L 11 10 100 \$ 28.12 1472 \$ 43,990.00 \$ 22.00 0 \$ 22.00 0 \$ 22.00 0 \$ 20.00 \$ 20.00 0 \$	Teacher III	L											\$ 1,534,068.00
Teacher III	Teacher III	L	12					_	A to			T	\$ 1,190,835.00
Teacher III	Teacher III	L						_					
Teacher III	Teacher III	L	14							<del></del>	1		
Teacher III L 16 2 \$ 33.32 14472 \$ 42.80.00 \$ 17.91 2.080.0 \$ 37.259.00 \$ 894.216.0 Teacher IV LT 7 24 \$ 25.31 1472 \$ 37.259.00 \$ 17.91 2.080.0 \$ 38.639.00 \$ 14.266.0 Teacher IV LT 8 37 \$ 26.25 1472 \$ 36.639.00 \$ 18.58 2.080.0 \$ 38.639.00 \$ 1.429.643.0 Teacher IV LT 9 56 \$ 27.19 1472 \$ 40.019.00 \$ 19.94 2.080.0 \$ 40.019.00 \$ 2.241.666.0 Teacher IV LT 10 100 \$ 28.12 1472 \$ 41.399.00 \$ 19.90 2.080.0 \$ 41.399.00 \$ 2.241.666.0 Teacher IV LT 11 83 \$ 29.11 1472 \$ 42.848.00 \$ 20.60 2.080.0 \$ 41.399.00 \$ 41.399.00 Teacher IV LT 11 83 \$ 3.01.31 1472 \$ 42.848.00 \$ 20.60 2.080.0 \$ 44.348.00 \$ 3.556.344.0 Teacher IV LT 12 81 \$ 30.13 1472 \$ 44.348.00 \$ 21.32 2.080.0 \$ 44.348.00 \$ 3.592.188.0 Teacher IV LT 13 109 \$ 31.18 1472 \$ 45.900.00 \$ 22.07 2.080.0 \$ 45.900.00 \$ 5.2591.88.0 Teacher IV LT 14 111 \$ 32.27 1472 \$ 45.900.00 \$ 22.07 2.080.0 \$ 45.900.00 \$ 5.003.100.0 Teacher IV LT 14 111 \$ 32.27 1472 \$ 49.169.00 \$ 22.84 2.080.0 \$ 47.506.00 \$ 5.273.168.0 Teacher IV LT 16 3 \$ 3.467 1472 \$ 49.169.00 \$ 22.84 2.080.0 \$ 49.169.00 \$ 5.273.168.0 Teacher IV LT 16 3 \$ 3.467 1472 \$ 49.169.00 \$ 24.47 2.080.0 \$ 5.089.00 \$ 152.670.0 Teacher IV LT 16 3 \$ 3.467 1472 \$ 40.160.0 \$ 19.99 2.080.0 \$ 40.160.0 \$ 5.273.168.0 Teacher IV LT 16 3 \$ 3.83.467 1472 \$ 40.160.0 \$ 19.99 2.080.0 \$ 5.880.00 \$ 12.677.0 Teacher IV M 9 3 \$ 28.25 1472 \$ 40.160.0 \$ 19.99 2.080.0 \$ 40.150.0 \$ 40.150.0 Teacher V M 10 4 \$ 29.22 1472 \$ 43.018.00 \$ 20.68 2.080.0 \$ 40.150.0 \$ 124.752.0 Teacher V M 11 10 \$ 30.25 1472 \$ 46.082.00 \$ 22.15 2.080.0 \$ 44.524.00 \$ 124.752.0 Teacher V M 12 15 \$ 31.31 1472 \$ 46.082.00 \$ 22.15 2.080.0 \$ 44.524.00 \$ 124.752.0 Teacher V M 12 15 \$ 31.31 1472 \$ 46.082.00 \$ 22.15 2.080.0 \$ 47.506.00 \$ 41.524.00 Teacher V M 12 15 \$ 31.31 1472 \$ 46.082.00 \$ 22.15 2.080.0 \$ 47.506.00 \$ 42.270.00 Teacher V M 15 13 \$ 3.471 1472 \$ 56.646.00 \$ 2.293 2.080.0 \$ 47.506.00 \$ 124.752.0 Teacher V M 16 3 \$ 3.592 1472 \$ 46.082.00 \$ 22.15 2.080.0 \$ 47.506.00 \$ 41.524.00 Teacher V M 16 3 \$ 3.592 1472 \$ 46.082.00 \$ 22.15 2.080.0 \$ 56.460.0 \$ 51.747.00 Teacher V M 16 3 \$	Teacher III	L	15					_					
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Teacher IV LT 9 56 \$ 27.19 1472 \$ 40,019.00 \$ 19.24 2,080.0 \$ 40,019.00 \$ 2,241,064.0 Teacher IV LT 10 100 \$ 28.12 1472 \$ 41,399.00 \$ 19.90 2,080.0 \$ 41,399.00 \$ 1,399.00 \$ 19.04 2,080.0 \$ 41,399.00 \$ 19.04 2,080.0 \$ 41,399.00 \$ 19.04 2,080.0 \$ 41,399.00 \$ 19.04 2,080.0 \$ 41,399.00 \$ 19.04 2,080.0 \$ 41,399.00 \$ 19.04 2,080.0 \$ 41,399.00 \$ 19.04 2,080.0 \$ 41,399.00 \$ 19.04 2,080.0 \$ 41,399.00 \$ 19.04 2,080.0 \$ 41,399.00 \$ 19.04 2,080.0 \$ 41,399.00 \$ 19.00 2,080.0 \$ 41,399.00 \$ 19.00 2,080.0 \$ 41,399.00 \$ 19.00 2,080.0 \$ 41,399.00 \$ 19.00 2,080.0 \$ 41,399.00 \$ 19.00 2,080.0 \$ 10,000 2 \$ 10	Teacher IV	LT	7										
Teacher IV LT 10 100 \$ 28.12 1472 \$ 41,399.00 \$ 19.90 2,080.0 \$ 41,399.00 \$ 4,139.900.0 \$ 17.00 \$ 17.00 \$ 17.00 \$ 19.90 2,080.0 \$ 17.00 \$ 17.00 \$ 17.00 \$ 17.00 \$ 17.00 \$ 17.00 \$ 17.00 \$ 17.00 \$ 19.90 2,080.0 \$ 17.0	Teacher IV	LT											
Teacher IV LT 10 100 \$ 25.12 1472 \$ 42,848.00 \$ 20.60 2,080.0 \$ 42,848.00 \$ 3,556,384.0   Teacher IV LT 11 83 \$ 29.11 1472 \$ 44,548.00 \$ 21.32 2,080.0 \$ 44,348.00 \$ 3,556,384.0   Teacher IV LT 12 81 \$ 30.13 1472 \$ 44,348.00 \$ 21.32 2,080.0 \$ 44,348.00 \$ 5,003,100 \$  Teacher IV LT 13 109 \$ 31.18 1472 \$ 45,900.00 \$ 22.07 2,080.0 \$ 44,580.00 \$ 5,003,100 \$  Teacher IV LT 14 1111 \$ 32.27 1472 \$ 47,506.00 \$ 22.84 2,080.0 \$ 47,506.00 \$ 5,273,166.0 \$  Teacher IV LT 15 46 \$ 33.40 1472 \$ 49,169.00 \$ 23.64 2,080.0 \$ 49,169.00 \$ 2,261,774.0 \$  Teacher IV LT 16 3 \$ 34.57 1472 \$ 50,890.0 \$ 24.47 2,080.0 \$ 50,890.00 \$ 40,150.00 \$  Teacher V M 8 1 \$ 27.28 1472 \$ 41,584.00 \$ 19.99 2,080.0 \$ 40,150.00 \$ 124,752.0 \$  Teacher V M 9 3 3 \$ 28.25 1472 \$ 41,584.00 \$ 19.99 2,080.0 \$ 43,018.00 \$ 124,752.0 \$  Teacher V M 10 4 \$ 29.22 1472 \$ 43,018.00 \$ 20.68 2,080.0 \$ 44,524.00 \$ 124,752.0 \$  Teacher V M 11 10 \$ 30.25 1472 \$ 44,624.00 \$ 21.41 2,080.0 \$ 45,080.0 \$ 45,080.0 \$ 45,080.0 \$  Teacher V M 11 10 \$ 30.25 1472 \$ 46,082.00 \$ 21.41 2,080.0 \$ 45,080.0 \$ 45,080.0 \$ 45,080.0 \$  Teacher V M 13 27 \$ 32.40 1472 \$ 46,082.00 \$ 21.41 2,080.0 \$ 44,524.00 \$ 45,240.0 \$  Teacher V M 13 27 \$ 32.40 1472 \$ 47,695.00 \$ 22.93 2,080.0 \$ 47,695.00 \$ 12,87,755.0 \$  Teacher V M 14 24 \$ 33.54 1472 \$ 46,082.00 \$ 22.15 2,080.0 \$ 47,695.00 \$ 12,87,755.0 \$  Teacher V M 15 13 \$ 34,71 1472 \$ 46,082.00 \$ 23.73 2,080.0 \$ 47,695.00 \$ 12,87,755.0 \$  Teacher V M 16 3 \$ 35.59 1472 \$ 52,880.00 \$ 23.73 2,080.0 \$ 47,695.00 \$ 12,87,755.0 \$  Teacher V M 16 3 \$ 35.59 1472 \$ 52,880.00 \$ 22.73 2,080.0 \$ 52,880.00 \$ 156,640.0 \$  Teacher V M 16 3 \$ 38.48 1472 \$ 56,646.00 \$ 22.73 2,080.0 \$ 54,731.00 \$ 156,640.0 \$  Teacher V M 18 1 \$ 37,18 1472 \$ 54,000 \$ 22.30 2,080.0 \$ 54,000 \$ 156,640.0 \$  Teacher V M 18 1 \$ 38.48 1472 \$ 56,646.00 \$ 27.23 2,080.0 \$ 54,000 \$ 54,000 \$  Teacher V M 18 1 \$ 38.48 1472 \$ 56,646.00 \$ 27.23 2,080.0 \$ 54,000 \$ \$ 40,000 \$ \$  Teacher V M 18 1 \$ 38.48 1472 \$ 54,000 \$ 20.11 2,080.0 \$ 44,000 \$ \$ 44,000 \$ \$  Teacher V M 18 1 \$ 38.48 1472 \$ 56,646.00 \$ 27.23	Teacher IV	LT							0.07.10.71.1				
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Teacher IV L1 16 3 \$ 3.4.37 1472 \$ 40,150.00 \$ 19.30 2,080.0 \$ 40,150.00 \$ 40,150.00 \$ 124,752.0 \$ 19.30 2,080.0 \$ 41,584.00 \$ 124,752.0 \$ 19.30 2,080.0 \$ 41,584.00 \$ 124,752.0 \$ 19.30 2,080.0 \$ 41,584.00 \$ 124,752.0 \$ 19.30 2,080.0 \$ 41,584.00 \$ 124,752.0 \$ 19.30 2,080.0 \$ 41,584.00 \$ 124,752.0 \$ 19.30 2,080.0 \$ 41,584.00 \$ 172,072.0 \$ 19.30 2,080.0 \$ 41,584.00 \$ 172,072.0 \$ 19.30 2,080.0 \$ 41,584.00 \$ 172,072.0 \$ 19.30 2,080.0 \$ 44,524.00 \$ 44,524.00 \$ 19.30 2,080.0 \$ 44,524.00 \$ 19.30 2,080.0 \$ 44,524.00 \$ 19.30 2,080.0 \$ 44,524.00 \$ 19.30 2,080.0 \$ 46,082.00 \$ 691,230.0 \$ 19.30 2,080.0 \$ 47,695.00 \$ 1,287,765.0 \$ 19.30 2,080.0 \$ 47,695.00 \$ 1,287,765.0 \$ 1,287,7	Teacher IV				_								
Teacher V M 9 3 \$ \$28.25   1472 \$ \$41,584.00 \$ 19.99   2,080.0 \$ \$41,584.00 \$ 124,752.0 \$ Teacher V M 10 4 \$ 29.22   1472 \$ \$43,018.00 \$ 20.68   2,080.0 \$ \$43,018.00 \$ 172,072.0 \$ Teacher V M 11 10 \$ 30.25   1472 \$ 44,524.00 \$ 21,41   2,080.0 \$ 44,524.00 \$ 445,240.0 \$ 445,240.0 \$ Teacher V M 12   15 \$ 31.31   1472 \$ 46,082.00 \$ 22.15   2,080.0 \$ 46,082.00 \$ 691,230.0 \$ Teacher V M 13   27 \$ 32,40   1472 \$ 47,695.00 \$ 22.93   2,080.0 \$ 47,695.00 \$ 1,184,736.0 \$ Teacher V M 14   24 \$ 33.54   1472 \$ 49,364.00 \$ 23.73   2,080.0 \$ 49,364.00 \$ 1,184,736.0 \$ Teacher V M 16   3 \$ 34.71   1472 \$ 51,092.00 \$ 24.56   2,080.0 \$ 51,092.00 \$ 664,196.0 \$ Teacher V M 16   3 \$ 35.92   1472 \$ 52,880.00 \$ 25.42   2,080.0 \$ 52,880.00 \$ 158,640.0 \$ Teacher V M 18   1 \$ 37.18   1472 \$ 54,731.00 \$ 26.31   2,080.0 \$ 54,731.00 \$ 54,731.0 \$ 56,646.00 \$ 72,070.0 \$ 72,070.0 \$ Teacher V M 25   1 \$ 48.96   1472 \$ 72,070.00 \$ 34.65   2,080.0 \$ 72,070.00 \$ 72,070.0 \$ Teacher V M 18   1 \$ 38.48   1472 \$ 56,646.00 \$ 27.23   2,080.0 \$ 57,2070.0 \$ 72,070.0 \$ Teacher V M 18   1 \$ 38.48   1472 \$ 56,646.00 \$ 27.23   2,080.0 \$ 56,646.00 \$ 27.20 \$ 2,080.0 \$ 40,326.00 \$								_					
Teacher V M 10 4 \$ 29.22 1472 \$ 43,018.00 \$ 20.68 2,080.0 \$ 43,018.00 \$ 172,072.0  Teacher V M 11 10 \$ 30.25 1472 \$ 44,524.00 \$ 21.41 2,080.0 \$ 44,524.00 \$ 445,240.0  Teacher V M 11 10 \$ 30.25 1472 \$ 44,524.00 \$ 21.41 2,080.0 \$ 44,624.00 \$ 445,240.0  Teacher V M 12 15 \$ 31.31 1472 \$ 46,082.00 \$ 22.15 2,080.0 \$ 46,082.00 \$ 691,230.0  Teacher V M 13 27 \$ 32,40 1472 \$ 47,695.00 \$ 22.93 2,080.0 \$ 47,695.00 \$ 1,287,765.0  Teacher V M 14 24 \$ 33.54 1472 \$ 49,364.00 \$ 23.73 2,080.0 \$ 49,364.00 \$ 1,184,736.0  Teacher V M 15 13 \$ 34.71 1472 \$ 51,092.00 \$ 24.56 2,080.0 \$ 51,092.00 \$ 664,196.0  Teacher V M 16 3 \$ 35.92 1472 \$ 52,880.00 \$ 25.42 2,080.0 \$ 52,880.00 \$ 158,640.0  Teacher V M 17 1 \$ 37.18 1472 \$ 54,731.00 \$ 26.31 2,080.0 \$ 54,731.00 \$ 54,731.0  Teacher V M 18 1 \$ 38.48 1472 \$ 56,646.00 \$ 27.23 2,080.0 \$ 55,646.00 \$ 56,646.00  Teacher V M 25 1 \$ 48.96 1472 \$ 72,070.00 \$ 34.65 2,080.0 \$ 72,070.00 \$ 72,070.00 \$ 72,070.00  Teacher V M 18 1 \$ 28.41 1472 \$ 40,326.00 \$ 19.39 2,080.0 \$ 41,820.00 \$ 41,820.00  Teacher V M 18 1 \$ 28.41 1472 \$ 44,820.00 \$ 20.11 2,080.0 \$ 43,314.00 \$ 43,314.00  Teacher V M 18 1 \$ 29.43 1472 \$ 43,314.00 \$ 20.82 2,080.0 \$ 44,827.00 \$ 44,827.00  Teacher V M 17 9 1 \$ 29.43 1472 \$ 43,314.00 \$ 20.82 2,080.0 \$ 44,827.00 \$ 44,827.00  Teacher V M 19 1 \$ 29.43 1472 \$ 43,314.00 \$ 20.82 2,080.0 \$ 44,827.00 \$ 44,827.00	Teacher V							_					
Teacher V M 10 4 \$29.22 147. \$40.00 \$2.50 \$21.41 2,080.0 \$44.524.0	Teacher V												
Teacher V M 12 15 \$ 31.31 1472 \$ 46,082.00 \$ 22.15 2,080.0 \$ 46,082.00 \$ 691,230.0   Teacher V M 13 27 \$ 32.40 1472 \$ 47,695.00 \$ 22.93 2,080.0 \$ 47,695.00 \$ 1,287,765.0   Teacher V M 14 24 \$ 33.54 1472 \$ 49,364.00 \$ 23.73 2,080.0 \$ 49,364.00 \$ 1,184,736.0   Teacher V M 15 13 \$ 34,71 1472 \$ 51,092.00 \$ 24.56 2,080.0 \$ 51,092.00 \$ 664,196.0   Teacher V M 16 3 \$ 35.92 1472 \$ 52,880.00 \$ 25.42 2,080.0 \$ 52,880.00 \$ 158,640.0   Teacher V M 17 1 \$ 37,18 1472 \$ 54,731.00 \$ 26.31 2,080.0 \$ 54,731.00 \$ 54,731.00 \$ 54,731.00 \$ 54,731.00 \$ 54,731.00 \$ 54,731.00 \$ 56,646.00 \$ 72,070.00	Teacher V				_			_					
Teacher V M 12 15 \$ 31.31 1472 \$ 47,695.00 \$ 22.93 2,080.0 \$ 47,695.00 \$ 1,287,765.0   Teacher V M 14 24 \$ 33.54 1472 \$ 49,364.00 \$ 23.73 2,080.0 \$ 49,364.00 \$ 1,184,736.0   Teacher V M 15 13 \$ 34.71 1472 \$ 51,092.00 \$ 24.56 2,080.0 \$ 51,092.00 \$ 664,196.0   Teacher V M 16 3 \$ 35.92 1472 \$ 52,880.00 \$ 25.42 2,080.0 \$ 52,880.00 \$ 158,640.0   Teacher V M 17 1 \$ 37,18 1472 \$ 52,880.00 \$ 25.42 2,080.0 \$ 54,731.00 \$ 54,731.00 \$ 54,731.00 \$ 56,646.00 \$	Teacher V												
Teacher V M 14 24 \$ 33.54 1472 \$ 49.364.00 \$ 23.73 2.080.0 \$ 49.364.00 \$ 1,184,736.0 Teacher V M 15 13 \$ 34.71 1472 \$ 51,092.00 \$ 24.56 2.080.0 \$ 51,092.00 \$ 664,196.0 Teacher V M 16 3 \$ 35.92 1472 \$ 52,880.00 \$ 25.42 2.080.0 \$ 52,880.00 \$ 158,640.0 Teacher V M 17 1 \$ 37.18 1472 \$ 54,731.00 \$ 26.31 2.080.0 \$ 54,731.00 \$ 54,731.00 Teacher V M 18 1 \$ 38.48 1472 \$ 56,646.00 \$ 27.23 2.080.0 \$ 56,646.00 \$ 54,731.00 Teacher V M 25 1 \$ 48.96 1472 \$ 72,070.00 \$ 34.65 2.080.0 \$ 72,070.00 \$ 72,070.0 Teacher V M 7 7 1 \$ 27.40 1472 \$ 40,326.00 \$ 19.39 2.080.0 \$ 40,326.00 \$ 40,326.00 \$ 40,326.00 \$ 19.39 2.080.0 \$ 40,326.00 \$ 41,820.00 Teacher V M 7 8 1 \$ 28.41 1472 \$ 41,820.00 \$ 20.11 2.080.0 \$ 43,314.00 \$ 43,314.00 \$ 43,314.00 \$ 20.82 2.080.0 \$ 44,807.00 \$ 44,807.00 \$ 44,807.00 \$ 44,807.00 \$ 44,807.00 \$ 44,807.00 \$ 44,807.00 \$ 44,807.00 \$ 20.80 2.080.0 \$ 44,807.00 \$ 44,807.00 \$ 20.80 2.080.0 \$ 44,807.00 \$ 20.80 2.080.0 \$ 44,807.00 \$ 20.80 2.080.0 \$ 44,807.00 \$ 44,807.00 \$ 20.80 2.080.0 \$ 44,807.00 \$ 20.80 2.080.0 \$ 44,807.00 \$ 20.80 2.080.0 \$ 44,807.00 \$ 20.80 2.080.0 \$ 44,807.00 \$ 20.80 2.080.0 \$ 44,807.00 \$ 20.80 2.080 2	Teacher V							_					
Teacher V M 14 24 \$3.54 1472 \$ 51,092.00 \$ 24.56 2,080.0 \$ 51,092.00 \$ 664,196.00 \$ 158,640.00 \$	Teacher V				_			_				T	
Teacher V   M   16   3   \$   35.92   1472   \$   52,880.00   \$   25.42   2,080.0   \$   52,880.00   \$   158,640.0	Teacher V	M	14	24	\$						0.000.0	6 64 000 00	
Teacher V         M         16         3         33,32         1472         \$         54,731.00         \$         26,31         2,080.0         \$         54,731.00 <td>Teacher V</td> <td>M</td> <td></td>	Teacher V	M											
Teacher V         M         17         1         \$31.18         \$47.2         \$56,646.00         \$27.23         \$2,080.0         \$56,646.00	Teacher V	M	_	3									
Teacher V M 25 1 \$ 48.96 1472 \$ 72,070.00 \$ 34.65 2,080.0 \$ 72,070.00 \$ 72,070	Teacher V	M	17	1	_ <b></b> \$								
Teacher V         M         25         1         \$ 48,96         1472         \$ 72,070.00         \$ 34,65         2,080.0         \$ 72,070.00 <td>Teacher V</td> <td>М</td> <td>18</td> <td>1</td> <td>\$</td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Teacher V	М	18	1	\$			_					
Teacher VI         MT         7         1         \$ 27.40         1472         \$ 40,326.00         \$ 19.39         2,080.0         \$ 40,326.00         \$ 40,326.00         \$ 40,326.00         \$ 40,326.00         \$ 40,326.00         \$ 41,820.00         \$ 20.11         2,080.0         \$ 41,820.00         \$ 41,820.00         \$ 41,820.00         \$ 41,820.00         \$ 41,820.00         \$ 43,314.00         \$ 20.82         2,080.0         \$ 43,314.00         \$ 43,314.00         \$ 44,807.00         \$ 44,807.00         \$ 44,807.00         \$ 44,807.00         \$ 44,807.00         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 44,807.00         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82         2,080.0         \$ 44,807.00         \$ 20.82			25	1	\$	48.96	1472						<del></del>
Teacher VI         MT         8         1         \$ 28.41         1472         \$ 41,820.00         \$ 20.11         2,080.0         \$ 41,820.00         \$ 41,820.00           Teacher VI         MT         9         1         \$ 29.43         1472         \$ 43,314.00         \$ 20.82         2,080.0         \$ 43,314.00         \$ 43,314.00           Teacher VI         MT         10         1         \$ 30.44         1472         \$ 44,807.00         \$ 21.54         2,080.0         \$ 44,807.00         \$ 44,807.00         \$ 93.66		MT	7	1	\$	27.40	1472	\$					
Teacher VI         MT         9         1         \$ 29.43         1472         \$ 43,314.00         \$ 20.82         2,080.0         \$ 43,314.00         \$ 43,314.00           Teacher VI         MT         10         1         \$ 30.44         1472         \$ 44,807.00         \$ 21.54         2,080.0         \$ 44,807.00         \$ 44,807.00         \$ 9,080.0         \$ 40,873.00         \$ 9,080.0         \$ 40,873.00         \$ 9,086.0         \$			8	1	\$	28.41	1472	\$					
Teacher VI MT 10 1 \$ 30.44 1472 \$ 44,807.00 \$ 21.54 2,080.0 \$ 44,807.00 \$ 49.67.00 \$ 90.365.0					\$	29.43	1472	\$				<u> </u>	
40 679 00 1 2 200 0 1 2 200						30.44	1472	\$					
	Teacher VI	MT	13			33.75	1472	\$	49,678.00	\$ 23.88	2,080.0	\$ 49,678.00	\$ 99,356.00

MAXIMUM AVERAGE (MEAN) SALARY \$ 42,082.71 \$ 42,083

MAXIMUM (MEDIAN) SALARY \$ 41,584.00 \$ 41,584

				GPSS TEA	CHER I-C A	ID ABOVE, SAL	ARIES		Annual Salary	Total Salaries	Weighted
Position Title	Pay Grade		# of Teachers	Actual Hourly \$ 15,27	Annual Hours	Actual Annual Salary \$ 22,726.00	\$ 10.93	2,080 \$		1,477,190.00	\$ 1,477,190.00 \$ 577,488.00
Teacher I-C Teacher I-C	- 1	3	24	\$ 16.17 \$ 17.07	1488	\$ 24,062.00 \$ 25,399.00	\$ 11.57 \$ 12.21	2,080 \$ 2,080 \$	25,399.00	304,788.00	\$ 304,788.00 \$ 53,472.00
Teacher I-C Teacher I-C		5	12	\$ 17.97	1488		\$ 12.85 \$ 13.37	2,080 \$ 2,080 \$	26,736.00 S 27,805.00 S	55,610.00	\$ 55,610.00
Teacher I-C Teacher I-C		6 7_	2	\$ 19.41	1488		\$ 13.88 \$ 14.91	2,080 \$ 2,080 \$		31,014.00	\$ 31,014.00
Teacher I-C Teacher I-C		10	5	\$ 20.84 \$ 21.56	1488	\$ 32,083.00	\$ 15.42 \$ 15.96	2,080 \$ 2,080 \$		199,236.00	\$ 160,415.00 \$ 199,236.00
Teacher I-C Teacher I-C		11	6 9	\$ 22.32 \$ 23.10	1488	\$ 34,368.00	\$ 16.52	2,080 \$ 2,080 \$	34,368.00		\$ 309,312.00 \$ 177,855.00
Teacher I-C		13	5	\$ 23.91 \$ 24.74		\$ 35,571.00 \$ 36,816.00	\$ 17.10 \$ 17.70	2,080 \$	36,816.00	36,816.00	\$ 36,816.00 \$ 152,420.00
Teacher I-C Teacher I-C		15	4	\$ 25.61 \$ 16.76	1488	\$ 38,105.00 \$ 24,936.00	\$ 18.32 \$ 11.99	2,080 \$ 2,080 \$	24,936.00	124,680.00	\$ 124,680.00
Teacher I-D JROTC II	IT IT	2	5	\$ 15.83 \$ 18.62	1488		\$ 11.32 \$ 13.32	2,080 \$ 2,080 \$	27,707.00	27,707.00	\$ 27,707.00
JROTC II JROTC II	IT.	7	1 1	\$ 19.68	1488	\$ 29,279.00	\$ 14.39 \$ 17.78	2,080 \$ 2,080 \$	36,984.00	36,984.00	\$ 36,984.00
Vocational Instructor Vocational Instructor	K K	10	2	\$ 24.85 \$ 28.52	1488	\$ 42,440.00	\$ 20.40	2,080 \$ 2,080 \$		38,278.00	\$ 84,880.00 \$ 38,278.00
JROTC III	K	11 12	1 2	\$ 25.72 \$ 26.63	1488	\$ 38,278.00 \$ 39,618.00	\$ 19.05	2,080 \$ 2,080 \$	39,618.00	79,236.00	\$ 79,236.00 \$ 123,015.00
JROTC III JROTC III	K K	13	3 1	\$ 27.56 \$ 28.52	and in the same of	\$ 41,005.00 \$ 42,440.00	\$ 19.71 \$ 20.40	2,080 \$	42 440 00		\$ 42,440.00 \$ 3,379,413.00
JROTC III Teacher II	К	2	129 50	\$ 17.61 \$ 18.64	1488	\$ 26,197.00 \$ 27,738.00	\$ 13.34	2,080 \$	27.738.00	1,386,900.00	\$ 1,386,900.00 \$ 2,020,251.00
Teacher II	K K	3 4	69	\$ 19.68	1488	\$ 29,279.00 \$ 30,820.00	\$ 14.08 \$ 14.82	2,080 \$ 2,080 \$	30.820.00	\$ 1,448,540.00	\$ 1,448,540.00
Teacher II Teacher II	<u>к</u>	5 6	47 54	\$ 20.71 \$ 21.54	1488	\$ 32,053.00	\$ 15.41 \$ 16.00	2,080 \$	33,286.00	\$ 1,864,016.00	\$ 1,730,862.00 \$ 1,864,016.00
Teacher II Teacher II	K	7 8	56 44	\$ 22.37 \$ 23.20	1488	\$ 34,518.00	\$ 16.60	2,080 \$	34,518.00		\$ 1,518,792.00 \$ 1,823,301.00
Teacher II Teacher II	K	9	51 19	\$ 24.03 \$ 24.85	1488	\$ 35,751.00 \$ 36,984.00	\$ 17.19 \$ 17.78	2,080 \$ 2,080 \$	36,984.00	\$ 702,696.00	\$ 702,696.00 \$ 650,726.00
Teacher II Teacher II	K	11 12	17	\$ 25.72 \$ 26.63		\$ 38,278.00 \$ 39,618.00	\$ 18.40 \$ 19.05	2,080 \$	39,618.00	\$ 316,944.00	\$ 316,944.00 \$ 287,035.00
Teacher II	K	13	7 9	\$ 27.56 \$ 28.52	1488	\$ 41,005.00 \$ 42,440.00	\$ 19.71 \$ 20.40	2,080 \$ 2,080 \$	42,440.00	\$ 381,960.00	\$ 381,960.00
Teacher II Teacher II	K	15	4	\$ 29.52	1488	\$ 43,925.00 \$ 26,520.00	\$ 21.12 \$ 12.75	2,080 \$ 2,080 \$	26,520.00	\$ 26,520.00	\$ 26,520.00
JROTC IV	L	1 12	1	\$ 28.64	1488	\$ 42,613,00	\$ 20.49 \$ 21.20	2,080 \$ 2,080 \$		\$ 44,105.00	\$ 42,613.00 \$ 44,105.00
JROTC IV Teacher III		13	10	\$ 29.64 \$ 17.82	1488	\$ 26,520,00	\$ 12.75 \$ 13.55	2,080 \$	26,520.00	\$ 281,780.00	\$ 265,200.00 \$ 281,780.00
Teacher III Teacher III	L	3	10 13	\$ 18.94 \$ 20.05	1488	\$ 29,835.00	\$ 14.34 \$ 15.14	2,080 \$ 2,080 \$	29,835.00	\$ 387,855.00	\$ 387,855.00 \$ 1,448,678.00
Teacher III Teacher III	-	5	46 28	\$ 21.16		\$ 31,493.00 \$ 33,150.00	\$ 15.94	2,080 \$	33,150.00	\$ 928,200.00	\$ 928,200.00 \$ 413,712.00
Teacher III		6	12 49	\$ 23.17 \$ 24.06	1488	\$ 34,476.00 \$ 35,802.00	\$ 16.58 \$ 17.21	2,080 \$ 2,080 \$	35,802.00	\$ 1,754,298.00	\$ 1,754,298.00 \$ 1,819,272.00
Teacher III Teacher III	L	8 9	49 59	\$ 24.95 \$ 25.84	1488	\$ 37,128.00 \$ 38,454.00	\$ 17.85 \$ 18.49	2,080 \$ 2,080 \$	38,454.00	\$ 2,268,786.00	\$ 2,268,786.00
Teacher III Teacher III	L	10	56	\$ 26.73 \$ 27.67	1488	\$ 39,780.00 \$ 41,172.00	\$ 19.13 \$ 19.79	2,080 \$	41,172.00	\$ 1,111,644.00	\$ 2,227,680.00 \$ 1,111,644.00
Teacher III Teacher III	L L	11 12	27 36	\$ 28.64	1488	\$ 42,613.00 \$ 44,105.00	\$ 20.49 \$ 21.20	2,080 \$ 2,080 \$			\$ 1,534,068.00 \$ 1,190,835.00
Teacher III Teacher III		13 14	27 29	\$ 29.64 \$ 30.68	1488	\$ 45,648.00	\$ 21.95	2,080 \$ 2,080 \$	45,648.00		\$ 1,323,792.00 \$ 330,722.00
Teacher III Teacher III	L	15 16	7 2	\$ 31.75 \$ 32.86	1488	\$ 47,246.00 \$ 48,900.00	\$ 23.51	2,080 \$	48,900.00	\$ 97,800.00	\$ 97,800.00 \$ 87,975.00
Teacher IV Teacher IV	LT LT	3	3 4	\$ 19.71 \$ 20.87	1488	\$ 29,325.00 \$ 31,049.00	\$ 14.93	2,080 \$	31,049.00	\$ 124,196.00	\$ 124,196.00 \$ 3,015,300.00
Teacher IV Teacher IV	LT LT	4 5	92 11	\$ 22.03 \$ 23.18		\$ 32,775.00 \$ 34,499.00	\$ 16.59	2,080 \$ 2,080 \$	34,499.00	\$ 379,489.00	\$ 379,489.00 \$ 322,911.00
Teacher IV Teacher IV	LT	6	9 24	\$ 24.11 \$ 25.04		\$ 35,879.00 \$ 37,259.00		2,080 \$ 2,080 \$	37,259.00		\$ 894,216.00
Teacher IV Teacher IV	LT	8 9	37 56	\$ 25.97 \$ 26.89	1488	\$ 38,639.00 \$ 40,019.00	\$ 18.58 \$ 19.24	2,080 \$		\$ 2,241,064.00	\$ 1,429,643.00 \$ 2,241,064.00
Teacher IV	LT	10	100 83	\$ 27.82 \$ 28.80	1488	\$ 41,399.00 \$ 42,848.00	\$ 19.90 \$ 20.60	2,080 \$ 2,080 \$			\$ 4,139,900.00 \$ 3,556,384.00
Teacher IV Teacher IV	LT LT	11	81	\$ 29.80	1488	\$ 44,348.00	\$ 21.32 \$ 22.07	2,080 \$ 2,080 \$	44,348.00	\$ 3,592,188.00	\$ 3,592,188.00 \$ 5,003,100.00
Teacher IV Teacher IV	LT LT	13	109 111	\$ 30.85 \$ 31.93	1488	\$ 47,506.00	\$ 22.84	2,080 \$ 2,080 \$	47,506.00	\$ 5,273,166.00	\$ 5,273,166.00 \$ 2,261,774.00
Teacher IV Teacher IV	LT	15 16	46 3	\$ 33.04 \$ 34.20	1488	\$ 49,169.00 \$ 50,890.00	\$ 23.64 \$ 24.47	2,080 \$	50,890.00	\$ 152,670.00	\$ 152,670.00
Teacher V Teacher V	M	2	31	\$ 20.48		\$ 30,479.00 \$ 34,056.00	\$ 14.65 \$ 16.37	2,080 \$ 2,080 \$	34,056.00	\$ 1,055,736.00	\$ 60,958.00 \$ 1,055,736.00
Teacher V Teacher V	M	5 6	2	\$ 24.09 \$ 25.06		\$ 35,848.00 \$ 37,282.00		2,080 \$ 2,080 \$			\$ 71,696.00 \$ 37,282.00
Teacher V	M M	8	1 3	\$ 26.98 \$ 27.95	1488	\$ 40,150.00 \$ 41,584.00	\$ 19.30	2,080 \$ 2,080 \$			\$ 40,150.00 \$ 124,752.00
Teacher V Teacher V	М	10	4	\$ 28.91	1488	\$ 43,018.00 \$ 44,524.00	\$ 20.68	2,080 \$ 2,080 \$	43,018.00	172,072.00	\$ 172,072.00 \$ 445,240.00
Teacher V Teacher V	M	11	10 15	\$ 30.97	1488	\$ 46,082.00	\$ 22.15	2,080 \$ 2,080 \$	46,082.00	\$ 691,230.00	\$ 691,230.00 \$ 1,287,765.00
Teacher V Teacher V	M M	13 14	27 24	\$ 32.05 \$ 33.17	1488	\$ 49,364.00		2,080 \$	49,364.00	1,184,736.00	\$ 1,184,736.00
Teacher V Teacher V	M M	15 16	13 3	\$ 34.34 \$ 35.54	1488	\$ 51,092.00 \$ 52,880.00	\$ 25.42	2,080 \$ 2,080 \$	52,880.00	158,640.00	\$ 158,640.00
Teacher V Teacher V	M M	17 18	1 1	\$ 36.78 \$ 38.07		\$ 54,731.00 \$ 56,646.00	\$ 27.23	2,080 \$ 2,080 \$	56,646.00	56,646.00	\$ 56,646.00
Teacher V Teacher VI	M MT	25 4	1 3	\$ 48,43 \$ 23.84	1488	\$ 72,070.00		2,080 \$ 2,080 \$			\$ 72,070.00 \$ 106,419.00
Teacher VI	MT	5	1	\$ 25.09 \$ 27.10	1488		\$ 17.95	2,080 \$ 2,080 \$	37,339.00	37,339.00	\$ 37,339.00 \$ 40,326.00
Teacher VI Teacher VI	MT MT	8	1	\$ 28.10	1488	\$ 41,820,00	\$ 20.11	2,080 \$	41,820.00	41,820.00	\$ 41,820.00 \$ 43,314.00
Teacher VI Teacher VI	MT	10	1	\$ 29.11 \$ 30.11	1488	\$ 43,314.00 \$ 44,807.00	\$ 20.82 \$ 21.54	2,080 \$ 2,080 \$	44,807.00	44,807.00	\$ 44,807.00 \$ 99,356.00
Teacher VI  GPSS (WEIGHTED) A	VERAGE S	13 SALARY	2101	\$ 33.39 average	\$ 25.83	49,678.00	\$ 23.88   AVERAGE (MEAN)	Appropriate Control of the Control o	49,878.00 [ 3	weighted	\$ 78,453,369.00 \$ 37,340.97
GPSS AVERAGE (ME. \$27,009.00	AN) BEGIN	INING S	ALARY	median	\$ 25.35		\$ 38,131.87	Y	ţiii		SERVICE CONTRACTOR
GPSS MEDIAN BEGIN	INING SAL	ARY			10%	25%	50%	75%	90%		
\$26,520.00  GPSS MEDIAN HIGH	END SALA	RY		ANNUAL	\$ 27,716.30 \$ 13.33		\$ 37,722.00 <b>\$</b> \$ 18.14 <b>\$</b>	\$	48,538.50 3.00 23.34		
\$41,584.00			ARV		GPSS MINIMUM		GPSS MAXIMUM	SALARY			
\$ 38,131.87					\$22,726.00	İ	\$72,070.00				

GPSS ANNUAL MEDIAN SALARY
3 37,722.00

### TEACHER BREAKDOWN BY CLASS OF POSITION, PAY GRADE, AND STEP

					Per Annum Salary	Total Salaries
Position Title				Per Hour Salary	\$ 23,720.00	
Head Start Teacher	Н	4	316 A 14 5 C	\$ 11.40		
Head Start Teacher	H &	7.	1	\$ 12.96	\$ 26,965.00	
Head Start Teacher	. Н	9	2	\$ 13.92	\$ 28,963.00	- Tanaan Maria Cara Cara Cara Cara Cara Cara Cara
Head Start Teacher	Н	10	1 1 2 spin	\$ 14.40	\$ 29,962.00	(C) 1109 (C) (C)
Head Start Teacher	H H	-11	1.0	\$ 14.91	\$ 31,011.00	
Head Start Teacher⊁	See Harak	12	1.5	\$ 45.43	\$ 32,096.00	\$ 32,096.00
Subto	tal:	e de la composition della comp	A 1 8 4 1 1 1	\$ 83.02	Constitution of the Consti	\$ 231,642.00
Teacher I-A	· H	1	.7	\$ 9.60	\$ 19,974.00	\$ 139,818.00
Teacher I-A	Н	3	. 1	\$ 10.80	\$ 22,471.00	\$ 22,471.00
Teacher I-A	Н	4	1	\$ 11.40	\$ 23,720.00	\$ 23,720.00
Teacher I-A	Н	7	1	\$ 12.96	\$ 26,965.00	\$ 26,965.00
Teacher I-A	H	8	1	\$ 13.44	\$ 27,964.00	\$ 27,964.00
Teacher I-A	Н	9	3	\$ 13.92	\$ 28,963.00	\$ 86,889.00
Teacher I-A	Н	10	1	\$ 14.40	\$ 29,962.00	\$ 29,962.00
Teacher I-A	Н	12	1	\$ 15.43	\$ 32,096.00	\$ 32,096.00
Teacher I-A	H	13	4	\$ 15.97	\$ 33,219.00	\$ 132,876.00
Subto	tal:		20	\$ 117.92	CANAL TREASURE PROPERTY.	\$ 522,761.00
Teacher I-B	HT	. 1	6	\$ 9.94	\$ 20,682.00	\$ 124,092.00
Teacher I-B	HT	2	11	\$ 10.56	\$ 21,975.00	\$ 241,725.00
Teacher I-B	HT	- 3	1	\$ 11.19	\$ 23,267.00	\$ 23,267.00
Teacher I-B	HT	4	2	\$ 11.81	\$ 24,560.00	\$ 49,120.00
Teacher I-B	нт	5	1	\$ 12.43	\$ 25,852.00	\$ 25,852.00
Teacher I-B	HT	7	3	\$ 13.42	\$ 27,920.00	\$ 83,760.00
Teacher I-B	HT	8	1	\$ 13.92	\$ 28,954.00	\$ 28,954.00
Teacher I-B	HT	9	3	\$ 14.42	\$ 29,989.00	\$ 89,967.00 \$ 124,092.00
Teacher I-B	HT	10	4	\$ 14.91	\$ 31,023.00	
Teacher I-B	HT	11	3	\$ 15.44	\$ 32,108.00	\$ 96,324.00 \$ 166,160.00
Teacher I-B	нт	12	5	\$ 15.98	\$ 33,232.00 \$ 34,395.00	\$ 68,790.00
Teacher I-B	HT	13	2	\$ 16.54	φ 34,390.00°	
Subtot			42	\$ 160.56	00.700.00	1
Teacher I-C		- 2	65	\$ 10.93	\$ 22,726.00	\$ 1,477,190.00
Teacher I-C	le de la comp	3	24	\$ 11.57	\$ 24,062.00	\$ 577,488.00
Teacher I-C	ii laga II kage	· 4	12	\$ 12.21	\$ 25,399.00	\$ 304,788.00
Teacher I-C	198 Soll Active	5	2	\$ 12.85	\$ 26,736.00	\$ 53,472.00 \$ 55,610.00
Teacher I-C		6	2	\$ 13.37	\$ 27,805.00	\$ 55,610.00 \$ 57,750.00
Teacher I-C		7	2	\$ 13.88	\$ 28,875.00 \$ 31,014.00	
Teacher I-C		9	1	\$ 14.91 \$ 15.42		
Teacher I-C		10	5	\$ 15.42 \$ 15.96		
Teacher I-C		11 12	6 9	\$ 16.52		
Teacher I-C Teacher I-C		13	5	\$ 17.10		\$ 177,855.00
Teacher I-C		14	1	\$ 17.70		\$ 36,816.00
Teacher I-C		15	4	\$ 18.32		\$ 152,420.00
Subtot	al:		138	\$ 190.74		\$ 3,593,366.00
* VeTeacher I-D		9 <b>3</b> 9 1	THE PROPERTY OF THE PROPERTY O	The state of the s	\$. <b>***</b> 24,936.00	
Subtot			4× 5			\$ 124,680.00
		2	129	\$ 12.59	\$ 26,197.00	\$ 3,379,413.00
		3	50	\$ 13.34	\$ 27,738.00	\$ 1,386,900.00
	MANAGEMENT OF THE PARTY OF THE	aring region and contra	69 4		\$ 29,279.00	\$ 2,020,251.00
		5	47	\$ 14.82	\$ 30,820.00	\$ 1,448,540.00
	K	Subsection Execution	54	\$ 15.41	\$ 32,053.00	\$ (44,1,730,862.00
Teacher II Walk		196139		\$ 16.00	\$ 33,286.00	\$ 1,864,016.00
Teacher II					\$ 34,518.00	\$ 1,518,792.00
Teacher II						\$ 1,823,301.00
					\$ 36,984.00	\$ 702,696.00
Teacher II			17 July 17		\$ 38,278.00	\$ 650,726.00
	K				\$ 24.4 (39,618.00)	\$ 316,944.00
Teacher II						\$ 287,035.00
Teacher II		14	9	\$ 20.40	\$ 42,440.00	\$ 381,960.00
	K	(241)			\$ 43,925.00	\$ 175,700.00
Subtota	al:	sagita.				\$ 17,687,136.00
						Annual Total Control (1974)

# TEACHER BREAKDOWN BY CLASS OF POSITION, PAY GRADE, AND STEP

TEACHE	R BREAKD	OW	N BY CLASS	OF	POSITION,	PAY GRADE, AND	STEP
Position Title	Pay Grade	Step	# of Teachers	Per	<b>Hour Salary</b>	Per Annum Salary	Total Salaries
Teacher III	Book Baland	1	10	\$	12.75	\$ 26,520.00	
Teacher III	L V	2	10	\$	13.55	\$ 28,178.00	\$ 281,780.00 \$ 387,855.00
Teacher III	Late Late Late	3	13	\$	14.34	\$ 29,835.00 \$ 31,493.00	\$ 1,448,678.00
Teacher III	L	4	46	\$	15.14 15.94	\$ 31,493.00 \$ 33,150.00	\$ 928,200.00
Teacher III	L	5	28	\$ \$	16.58	\$ 34,476.00	\$ 413,712.00
Teacher III	L	6 7	12 49	\$	17.21	\$ 35,802.00	\$ 1,754,298.00
Teacher III	L	<i>. 1</i> 8	49	\$	17.85	\$ 37,128.00	\$ 1,819,272.00
Teacher III	L	9	59	\$	18.49	\$ 38,454.00	\$ 2,268,786.00
Teacher III Teacher III		10	56	\$	19.13	\$ 39,780.00	\$ 2,227,680.00
Teacher III	Ĺ	11	27	\$	19.79	\$ 41,172.00	\$ 1,111,644.00
Teacher III	T I	12	36	\$	20.49	\$ 42,613.00	\$ 1,534,068.00 \$ 1,190,835.00
Teacher III	L. L	13	27	\$	21.20	\$ 44,105.00 \$ 45,648.00	\$ 1,190,835.00 \$ 1,323,792.00
Teacher III	L	14	29	\$	21.95		\$ 330,722.00
Teacher III	L	15	7	\$ \$	22.71 23.51	\$ 47,246.00 \$ 48,900.00	\$ 97,800.00
Teacher III	L	16	2	\$ \$	290.63		\$ 17,384,322.00
Subto			460	\$	14.10	\$ 29,325.00	\$ 87,975.00
Teacher IV	LT LT	2 3	3 4	\$	14.93	\$ 31,049.00	\$ 124,196.00
Teacher IV	LT	<u>3</u>	92	\$	15.76	\$ 32,775.00	\$ 3,015,300.00
Teacher IV Teacher IV	LT	5	11	\$	16.59	\$ 34,499.00	\$ 379,489.00
Teacher IV	LT	6	9	\$	17.25	\$ 35,879.00	\$ 322,911.00
Teacher IV	LT	7	24	\$	17.91	\$ 37,259.00	\$ 894,216.00
Teacher IV	LT	8	37	\$	18.58	\$ 38,639.00	\$ 1,429,643.00 \$ 2,241,064.00
Teacher IV	LT	9	56	\$	19,24	\$ 40,019.00 \$ 41,399.00	\$ 2,241,064.00
Teacher IV	LT	10	100	\$	19.90 20.60	\$ 41,399.00 \$ 42,848.00	\$ 3,556,384.00
Teacher IV	LT	11	83	\$	21.32	\$ 44,348.00	\$ 3,592,188.00
Teacher IV	LT LT	12 13	81 109	\$	22.07	\$ 45,900.00	\$ 5,003,100.00
Teacher IV Teacher IV	LT	14	111	\$	22.84	\$ 47,506.00	\$ 5,273,166.00
Teacher IV	LT	15	46	\$	23.64	\$ 49,169.00	\$ 2,261,774.00
Teacher IV	ĹŤ	16	3	\$	24.47	\$ 50,890.00	\$ 152,670.00
Subto	tal:		769	\$	289.20		\$ 32,473,976.00
Teacher V	- M -	2	2	\$	14.65	\$ 30,479.00	\$ 60,958.00
Teacher V	M⇒≤	4	31	\$	16.37	\$ 34,056.00	\$ 1,055,736.00
Teacher V	M M	5,	2	\$	17.23	\$ 35,848.00	\$ 71,696.00 \$ 37,282.00
Teacher V	<u> </u>	6		\$	17.92 19.30	\$ 37,282.00 \$ 40,150.00	\$ 40,150.00
Teacher V	M	8 9	1 3	\$ \$	19.30	\$ 41,584.00	\$ 124,752.00
Teacher V Teacher V	M M	9 10	4	\$	20.68	\$ 43,018.00	\$ 172,072.00
Teacher V	M	11	10	\$	21.41	\$ 44,524.00	\$ 445,240.00
Teacher V	M	12	15	\$	22.15	\$ 46,082.00	\$ 691,230.00
Teacher V	M	13	27	\$	22.93	\$ 47,695.00	\$ 1,287,765.00
Teacher V	. M	14	24	\$	23.73	\$ 49,364.00	\$ 1,184,736.00
Teacher V	M:	15	13	\$ .	24.56 25.42	\$ 51,092.00 \$ 52,880.00	\$ 664,196,00 \$ 158,640.00
Teacher V	M	16 17	3	\$ \$	25.42 26.31	\$ 52,880.00 \$ 54,731.00	\$ 54,731.00
Teacher V Teacher V	M	18	1	\$	27,23	\$ 56,646.00	\$ 56,646.00
Teacher V	M	25	1	\$	34.65	\$ 72,070.00	\$ 72,070.00
Subto	111111111111111111111111111111111111111		139	S	354.53		\$ 6,177,900.00
* Teacher VI		. 4	3	******************	17.05	\$ 35,473.00	\$ 106,419.00
Teacher VI		4.5	1,054	\$		\$ 37,339.00	\$ 2 37,339.00
Teacher VI		- 7	ALC: 1-48-5		19.39	\$40,326.00	\$ 40,326.00
Teacher VI	MT	8	1.64	\$ .		\$ 41,820.00	\$ 41,820.00
Teacher VI	Control of the Contro	9	1 1	\$ -		\$ 43,314.00	\$ 43,314.00
Teacher VI		-10 ·	3-1		21.54 23.88	\$ 44,807.00 \$ 49,678.00	\$ 44,807.00 \$ 99,356.00
Teacher VI		13	10	\$	140.74	Ψ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 413,381.00
, Subto		10	4, 10 24 32 1	\$ \$	140.74	\$ - 36,984.00	\$ 36,984.00
Vocational Instructor Vocational Instructor	COLOR CONTROL	141	2	\$	20.40	\$ 42,440.00	\$ 84,880.00
Subto			3	\$	38.18	12,710,00	\$ 121,864.00
JROTC II	ai. I IT I	2		\$	11.32	\$ 23,551.00	\$ 23,551.00
JROTO II LONG	iges IT states	5	1,4033	\$		\$ 27,707.00	\$ 27,707.00
JROTC II	IT.	7	1	\$	14.39	\$ 29,279.00	\$ 29,279.00
	al:	1111	3	\$		epokalika ke etje sijetër	\$ 80,537.00
JROTC III	K	11	1	\$	18.40	\$ 38,278.00	\$ 38,278.00
JROTC III	K	12	2	\$	19.05	\$ 39,618.00	\$ 79,236.00
JROTC III	K	13	3	\$ ¢	19.71	\$ 41,005.00 \$ 42,440.00	\$ 123,015.00
JROTC III	K	14	1	\$	20.40 <b>77.56</b>	\$ 42,440.00	\$ 42,440.00 \$ 282,969.00
Subto	ial:	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7	\$	12.75	\$ 26,520.00	\$ 26,520.00
JROTC IV	L	1 12	1	\$ \$	20.49	\$ 42,613.00	\$ 42,613.00
JROTC IV	L	12	1	\$	21.20	\$ 44,105.00	\$ 44,105.00
JROTC IV Subto	tal:	10	3	\$	54.44		\$ 113,238.00
Grand T			2171	\$	2,085.03	The second secon	\$ 80,329,875.00
Grano	Otal.						

# GOVERNMENT OF GUAM'S (GPSS) ESTIMATED CONTRIBUTION TO BENEFITS

	- AID HOLIDATS	BAID HOLIDAYS	LIFE INSURANCE	MEDICARE	SOCIAL SECURITY	PERSONAL LEAVE	ANNUAL LEAVE	SICK LEAVE	OICK LEAVE	SICK I EAVE	DENTAL (CLASS 3) &	MEDICAL (CLASS 2)	RETIREMENT	COALLYAGE	COVEDACE		
		0.03	\$ 660							Q4.11		\$ 137.38			IN DOLLARS	CONTRIBUTION	GOV
	(10-DAYS)			1.45%	6.21%	(3-DAYS)							21.81%		IN PERCENTAGE	CONTRIBUTION CONTRIBUTION CONTRIBUTION	GOV
	80					24		5	4					(AVERAGE)		CONTRIBUTION	GOV
		26						20	1	26	55	26		26	}	PERIODS	PAY
ŀ		-	E	7		+	1		_	H	+	1	8	€9			
			01,122.00	37 700 00									37.722.00	37,722.00		SALARY	MEDIAN
F	ð			Ī		8	ŀ	S	↔		Ī	1		€9	•	_	_
10.11	18 14 %					18.14 \$		18.14	18.14					18.14		HOURLY	MEDIAN
ľ	7	မ	4	•	-	8		69	↔	S	•	7	မှ				ည
1,701.20	1 451 00	173.94	546.9/			435.36		1.814.00	72.56	297.18	0,071.00	3 571 88	8.227.17			YEAR	COST PER

ESTIMATED TOTAL COST PER TEACHER \$ 16,590.26

TOTAL TEACHERS 1962

ESTIMATED TOTAL COST FOR ALL TEACHERS \$ 32,550,084.63

ESTMATED ANNUAL TEACHER SALARIES \$ 74,010,564.00

ESTIMATED TOTAL COMPENSATION \$ 106,560,648.63

PAID HOLIDAYS	LIFE INSURANCE	SOCIAL SECURITY	PERSONAL LEAVE	ANNUAL LEAVE	SICK LEAVE	SICK LEAVE	DENTAL (CLASS 2) \$	MEDICAL (CLASS 2) \$	RETIREMENT	COVERAGE
ψ	ŀ						\$ 11.43	\$ 137,38		GOVERNMENT OF THE STATE OF THE
(10-DAYS)	1.45%	6.21%	(3-DAYS)						21,81%	OF GUAM'S (GPSS)  GOV  CONTRIBUTION IN PERCENTAGE
80			24	c	n 4	<i>Y</i>				GOVERNMENT OF GUAM'S (GPSS) ESTIMATED CONTRIBUTION TO BENEFITS  GOV GOV PAY M CONTRIBUTION CONTRIBUTION PERIODS SI IN DOLLARS IN PERCENTAGE IN HOURS (AVERAGE) 26 \$
26				20	30	- 2	36	36		TRIBUTION TO BE PAY PERIODS 26
	\$ 37,722.00	\$ 37,722.00								MEDIAN SALARY \$ 37,722.00
\$ 18.14		6 10.14		\$ 18,14	ŀ					MEDIAN HOURLY
φ φ		\$ 2.342.54		\$ 1,814.00	\$ 72.56	397.18		9		COST PER YEAR

TOTAL TEACHERS THAT OPTIONED FOR SOCIAL SECURITY

ESTIMATED TOTAL COST PER TEACHER \$

10,705.63

ESTIMATED TOTAL COST FOR ALL TEACHERS \$ 2,291,003:79

ESTMATED ANNUAL TEACHER SALARIES \$ 8,072,508.00

ESTIMATED TOTAL COMPENSATION \$ 10,363,511.79

benefits and salaries @ 12% \$ 13,820,515.61	salary plus 12% \$ 9,639,585.00	variance plus 12% \$ 4,180,930.61	benefits compensation plus 12% \$ 39,022,019.03	Total Benefits Compensation \$ 34,841,088,42
benefits and salaries @ 13% \$ 14,972,225.24 \$	salary plus 13% \$ 10,442,883.75	variance plus 13% \$ 4,529,341.49 \$	benefits compensation plus 13% \$ 39,370,429.91	Total Teachers 2176
benefits and salaries @ 16% - \$ 18,427,354.15 \$	salary plus 16% \$ 12,852,780.00	variance plus 16% \$ 5,574,574.15 \$	benefits compensation plus 16% \$ 40,415,662.57	Estimated Annual Teacher Salaries \$ 82,083,072.00
benefits and salaries @ 14% - \$ 16,123,934.88	salary plus 14% \$ 11,246,182.50	variance plus 14% - \$ 4,877,752.38	benefits compensation plus 14% \$ 39,718,840.80	Estimated Cost Estimated Total Per Teacher Compensation \$ 27,295.88 \$116,924,160.42

### 17 GCA EDUCATION Ch. 5 TEACHING

### § 5120. Job Sharing.

NOTE: Former  $\S$  5120, Job Sharing, was omitted from the re-enactment made by P.L. 26-104.

### § 5121. Bonuses, Rewards and Incentives Program.

Notwithstanding any other provision of law, the Guam Public School System is hereby authorized to create a 'Bonuses, Rewards and Incentives Program' for the recruitment and retention of teachers, school administrators, licensed healthcare professionals, and critical positions under Special Education employed at the Guam Public School System. The Bonuses, Rewards and Incentives Program shall be consistent with the Guam Public School System's District Action Plan as authorized by 17 GCA §3217 and shall be subject to the availability of funds. The criteria, rules and regulations for the Bonuses, Rewards and Incentives Program shall be established by the Guam Education Policy Board."

SOURCE: Added by P.L. 26-167:2. Amended by P.L. 28-085:2 (Dec. 9, 2005).

### 11 GCA - Finance & Taxation Div. 2 - Taxes

# CHAPTER 43 Educator Appreciation Act

Source: This new Chapter 43 added by P.L. 28-20 using sections 4301-4308. Sections renumbered by Compiler to 43101-43108 to reflect the Chapter 43 designation.

Note: P.L. 28-20:3 provides: "Effective Dates. This Act is effective upon adoption *provided* that the tax rebate created by §4303 shall be effective for tax liability arising in 2005.

§43101. Statement of Legislative Purpose.

§43102. Definitions.

§43103. Tax Rebate for Educator Expenses.

§43104. Procedure to Claim Rebated Taxes.

§43105. Rebate Fund.

§43106. Implementation by Tax Commissioner.

§43107. Sunset Provision.

§43108. Construction.

§43101. Statement of Legislative Purpose. Teachers traditionally spend their own money on various supplies (e.g. bulletin board materials, books, pencils, crayons and markers). Although these expenses are deductible as unreimbursed business expenses on a teacher's income tax return, election of the standard deduction meant that most teachers bore the entire cost of these generous expenditures. The United States Congress recognized the plight of teachers and effective tax year 2002 allowed a deduction of Two Hundred-Fifty Dollars (\$250.00) from the adjusted gross income (see line 23, Internal Revenue Service ('IRS') Form 1040 for 2004) thereby allowing all teachers and other educators to deduct qualified expenses even if the educator did not itemize deductions.

While the Two Hundred-Fifty Dollars (\$250.00) tax deduction may be sufficient for teachers in some areas, it is woefully inadequate for many teachers teaching in the Guam

## 11 GCA - Finance & Taxation Div. 2 - Taxes

Public School System. Because of several years of chronic under-funding, public school educators have, for several years, responded to the needs of their students by spending their own money on what are denominated qualified expenses in this Act. Furthermore, educators in Guam's private schools are faced with the same conditions, thereby finding it necessary to spend their own private funds to provide supplies and materials cited as qualified expenses in this Act. Given the state of Guam's economy it is almost a certainty that educators will continue to attempt to meet the needs of their students by spending their own money. This Act allows educators to claim a tax rebate to recover up to Five Hundred Dollars (\$500.00) of personal expenditures over and above the Two Hundred-Fifty Dollar (\$250.00) deduction allowed by the Internal Revenue Code ('IRC').

This Act adopts much of the operative language of §62 of the Internal Revenue Code ('IRC') thereby making the various instructions, pamphlets and other papers issued by the Internal Revenue Service ('IRS') available for the interpretation of this Act, e.g. expenses deductible at line 23 of Internal Revenue Service ('IRS') Form 1040 are subject to rebate under this Act to the extent they exceed the Two Hundred-Fifty Dollar (\$250.00) deduction.

GEDA Qualifying Certificates have been issued to businesses, allowing them tax rebates for nearly forty (40) years and have fostered much economic development. This Act extends the functional equivalent of the Qualifying Certificate (the Educator's Qualifying Certificate or 'EQC') and tax rebate, on a much smaller scale, to teachers. While this rebate is insufficient to make up for the economic hardship suffered by teachers, it is one way for this community to show its appreciation to its educators.

§43102. Definitions. The definitions set forth herein shall

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## 11 GCA - Finance & Taxation Div. 2 - Taxes

govern the construction and interpretation of this Chapter;

- (a) 'Eligible educator' means a kindergarten through grade 12 in the Guam Public School System and in Guam's private schools:
  - (1) Teacher;
  - (2) Instructor:
  - (3) Counselor;
  - (4) Principal; or
  - (5) Aide.
- (b) 'Qualified expenses' means unreimbursed expenses exceeding Two Hundred-Fifty Dollars (\$250.00), less any unreimbursed employee expenses upon which a deduction from adjusted gross income is based that an eligible educator paid or incurred for books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials that the educator used in his or her classroom. For courses in health or physical education, expenses for supplies are qualified expenses only if they are related to athletics.
- (c) 'Educator's Qualifying Certificate (EQC)' means the declaration of an eligible educator, made pursuant to 6 GCA §4308, of the qualified expenses he or she incurred during a tax year.
- §43103. Tax Rebate for Educator Expenses. A rebate in an amount equal to the qualified expenses incurred, but not to exceed Five Hundred Dollars (\$500.00) of personal income tax paid by resident individual taxpayers, who are eligible educators, to the government of Guam is hereby established and declared.
- §43104. Procedure to Claim Rebated Taxes. When a tax return is accompanied by an EQC(s), the amount of tax due prior to the rebate shall be deposited with the government of Guam at the time of filing the income tax return. Alternatively, if no

## 11 GCA - Finance & Taxation Div. 2 - Taxes

payment is due at the time the tax return is filed, the Tax Commissioner of Guam shall credit the amount of the EQC to the Rebate Fund from taxes paid by the taxpayer. Absent a finding by the Tax Commissioner that the rebate is not payable, the rebate shall be withdrawn from the deposit and returned to the taxpayer(s) within one hundred and eighty (180) days of the deposit without interest.

- §43105. Rebate Fund. Deposits made pursuant to §4304 shall be covered over and deposited into the fund created by 12 GCA §58138.
- §43106. Implementation by Tax Commissioner. The Tax Commissioner of Guam shall, no later than ninety (90) days after the effective date hereof, develop necessary procedures to implement this Chapter, and to that end shall:
- (a) issue such rules and regulations as he or she may deem necessary to implement this Chapter;
- (b) promulgate such forms and publications as are necessary to assist eligible taxpayers to take advantage of this Chapter; and
- (c) develop a procedure to allow the set off of an unpaid tax rebate from a prior year against a current year's tax liability.
- §43107. Sunset Provision. This Act shall be ineffective in the tax year following the receipt by the Director of Revenue and Taxation of a certificate of the Superintendent of Education that it is no longer necessary for *eligible educators* to spend their own money on *qualified expenses*, as those terms are defined in §4302, in order to provide an adequate public education.
- §43108. Construction. Subsections 4302(a) and (b) of this Chapter are substantially similar to §62(a)(2)(D) of the Internal Revenue Code [26 USC §62(a)(2)(D)] and should be construed consistently therewith *except* where manifestly inapplicable."

											7111					
indea nius 25% cola	3		charting				peginning			5.1	SIAIE		2080		AVERAGE	2080
\$ 35,917.00 plus 25%	ıs 25%		\$44.896.25		_		\$44 896 25			6022	Connections		30.24	1 District of Columbia	\$62,909.00 \$	30.24
Pss .			\$27,009.00		\$ 27,009.00		\$27,009.00				California	\$56,444.00	27.11	California	\$56,516.00 \$	27.17
aint anthony school	chool		\$21,000.00		Cost		\$21,000.00				New York	\$55 181 00	26.14	a New York	\$56,444.00 \$	27.14
rinity christian school	school		\$21,000.00				\$21,000.00				Rhode Island	\$54.809.00	\$ 26.35	5 Rhode Island	\$55,181.00 \$	26.35 26.35
it johns school			\$24,180.00		(7.16)		\$24,180.00				Michigan	\$54,474.00	\$ 26.19	6 Michigan	\$54,609.00 \$	26.19
arvest christian academy	academy		, , , , , , , , , , , , , , , , , , ,								Illinios	\$53,820.00	\$ 25.88	7 Illinios	\$53.820.00 \$	25.88
emy ot our	cademy of our lady of guam		\$25,500.00		\$ 25,500.00		\$25,500.00			,	New Jersey	\$53,663.00	\$ 25.80	8 New Jersey	\$53,663.00 \$	25.80
oishop baumgartner	ner									Europhia	Massachusetts	\$53,274.00	\$ 25.61	9 Massachusetts	\$53,274.00 \$	25.61
orre dame high school	a echaal		\$24 000 00		\$ 24 000 00		\$24,000,00				Pennsylvania	\$52,640.00	\$ 25.31	0 Pennsylvania	\$52,640.00 \$	25.31
ady of mou	our lady of mount carmel school		\$20,000.00		\$ 20,000.00		\$20,000.00				Delaware	\$51,136.00	24.58	1 Alaska	\$51,136.00 \$	24.58
r duenas m	ather duenas memorial school		\$25,200.00		4. 9		\$25,200.00				Maryland	\$50 303 00	24.30	Mandand Mandand	\$50,000 00 \$	24.50
souther christian academy	academy										Oregon	\$47,829.00	\$ 22.99	4 Oregon	\$47,829.00 \$	22.99
pacific christian academy	academy									SURL	Ohio	\$47,791.00	\$ 22.98	5 Ohio	\$47,791.00 \$	22.98
SPSS THRNOVER RATE	FRRATE					VACANCIES					Georgia	\$45,848.00	\$ 22.04	6 Georgia	\$45,848.00 \$	22.04
						4707HOILD					Indiana	\$45,791.00	\$ 22.01	7 Indiana	\$45,791.00 \$	22.01
YEAR PO	ळ	RESIGNATIONS	VARIANCE			YEAR	Ţ				Washington	\$45,456.00	21.85	8 Hawaii	\$45,456.00 \$	21.85
.~			2253	0.6%		2001-02	25				Minnesota	\$45,137.00	21.04	Minnesota	\$45,437.00 \$	21.04
2002-03	2243	123	2120	5.5%		2002-03	44			ı	Virginia	\$43,936.00	21.12	1 Virginia	\$43,936.00 \$	21.12
2003-04	2127	181	2006	8.3%		2003-04	39			##hodes	Colorado	\$43,318.00	\$ 20.83 2	2 Colorado	\$43,318.00 \$	20.83
2005-06	2178	150	2026	7.0%		2005-05	27				Nevada	\$43,211.00	\$ 20.77	3 Nevada	\$43,211.00 \$	20.77
total	11011	661	10350	6.00%		TOTAL	175				Vermoust	\$43,211.00	20.77	North Carolina	\$43,211.00 \$	20.77
		<b>AVERAGE FOR 5-YEARS</b>	OR 5-YEARS	6.05%	AVERAGE	AVERAGE FOR 5-YEARS	35				New Hamshire	\$42,689.00	20.52	S New Hamshire	\$43,009.00	20.53 52.68
ISLAND RE	OFF ISLAND RECRUITMENT EFFORT	EFFORT									Arizona	\$42,324.00	\$ 20.35	7 Guam	\$42,626.00 \$	20.49
YEAR											South Carolina	\$41.162.00	19.79	o Alzona 9 Wisconsin	\$42,324.00	20.00
2001-02	0	0	. 0	0	0						Florida	\$40,598.00	19.52	0 South Carolina	\$41,162.00	19.79
2002-03	ـ د	ـ د	<b>د</b> ۔ ر	٦							Texas	\$40,476.00	19.46	1 Florida	\$40,598.00 \$	19.52
2003-04	9 1	۸ ۵	٨								Tennessee	\$40,318.00	19.38	2 Texas	\$40,476.00 \$	19.46
2005-06	29	•									Maine	\$40,111.00	19.28	a lennessee	\$40,318.00 \$	19.38
TOTAL	41	12	သ	_	0						Kentucky	\$39,831.00	19.15	5 Maine	340,111,00	19.20
A CE	2005-06	2004-05	2003-04	2002-03	2001-02					na a	Nebraska	\$39,635.00	19.06	6 Kentucky	\$39,831.00	19.15
AALINAGE	13.7	٠	-		c					Mailtan e	Wyoming Arkansas	\$39,537.00	19.01	7 Nebraska	\$39,635.00	19.06
4 Andrus ar	nd Associates	s, inc. survey o	f Guam private	sector & Go	2004 Andrus and Associates, Inc. survey of Guam private sector & Gov. Guam hourly vs. teacher hourly.	y vs. teacher h	ourly.			section is	Utah	\$38,976.00	18.74	9 Arkansas	\$ 00 900 68\$	18.86
S		Accountant II	Auditor	GPSS	Administrative Financial	Financial	Civil	Systems	Programmer	GPSS	Kansas	\$38,622.00	18.57	0 Utan	\$38976.00	18.74
Supervisor A	Analyst			leacher	Manager	Analyst	Engineer	Analyst	Analyst	Teacher	West Virginia	\$38,496.00	5 18.51 <b>4</b>	1 Kansas	\$38,622.00	18.57
12 87	\$ 1426 \$	17.56	\$ 17.94	\$ 18.34	\$ 1924	\$ 1965	\$ 10.75	30.06	80.00	188	New Mexico	\$38,469.00	18.49	2 West Virginia	\$38,496.00	18.5
-										10.00	Alabama	\$38,387.00	10.40	3 New Mexico	\$38,469.00	10.4
4 Gov. Gua	m hourly vs.	2004 Gov. Guam hourly vs. teacher hourly.								engan.	Missouri	\$38,247.00	18.39	5 Alabama	\$38,282.00	18.4
Accountant		Budget and		Engineer II	Iraining	Auditor II	Public	GPSS		atv o	Guam	\$38,132.00	18.33	6 Missouri	\$38.247.00 \$	18.39
6	Specialist I M	Management	Teacher		Specialist		Information	Teacher		10 14 16 1 20 10 10	Montana	\$37,184.00	17.88 4	7 Montana	\$37.184.00	17.8
	A	Analyst	2000 5000			_	Officer				Louisana .	\$37,123.00	17.85	8 Louisana	\$37,123.00	
_	1753								_	a vierosta.	Mississippi	\$36 217 nn	17.41 4	A		17.00
13.00	\$ 17.00		2000 nours		1	,	,	400			Contract of the Contract of th			9 Mississippi	\$36,217.00	17.4
		17.85	\$ 18.34	\$ 19.30	\$ 19.79	\$ 19.80	\$ 19.99	\$ 25.63		us) schloso	North Dakota	\$35,411.00	17.02 50	9 Mississippi 0 North Dakota	\$36,217,00 \$ \$35,411.00 \$	17.41 17.02

 Puerto Rico
 \$24,700.00
 \$ 11.88
 53
 Puerto Rico
 \$24,700.00
 \$ 11.88

 Virgin Islands
 n/a
 n/a
 n/a
 n/a
 n/a

 American Samoa
 \$17,000.00
 \$ 8.17
 55
 American Samoa
 \$17,000.00
 \$ 8.17

n/a n/a n/a		n/a n/a n/a	Puerto Rico Virgin Islands American Samoa	222	n/a n/a n/a		n/a n/a n/a	Puerto Rico Virgin Islands American Samoa
15.98	ω.	\$33,236.00	mess.	52	15.98	60	\$33,236.00	South Dakota
17.04	A 44	\$35, <b>441</b> .00	North Dakota Oklahoma	<u>5</u> 2	16.86	 	\$35,061.00	Oklahoma
17.16	64	\$35,684.00		1 6	17.16	, <b>6</b> 3	8	Mississippi
	<del>69</del> 1	\$37,184.00		48	17.88	4	\$37,184.00	Montana
18.27	es es	\$37,918.00	Louisana	47	18.23	es e	\$37,918.00	Louisana
18.30	•	\$38,067.00		5	18.30	a 69	\$38,067.00	New Mexico
18.43	<b>4</b> 9 ·	\$38,325.00		1	18.33	4	\$38,132.00	Guam
18.44		\$38,352.00	Nebraska	t.	18.43	<b>69</b> (	\$38,325.00	Alabama
18.57	A 44	\$38,623.00	Kansas West Virginia	<u> </u>	18.44	a e	\$38,357.00 \$38,357.00	Nebraska
18.74	64	\$38,976.00	Utah	ð	18.57	9 60	\$38,623.00	Kansas Most Viminia
18.90	69	\$39,314.00	Arkansas	39	18.74	60	\$38,976.00	Utah
18.96	<b>69</b> 6	\$39,432.00	lowa	8	18.90	↔ ←	\$39,314.00	Arkansas
19.17	9 69	\$39,864.00	Maine	3 8	19.01	A 44	\$39,532.00	lowa
19.35	60	\$40,240.00	Kentucky	æ	19.17	₩.	\$39,864.00	Maine
19.38	4A 4	\$40,318.00	Tennessee	¥	19.35	<b>↔</b>	\$40,240.00	Kentucky
19.52	<b>.</b>	\$40,476.00	Texas	ယ္ကန	19.38	<del>69</del> 6	\$40,318.00	Tennessee
19.75	٠ 🗸	\$41,080.00	Idaho	3 4	19.52	A 49	\$40,604.00	Texas
19.79	49	\$41,162.00	South Carolina	30	19.75	· 49	\$41,080.00	Idaho
20.12	<b>6</b> 9 (	\$41,843.00	Arizona	29	19.79	↔	\$41,162.00	South Carolina
20.31 20.20	<b>.,</b> .,	\$42,249.00	Vermount	28	20.12	<del>6</del> 9 6	\$41,843.00	Arizona
20.31	, <del>6</del>	\$42,254.00	Nevada	3 26	20.31	9 65	\$42,254.00	Vermount
20.52	မ	\$42,689.00	New Hamshire	3	20.52	•	\$42,689.00	New Hamshire
20.62	<b>⇔</b> (	\$42,882.00	Wisconsin	24	20.62	↔ .	\$42,882.00	Wisconsin
20.83 20.77	A 6	\$43,319.00 \$43,211.00	Colorado North Carolina	23 1	20.63	<del>6</del> 6	\$43,211.00	North Carolina
20.99	↔	\$43,655.00	Virginia	3 2	20.99	9 69	\$43,655.00	Colorado
21.81	₩.	\$45,375.00	Minnesota	20	21.81	₩.	\$45,375.00	Minnesota
21.84	<del>()</del>	\$45,434.00	Washington	<b>1</b> 9	21.84	€9 .	\$45,434.00	Washington
22.01 21.86	s 4	\$45,/91.00	Indiana Hawaii	<b>3</b> 5	21.86	<del>69</del> <del>4</del>	\$45,479.00	Hawaii
22.11	₩	\$45,988.00	Georgia	16	22.11	•	\$45,988.00	Georgia
22.83	↔	\$47,482.00	Ohio	5	22.83	€9	\$47,482.00	Ohio :
23.64	<del>69</del> 6	\$49,169.00	Oregon	#	23.64	↔ ↔	\$49,169.00	Oregon
24.16	9 69	\$50,261.00	Maryland	3 7	24.16 23.73	A 4	\$49.366.00	Defaware
24.87	€9	\$51,736.00	Alaska	Ξ	24.87	₩	\$51,736.00	Alaska
24.92	<del>6</del>	\$51,835.00	Pennsylvania	<b>7</b>	24.92	↔ •	\$51,835.00	Pennsylvania
25.13	6 <del>9</del> 6	\$52.261.00	Rhode Island	9 (	25.13	↔ ↔	\$52,261.00	Rhode Island
26.07	9 <del>(</del> 9	\$54,230.00	Massachusetts	<b>»</b> ~	25.07 25.57	A U	\$53 181 00	Massachusetts
26.16	↔	\$54,412.00	Michigan	၂ တ	26.16	↔	\$54,412.00	Michigan
26.53	↔ •	\$55,181.00	New York	Ċ,	26.53	€9	\$55,181.00	New York
26.73	<del>69</del> +	\$55,592.00	New Jersey	٨	26.73	₩	\$55,592.00	New Jersey
27.14	<del>с</del> с	\$56,444.00	California	ယ၂	27.14	<b>њ</b> (	\$56,444.00	California
27.57	A U	\$57,037.00	District of Columbia	٠,	27.41	6A 6	\$57,009.00	District of Columbi
2080	•	AVERAGE	STATE	À	2080	A	AVERAGE	Connecticut
 		vs. NEA	Proposed Ranking vs. NEA		*		AVED ACE	e King
		: 		_			į	One Danking

# Domestic Dependent Elementary and Secondary Schools 4040 North Fairfax Drive Arlington, VA 22203-1635

## DDESS 2005/2006 School Year Comprehensive Schedule for Pay Table Identifier - U1/2

29	28	27	26	25	24	23	22	21	20	3 3	ă	; ;	រ	: 5	<u>.</u>	1.		12	=	10	9	<b>∞</b>	7	6	S	4	ယ	2	_	0		Steps	Pav Lane	
70329	69191	68037	66870	65691	64501	63301	62093	608/9	29029	50454	59474	57700	55070	54750	52522	5706	51073	49853	48640	47432	, 46233	45040	43861	42687	41528	40379	39243	38119	37011	35917		Bachelor's	11	
33.70	33.15	32.60	32.04	31.48	30.91	30.33	29.13	29.17	20.37	78.50	14.14	27.41	26.23	26.73	25.65	25.06	24.47	23.89	23.31	22.73	22.15	21.58	21.02	20.45	19.90	19.35	18.80	18.26	17.73	17.21		Per Hour	=	
46.27	45.52	44.76	43.99	43.22	42.43	41.05	40.00	40.05	40.05	30.25	38.44	37 64	36.83	36.02	35.21	34.41	33.60	32.80	32.00	31.21	30.42	29.63	28.86	28.08	27.32	26.57	25.82	25.08	24.35	23.63	3	Earned	=	
/1392	71503	69300	00133	60135	60/60	62763	64565	62257	62143	60921	59698	58471	57244	56014	54786	53560	52337	51118	49905	48696	47496	46303	45124	43950	42790	41642	40507	39383	382/5	3/1/9	77170	BA15	12	<b>,</b>
54.50	34.30	33.21	33.31	33 65	33 08	21 51	30.04	30 36	29.78	29.19	28.60	28.02	27.43	26.84	26.25	25.66	25.08	24.49	23.91	23.33	22.76	22.19	21.62	21.06	20.50	19.95	19.41	18.87	10.34	10.71	17 91	Per Hour	12	;
7,	47 10	46.35	72 70	44.83	44.05	43.27	42.48	41.68	40.88	40.08	39.28	38.47	37.66	36.85	36.04	35.24	34.43	33.63	32.83	32.04	31.25	30.40	29.69	20.71	20.13	20.40	20.02	76.65	75.10	75.10	24 46	Earned	11.	3
1	72857	71718	70564	69397	68219	67027	65829	64621	63406	62186	60962	59735	58507	57278	56050	54824	53601	52381	5116/	49959	40/00	47700	40303	40105	75217	41907	11007	41770	40647	30540	38442	BASU	5	<b>1</b>
	34.91	34.36	33.81	33.25	32.69	32.12	31.54	30.96	30.38	29.80	29.21	28.62	28.03	27.45	26.86	26.27	25.68	25.10	24.32	23.94	22.04	32.26	77 70	77 73	21 66	20.50	20.56	20.01	19 48	18.95	18.42	Per nour		1,
	47.93	47.18	46.42	45.66	44.88	44.10	43.31	42.51	41.71	40.91	40.11	39.30	38.49	37.68	36.88	36.07	35.20	34.40	34.46	11.66	27 07	32.08	31 29	30 52	29.75	28.98	78 73	27.48	26.74	26.01	25.29	Earlico	Farnad	<b>13</b>
	75511	74371	73215	72051	70873	69682	68484	67274	66059	64840	63615	62388	61160	59931	58704	5/4/8	PC70C	56050	55035	53871	57613	51414	50222	49039	47868	46708	45560	44423	43300	42193	41096	ITEMORET O	Macteris	14
	36.18	35.64	35.08	34.52	33.96	33.39	32.81	32.23	31.65	31.07	30.48	29.89	29.31	28.72	28.13	20.13	7754	70.70	26 37	25.79	25.21	24.64	24.06	23.50	22.94	22.38	21.83	21.29	20.75	20.22	19.69	,	Per Hour	14
	49.68	48.93	48.17	47.40	46.63	45.84	45.06	44.26	43.46	42.66	41.85	41.04	40.24	39.43	38.02	39.61	37.81	37.01	36.21	35.41	34.61	33.83	33.04	32.26	31.49	30.73	29.97	29.23	28.49	27.76	27.04		Earned	14

# Domestic Dependent Elementary and Secondary Schools 4040 North Fairfax Drive Arlington, VA 22203-1635

## DDESS 2005/2006 School Year Comprehensive Schedule for Classroom Teacher - Guam Pay Table Identifier - U172

29	78	27	26	25	24	23	22	21	20	19	18	17	16	<u> </u>	14	13	12		10	9	œ	7	<b>6</b>	υı	4	ພ	2	_	0	Steps	fay Lanc	7 T
78164	77025	75869	74705	73526	72336	71138	69928	68714	67492	66269	65041	63812	62583	61356	60131	58908	57689	56474	55266	54068	52876	51693	50520	49362	48213	47077	45953	44846	43750	MAIN	M > 15	ħ.
37.45	36.91	36.35	35.80	35.23	34.66	34.09	33.51	32.92	32.34	31.75	31.16	30.58	29.99	29.40	28.81	28.23	27.64	27.06	26.48	25.91	25.34	24.77	24.21	23.65	23.10	22.56	22.02	21.49	20.96		Per Hour	7
51.42	50.67	49.91	49.15	48.37	47.59	46.80	46.01	45.21	44.40	43.60	42.79	41.98	41.17	40.37	39.56	38.76	37.95	37.15	36.36	35.57	34.79	34.01	33.24	32.48	31.72	30.97	30.23	29.50	28.78		Earned	<del>.</del> 5
80818	79678	78524	77358	76180	74989	73790	72581	71367	70146	68922	67694	66466	65237	64009	62784	61561	60341	59128	57920	56723	55530	54347	53173	52015	50867	49731	48607	47499	46405	;	MA30	<b>1</b> 6
38.72	38.18	37.63	37.07	36.50	35.93	35.36	34.78	34.20	33.61	33.02	32.44	31.85	31.26	30.67	30.08	29.50	28.91	28.33	27.75	27.18	26.61	26.04	25.48	24.92	24.37	23.83	23.29	22.76	22.24		Per Hour	16
53.17	52.42	51.66	50.89	50.12	49.33	48.55	47.75	46.95	46.15	45.34	44.54	43.73	42.92	42.11	41.31	40.50	39.70	38.90	38.11	37.32	36.53	35.75	34.98	34.22	33.47	32.72	31.98	31.25	30.53		Earned	16
83977	82838	2002	01700	00510	70770	70145	76040	75741	73306	72082	70854	69627	68398	67170	65944	64720	63500	62287	61079	59879	58688	57506	56333	55174	54027	52889	51766	50659	49562		EDS	17
40.24	39.09	39.14	30.30	20.02	18 07	37 44	36.27	36.70	35.13	34.54	33.95	33.36	32.77	32.18	31.60	31.01	30.43	29.85	29.27	28.69	28.12	27.55	26.99	26.44	25.89	25.34	24.80	24.27	23.75		Per Hour	17
55.25	24.30	54.50	53.74	52 O7	52.20	51 41	50.62	40.63	40.23	47.42	40.01	45.81	45.00	44.19	43.38	42.58	41./8	40.98	40.18	39.39	38.61	37.83	37.06	36.30	35.54	34.80	34.00	33.33	32.61		<b>Earned</b>	17
8/130	97176	25007	84842	83677	82497	81306	80108	78899	77685	14761	75341	7/013	7795	/0328	70104	0/880	00009	05440	64239	03040	01847	00000	59492	58332	57185	00000	24723	51075	52722		Doctor's	18
41.75	41 75	41.21	40.65	40.09	39.53	38.96	38.38	37.80	37.22	36.64	36.36	35.46	34.29	33.70	33.11	32.33	31.54	31.04	30.70	20.21	20.00	20.63	20.51	20.51	27.40	20.00	76.92	16.17	25.26 25.70		Per Hour	18
01.00	57 33	56.58	55.82	55.05	54.27	53.49	52.70	51.91	51.11	50.31	49 50	48.69	47.00	47.08	46.77	45.46	44.66	42.66	42.20	42.76	40.07	10.60	20 01	20.10	30.02	37.63	36.15	36.13	34.69		Earned	18

Effective Date: June 26, 2005

\$26.42 14 \$39,34.00 31,976 \$1,257,104,464.00 \$27,29 15 \$40,604.00 148,191 \$6,017,147,384.00 \$27,29 16 \$45,988.00 103,821 \$4,765,322,548.00 \$27,04 17 \$40,240.00 39,268 \$1,580,868.64.00 \$27,04 17 \$40,240.00 30,692 \$1,912,583,920.00 \$23,98 23 \$43,655,00 85,577 \$2,361,707,486.00 \$27,10 22 \$40,318.00 \$81,947 \$3,800,277,817,00 \$27,10 23 \$43,610.00 198,656 \$4,306,827,690.00 \$27,10 24 \$43,610.00 198,656 \$7,744,181,690.00 \$30,77 \$5,44,191,00 598,656 \$7,744,181,690.00 \$30,77 \$5,44,191,00 598,656 \$7,744,191,00 598,656 \$7,744,191,00 598,656 \$7,744,191,00 598,656 \$7,744,191,00 598,30 \$2,739,675,530.00 \$30,47 \$34,791,00 598,175 \$5,178,662,100.00 \$30,47 \$34,791,00 598,175 \$5,178,662,100.00 \$30,47 \$34,782,00 117,766 \$5,591,765,212.00 \$32,82 \$31,\$38,623.00 32,488,20 \$31,\$38,623.00 32,488,20 \$31,\$38,623.00 32,488,323.00 32,488,323.00 32,488,323.00 32,488,323.00 32,488,323.00 32,488,323.00 32,488,323.00 \$45,522 \$1,251,848,224.00 \$22,54 \$33,3236.00 \$65,041 \$2,471,948,246.00 \$22,54 \$33,3236.00 \$20,673 \$2,715,48,942.00 \$22,54 \$33,3236.00 \$45,522 \$1,905,195,476.00 \$22,54 \$33,3236.00 \$45,522 \$1,905,195,476.00 \$22,54 \$33,3236.00 \$44,926 \$1,771,7032,966.00 \$22,54 \$33,319.00 \$44,926 \$1,1717,1032,966.00 \$22,68 \$34,77 \$40 \$34,784.00 \$10,300 \$32,54 \$31,483.00 \$10,300 \$32,54 \$31,483.00 \$10,300 \$32,54 \$31,483.00 \$10,300 \$32,54 \$31,483.00 \$10,300 \$32,54 \$31,484.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444.00 \$30,686 \$31,433,40 \$31,444,40 \$30,40 \$30,686 \$31,433,40 \$31,444,40 \$30,40 \$31,444,40 \$30,40 \$31,444,40 \$31,444,40 \$31,444,40 \$31,444,40 \$31,444,40 \$31,4	SECONDO COMPONENTE LA COMPONENTE DE LA C		#DIV/0!	BEGINNING AVERAGE			\$ 15.79	32,844.00 <b>\$</b> 1			29,325.00 31,049.00
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14 \$ 39,310 31,976 \$ 16 \$ 40,604 00 148,191 \$ 16 \$ 45,988 00 103,621 \$ 17 \$ 40,240 00 39,286 \$ 18 \$ 37,918 00 50,440 \$ 18 \$ 37,918 00 50,440 \$ 18 \$ 37,918 00 50,440 \$ 19 \$ 35,684 00 87,947 \$ 19 \$ 41,162 00 \$ 45,160 \$ 22 \$ 40,318 00 58,577 \$ 22 \$ 43,855 00 98,656 \$ 24 \$ 38,461 00 19,869 \$ 25 \$ 54,230 00 129,965 \$	111010111000	27 \$ 42,254.00 27 \$ 42,007.00	N S			NEA RECINNING SAINEA AVEN	\$17.26	35,899,36 \$	36 (88)		32,053.00
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14 \$39,314.00 31,976 \$ 15 \$40,504.00 148.191 \$ 16 \$45,988.00 103,621 \$ 17 \$40,240.00 39,286 \$ 18 \$37,918.00 50,440 \$ 19 \$35,684.00 30,692 \$ 20 \$43,211.00 87,947 \$ 21 \$41,162.00 45,160 \$ 22 \$40,318.00 58,577 \$		e e		\$ 4.23 <b>\$</b>	\$ 4.76 \$	BY \$	\$14.94 8	74-0	<b>69</b> (	\$ 13.34	27,738.00
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14 \$39,314.00 31,976 \$ 15 \$40,604.00 148.191 \$ 16 \$45,988.00 103,621 \$ 17 \$40,240.00 39,286 \$ 18 \$37,918.00 50,440 \$		somens SA G	- 66				\$21.34	44,372.16 \$	\$ 26.63		39,618.00
14 \$39,314.00 31,976 \$ 15 \$40,604.00 148.191 \$ 16 \$45,988.00 103,621 \$ 17 \$40,240.00 39,286 \$	REPORTED	18 \$45,479.00	N N	1,134.94 \$ 48.88 16.64 \$ 5,157.06 \$ 5,824.62	\$ 3,847.26 \$ 4,52	iPSS \$		487	\$ 2572 \$		38,278.00
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4 \$ 39,314,00 31,976 \$	************	16 \$ 47,482.00	N/A			•	\$ 16.12 PROPOSED (GPS) AD ILISTMENT	32,792,48 \$	\$ 19.68	\$ 14.39	29,279.00
**************************************	marma	<del>63</del>	•	9 6,292.00 \$ 5,87;	22%	ļ			9 15.83 18.63 9 9		27,707.00
2 951,835.00 118,314 9	\$ 23.73	13, \$ 49,366.00		\$ 49,267.50 \$5	\$ 7,084.50	1	\$13,43		\$ 16.76		24,936.00
11 \$55,181.00 224,005 \$ 12,360,819	\$ 24.87	NATION AND ADDRESS OF THE PARTY	N/A	\$ 42,975.50	9 <del>69</del>	A 69	\$20.52		\$ 25.61		38,105.00
10 \$ 55,592,00 107,503 \$	\$ 24.92	10 \$51,835.00	8,009	<b>4</b> 2.48			19.15	39,839,52 <b>\$</b>	\$ 24.74	\$ 17.70	36,816.00
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7 \$49,366.00 7,757 \$	\$ 26.07		NA NA	\$ 23.14	\$ 17.26 \$		\$17.28 variance vs. NEA		\$ 22.32		33,206.00
6 \$ 42,007,00 8,966	\$ 26.16	Ö		12% 15% 12%	22%		16,70	34,735.68 \$	\$ 20.84 \$ 21.56 \$	\$ 15.42 \$	32,083.00
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3 \$53,181.00 65,196 \$ 3,	\$ 27.14	<b>A</b> (1	N/A	20.31 \$ 23.69 \$ 26.16	\$ 18.82 \$	₹ 8	14.39	25,5 <del>11</del> ,32 \$ 31,141.60 \$	\$ 18.69		27,805.00
2 \$39,864.00 15,710 \$	\$ 27.41	N		75th % 90t	\$ 15.41 \$	hourly \$	\$13.68	A 6A	\$ 17.07 \$ 17.97 \$	\$ 12.85	26,736.00
1 \$ 57 337 00 43 03	\$ 27.57	\$ 57,337.00	N/A	<b>15</b> 1		10th %	\$12.96		\$ 16.17		24,062.00
1488 AVERAGE TTL TEACHERS	2080	VING AVERAGE	BEGINNING	NEA			\$12.24	25,453,12 \$	\$ 15.27 \$	\$ 10.93	22,726.00
							sed (+) 12%	Proposed (+) 12%   losed (+) 12%	1488 P	2080	3PSS

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<b>⇒24.12</b>		٠ (	) (	22.00	7	49 678 00
? !	3	A		21 54	<del>()</del>	44,807.00
S S	5	64	\$ 29.11	20.82	\$	43,314.00
\$22.52	838	€9	\$ 28.10	20.11	6	41,820.00
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26	55,287.68	G	\$ 33.17	23.73	4	9
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16	34,136,48	9 6	3 b	16 37	÷	056
ļ	34,430.40	A ·	3	14 65	8	30,479,00
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	53.206.72	Н		22.84	\$	47,506.00
\$24.75	51.408.00	G	\$ 30.85	22.07	\$	45,900.00
\$ 23 88	49 669 76	₩	\$ 29.80	21.32	45	44,348.00
23	47,989.76	<del>(</del> 4	\$ 28.80	20.60	69	
ß	366	H	\$ 27.82	19.90	69	
		49	\$ 26.89	19.24	6	1
	43,275.68	G	\$ 25.97	18.58	4	38,639,00
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3	184	H	\$ 24.11	17.25	6	35,879.00
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	Head Start Teacher H Head Start Teacher H Head Start Teacher H Head Start Teacher	Step # of Teachers Per Hour Sala 1	40 \$ 23,720.00 96 \$ 26,965.00 92 \$ 28,963.00	\$ 26,965.00 \$ 57,926.00	\$ 30,200.80 \$ 64,877.12	\$ 30,470.45 \$ 65,456.38	plus 16% \$ 27,515.20 \$ 31,279.40 \$ 67,194.16 \$ 69,511.84	\$ 27,040.80 \$ 30,740.10 \$ 66,035.64 \$ 68,313.36
1.00   1.00	Head Start Teacher Head Start Teacher Head Start Teacher	11 5 14 12 5 15.	91 \$ 31,011.00 43 \$ 32,096.00	\$ 31,011,00 \$ 32,096.00	\$ 34,732.32 \$ 35,947.52	\$ 35,042.43 \$ 36,268.48 \$ 157,994.34	\$ 35,972.76 \$ 37,231.36 \$ 162,188.88	\$ 36,589.44 \$ 159,392.52
March   Marc	Teacher I-A H Teacher I-A H Teacher I-A H Teacher I-A H Teacher I-A H	3 1 5 10. 4 1 5 11. 7 1 5 12. 8 1 5 13.	40 \$ 23,720.00 96 \$ 26,965.00 44 \$ 27,964.00	\$ 23,720.00 \$ 26,965.00 \$ 27,964.00	\$ 26,566.40 \$ 30,200.80 \$ 31,319.68	\$ 26,803.60 \$ 30,470.45 \$ 31,599.32	\$ 27,515.20 \$ 31,279.40 \$ 32,438.24	\$ 27,040.80 \$ 30,740.10 \$ 31,878.96
The color	Teacher I-A H	10 1 \$ 14. 12 1 \$ 15.	40 \$ 29,962.00 43 \$ 32,096.00	\$ 29,962.00 \$ 32,096.00	\$ 33,557.44 \$ 35,947.52	\$ 33,857.06 \$ 36,268.48	\$ 34,755.92 \$ 37,231.36	\$ 34,156.68 \$ 36,589.44
Color	Teacher I-B HT	2 11 \$ 10.3 3 1 \$ 11.	56 \$ 21,975.00 19 \$ 23,267.00	\$ 241,725.00 \$ 23,267.00	\$ 270,732.00 \$ 26,059.04	\$ 273,149.25 \$ 26,291.71	\$ 280,401.00 \$ 26,989.72	\$ 275,566.50 \$ 26,524.38
Column	Teacher I-B	5 1 5 12.4 7 3 5 13.4 8 1 \$ 13.6	\$ 25,852.00 12 \$ 27,920.00 12 \$ 28,954.00	\$ 25,852.00 \$ 83,760.00 \$ 28,954.00	\$ 28,954.24 \$ 93,811.20 \$ 32,428.48	\$ 29,212.76 \$ 94,648.80 \$ 32,718.02 \$ 101,662.71	\$ 97,161.60 \$ 33,586.64 \$ 104,361.72	\$ 95,486.40 \$ 33,007.56 \$ 102,562.38
Color   Colo	Teacher I-B HT Teacher I-B HT HT	10 4 \$ 14.5 11 3 \$ 15.4 12 5 \$ 15.5	14 \$ 32,108.00 98 \$ 33,232.00	\$ 96,324.00 \$ 166,160.00	\$ 107,882.88 \$ 186,099.20	\$ 108,846.12 \$ 187,760.80	\$ 111,735.84 \$ 192,745.60	\$ 109,809,36 \$ 189,422.40
Target	Teacher I-C	3 24 \$ 11.5 4 12 \$ 12.2	7 \$ 24,062.00 1 \$ 25,399.00	\$ 577,488.00 \$ 304,788.00	\$ 646,786.56 \$ 341,362.56	\$ 652,561.44 \$ 344,410.44	\$ 669,886.08 \$ 353,554.08	\$ 658,336.32 \$ 347,458.32
Tenther C. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Teacher I-C Teacher I-C Teacher I-C	6 2 2 5 13.3 7 2 5 13.6 9 1 1 2 5 14.5	7 \$ 27,805.00 8 \$ 28,875.00 1 \$ 31,014.00	\$ 55,610.00 \$ 57,750.00 \$ 31,014.00	\$ 62,283.20 \$ 64,680.00 \$ 34,735.68	\$ 62,839.30 \$ 65,257.50 \$ 35,045.82	\$ 64,507.60 \$ 66,990.00 \$ 35,976.24	\$ 63,395.40 \$ 65,835.00 \$ 35,355.96
1986   1986	Teacher I-C I 1 Teacher I-C I 1 Teacher I-C I 1 Teacher I-C I 1	12 9 \$ 16.5 13 5 \$ 17.1 14 1.7 1 \$ 17.7	2 \$ 34,368.00 0 \$ 35,571.00 0 \$ 36,816.00	\$ 309,312.00 \$ 177,855.00 \$ 36,816.00	\$ 346,429.44 \$ 199,197.60 \$ 41,233.92	\$ 349,522.56 \$ 200,976.15 \$ 41,602.08	\$ 358,801.92 \$ 206,311.80 \$ 42,706.56	\$ 352,615.68 \$ 202,754.70 \$ 41,970.24
	Teacher I-D	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	9 5 24,936,00	124 680.00	\$ 139,641.60	\$ 140,888.40	\$ 144,628.80	\$ 142,135.20
Temper   100   1	Teacher II         K         S           Teacher II         K         A           Teacher II         K         B	3 4 69 \$ 14.0 5 47 \$ 14.8	4 \$ 27,738.00 S 8 \$ 29,279.00 S 2 \$ 30,820.00 S	1,388,900.00 2,020,251.00 1,448,540.00	\$ 1,553,328.00 \$ 2,262,681.12 \$ 1,622,364.80	\$ 1,567,197.00 \$ 2,282,883.63 \$ 1,636,850.20 \$	1,608,804.00 2,343,491.16 1,680,306.40	\$ 1,581,066.00 \$ 2,303,086.14 \$ 1,651,335.60
Teacher   Color   Teacher	Teacher II	7 56 \$ 16.0 8 44 \$ 16.0 9 51 \$ 17.1	0 \$ 33,286.00 \$ 34,518.00 \$ 9 \$ 35,751.00 \$	1,864,016.00 5 - 1,518,792.00 1,823,301.00	\$ 2,087,697.92 \$ 1,701,047.04 \$ 2,042,097.12	\$ 2,106,338.08 \$ 1,716,234.96 \$ 2,060,330.13 \$	2,162,258.56 1,761,798.72 2,115,029.16	\$ 2,124,978.24 \$ 1,731,422.88 \$ 2,078,563.14
Teacher	Teacher II	1	38,278.00 \$ 38,618.00 \$ 39,618.00 \$ \$ 41,005.00 \$	650,726,00 316,944.00 287,035.00 381,960.00	\$ 728,813.12 \$ \$ 354,977.28 \$ 321,479.20 \$	735,320.38 3 358,146.72 3 324,349.55 \$	754,842.16 367,655.04 332,960.60	\$ 741,827.64 \$ 361,316.16 \$ 327,219.90
Teacher	Teacher III L 1 Teacher III L 2	1 10 <b>\$ 12.7</b> 6 2 10 <b>\$</b> 13.55	5 \$ 26,520.00 \$ 5 \$ 28,178.00 \$	265,200.00 281,780.00	\$ 297,024.00 \$ \$ 315,593.60 \$	299,676.00 \$ 318,411.40 \$	307,632.00 326,864.80	\$ 302,328.00 \$ 321,229.20
Teacher III L	Teacher III	4 46 \$ 15.14 5 28 \$ 15.94 6 12 \$ 16.58	\$ 31,493.00 \$ \$ 33,150.00 \$ \$ 34,476.00 \$	1,448,678.00 928,200.00 413,712.00	\$ 1,622,519.36 \$ \$ 1,039,584.00 \$ \$ 463,357.44 \$	1,637,006.14 \$ 1,048,866.00 \$ 467,494.56 \$	1,680,466.48 1,076,712.00 479,905.92	\$ 1,651,492.92 \$ 1,058,148.00 \$ 471,631.68
Teacher	Teacher III	3 49 \$ 17.85 9 59 \$ 18.49 0 56 \$ 19.13	\$ 37,128.00 \$ \$ 38,454.00 \$ \$ 39,780.00 \$	1,819,272.00 2,268,786.00 2,227,680.00	\$ 2,037,584.64 \$ \$ 2,541,040.32 \$ \$ 2,495,001.60 \$	2,055,777.36 \$ 2,563,728.18 \$ 2,517,278.40 \$	2,110,355.52 2,631,791.76 2,584,108.80	2,073,970.08 2,586,416.04 2,539,555.20
Teacher   V	Teacher III L 13 Teacher III L 14 Teacher III L 15	3 27 \$ 21.20 4 29 \$ 21.95 5 7 \$ 22.71	\$ 44,105.00 \$ \$ 45,648.00 \$ \$ 47,246.00 \$	1,190,835.00 1,323,792.00 330,722.00	\$ 1,718,156.16 \$ \$ 1,333,735.20 \$ \$ 1,482,647.04 \$ \$ 370,408.64 \$	1,733,496.84 \$ 1,345,643.55 \$ 1,495,884.96 \$ 373,715.86 \$	1,779,518.88	1,748,837.52 1,357,551.90 1,509,122.88
Teacher	Teacher IV LT 2	3 \$ 14,10 4 \$ 14,93	\$ 29,325,00 \$ \$ 31,049.00 \$	87,975.00 124,196.00	\$ 98,532.00 <b>\$</b> \$ 139,099.52 <b>\$</b>	99,411.75 <b>\$</b> 140,341.48 <b>\$</b>	102,051.00 \$ 144,067.36 \$	100,291.50 141,583.44
Teacher   V	Teacher IV	11 \$ 16.59 9 \$ 17.25 24 \$ 17.91	\$ 34,499.00 \$ \$ 35,879.00 \$ \$ 37,259.00 \$	379,489,00 322,911.00 894,216.00	\$ 425,027.68 \$ \$ 361,660.32 \$ \$ 1,001,521.92 \$	428,822.57 \$ 364,889.43 \$ 1,010,464.08 \$	440,207.24 \$ 374,576.76 \$ 1,037,290.56 \$	432,617.46 368,118.54 1,019,406.24
Teacher IV	Teacher IV	56 \$ 19.24 100 \$ 19.90 83 \$ 20.60	\$ 40,019.00 \$ \$ 41,399.00 \$ \$ 42,848.00 \$	2,241,064.00 4,139,900.00 3,556,384.00	\$ 2,509,991.68 \$ \$ 4,636,688.00 \$ \$ 3,983,150.08 \$	2,532,402.32 \$ 4,678,087.00 \$ 4,018,713.92 \$	2,599,634.24 \$ 4,802,284.00 \$ 4,125,405.44 \$	2,554,812.96 4,719,486.00 4,054,277.76
Teacher V	Teacher IV LT 14 Teacher IV LT 515 Teacher IV LT 16	111 \$ 22.84 46 \$ 23.64 3 \$ 24.47	\$ 47,506.00 \$ \$ 49,169.00 \$	5,273,166.00 2,261,774.00	\$ 5,603,472.00 \$ \$ 5,905,945.92 \$ \$ 2,533,186.88 \$	5,653,503.00 \$ 5,958,677.58 \$ 2,555,804.62 \$	5,803,596.00 \$ 6,116,872.56 \$ 2,623,657.84 \$	5,703,534.00 6,011,409.24 2,578,422.36
Teacher V	Teacher V M 4 Teacher V M 5	2 3 14.65 31 3 16.37 2 3 17.23	\$ 34,056.00 \$ \$ 35,848.00 \$	1,055,736.00 71,696.00	\$ 1,182,424.32 \$ 80,299.52 \$	1,192,981.68 \$ 81,016.48 \$	1,224,653.76 \$ 83,167.36 \$	1,203,539.04 81,733.44
Feacher V	Teacher V M 9 Teacher V M 10 Teacher V M 11	11 \$ 19,30 3 \$ 19,99 4 \$ 20.68 10 \$ 21.41	\$ 40,150.00 \$ \$ 41,584.00 \$ \$ 43,018.00 \$	40,150.00 \$ 124,752.00 \$ 172,072.00 \$	44,968.00 \$ 139,722.24 \$ 192,720.64 \$	45,369.50 \$ 140,969.76 \$ 194,441.36 \$	46,574.00 \$ 144,712.32 \$ 199,603.52 \$	45,771.00 142,217.28 196,162.08
Teacher V	Teacher V         M         13           Teacher V         M         14           Teacher V         M         15	27 \$ 22.93 24 \$ 23.73 13 \$ 24.56	\$ 47,695.00 \$ \$ 49,364.00 \$ \$ 51,092.00 \$	691,230.00 \$ 1,287,765.00 \$ 1,184,736.00 \$	774,177.60 \$ 1,442,296.80 \$ 1,326,904.32 \$	781,089.90 \$ 1,455,174.45 \$ 1,338,751.68 \$	801,826.80 \$ 1,493,807.40 \$ 1,374,293.76 \$	788,002.20 1,468,052.10 1,350,599.04
Teacher V	Teacher V M 17	1 \$ 26.31 1 \$ 27.23	\$ 54,731.00 \$ \$ 56,646.00 \$	54,731.00 \$ 56,646.00 \$	61,298.72 <b>\$</b> 63,443.52 <b>\$</b>	61,846.03 <b>\$</b> 64,009.98 <b>\$</b>	184,022.40 \$ 63,487.96 \$ 65,709.36 \$	180,849.60 62,393.34 64,576.44
Teacher VI MT 10 1.1.5 2.16.4 \$. 44.807.00 \$ 44.807.00 \$ 50,183.84 \$ 50,244.24 \$ 49,377.96 \$ 112.72.28 \$ 115.26.96 \$ 113.265.84 \$	Teacher VI   MT   5   Teacher VI   MT   7   Teacher VI   MT   8	1 3 17.95 1 5 19.39 1 3 20.11	\$ 37,339.00 \$ \$ 40,326.00 \$ \$ 41,820.00 \$	37,339.00 \$ 40,326.00 \$	41,819.68 \$ 45,165.12 \$	42,193.07 \$ 45,568.38 \$	43,313.24 \$ 46,778.16 \$	42,566.46 45,971.64
Vocational instructor   K   14   2   \$   20.40   \$   42.440.00   \$   64.880.00   \$   95.065.60   \$   95.065.60   \$   95.065.60   \$   96.460.80	Teacher VI MT 10 Teacher VI MT 13	1 5 20.82 1 5 21.64 2 \$ 23.88	\$ 43,314,00 \$ \$ 44,807.00 \$ \$ 49,678.00 \$	43,314.00 \$ 44,807.00 \$ 99,356.00 \$	48,511.68 \$ 50,183.84 \$	48,944.82 \$ 50,631.91 \$	50,244.24 \$ 51,976.12 \$	49,377.96 51,079.98
JROTC II	Vocational Instructor   K   14	2 \$ 20.40	\$ 36,984.00 \$ \$ 42,440.00 \$	* 36,984.00 \$ 64,880.00 \$	95,065.60 \$	95,914.40 \$	98,460.80 \$	96,763.20
JROTC III K 11 1 \$ 18.40 \$ 38,278.00 \$ 38,278.00 \$ 42,871.36 \$ 43,254.14 \$ 44,402.48 \$ 43,636.92	JROTC II IT 5 JROTC II IT 7	1 1 3 13.32 14.39 5 14.39 5 14.39 5 14.39	\$ 27,707.00 \$ \$ 29,279.00 \$	27,707.00 \$ 29,279.00 \$	31,031.84 \$ 32,792.48 \$	31,308.91 <b>\$</b> 33,085.27 <b>\$</b>	32,140.12 \$ 33,963.64 \$	31,585.98 33,378.06
JROTC	JROTC III K 12 JROTC III K 13	2 5 19.05 3 5 19.71	\$ 39.618.00 \$ \$ 41,005.00 \$ \$ 42,440.00 \$	79,236.00 \$ 123,015.00 \$	88,744.32 <b>\$</b> 137,776.80 <b>\$</b>	89,536.68 <b>\$</b> 139,006.95 <b>\$</b>	91,913.76 \$ 142,697.40 \$	90,329.04 140,237.10
JROTC IV L 1 1 \$ 12.75 \$ 28,520.00 \$ 26,520.00 \$ 29,702.40 \$ 29,967.80 \$ 30,763.20 \$ 30,232.80 JROTC IV L 12 1 \$ 20.49 \$ 42,613.00 \$ 42,613.00 \$ 47,726.56 \$ 48,152.69 \$ 49,431.08 \$ 46,578.82 JROTC IV L 13 1 \$ 21.20 \$ 44,105.00 \$ 44,105.00 \$ 49,397.60 \$ 49,838.65 \$ 51,161.80 \$ 50,279.70	JROTC IV L 12	\$ 20.49 1 \$ 21.20	\$ 26,520.00 \$ \$ 42,613.00 \$	42,613.00 \$	47,726.56 \$	48,152.69 \$	49,431.08 \$	48,578.82
Grand Total:         2176         \$ 4,336,404.00         \$ 80,329,875.00         \$ 89,969,460.00         \$ 90,772,758.75         \$ 93,182,655.00         \$ 91,576,057.50           Variance         variance         variance         variance         variance         12,852,780.00         \$ 11,246,182.50	Grand Total:				variance	variance	variance	variance

## Public Law 28-036

## I MINA'BENTE OCHO NA LIHESLATURAN GUAHAN 2005 (FIRST) Regular Session

**Bill No. 78 (EC)**As substituted by the Committee on Judiciary, Governmental Operations and Reorganization and amended.

Introduced by:

J. T. Won Pat
F. B. Aguon, Jr.
R. J. Respicio
B. J.F. Cruz
J. M.S. Brown
Edward J.B. Calvo
Mike Cruz
Mark Forbes
L. F. Kasperbauer
R. Klitzkie
L. A. Leon Guerrero
J. A. Lujan
A. B. Palacios
Ray Tenorio
A. R. Unpingco

AN ACT TO ESTABLISH A COMPENSATION PLAN REVIEW FOR CERTIFICATED PERSONNEL AND HEALTHCARE PROFESSIONALS OF THE DEPARTMENT OF EDUCATION.

## BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. I Liheslaturan Guåhan finds that an historic turnover is taking place in the teaching profession. According to the National Education Association ("NEA"), while student enrollments are rising rapidly, more than a million veteran teachers are nearing retirement nation-wide. Experts predict that overall we will need more than 2 million new teachers in the next decade. The NEA has also reported that this teacher recruitment problem, which has reached crisis proportions in some areas, is most acute in urban and rural schools for high-need subject areas such as special education, math and science.

I Liheslaturan Guåhan finds that teacher compensation is a significant deterrent to recruitment. Teachers are still paid less than professions that require comparable education and skills. Moreover, teachers still are not valued and respected to the extent of their actual contributions to society. While I Liheslaturan Guåhan recognizes that solving the teacher shortage is not strictly a numbers game, it also recognizes the need to bring more young people into the teaching profession, as well as the need to hold onto the quality teachers already hired—both the beginning teachers as well as the more seasoned ones.

It is critical that *I Liheslaturan Guåhan* address the teacher recruitment and retention issues facing the Department of Education. For too long, teachers have not received the just pay they truly deserved. To avert the exodus of teachers to the Department of Defense of Education Activity and other educational institutions in the mainland, it is crucial that wages be competitive with the U.S. national average.

It is therefore, the intent of *I Liheslaturan Guåhan* to require the Civil Service Commission, in consultation with the Department of Education, to review and implement Compensation Plans for Certificated Personnel and Healthcare Professionals of the Department of Education that is competitive with the U.S. national average.

Section 2. Department of Education Compensation Plan Review. The Civil Service Commission ("Commission"), in consultation with the Department of Education ("DOE"), immediately

upon the enactment of this Act and every three (3) years thereafter, shall review and upgrade as needed the Compensation Plans of Certificated Personnel and Healthcare Professionals of DOE. The Compensation Plans of Certificated Personnel and Healthcare Professionals of DOE shall be competitive with the U.S. national average. The Commission shall implement the upgraded Compensation Plans of Certificated Personnel and Healthcare Professionals of DOE within a period of sixty (60) days upon commencement of the review.

\$42,013.00     \$20,49     \$28,64     \$48,152,69     \$23,15       \$44,105.00     \$21,20     \$29,64     \$49,838,65     \$23,96       \$45,648.00     \$21,25     \$30,68     \$51,582,24     \$24,80       \$47,246.00     \$22,71     \$31,75     \$53,787,88     \$25,66       \$48,900.00     \$23,51     \$32,86     \$55,287,80     \$26,57       \$29,325.00     \$14,10     \$19,71     \$33,137,25     \$15,93       \$31,049.00     \$14,33     \$20,87     \$35,085,37     \$16,87       \$32,775.00     \$15,76     \$22.03     \$37,035,75     \$17,81       \$44,499.00     \$16,59     \$23,18     \$38,983,87     \$18,75       \$38,879.00     \$17,25     \$24,11     \$40,543,27     \$19,49       \$37,259.00     \$17,91     \$25,04     \$42,102,67     \$20,24	\$ 14.52 AFT (ES VARIANUS 5 15.11) WARIANUS 5 16.86 S 16.86 S 16.87 Variance vs. GPS 5 13.55 AFT (EST) VARIANUE 5 16.26 S 16.26 S 15.07 Variance vs. GPS 5 23.05 Variance vs. GPS 5 23.05 Variance vs. GPS 5 23.05 Variance vs. GPS 5 23.05 Variance vs. GPS 5 23.05 Variance vs. GPS 5 23.05 Variance vs. GPS 5 15.07 Variance vs. GPS 5 15.07 Variance vs. GPS 5 15.07 Variance vs. GPS 5 15.07 Variance vs. GPS 5 16.74 S 16.75 AFT BEGINNING 5 19.42 S 23.05 S 19.42 S 23.05 S 19.42 S 23.05 S 19.42 S 23.05 S 19.42 S 23.05 S 19.42 S 23.05 S 19.42 S 23.05 S 19.42 S 23.05 S 19.44 S 23.05 S 19.44 S 23.05 S 19.44 S 23.05 S 19.44 S 23.05 S 19.44 S 23.05 S 19.45 S 23.05 S 19.45 S 23.05 S 19.45 S 23.05 S 19.45 S 23.05 S 19.45 S 23.05 S 19.45 S 23.05 S 19.45 S 23.05 S 19.45 S 23.05 S 19.45 S 23.05 S 23.07 S 19.45 S 23.05 S 23.07 S 19.45 S 23.05 S 23.07 S 23.0	2080 1488 (+) 13% \$10.93 \$15.27 \$25.680.38 \$11.57 \$16.17 \$27.190.06 \$12.21 \$17.07 \$28,700.87
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26.98	\$	\$56,136.14	\$33,39	\$23.88	49,678.00
24.34	\$	\$50,631.91	\$30.11	\$21.54	44,807.00
23.53	\$	\$48,944.82	\$29.11	\$20.82	43,314.00
22.72	\$	\$47,256.60	\$28.10	\$20.11	41,820.00
21.91	\$	\$45,568.38	\$27.10	\$19.39	40,326.00
20.28	\$	\$42,193.07	\$25.09	\$17.95	37,339.00
19.27	\$	\$40,084.49	\$23.84	\$17.05	35,473.00
39.15	\$	\$81,439.10	\$48.43	\$34.65	72,070.00
30.77	\$	\$ 64,009.98	\$38.07	\$27.23	56,646.00
29.73	\$	\$61,846.03	\$36.78	\$26.31	54,731.00
28.72	\$	\$59,754.40	\$35.54	\$25.42	52,880.00
27.75	\$	\$57,733.96	\$34.34	\$24.56	51,092.00
26.81	8.9	\$55,781.32	\$33.17	\$23.73	49,364.00
25.91		\$ 53,895.35	\$32.05	\$22.93	47,695.00
25.03		\$52,072.66	\$30.97	\$22.15	46,082.00
24.19	\$	\$50,312.12	\$29.92	\$21.41	44,524.00
23.37	\$	610	\$28.91	\$20.68	43,018.00
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21.81	31	\$45,369.50	\$26.98	\$19.30	40,150.00
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19.47	\$	\$40,508.24	\$24.09	\$17.23	35,848.00
18.50	\$	\$38,483.28	\$22.89	\$16.37	34,056.00
16,55	\$	\$34,441.27	\$20.48	\$14.65	30,479.00
27.65		\$57,505.70	\$34.20	\$24.47	50,890.00
26.71		\$55,560.97	\$33.04	\$23.64	49,169.00
25.81		\$53,681.78	\$31.93	\$22.84	47,506.00
24.94			\$30.85	\$22.07	45,900.00
24.09	18	\$50,113.24	\$29.80	\$21.32	44,348.00
23.28			\$28.80	\$20.60	42,848.00
22.49	8	\$46,780.87	\$27.82	\$19.90	41,399.00
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AFT National Average Pay Ratio Teachers to Private Variance	GPSS Pay Ratio Teachers to Private Sector	2002 Guam Private Sector Average Annual Earnings \$ 19,632.89	2002 Guam Private Sector Total Employees 43104	2002 Guam Private Total Annual Earnings  \$ 846 256 000 00	GPSS Average Teacher Salary \$ 38,132,00
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## I MINA BENTE OCHO NA LIHESLATURAN GUAHAN 2006 (SECOND) REGULAR SESSION

Bill No. 258 (EC)

Introduced by:

B.J.F. Cruz

L.A. Leon Guerrero

R.J. Respicio

## AN ACT TO ESTABLISH THE SALARY LEVELS OF TEACHERS

1	BE IT ENACTED BY THE PEOPLE OF GUAM:
2	Section 1. Legislative Findings & Intent. It is the finding of I
3	Liheslaturan Guahan that the salaries of teachers employed by the
4	Guam Public School System are significantly less than salaries paid in
5	the rest of the nation.
6	According to the American Federation of Teachers, the national
7	average and beginning salaries for teachers in the 50 states during
8	2003-2004, the latest report issued as of the date of introduction of
9	this legislation, are as follows:
10	Average Salary \$46,597.00
11	Average Beginning Salary \$31,704.00
12	The break down of the average salaries and beginning salaries
13	for teachers from the 50 states as listed by the American Federation of
14	Teachers 2003-2004 report is as follows:

STATE	Average Salary	Beginning Salary	STATE	Average Salary	Beginning Salary
Alabama	\$ 38,282.00	\$ 30,973.00	Montana	\$ 37,184.00	\$ 24,032.00
Alaska	\$ 51,136.00	\$ 40,027.00	Nebraska	\$ 39,635.00	\$ 28,527.00
Arizona	\$ 42,324.00	\$ 28,236.00	Nevada	\$ 43,211.00	\$ 27,942.00
Arkansas	\$ 39,226.00	\$ 26,129.00	New Hampshire	\$ 42,689.00	\$ 27,367.00
California	\$ 56,444.00	\$ 35,135.00	New Jersey	\$ 53,663.00	\$ 37,061.00
Colorado	\$ 43,318.00	\$ 31,296.00	New Mexico	\$ 38,469.00	\$ 31,920.00
Connecticut	\$ 56,516.00	\$ 34,462.00	New York	\$ 55,181.00	\$ 36,400.00
Delaware	\$ 51,122.00	\$ 34,566.00	North Carolina	\$ 43,211.00	\$ 27,572.00
Florida	\$ 40,598.00	\$ 30,969.00	North Dakota	\$ 35,411.00	\$ 24,108.00
Georgia	\$ 45,848.00	\$ 35,116.00	Ohio	\$ 47,791.00	\$ 28,692.00
Hawaii	\$ 45,456.00	\$ 37,615.00	Oklahoma	\$ 35,061.00	\$ 29,473.00
ldaho	\$ 40,111.00	\$ 25,908.00	Oregon	\$ 47,829.00	\$ 33,396.00
Illinois	\$ 53,820.00	\$ 35,114.00	Pennsylvania	\$ 52,640.00	\$ 34,140.00
Indiana	\$ 45,791.00	\$ 29,784.00	Rhode Island	\$ 54,809.00	\$ 32,902.00
lowa	\$ 38,381.00	\$ 26,967.00	South Carolina	\$ 41,162.00	\$ 27,883.00
Kansas	\$ 38,622.00	\$ 28,530.00	South Dakota	\$ 33,236.00	\$ 25,504.00
Kentucky	\$ 39,831.00	\$ 28,416.00	Tennessee	\$ 40,318.00	\$ 30,449.00
Louisiana	\$ 37,123.00	\$ 29,655.00	Texas	\$ 40,476.00	\$ 32,741.00
Maine	\$ 39,864.00	\$ 25,901.00	Utah	\$ 38,976.00	\$ 26,130.00
Maryland	\$ 50,303.00	\$ 33,760.00	Vermont	\$ 43,009.00	\$ 25,819.00
Massachusetts	\$ 53,274.00	\$ 34,041.00	Virginia	\$ 43,936.00	\$ 32,437.00
Michigan	\$ 54,474.00	\$ 34,377.00	Washington	\$ 45,437.00	\$ 30,159.00
Minnesota	\$ 45,010.00	\$ 30,772.00	West Virginia	\$ 38,496.00	\$ 26,692.00
Mississippi	\$ 36,217.00	\$ 28,106.00	Wisconsin	\$ 41,687.00	\$ 23,952.00
Missouri	\$ 38,247.00	\$ 28,938.00	Wyoming	\$ 39,537.00	\$ 28,900.00

1	It is the intent of I Liheslaturan Guahan to increase the salaries of
2	teachers of the Guam Public School System. Beginning Teachers on
3	Guam are currently being paid less than all other beginning teachers
4	in the 50 States. Upon passage of this legislation, beginning Teachers
5	shall be paid at a level of Ten Percent (10%) above the national
6	average salary of a beginning teacher, which shall be calculated as
7	follows:
8	National Average Beginning Teacher \$31,704

8	National Average Beginning Teacher	\$31,704
9	Ten Percent Added On	3,170
10	New Guam Beginning Teacher Salary	\$34,874
11	Current Guam Beginning Teacher Salary	(\$24,656)
12	Salary Amount Increase	\$10,218

The salaries for all other teachers of the Guam Public School System shall be proportionately increased as well.

Section 2. A new §6233 is added to Chapter 6, Article 2 of Title 4 of the Guam Code Annotated to read as follows:

"§6233. Teacher Compensation. (a) Beginning April 01, 2006 and every April 01, thereafter, the beginning salary of teachers employed by the Guam Public School System shall be at a rate of ten percent (10%) above the national average as listed by the most current American Federation of Teachers annual survey of state departments of education; except that there shall be no

- decrease in salary as a result of a decline of the national average.
- (b) Beginning April 01, 2006 and every April 01, thereafter, the salaries for all other teachers shall be adjusted to maintain the same percentage variance between pay grades for all Guam Public School System teachers.

(c) Should an annual cost-of-living study be published by the government of Guam, all teachers salaries shall be adjusted by the percentage of increase in the cost-of-living that is indicated in the cost-of-living study. There shall be no decrease in any teachers salaries should there be a decrease in the cost-of-living."

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NCS	\$ 27,716.30 \$ 25.504.32		32,060.50 34 491 84	\$ 32,060.50 <b>\$ 37,722.00 \$ 34.491.84 \$ 43.643.04</b>	42,975.50 55,859,52	\$ 48,538.50	
NCS	\$ 25,504.32	+	\$ 34,491.84	\$ 43,643.04	\$ 55,859.52	\$ 70,367.52	
GPSS	\$ 18.	18.63 \$	21.55	\$ 25.35	\$ 28.88	\$ 32.62	
NCS	\$ 17.	17.14 \$	23.18 \$	\$ 29.33	\$ 37.54 \$	\$ 47.29	
			% dif	% difference from GPSS	3PSS		
NCS (Annual)	-8%		8%	16%	30%	45%	
NCS (Hourly)	-8%		8%	16%	30%	45%	
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Adjusted Hourly	\$ 21.61	61 \$	24.99	\$ 29.41	\$ 33.50	\$ 37.84	
Variance from NCS	\$ 4.	4.47 \$	1.81	\$ 0.08	\$ 4.04	\$ 9.45	
Variance from GPSS	\$ 2.	2.98 \$	3.44	\$ 4.06	\$ 4.62   \$	\$ 5.22	

SUPPLEMENTARY TABLE 1.1. United States, selected occupations: Mean hourly earnings and percentiles,¹ all workers,² National Compensation Survey,³ July 2004–Continued

<u> </u>				All workers	s		
				Hourly earning	ngs		
Occupation <sup>4</sup>		Relative		-	Percentiles		
	Mean	error <sup>5</sup> (percent)	10	25	Median 50	75	90
nite collar -Continued							
Professional specialty and technical –Continued							
Professional specialty —Continued							
Teachers, college and university -Continued					1		
Medical science teachers	\$53.00	9.6	\$23.10	\$31.44	\$46.70	\$68.39	\$94.5
Health specialties teachers	40.42	6.3	24.30	26.15	35.41	44.23	66.6
Business, commerce, and marketing teachers	42.57	12.7	22.93	30.91	36.77	51.64	68.3
Art, drama, and music teachers	39.86 34.19	27.8	17.36	20.09	28.73	55.24	78.4
Physical education teachers	32.70	7.6 8.4	21.88 14.06	26.04	32.19	38.75	53.3
Education teachers	38.21	8.4	19.92	22.78 29.45	35.15 37.68	42.81	46.9
English teachers	44.13	11.6	25.00	31.91	39.44	43.50 62.22	53.3 62.3
Foreign language teachers	33.14	18.9	17.60	17.60	26.79	41.16	59.5
Law teachers	57.05	11.4	26.76	30.82	60.65	72.61	96.1
Social work teachers Theology teachers	30.77	19.3	18.45	22.95	27.81	32.67	58.4
Trade and industrial teachers	41.66 30.41	7.8	25.98	31.25	37.79	48.99	53.0
Other post-secondary teachers	40.25	10.0	17.76 21.32	20.00 28.01	29.48	39.03	46.7
Teachers, except college and university	30.91	1.3	17.14	23.18	37.05 29.33	48.71	63.1
Prekindergarten and kindergarten	19.45	7.9	8.37	10.80	14.20	37.54 26.73	47.2 35.5
Elementary school teachers	32.46	1.2	20.94	24.67	30.32	38.47	48.0
Secondary school teachers	32.53	1.7	21.54	25.07	30.35	38.05	46.8
Teachers, special education	33.62	3.4	21.36	24.84	31.22	40.26	50.3
Teachers, n.e.c	31.27	2.3	15.41	22.43	30.09	38.10	48.7
Vocational and educational counselors	13.54 28.52	3.9 4.7	8.13	10.00	11.25	16.95	23.5
Librarians, archivists, and curators	27.89	4.5	13.62 16.30	18.42 19.90	27.57	35.13	44.9
Librarians	28.25	4.6	16.72	20.04	26.32 26.49	33.14 33.63	43.4
Archivists and curators	25.50	11.1	14.50	16.93	25.85	32.03	45.4 33.9
Social scientists and urban planners	29.25	5.8	16.16	19,46	26.96	33.65	46.8
Economists	33.02	8.0	19.52	22.74	29.51	37.50	49.5
Psychologists	28.49	7.9	15.06	18.30	25.95	34.24	49.6
Urban planners	25.00 26.33	13.4	13.00	18.30	24.03	31.25	35.9
Social, recreation, and religious workers	18.38	4.9 2.4	18.42 11.73	21.12	26.07	30.54	32.6
Social workers	18.51	2.6	11.96	13.91 14.00	16.95 16.99	21.64 21.76	26.8
Recreation workers	16.47	7.1	8.85	12.00	16.00	21.76	27.1 23.6
Clergy	17.58	11.8	10.27	12.17	15.86	19.29	28.7
Religious workers, n.e.c.	18.58	13.8	10.97	16.35	16.83	20.17	21.4
Lawyers and judgesLawyers	48.89	4.7	25.00	32.31	43.27	64.42	78.13
Judges	48.60 56.14	4.8 12.8	24.46	32.31	42.25	64.36	76.2
Writers, authors, entertainers, athletes, and professionals.	50.14	12.0	32.09	46.06	53.04	76.73	82.13
n.e.c.	24.70	4.2	10.00	14.42	21.10	30.45	40 7
Technical writers	32.11	11.0	13.13	19.60	33.53	30.45 45.56	43.75 49.5
Designers	21.41	7.3	9.75	13.73	19.38	27.00	36.0
Musicians and composers	33.89	12.8	20.67	25.15	31.59	34.10	52.9
Actors and directors Painters, sculptors, craft artists, and artist printmakers	27.96	14.8	8.50	15.58	25.63	37.27	49.5
Photographers	21.57 16.46	11.2	9.98	14.50	19.95	24.92	32.0
Artists, performers, and related workers, n.e.c.	14.31	13.0 8.0	8.13 8.65	11.00	14.42	20.14	30.4
Editors and reporters	26.52	13.3	11.70	11.25 16.00	13.75 21.53	16.88	21.3
Public relations specialists	27.86	5.3	16.55	20.62	24.52	31.74 30.77	45.55 43.65
Announcers	36.79	31.3	7.78	10.00	12.00	37.86	117.7
Athletes	23.34	13.9	8.50	11.38	18.00	30.19	50.4
Professional, n.e.c.	32.62	6.2	17.75	21.87	29.18	43.48	51.4
Clinical laboratory technologists and technicians	21.53	2.5	12.00	14.50	18.38	24.00	30.6
Dental hygienists	17.90 30.86	2.5	10.84	13.46	16.64	21,42	26.1
Health record technologists and technicians	16.77	3.7 7.1	21.00	26.25	32.00	37.00	40.00
Dedictories to a best series	23.45	2.8	10.44 15.00	12.78 18.92	15.00 23.18	20.29 27.22	25.44 31.52
Radiological technicians							

See footnotes at end of table.